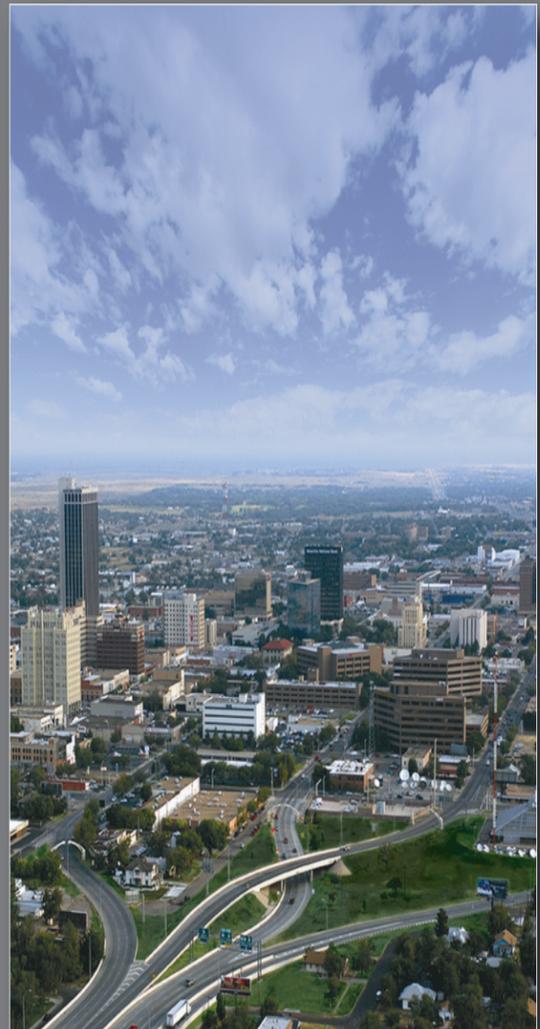


**COMPREHENSIVE ANNUAL FINANCIAL REPORT
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**



City of Amarillo, Texas



www.amarillo.gov

CITY OF AMARILLO, TEXAS

Comprehensive Annual Financial Report

Fiscal Year Ended
September 30, 2010



Prepared by:
Finance Division

Dean Frigo
Assistant City Manager
of Financial Services

**CITY OF AMARILLO, TEXAS
PRINCIPAL OFFICIALS
SEPTEMBER 30, 2010**

GOVERNING BODY:

Debra McCartt
Madison Scott
Brian J. Eades
Ronald Boyd
Jim Simms

Mayor
Commissioner No. 1
Commissioner No. 2
Commissioner No. 3
Commissioner No. 4

OTHER PRINCIPAL OFFICIALS:

W. Jarrett Atkinson
Dean Frigo
Vicki Covey
Marcus Norris
Donna DeRight
Michelle Bonner
Michael Rice
Emmett Autrey
Robert Taylor
Larry Offerdahl
Steve D. Ross
James Brown
Curtis Bainum

City Manager
Assistant City Manager Financial Services
Assistant City Manager Public Services
City Attorney
City Secretary
Director of Finance
Director of Public Works
Director of Utilities
Police Chief
Director of Parks and Recreation
Fire Chief
Information Services Director
City Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Amarillo
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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CITY OF AMARILLO

OFFICE OF THE
CITY MANAGER

January 24, 2011

To the Honorable Mayor and City Commission
City of Amarillo
Amarillo, Texas

Ladies and Gentlemen:

The Comprehensive Annual Financial Report ("CAFR") of the City of Amarillo, Texas, for the year ended September 30, 2010, is submitted herewith in compliance with Article III, Section 27 of the City Charter.

One of the responsibilities of the City's management is the preparation of the CAFR in order to demonstrate accountability for resources, as well as to provide information to our citizens, investors, and other interested persons concerning our operating results and financial condition. Responsibility for both the accuracy of the data and the completeness and fairness of this report, including all disclosures, rests with management.

The City Manager, through his appointee, the Assistant City Manager for Financial Services, is responsible for establishing and maintaining an internal control structure to ensure that the assets of the government are protected from loss, theft or misuse, as well as to ensure that adequate and reliable accounting data are compiled to allow for the preparation of accurate financial statements in conformity with accounting principles generally accepted in the United States of America. This internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met, and it is continually modified to accommodate new technology and other changing conditions. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. In our opinion, the City employs sound accounting and control policies that fulfill these responsibilities.

As a recipient of federal and state financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. In our opinion, the City employs an appropriate level of control and review procedures to ensure compliance with all applicable requirements.

We believe that this report is accurately and fairly presented, and that all disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Independent audits are an essential element of financial control and accountability. The City Charter requires an annual audit to be made of the financial records of the City by a Certified Public Accountant selected by the City Commission. The City has complied with this requirement and the auditors' opinion has been included in this report. The auditors performed their examination in accordance with generally accepted auditing standards and stated that in their opinion, the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133. Information related to the City's single audits, including the Schedule of Expenditures of Federal Awards and the auditors' reports on the internal control structure and compliance with applicable laws and regulations, are included in separate federal and state "single audit" reports.

To facilitate the study of the City's financial affairs, the CAFR is divided into three parts:

- An introductory section, which includes this letter of transmittal.
- A financial section, which includes the basic financial statements and accompanying notes, combining and individual fund statements and related schedules, required supplementary information regarding budgetary compliance and pension trend data, and other supplementary information such as details concerning capital assets, investments, ad valorem taxes, and outstanding debt. The report of the independent auditors is located at the beginning of the financial section. Also provided in the financial section is certain historical and detailed information concerning our water and sewer system, investments by funds, ad valorem tax schedules.
- A statistical section, which includes selected financial and demographic information, generally presented on a multi-year basis. Information included in the statistical section is not part of the City's financial statements, although the material is part of the CAFR.

This will be our third annual report under the Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans* and Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits*. Both statements deal with the accounting of post-employment benefits other than pensions. The City of Amarillo's most significant post-employment benefit other than the pension benefit is that retirees are allowed to continue their medical and dental plan coverage, including dependant coverage, after retirement. Historically, cities, including the City of Amarillo, have accounted for other post-employment benefits (OPEB) on a pay-as-you-go basis. Using the pay-as-you-go method, the benefit is not recognized during the career of the employee when it was earned. Moreover, the pay-as-you-go method does not recognize the liability for the future benefit. With the pay-as-you-go method, the expense is recognized after employment, which can shift the burden for the expense to a different group of taxpayers or customers. With GASB 45, the cost of the benefit is recognized as an expense over the working career of the employee and the related obligation for the future benefit is recognized as a liability. While the City is required to recognize this cost, the City can still fund the benefit on a pay-as-you-go basis.

The Governmental Accounting Standards Board (GASB) in their Statement No. 44, *Economic Condition Reporting*, required some additional information in the statistical section. This will be five years of reporting under GASB Statement 44. There are more schedules and more detailed information in the statistical section of the report. The purpose of GASB Statement 44 was to improve the understandability and usefulness of statistical section information by addressing the comparability problems that have developed in practice and by adding information from the new financial reporting model for state and local governments required by Statement 34. In order to clarify that the requirements are applicable to all types of state and local governmental entities that prepare a statistical section, this statement establishes the objectives of the statistical section and the five categories of information it contains—financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information. In addition to the items required by GASB Statement 44, we have added a schedule of building permits issued to the demographic and economic information.

Effective with the 2002 fiscal year, the City implemented Statement No. 34 issued by the Governmental Accounting Standards Board. This statement established a new accounting model for governmental entities, which made significant changes in such matters as fund definitions, measurement focus and basis of accounting. Readers who are familiar with the City's financial statements for prior fiscal years will notice a significant difference in presentation resulting from this new standard.

Uniformed police officers and civilian employees that work more than 1,000-hours per year participate in the Texas Municipal Retirement System (TMRS). During the 2007/2008 fiscal year, most Texas cities including Amarillo were notified the TMRS plan had been under funded and city contribution rates would have to increase dramatically. Since most cities could not afford such a large increase, the TMRS Board provided an eight-year phase-in of the new rate. The City of Amarillo's rate under the phase-in program was 17.83% of pay, which has been contributed by the City. However, since the actuarially determined Annual Required Contribution (ARC) was 23.18% of pay, the City did not meet its ARC. The \$6,607,265 difference between the actual contribution and the ARC is shown as a liability on the entity-wide financial statements and recorded as a liability in the proprietary funds: Water & Sewer, Airport, Information Technology, Employee Insurance Fund and Municipal Garage. However, for the 2010/2011 budget, the City modified the TMRS benefit by eliminating the automatically repeating Cost of Living Adjustment to retirees and the automatically repeating Updated Service Credits for employees. The City's rate beginning January 2011 will reduce to 14.09%. This change will significantly affect the Annual Required Contribution.

For many years, the City discharged treated effluent wastewater into a playa lake in full compliance with a State of Texas issued environmental discharge permit. A plume of water developed beneath the playa and has slowly migrated outward. The most notable quality of this plume is that it contains slightly more chloride than the ambient groundwater in the vicinity. The City has been monitoring nearby homeowners' water wells for about twenty years. When the chloride content tests above a certain amount, the City has routinely drilled replacement wells that are deeper than the plume and are encased the wells to prevent the plume from affecting the taste of the well water. The City has also installed reverse osmosis treatment systems for homeowners to enhance the taste of their well water. The chloride in groundwater does not meet any state or federal definition of pollution or contamination; the water is safe to drink. In fact, the water is of an equal or better quality than the water the City of Amarillo delivers to its citizens. The City intends to continue this practice in the future as a good neighbor to surrounding homeowners. The City has accordingly recorded a liability of \$3.4 million for the future practice of monitoring wells and providing replacement wells and treatments systems in the Water & Sewer Fund.

Following the report of the independent auditors is Management's Discussion and Analysis ("MD&A"). Although the Securities and Exchange Commission has required public companies to present MD&A for many years, this requirement, promulgated by Statement No. 34, is new to governmental financial reporting. The objective of the MD&A is to provide an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions. The Statement specifies the topics that must be included in the MD&A, and we believe that our presentation is in conformity with this new standard.

Profile of the City of Amarillo:

The City of Amarillo is geographically located within the boundaries of both Potter and Randall Counties in the center of the "Crown" or "Panhandle" of Texas and now contains an area of 100.24 square miles. Located on Interstate Highway 40 at the crossroads of a number of other highways and railroad lines, the City is the trade, banking, transportation, medical services and marketing center of the entire Panhandle, as well as for portions of New Mexico, Oklahoma, Colorado and Kansas. The estimated 2010 population is 194,527.

In accordance with its current Charter, adopted in 1913, the City of Amarillo operates under a commission-manager form of government. As the legislative body, the City Commission is responsible for enacting all ordinances, resolutions and regulations governing the City, as well as for appointing the members of

the various statutory and ordinance boards, and appointing the City Manager. As chief administrator, the City Manager is responsible for enforcement of the laws and ordinances, as well as for supervising all offices and departments created by the City Commission.

The City provides the full range of municipal services normally associated with a municipality, including police and fire protection, street paving and maintenance, traffic engineering, enforcement of building and sanitary codes, a civic center complex, parks, golf courses, swimming pools and other recreational facilities, and five public libraries. The City provides solid waste collection and disposal services, and operates a transit system, which operations are accounted for as general governmental functions. The City maintains the water and sewer systems and an international airport, the operations of which are accounted for as enterprise funds.

Overview of the Financial Reporting Entity:

In accordance with governmental accounting standards, various governmental entities with which we have relationships were evaluated to determine whether they should be reported in the City's combined financial statements as a part of its reporting entity. Based on standards established by the GASB, an entity should be considered to be part of the City's reporting entity if it is concluded that the nature and significance of the relationship between the City and the entity is such that exclusion would cause the City's financial statements to be misleading or incomplete.

Based on the accounting standards, the financial affairs of the Amarillo Hospital District, the Amarillo Economic Development Corporation, the Amarillo-Potter Events Venue District and Tax Increment Reinvestment Zone #1 (TIRZ #1) are reported as component units in the City's financial statements. The Amarillo Hospital District is a separate political subdivision of the State of Texas, but is considered part of the City's financial reporting entity because the City Commission appoints the District's Board of Managers and has final authority over its budget and tax rate. Similarly, the Amarillo Economic Development Corporation is organized as a nonprofit corporation under the laws of the State of Texas, but is included in the financial statements because of the City Commission's authority to select its Board of Directors and approve its budget. The Amarillo-Potter Events Venue District, approved by the voters on January 17, 1998, is considered part of the City's financial reporting entity because the City's Mayor appoints four of the seven members of the District's Board of Directors. Moreover, through a facility lease agreement, the City has financial responsibility with respect to the Venue District's debt service payment(s) if the related tax revenues were not sufficient to make the payment(s). TIRZ #1 has a ten-member board. The City of Amarillo appoints three board members, Potter County appoints three members and Amarillo College, Amarillo Independent School District, Amarillo Hospital District and the Panhandle Groundwater District each appoint one board member. While TIRZ revenues can be pledged to support debt, only the City can issue the debt and pledge the TIRZ revenue. Moreover, the City Commission created the TIRZ and has final approval authority on the budget and all TIRZ projects. However, only summarized information regarding these entities is presented in our financial statements. Complete financial statements are available in separately issued reports for each of these entities.

The affairs of the Amarillo Housing Finance Corporation are included in our financial reporting entity because of the City Commission's appointment of its Board of Directors. The activities of this corporation are limited to issuance of housing bonds under provisions of the Texas Housing Finance Corporation Act, and its bonds are not general obligations of either the corporation or the City. It does not publish separate financial statements. Since none of the component unit operations are integral to the operations of the City, their affairs are segregated from the financial presentation of the primary government. As provided by the new accounting model, the aggregate component unit information is reflected "discretely" in the city-wide financial statements.

Operating and Capital Budgets:

Budgetary controls serve two main purposes. First, the annual appropriated budget approved by the City Commission satisfies our legal obligation to review and adopt an annual budget. Second, budgetary

controls provide management with an effective means of managing the financial activities of a particular function or department. Activities of the general fund, debt service funds, and major grants in existence at the beginning of the fiscal year, internal service funds, enterprise funds, and other special revenue funds are included in the annual budget. The General Fund, Debt Service Fund, Compensated Absences, Public Health Fund, Law Enforcement Offices Standards and Education Training (LEOSE), Local Seized Property Fund, and Court Technology Fund, Court Security Fund and the Public Improvement Districts budgets are legally adopted and represent appropriation of funds. The internal service fund budgets and enterprise fund budgets are for management purposes only and do not represent appropriations. Grants included in the budget are estimates included for presentation purposes only to give the budget reader a better understanding of the financial scope of the entire organization. Budgets are adopted for grant funds at the time formal acceptance of the grants is made by the City Commission, such budgets generally being adopted for the time period covered by each grant.

The City prioritizes the funding of capital projects on the basis of five-year capital improvement plans. A capital improvement is any expenditure for the purchase, construction, replacement, expansion, or major renovation of the physical assets of the City when the project is relatively expensive (more than \$25,000), long-term, and permanent. Some common examples are streets, libraries, traffic signal systems, fire stations, specialized equipment, and water and sewer lines. Capital needs of less than \$25,000 (minor replacement items) are provided for in the department's annual budget. The first year of the five-year plan is the City's annual capital budget, which is approved by the City Commission, along with the annual operating budget. Capital Improvement expenditures are controlled by means of individual project appropriations, and all funds needed to complete a project are reserved no later than the inception of the project.

As an enhancement of budgetary controls over expenditures, the City also maintains an encumbrance accounting system; which assures that adequate funds are set aside as commitments are made in the form of purchase orders. Open encumbrances for both purchase orders and construction contracts are reported as reservations of fund balances at year-end.

Budget and Financial Reporting:

The City of Amarillo was awarded the Certificate of Achievement for Excellence in Financial Reporting for our 2008/2009 Comprehensive Annual Financial Report (CAFR). In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. Moreover, the CAFR must satisfy generally accepted accounting principles, applicable legal requirements, and the Government Finance Officers Association's program standards.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to program requirements, and we are submitting it to the review process of the Association to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. Our latest budget has been submitted for review and we expect that our budget will earn the GFOA's Distinguished Budget Presentation Award.

Our most significant financial achievement this year is an organization rating affirmation by Standard & Poors and a rating upgrade by Moody's. Standard and Poors has affirmed the City's General Obligation debt to AAA. This is the Standard & Poors highest rating and is a reflection on the City's efficient and effective operation. Moody's has upgraded the City's General Obligation debt to Aa1, which is the agency's second highest rating.

Cash Management and Investments:

State statutes govern the City's investment policies as well as the City's own written investment policy and strategy. In accordance with State law and the City Investment Policy, the City's investment objectives are to preserve capital, to provide liquidity, and to maximize earnings within the constraints of capital preservation and liquidity. City funds are deposited in an FDIC-insured bank located within the City. Permissible investments include the following:

1. Interest bearing accounts, and bank money market accounts at the City of Amarillo's authorized depository. Certificates of deposits including CDARS (Certificate of Deposit Accounts Registry Service).
2. Obligations of the United States or its agencies and instrumentalities. The investment in agencies and instrumentalities is limited to 75% of the portfolio.
3. Eligible Investment Pools as defined in Section 2256.016 of the Texas Government Code continuously rated AAA or AAAM by at least one nationally recognized rating agency.
4. No-load money market mutual funds that are continuously rated AAA or AAAM by at least one nationally recognized rating agency; has a dollar-weighted average stated maturity of 90 days or less; and seeks to maintain a stable net asset value of \$1 per share.
5. Taxable municipal securities rated not less than AA- or its equivalent by a nationally recognized rating agency. The total investment in taxable municipal securities would be limited to 10% of the portfolio. To the extent that the investment in taxable municipal securities is not fully utilized in the portfolio, the unused portion can be invested in agencies securities in addition to the 75% limit.

The City will not employ any investment strategy that is inherently risky and will not invest in any securities that are inherently risky. Prohibited securities include mortgage-backed securities that pay only interest; mortgage-backed securities that pay only principal; obligations where the interest rate is determined by an index that adjusts opposite to changes in a market index; obligations related to foreign currency or foreign market interest rates or indices and obligations with maturities greater than 5 years.

The City's demand deposits, time deposits, and certificates of deposits are collateralized by securities held by the Federal Reserve. The City uses third party safekeeping for its investment securities.

The City began using a securities lending program in 2005 as a means to increasing investment income. Securities are lent to select brokerage firms for which collateral is received that exceeds the fair value of such investments during the period of the loan. Collateral may be cash or high quality securities. Securities loans are initially collateralized at 102 percent of the fair value of the securities lent; the collateral cannot fall below 100 percent during the duration of the loan. Cash collateral received from the borrower is invested by the lending agent, as an agent for the City, in short-term investments including money market mutual funds. These short-term investments are included as investments in the statement of net assets for governmental type funds and on the balance sheet of proprietary funds. The City records a corresponding liability for the return of the cash collateral held for securities lending in the statement of net assets for governmental type funds and on the balance sheet of proprietary funds. Since the asset and corresponding liability are equal, the impact on net assets would be zero. At September 30, 2010, there was no cash collateral held for the securities lending program and therefore, there was no adjustment to investments or the corresponding liability.

Long-term Financial Planning:

As mentioned above, in conjunction with our annual operating budget, we develop a five-year capital improvements estimate. When feasible, the City uses pay-as-you-go financing for capital. When debt is needed to finance capital assets, the City strives to schedule bond issues so that level payments are made over no more than the useful life of the assets. Historically, the excess of revenues over expenditures are earmarked for future capital needs, and the available resources of the general fund are transferred to capital project funds during the budgetary process.

2009 Certificates of Obligation:

While the City historically uses available funds from the excess of revenues over expenditures to provide for its major capital improvement needs, our capital needs exceeded our ability to generate internal funds for capital. In the 2008-2009 fiscal year we had several debt issuances.

Our \$48.3 million air terminal renovation project is well underway. About \$23 million of the funding will come from grants. Our Airport Fund was able to commit about \$8 million to the project and the balance to complete the project was from the issuance of \$16,140,000 million in Certificates of Obligation. While these certificates have an ad valorem tax pledge, it is the City's intention to repay the certificates from an Airport Passenger Facility Charge (PFC). The Federal Aviation Administration (FAA) approved the new \$4.50 PFC in 2008. The PFC, along with some future entitlement funds, should be sufficient to service the Airport Certificates of Obligation and the City should not have to levy a tax to support this debt in the future.

The Potter County Well Field project is the largest single capital project in our history. The Potter County Well Field will be a new water supply for the City of Amarillo. The new well field would be able to supply the City's current water needs without using our surface allocation from Lake Meredith and provide for future growth. The total project is estimated to cost about \$92 million. The Water & Sewer System committed \$5.7 million to the project. In 2009, we were successful in obtaining funds from the Texas Water Development Board (TWDB) in two issuances to complete the project through the Water Infrastructure Fund (WIF) program. In both issuances, the TWDB purchased the City's Certificates of Obligation and is the only bondholder. The first issuance was for \$38,885,000 and the City received an overall interest rate of 2.10% on twenty-year debt. The City increased its Water & Sewer Rates by 10% to service the debt. In the second issuance, the City received 1.97% on \$47.4 million in 20-year debt.

The City was also able to take advantage of the American Recovery and Reinvestment Act (ARRA). The City had designed a new pump station for its potable water treatment plant. The project was shovel ready and qualified as a "green" project due to the projected energy savings. The City was approved for a \$25,380,000 allocation from the TWDB Drinking Water Program. However, the City received bids that were considerably less than the \$25,380,000 allocation. As a result of the lower bid prices, the City issued \$18,075,000 in Certificates of Obligation that will be bought by the TWDB at zero percent interest. The project is underway and should be complete in about 30 months. Neither the \$18,075,000 ARRA project nor the \$47.4 million WIF project's debt services were included in our 2009-2010 budget or rate structure. These projects necessitated another 10% rate increase in our 2010-2011 budget. While we intended to pay for the above three Water & Sewer projects (\$38,885,000 WIF, \$47,400,000 WIF and \$18,075,000 ARRA) from the Water & Sewer Fund, these debt issuances are Certificates of Obligation and have an ad valorem tax pledge.

2010 Certificates of Obligation:

The City also received funding from the Texas Department of Transportation (TxDOT) for a much-needed bridge over the BNSF railroad tracks at the intersection of S.E. Third Avenue and Grand Street. Grand Street is one of the main north-south arterial streets for the east side of Amarillo. When the Grand Street crossing is blocked due to rail traffic, the other main north-south arterial, Eastern Street, is often also blocked. The proposed bridge would remedy the problem on Grand Street and even help relieve congestion on Eastern

Street as well. The project is estimated at approximately \$9 million, with most of the funding coming from the Amarillo MPO and TxDOT Amarillo District ARRA funds (about \$8.3 million.). The balance of the project cost will be paid from City funds. Potter County has agreed to financially participate in the project cost with the City for an undetermined amount. The City issued \$1,392,000 of Recovery Zone Build America Bonds, Series 2010 for its portion of the project cost. These bonds were issued with a true interest cost of 3.194%. The City's portion of the project is \$967,472; the balance of the bond proceeds will be used for street improvement projects within the Recovery Zone.

2011 Certificates of Obligation:

During January 2011, the City issued the 2011A Certificates of Obligation in the amount of \$3,750,000 and the 2011B Certificates of Obligation in the amount of \$2,210,000. The proceeds from the 2011A issue are for improvements to the Ross Rogers Golf Course. These certificates have a continuing tax pledge, but the City anticipates that the issue will be repaid from golf course improvement and renovation fees. The proceeds from the 2011B issue are for improvements in the Tax Increment Reinvestment Zone #1. These issues have a continuing tax pledge, but the City anticipates that the issue will be repaid from revenue generated from the Tax Increment Reinvestment Zone #1.

2007 Certificates of Obligation:

The City issued \$25 million in Certificates of Obligation in 2007. These Certificates will be paid from property taxes and required a 2.6-cent tax increase in 2008-09 budget year. Most of the 2007 Certificates of Obligation proceeds are to be used for public safety improvements, specifically Fire Department improvements. About \$12.9 million will be used to build and equip two new stations and to remodel and equip older stations. Fire Station 11 was completed in December 2009 and the renovation of the Central Fire Department was complete February 2010. A SBCA (breathing apparatus) replacement project is complete. The new Fire Station 8 was completed in July 2010. Fire Station 12 should be complete by the second quarter of 2011. We are also planning on replacing or adding one other fire station. We have been getting very good construction bids. If this trend continues, we may have sufficient funds for one more new station.

About \$2.3 million of the proceeds are for Police Department improvements. A building has been purchased for police evidence storage. Improvements to improve the firing range are complete. The largest police project is the remodeling of the 6th floor of our existing Police Department Building. The remodeling project should be complete by the third quarter 2011.

Most of the \$5.3 million in street improvements were completed in 2010. The Hillside project was the largest single street project. The remaining project is the overlay project which will be completed in 2011.

About \$3.5 million of the proceeds were for park improvements. All of the parks projects have been completed. The proceeds were used for 3 new neighborhood parks, 21 new public park restrooms and 11 new playgrounds.

Our new Health Department facility is complete and opens in February of 2010. There was broad support for the new facility with \$1.3 million from the Certificates, \$623 thousand from our Health Facilities Corporation, \$250,000 from Community Development funds and \$250,000 from the Amarillo Hospital District.

Our Local Economy:

Amarillo is a regional trade center for a very large five-state region. Historically, major industries of the area include grains, cattle, beef processing, natural gas, oil, helium and other petroleum by-products, refining operations, and nuclear weapons processing. Since Amarillo served as the regional trade center for this large geographic area, retail sales, banking and medical services are significant activities in Amarillo. Moreover,

because of Amarillo's central location in the United States and being traversed by I-40, I-27 and State Highway 287, traffic, transportation, travel and tourism are important industries to Amarillo. More recently, because of excellent efforts of our economic development corporation, the Amarillo economy has become more diverse.

Natural gas and petroleum are major industries in the City of Amarillo and the Panhandle. There was a significant increase in the price of both oil and natural gas prices compared to last year. According to the Amarillo Economic Analysis, prepared by Amarillo National Bank, natural gas prices were at \$2.71⁽¹⁾ per mmbtu last year compared to \$4.05⁽¹⁾ per mmbtu at September 2010, which is a 49% increase. There was also an increase in oil prices. Last year, oil was at \$65.37⁽¹⁾ per barrel compared to \$71.29⁽¹⁾ at September 2010. Since we are both a producer and a consumer of natural gas, part of our economy benefits from higher gas prices while it is detrimental to another part of our economy. Increases in natural gas prices mean higher royalty payments to landowners, but it also means higher energy costs for our area farmers that use natural gas for irrigation and other industries.

While there is some benefit to lower oil and gas prices to the economy in general, changes in oil and gas prices have a direct impact on drilling activity in the Panhandle. At September 2008, there were 95⁽¹⁾ active drilling rigs in the Panhandle compared to 29⁽¹⁾ at September 2009 and 65⁽¹⁾ at September 2010. In January 2002, there were less than 14 drilling rigs in the Panhandle.

Our region, and especially our area towns, are heavily dependent on agricultural products including yearling cattle, feedlot operations, wheat, and feed grains. According to the Texas Cattle Feeders Association, our cattle feeding area produces about 7 million fed cattle annually, which is about 30% of the nation's beef. Cattle prices in 2010 have improved over the 2009 rates. More recently, cattle prices peaked in August 2008 at \$101⁽¹⁾ per hundredweight. From the peak in August 2008, prices moved steadily downward to end calendar year 2008 at \$86⁽¹⁾ and back up during 2010, with a May high of \$100 per hundredweight.

The majority of principal area crops cannot be grown without irrigation and natural gas is the main fuel used for irrigation. The major crops grown in the Panhandle are wheat and corn. Corn prices increased compared to last year. At September 2010, corn prices were at \$4.59⁽¹⁾ compared to \$3.25⁽¹⁾ last September. Prices are still down compared to a September 2008 rate of \$5.30.

Wheat prices have been similar to corn prices. At September 2010, wheat had significantly increased to \$6.37⁽¹⁾ per bushel from \$3.94⁽¹⁾ at September 2009. Wheat was at \$6.43⁽¹⁾ per bushel at September 2008 and \$4.87⁽¹⁾ per bushel at September 2006. As mentioned above, decreasing natural gas prices mean lower royalty payments to landowners, but reduce costs for area farmers.

Cotton has become a more important crop in our area. Historically, cotton has been grown south of Amarillo. However, new hybrids can be grown in our area and cotton prices have been increasing since 2005. Cotton prices have fared similar to wheat and corn. At September 2010, cotton was at \$87.14⁽¹⁾ cents per pound compared to \$53.5⁽¹⁾ cents per pound last year. At September 2006, cotton was at \$47.2⁽¹⁾ cents per pound compared to \$42.1⁽¹⁾ cents per pound at September 2005.

Unemployment is flat in Amarillo; we are doing better than most of the nation. Unemployment was 5.7%⁽¹⁾ in September 2010 compared to 5.7%⁽¹⁾ last year. Average weekly wages are up compared to last year. Weekly wages in 2010 were \$686.21⁽¹⁾ compared to \$668.39⁽¹⁾ in 2009.

Our Economic Development Corporation:

In order to diversify and grow our local economy, in 1989 Amarillo citizens approved a ½ percent sales tax dedicated to the promotion of economic development and financing of industrial, manufacturing, distribution and regional wholesaling projects that will result in new jobs in Amarillo. The half-cent sales tax currently generates about \$14 million annually. To manage these funds, the Amarillo Economic Development

Corporation (Amarillo EDC) was created and became fully operational when the first tax proceeds were received in June 1990.

The Amarillo EDC's mission is "To promote business expansion in the greater Amarillo area that builds a stronger, more diversified economy and increases the economic vitality and wealth of the community ..." The organization accomplishes its mission by attracting new business and industry to the Amarillo area that will create skilled, high-wage primary jobs, assisting existing primary business and industry with growth and expansion plans through a pro-active business retention and expansion program and creating a business environment conducive to entrepreneurialism by providing financial support and technical assistance to primary businesses in collaboration with partner agencies.

In the past 20 years, the Amarillo EDC has engaged in over 100 projects with over 100 companies, building a *Portfolio of Success*, including new industrial locations, retention and expansion and entrepreneurialism projects. The portfolio includes: 40 Retention & Expansion Projects, 13 Relocation Projects and 37 Entrepreneurialism Projects. The Perryman Group, an independent economic consulting firm, recently evaluated the combined investment each company has contributed to the community. The study stated, "The Amarillo EDC has successfully attracted new businesses to the local area and encouraged existing firms to stay and expand. In fact, about one in three jobs in the local area is linked to a company the Amarillo EDC has assisted in some way. The long-term economic vitality of Amarillo and the surrounding area have clearly been enhanced by the Amarillo EDC."

AEDC Five Target Industries:

1. Aviation/Aerospace – Aircraft Manufacturing; Aircraft Engine and Engine Parts Manufacturing. The Amarillo EDC will continue efforts to market to the suppliers of current Amarillo aviation companies encouraging support industry to flourish. *Portfolio of Success*: Bell Helicopter, TACAir, Composite Shapes, Tradewind Turbines, Leading Edge Aviation Services, Headsets Inc.
2. Business & Financial Services – Companies continue to search for strong work ethic and favorable natural conditions that will allow for a secure location for their sensitive business operations. Amarillo provides both for interested prospects. *Portfolio of Success*: AIG-Western National Life, Nationwide Insurance, SITEL, Blue Cross Blue Shield, CS Stars
3. Diversified Manufacturing – Wind Tower Components, Primary Metal Industries, Fabricated Metal Products, Industrial Machinery, Electronics and Instruments. Companies under this category manufacture mid-value, mid- to high-bulk products which are under extreme pressure to reduce costs. *Portfolio of Success*: Sage Oil Vac, GTM, Backyard Adventures, Tech Spray, SciCron Technologies, Zarges and Alstom Power, Inc.
4. Transportation & Logistics – Amarillo's transportation assets are well suited for this industry. Companies are currently looking for ways to reduce cost by locating within the central part of the United States. *Portfolio of Success*: Ben E. Keith, Affiliated Foods, Hastings, Anderson Merchandisers, AmeriCold Logistics, McCarty-Hull
5. Food Technologies – Amarillo's location, industry clusters and resources are well suited for this industry. *Portfolio of Success*: Tyson, Plains Dairy, Hilmar Cheese Company, Pacific Cheese, Palo Duro Beef Processors⁽⁷⁾

Major Industries and Employers:

The Amarillo Chamber of Commerce lists 31 employers with 400 or more employees in Amarillo. This is a very diverse group of employers consisting of governmental entities, manufacturing, defense, industry, food processing, healthcare, general retail, traffic & transportation, energy companies, public utilities, higher education, financial services, retirement services, the travel industry and computer services⁽³⁾.

Two of our largest employers are in the defense industry: Bell Helicopter and B&W Pantex. The Pantex Plant, located 17 miles northeast of Amarillo, in Carson County, is charged with maintaining the safety, security and reliability of the nation's nuclear weapons stockpile. The Pantex Plant is managed and operated by B&W Pantex for the U. S. Department of Energy/National Nuclear Security Administration. Pantex's work falls within three main missions: Stockpile Stewardship, Nonproliferation and Safeguards and Security. As stewards over the nation's nuclear stockpile weapons Pantex evaluates, retrofits and repairs weapons in support of both life-extension programs and certification of weapons safety and reliability. Pantex also develops, tests and fabricates high explosive components for weapons. Pantex also dismantles surplus weapons, sanitizes components from dismantled weapons and provides interim storage and surveillance of plutonium pits in conjunction with their Nonproliferation mission. Pantex's safeguard and security mission entails protecting the Plant personnel, facilities, materials and information. All work at Pantex is carried out under these overarching priorities: the security of weapons and information, the safety and health of workers and the public, and the protection of the environment⁽²⁾. Approximately 3,200 people work for B&W Pantex⁽³⁾.

Bell Helicopter's Military Aircraft Assembly Center in Amarillo is building the revolutionary V-22 Osprey, AH-1Z Cobra and UH-1Y Huey rotorcraft⁽⁷⁾. The V-22 offers twice the speed, three times the payload, five times the range, and can fly more than twice as high as older rotorcraft⁽⁸⁾. In order to meet required delivery schedules, a new 137,000 square foot hangar is under construction. The Amarillo EDC issued bonds to help with the project. Under the terms of the lease, Bell's lease payment is abated so long they meet local compensation and spending requirements, which exceeded \$120 million in 2009. By 2014, Bell expects to be employing more than 1,400 fulltime employees and spend over \$165 million locally⁽⁷⁾. Bell currently employs 1,200⁽⁷⁾ people.

Other manufacturing operations in Amarillo include Owens Corning Fiberglas, which employs about 507⁽³⁾ people. Owens Corning produces fiberglass for building products. Amarillo Gear manufactures the largest range of spiral bevel right angle gear drives in the world⁽¹⁰⁾ and employs 160⁽³⁾ people. ASARCO operates a copper smelter and employs 370⁽³⁾ workers. International Paper Company produces containerboard packaging in Amarillo and employs 130⁽³⁾ people.

Food distribution is also an important industry to Amarillo. Affiliated Foods employs 848⁽³⁾ workers in its facility. Ben E. Keith, a distributor of food service products, employs 250⁽³⁾ persons. Palo Duro Meat Processing employs 240⁽³⁾ people and Beef Products, Inc. employs 211⁽³⁾ employees. Our largest single employer is also in the food industry. Tyson Foods has 3,768⁽³⁾ employees operating its plant in northeast Amarillo.

Both ranching and cattle feeding are important to our area. There are several advantages to cattle feeding operations in our area. The area's central location reduces transportation costs. An ample harvest of locally grown feed grains and volume shipments from the Midwest ensure a plentiful supply of feed. Relatively mild winters and good summer weather have helped the three-state area earn its reputation as "Cattle Feeding Country." Lenders in the area understand the industry and are willing partners. According to the Texas Cattle Feeders Association, 30% of the nation's beef is produced in the Texas Panhandle. Both Cactus Feeders and Friona Industries are headquartered in Amarillo. Cactus Feeders has 10 large-scale cattle feed yards across Texas and Kansas with a capacity of 520,000 head of cattle⁽⁴⁾. Since its founding in 1975, Cactus Feeders has grown into a \$750 million company that employs about 400 people. Cactus Feeders is the world's largest cattle

feeding operation⁽⁴⁾. Founded in 1962, Friona Industries owns four feed yards in northwestern Texas with a feeding capacity of more than 275,000 head of cattle⁽⁵⁾.

Amarillo is a regional medical center for a five state geographic region and the healthcare industry is one of the largest employers in Amarillo. The Amarillo Medical Center includes hospitals, health care facilities, medical research and vocational and professional training in a 400-acre complex. The multi-purpose medical complex is comprised of 31 institutions representing federal and state agencies, locally controlled institutions, national healthcare providers and charitable entities⁽⁹⁾. The medical center complex is home to two of our major employers: Baptist St. Anthony's Health Care System with 2,626⁽³⁾ employees and Northwest Texas Healthcare System with 1,489⁽³⁾ employees.

Both Baptist St. Anthony's Health System (BSA) and Northwest Texas Healthcare System (NWTHS) offer integrated acute care hospitals. BSA offers a full range of medical and surgical services at their 451+ bed acute care patient facility located within the Harrington Regional Medical Center. BSA is also a partner in Physicians Surgical Hospitals, LLP, which offers two additional acute care hospital facilities near the Medical Center⁽¹⁴⁾.

Northwest Texas Healthcare System (NWTHS) is a designated tertiary care academic institution. The hospital provides physicians and patient diagnosis and treatment of the most acute clinical conditions. The emergency department is a certified Level-III Trauma Center and sees approximately 57,000 patients annually. NWTHS has 489-bed general medical hospital, a community health center including an 85-bed behavioral health facility⁽¹⁵⁾. NWTHS is one of our largest taxpayers.

Our VA Medical Center employs about 902⁽³⁾ people. The Amarillo VA Health Care System, a division of the Southwest VA Health Care Network, provides primary specialty, and extended care of the highest quality to veterans throughout the Texas and Oklahoma panhandles, eastern New Mexico, and southern Kansas. Approximately 25,000 patients are treated annually. The health care system maintains 55 acute care inpatient beds for general medical, surgical, and intensive care. Geriatric and extended care is provided in the 120-bed skilled nursing home care unit. A modern ambulatory care center and medical arts building facilitates the delivery of primary care, specialty care and preventive health services. The Amarillo VA Health Care System also ensures health care is accessible to those veterans residing in rural areas through three community-based outpatient clinics located in Lubbock, Clovis, NM, and Liberal, KS⁽⁶⁾.

Other large medical employers include the Texas Panhandle MHMR with 431⁽³⁾ employees, the Plum Creek Specialty Hospital with 300⁽³⁾ employees, Panhandle Eye Group with 196⁽³⁾ employees, the Amarillo Diagnostic Clinic with 190⁽³⁾ employees, Family Medicine Centers with 175⁽³⁾, Amarillo Heart Group with 155⁽³⁾ employees, the Don & Sybil Harrington Cancer Center with 151⁽³⁾ employees, Triumph Health Care with 147⁽³⁾ employees, Regence Health Network with 145⁽³⁾ employees and Physicians Surgical Hospitals with 123⁽³⁾ employees.

Mild weather, excellent medical facilities, and low living costs make Amarillo an excellent location for retirement living. There are several large retirement communities in Amarillo including Baptist Community Services with 400⁽³⁾ employees, Park Central Retirement Community with 300⁽³⁾ employees, Ussery-Roan Texas State Veterans Home with 100⁽³⁾ employees, Bivins Memorial, the Craig Methodist Retirement Community with 140⁽³⁾ employees, and Ware Living Center with 141⁽³⁾ employees.

Administrative and back-office operations are also included in Amarillo's major employers. Western National Life Insurance Company provides fixed annuity products through financial institutions in the United States. The company was founded in 1944 and is based in Amarillo, Texas. Western National Life Insurance Company operates as a subsidiary of AIG (American International Group, Inc.)⁽¹¹⁾. Western National Life employs about 980⁽³⁾ people.

For 25 years, Insurance Management Services (IMS) has been a leader in Health Benefit Administration for employer groups of all sizes. IMS is locally owned and operated exclusively out of Amarillo, Texas and employs 107⁽³⁾. IMS started as a small business with manual claims administration and has evolved into a full-service Third Party Administrator with state-of-the-art automated systems⁽³⁾.

Founded in 1968, Hastings Entertainment, Inc. is a leading multimedia entertainment retailer that combines the sale of new and used CDs, books, videos and video games, as well as boutique merchandise, with the rental of videos and video games in a superstore format. The company currently operates 153 superstores, averaging approximately 20,000 square feet, primarily in medium-sized markets throughout the United States⁽¹²⁾. The Hastings retail chain headquarters is located in Amarillo and has 509⁽³⁾ employees.

SITEL has telemarketing services in Amarillo and employs 337⁽³⁾. Anderson Merchandisers has 429⁽³⁾ employees. Maxor National Pharmacy Services Corporation is a pharmacy benefit management company headquartered in Amarillo and has 494⁽³⁾ employees. The American Quarter Horse Association is also headquartered in Amarillo and employs 302⁽³⁾. The Atmos Energy customer support center in Amarillo employs 333⁽³⁾. Nationwide Insurance also has a customer support center in Amarillo with 440⁽³⁾ employees. A T & T is also one of our larger employers with 320⁽³⁾ employees. McCoy Myers & Associates has its home office in Amarillo and also has data center operations in Amarillo, Hurst, and Waco. McCoy Myers offers both in-house and outsourced turnkey data center services to banks. McCoy Myers employs 113⁽³⁾ people.

The Texas Department of Criminal Justice has two prison units in Amarillo and is a major employer. The two prisons provide 1,350⁽³⁾ jobs.

Major retail stores draw customers from a wide region into our city. Amarillo is currently home to four Wal-Mart supercenters and a Sam's Club. Wal-Mart employs a total of 997⁽³⁾ people including the Sam's Club. United Supermarkets is a large employer and employs a total of 864⁽³⁾ in their seven stores in Amarillo. Toot'n Totum has several convenience stores in Amarillo and employs 650⁽³⁾.

Higher Education is a major employer in the Amarillo area. Our community college, Amarillo College, offers both vocational training and associate degree programs has 684⁽³⁾ employees. Texas Tech University has a large presence in our community. The Texas Tech Health Science Center in Amarillo has both a medical school and pharmacy school in Amarillo and employs 836⁽³⁾. Texas Tech University provides training in our community for medical doctors earning specialty accreditation in family medicine. Texas A&M Agricultural Research & Extension Center employs 114⁽³⁾. West Texas A&M University in nearby Canyon, which is a part of the Texas A&M University System, also has a campus in Amarillo and employs 902⁽⁷⁾. Amarillo also serves as a regional banking center. Bank of America, Citibank, Chase and Wells Fargo have branches in Amarillo along with regional banks and local banks. The banking industry is very important to Amarillo and banks are some of our larger employers. Amarillo National Bank is on our list of top ten taxpayers and employs approximately 647⁽³⁾. Bank of America employs 105⁽³⁾. Herring Bank employs 125⁽³⁾. Happy State Bank employs 330⁽³⁾.

As mentioned earlier, the oil and gas industry is important in the Panhandle and energy companies are also major employers. Centergas Fuels, Inc. employs 250⁽³⁾, Valero Energy Corp. employs 113⁽³⁾ and Davidson Oil Company employs 108⁽³⁾.

The traffic and transportation industry has been important to Amarillo from its beginning in 1887. Amarillo was founded near a bend in the Fort Worth and Denver (FW&D) Railroad tracks, which were under construction. The Burlington Northern Santa Fe Railroad is still one of our major employers with 769⁽³⁾ employees. Amarillo is home to Jack B. Kelley trucking, which has truck terminals in Texas along with 9 other States⁽¹⁶⁾. Baldwin Distributing Services, Inc, and Plains Transportation, Inc. are also in the trucking industry; Baldwin employs 150⁽³⁾ and Plains employs 101⁽³⁾. Support for the trucking industry is a larger employer in Amarillo and includes companies like Amarillo Truck Center, which employs 112⁽³⁾.

Today, Amarillo's airport has the third longest commercial runway in the world. There are numerous direct daily flights from Amarillo to major hub airports having direct flights to foreign countries. You can get to Dallas-Ft. Worth Regional Airport in one hour; Houston Intercontinental in about an hour and a half; Denver International in an hour; Las Vegas in two hours; and LAX in four hours. Amarillo is a hub for major highways that connect to the rest of the region; I-40 to Oklahoma City and Albuquerque, U.S. 287 to Dallas and Fort Worth and U.S. 87 to Denver ⁽⁷⁾.

Because of Amarillo's location on Interstate 40, Interstate 27, and State Highway 287; along with attractions in and nearby Amarillo, hospitality and tourism are significant industries. Approximately eight million people travel through Amarillo annually and dine in over 500 local restaurants. The Amarillo hotel industry has more than 50⁽³⁾ hotels with over 5,100⁽³⁾ rooms to rent. One of our larger employers is a hotel facility. The Ambassador Hotel employs 120⁽³⁾ people. Amarillo has an amusement park and an art museum. The American Quarter Horse Museum is located on Interstate 40. The Panhandle Plains State Historical Museum is in nearby Canyon, Texas. Palo Duro Canyon and the Alibates Flint Quarry are also nearby. Wonderland Amusement Park is located in north Amarillo and employs 164⁽³⁾ persons.

Two of the larger employers are engineering firms. Talon/LPE is a full service environmental consulting and engineering corporation and employs 125, while Zachry Engineering Inc. employs 185⁽³⁾ people. The construction industry is also a major employer. J. Lee Milligan, Inc. employs 225⁽³⁾, L. A. Fuller & Sons Construction Inc. 150⁽³⁾ and Denman Building Products, LTD 100⁽³⁾ people.

The above narrative on major industries and employers in Amarillo demonstrates the broad diversity of the Amarillo economy. Amarillo's economy benefits from agriculture, oil and gas production, defense industry, manufacturing, food processing and distribution, traffic and transportation, general retail, banking, criminal justice, medical facilities, administrative and back-office operations, hospitality and tourism and higher education. While Amarillo has several large industries and employers, no single industry or employer dominates the Amarillo economy.

Current Economic Climate and Trends:

By now, it is common knowledge that the United States is in its worst recession since the great depression. While Amarillo has fared much better than most medium sized cities, we have still been impacted by the recession. Amarillo's unemployment was 5.7% in September 2010, which was much better than the national unemployment and the same rate as September 2009⁽¹⁾. Sales tax revenue is also off. Sales tax collections have declined throughout the year; however, we began to see increases during August and September 2010. Revenue was a major concern for the 2010 fiscal year. City Departments did an outstanding job of intentionally under spending their budgets for the 2010 fiscal year. Departments were instructed to under spend by 3% without any major disruption of service to our citizens.

Our property tax base has held. As of January 2010, we had just over \$10 billion (\$10,055,707,732) in property value with \$157 million in new values due to construction. In January 2009, we had \$9,991,351,569 in taxable property value including \$194 million in new values. Amarillo experienced a unique situation in 2010. The total growth in the taxable value of all property was \$64 million while the taxable value of property added to the tax roll was \$157 million. This means that, for 2010, the actual taxable value of existing property went down, due mostly to unusually low appraisal growth and the ever increasing value of frozen property on the tax roll. This is an almost unprecedented situation for Amarillo and one that must be monitored closely in the future. Our estimated population increased from 191,514 to 194,527.

The 2010 construction is up slightly compared to 2009 but still down from the 2008 levels. We had 535 permits for \$128 million in new residential construction in 2010 compared to 516 permits and \$125 million in new residential construction in 2009 and 582 permits and \$189 million in residential construction for 2008.

Residential additions and repairs were also close. We had 2,030 permits valued at \$24 million for 2010 compared to 1,507 permits valued at \$23 million in 2009 and 1,624 permits valued at \$23 million in 2008. New commercial construction was mixed. In 2010, we issued 54 new commercial construction permits valued at \$110 million compared to 40 permits valued at \$55 million in 2009 and 92 permits valued at \$91 million in 2008. However, commercial construction additions and repairs decreased over 2009 values. We issued 354 permits for commercial additions and repairs in 2010, which was up from 289 the year before. However, the value of these 2010 permits was \$96 million compared to \$117 million in 2009 and \$68 million in 2008.

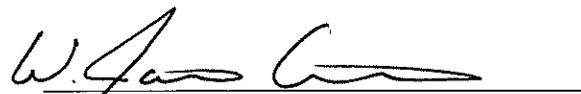
Hopefully we are in a national recovery, but it appears to be a slow recovery. We have left the sales tax revenue estimate for the 2010/2011 year flat. While we are not expecting much in appreciation, we do not expect property values to decrease next year. We expect new housing starts and new commercial construction with an increase in remodeling activity. We still anticipate some growth in population. We do not believe local unemployment will get much worse, but we are also not anticipating much improvement either. For the 2010/2011 budget, the City significantly modified employee's and retiree's Texas Municipal Retirement (TMRS) benefit. The automatically repeating Cost of Living Adjustment (COLA) to retirees and the automatically repeating Updated Service Credits (USC) for active employees were both eliminated. This resulted in significant savings to our 2010/2011 budget and future budgets; and most importantly, placed control of these two benefits and their associated cost at the discretion of the City Commission for future budget years. It is the City's intention to seek legislative relief for the manner in which the TMRS Cost of Living Adjustments are factored and priced so that future budgets may consider, on an ad-hoc basis, COLA benefits to retirees.

While we are not expecting much improvement in the near term, Amarillo should be fine in the long term. Amarillo has a very good quality of life and a lot of opportunity. Amarillo has a strong diversified economy with plenty of jobs. We have major employers and industries for professionals, skilled craftsman, and laborers. Amarillo has a very active Economic Development Corporation and Chamber of Commerce to help attract and retain industry and support tourism. Amarillo has very good public education and higher education. Amarillo has excellent medical facilities; more than one would expect in a city our size, and very good retirement facilities. We are well represented by national, regional, and local banks. Retail availability is diverse and strong in Amarillo; anything you need and most everything you want can be found in Amarillo. We have amusement parks, regional parks, and neighborhood parks. We have sports teams, museums, area lakes, and other attractions. In short, Amarillo is a great place to live and work.

We wish to thank the Mayor and members of the City Commission for their responsible manner of conducting the financial operations of the City.

Yours very truly,


Dean Frigo
Assistant City Manager for Financial Services
City of Amarillo, Texas


W. Jarrett Atkinson
City Manager
City of Amarillo, Texas

Sources:

- (1) Amarillo Economic Analysis, courtesy of Amarillo National Bank
- (2) B&W Pantex
- (3) Amarillo Chamber of Commerce
- (4) Cactus Feeders
- (5) Friona Industries
- (6) Amarillo VA Health Care System
- (7) Amarillo Economic Development Corporation
- (8) Bell Helicopter
- (9) Harrington Regional Medical Center
- (10) Amarillo Gear
- (11) Western National Life
- (12) Hastings
- (13) IMS
- (14) Baptist St Anthony Hospital
- (15) Northwest Texas Hospital
- (16) Jack B Kelly Trucking
- (17) McCoy Myers & Associates

FINANCIAL SECTION

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Independent Auditor's Report

The Honorable Mayor and Members of the City Council
City of Amarillo, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Amarillo, Texas (the City), as of and for the year ended September 30, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, the City adopted the provisions of GASB Statement No.51, *Accounting and Financial Reporting for Intangible Assets*, in 2010.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2011 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison information and schedules of funding progress on pages 5 through 17, page 94, and pages 95 through 97, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining statements, schedules and other information, supplementary information and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining statements, schedules and other information, and supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical data listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Comar, M. S. McDer, Mitchell & Associates, PLLC

Amarillo, Texas
January 24, 2011

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Amarillo's (City) Comprehensive Annual Financial Report (CAFR) presents an overview, through Management's Discussion and Analysis (MD&A), of the City's financial activities and performance during the fiscal year ended September 30, 2010. As the management of the City of Amarillo, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2010.

Financial Highlights:

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$748.85 million (net assets). Of this amount, \$634.37 million is invested in capital assets and infrastructure net of related debt. \$1.91 million of this amount is restricted for debt service. The remaining \$112.57 million is unrestricted net assets.
- The City's total net assets increased by \$6.93 million. Of this amount, an \$8.91 million decrease is attributable to governmental activities, and an increase of \$15.84 million is attributable to net operating revenues of the water and sewer system and airport fund, which revenues are attributable to rates/fees established to fund both current operating needs and future development.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$99.05 million, a decrease of \$5.51 million from the beginning fund balance. The General Fund's fund balance increased by \$4.23 million. The decrease in the fund balance for capital projects funds was \$8.99 million. This decrease was a result of construction starts associated with issuing \$25 million in Certificates of obligation and transfers from the General Fund. Decreases in other governmental funds, which include many grants and special revenue funds, were \$753,558.
- At the end of the current fiscal year, the fund balance for the General Fund was \$41.60 million, or 32.99% of total general fund expenditures. Expenditures and transfers out of the General Fund were \$131.08 million, which amounts included transfers of general revenues to capital outlay, compensated absences, internal service funds, grant funds, and other funds which carry out general governmental operations. The General Fund remains in good financial condition with an undesignated fund balance of \$41.30 million.
- General Fund revenues for fiscal year 2009/2010 did not meet budget. The budgeted revenue shortfall of \$4,563,916 is attributable to a marked decrease in general sales tax collections and gas utility franchise fees and a general downturn in the local economy. A decrease in sales tax collections was experienced by most Texas cities as the national economic conditions deteriorated during the fiscal year. To combat this, management implemented a three-pronged strategy to ensure the City would complete the year without deficit spending. First, all departments and divisions were requested to immediately reduce spending by 3%. This reduction would, over the course of the year, offset the lost sales tax revenue. Second, management asked that all departments hold open positions unfilled as long as feasible without reducing service levels. Again, City staff responded admirably to this request and the resulting savings from this 'soft' hiring freeze further contributed to addressing the revenue shortfall. The final strategy addressed capital expenditures. Where possible, these expenditures were held or postponed. This strategy, coupled with favorable bid prices received on time-sensitive projects, also contributed greatly to

the City's bottom line for the year. Management recognized the shortfall in budgeted revenues early in the fiscal year and took corrective action for budgeted expenditures. As a result of these actions, the General Fund budget was under spent by \$8.70 million.

- On December 29, 2009 the City issued Combination Tax and Revenue Certificates of Obligation Series 2009B in the amount of \$47,400,000. The Series 2009B bonds mature annually through 2029 in principal amounts ranging from \$1,955,000 to \$3,400,000 and provide for interest rates ranging from 0% to 2.587%. The Series 2009B bonds will be used to help fund the Potter County well field project. The City also issued Combination Tax and Revenue Certificates of Obligation Series 2009C in the amount of \$18,075,000. The Series 2009C bonds mature annually from 2012 through 2031 with annual principal amounts ranging from \$880,000 to \$905,000 and provide for a 0% interest rate. The Series 2009C bonds will be used to fund the Combined High Service and Transfer Pump Station project. These 0% interest bonds were made available by the Texas Water Development Board.
- For many years the City has had a practice on monitoring domestic water wells adjacent to its south treatment plant. If the chloride content of the domestic well exceeded a standard, the City would either drill the owner a new well and/or add reverse osmosis treatment to improve the taste of the water; the water was always safe to drink. The City intends to continue this practice in the future and has accordingly recorded a \$3.4 million liability in the Water & Sewer Fund.
- On April 15, 2010 the City issued \$1,392,000 Recovery Zone Build America Bonds, Series 2010. The proceeds are to fund the City's portion of the construction of a bridge at Grand and 3rd Street, as well as street and drainage improvements. See Note 10 of the Notes to the Basic Financial Statements for more information on the bonds.

Overview of the Financial Statements:

Effective October 1, 2001, the City adopted the provisions of Statement No. 34 issued by the Governmental Accounting Standards Board (GASB). The financial presentation promulgated by that statement is very different from the governmental financial presentation that was generally accepted before the issuance of Statement No. 34. This discussion is intended to serve as an introduction to the City's basic financial statements presented in conformity with the new accounting standard.

The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the finances of the City in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise

to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish *governmental activities* – functions of the City that are principally supported by taxes and intergovernmental revenues – from *business-type activities* – functions of the City that are intended to recover all or a significant portion of their costs through user fees and charges. The *governmental activities* of the City include public safety, streets and traffic, culture and recreation, solid waste, transit, urban redevelopment and tourism, as well as general government and staff services. The *business-type activities* of the City include a water and sewer system and an international airport.

In addition to the financial statements of the City, the government-wide financial statements include information concerning five legally separate entities that are part of the City's financial reporting entity because of the City's oversight responsibility for their affairs. These entities include the Amarillo Hospital District, the Amarillo Economic Development Corporation, the Amarillo-Potter Events Venue District, the Amarillo Housing Financial Corporation, and the Tax Increment Reinvestment Zone #1. This information is presented separately from that of the primary government (the City of Amarillo) because such component units are not legally or functionally an integral part of the City.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

Government funds: *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Accordingly, these statements do not reflect capital assets or long-term debt, and they report capital outlay as opposed to depreciation and report proceeds and principal reductions of long-term debt as sources and expenditures which increase or decrease fund balance. Such statements are useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

In addition to a general fund, the City maintains 17 special revenue funds, 2 debt service funds, 11 capital projects funds, and 1 permanent fund. These funds have been categorized as either *major or nonmajor* based on the significance of their financial position or operations. For the current fiscal year, management has determined that the General Fund and the Capital project funds meet the criteria for major fund classification.

The City adopts annual appropriated budgets for most funds, other than funds controlled by the five-year capital improvement program or funds controlled by project-length grant budgets.

Proprietary funds: The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer system and for its international airport. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a governmental entity's various functions. The City uses internal service funds to account for its fleet of vehicles, its management information systems, and its general and employee health self-insured programs. Because over 80% of these services benefit *governmental* functions as opposed to *business-type* functions, their net assets and unallocated (investment) earnings have been included with *governmental activities* in the government-wide financial statements.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. Based on applicable accounting policies, the only fiduciary funds held by the City are agency funds. Agency funds are used to account for situations where a government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. As assets of agency funds are offset by corresponding liabilities to other entities, their financial statements reflect no net assets and, accordingly, no statements of changes of net assets are applicable.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information: As the budgetary comparison schedules of the major governmental funds are not a part of the basic financial statements, this information is presented after the footnotes as *required supplementary information*. This report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its firefighters through the Firemen's Retirement and Relief Fund and its other employees through the Texas Municipal Retirement System and its progress in funding other postemployment benefits.

Government-Wide Financial Analysis:

Changes in assets over time may serve as a useful indicator of a government's financial position. Prior to the effective date of GASB Statement No. No. 34, capital assets used in governmental fund activities were accounted for in a "general fixed assets group of accounts" and were not depreciated. Effective with its adoption of Statement No. 34 as of October 1, 2001, the City computed the accumulated depreciation on all governmental activity capital assets, including infrastructure. Therefore, changes in assets of both governmental and business-type activities, including capital assets as well as current assets, provide meaningful information to the reader. The table below reflects the City's net assets as of September 30, 2010 compared to the prior year:

City of Amarillo, Texas - Net Assets
(in thousands)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>		<i>Percent 2010</i>
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	
Current assets	\$ 165,927	\$ 189,191	\$ 52,882	\$ 59,653	\$ 218,809	\$ 248,844	19.78%
Restricted assets	-	-	99,633	62,444	99,633	62,444	9.01%
Capital assets	342,329	334,960	445,193	410,295	787,522	745,255	71.21%
Total assets	\$ 508,256	\$ 524,151	\$ 597,708	\$ 532,392	\$ 1,105,964	\$ 1,056,543	100.00%
Current liabilities	\$ 20,547	\$ 45,755	\$ 23,386	\$ 24,093	\$ 43,933	\$ 69,848	12.30%
Noncurrent liabilities	107,705	89,479	205,470	155,295	313,175	244,774	87.70%
Total liabilities	\$ 128,252	\$ 135,234	\$ 228,856	\$ 179,388	\$ 357,108	\$ 314,622	100.00%
Net assets:							
Invested in capital assets							
net of related debt	\$ 309,160	\$ 301,783	\$ 325,210	\$ 310,140	\$ 634,370	\$ 611,923	84.71%
Reserved/restricted	1,477	1,372	436	3,683	1,913	5,055	0.26%
Unrestricted	69,367	85,763	43,206	39,181	112,573	124,944	15.02%
Total net assets	\$ 380,004	\$ 388,918	\$ 368,852	\$ 353,004	\$ 748,856	\$ 741,922	100.00%

Unrestricted net assets of the governmental activities total \$69.36 million. Of this amount, approximately \$39.34 million is reserved for capital projects. Unrestricted net assets of the business-type activities, which are comprised of the Water and Sewer Fund and the Airport Fund, totaled \$43.20 million. The unrestricted net assets of the business-type activities are used to provide working capital and fund capital projects.

As can be seen from the above tabulation, 84.71% of the City's net assets are invested in capital assets (land, buildings, pipelines, streets and runways, etc.), net of any related debt that is outstanding. Management reviews the use of these assets on an ongoing basis and determines whether any should be disposed of.

All of these assets are either being used in current City operations or, as in the case of underground water rights, are being held for planned future use.

\$1.91 million of the assets represent resources that are subject to external restrictions on how they may be used. These restrictions primarily represent accounts established in accordance with bond covenants together with bond proceeds held pending construction expenditures. The balance of net assets is available to meet the City's ongoing obligations to citizens and creditors.

The City's net assets increased by \$6.93 million during the current fiscal year. The following table reflects the elements of this change:

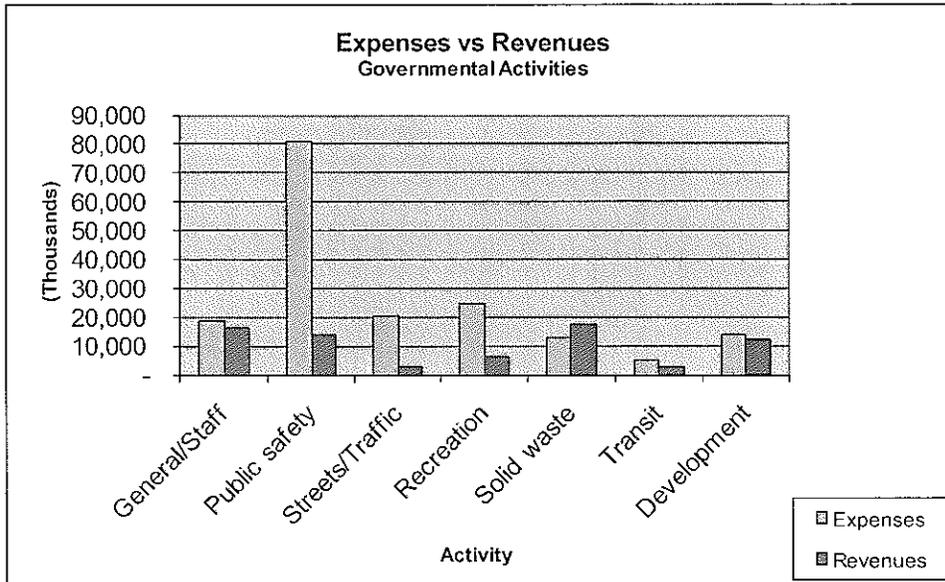
City of Amarillo, Texas - Changes in Net Assets
(in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>		<u>Percent</u>
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
Revenues							
Program Revenues							
Charges for services	\$ 41,784	\$ 39,874	\$ 62,658	\$ 57,793	\$ 104,442	\$ 97,667	42.56%
Operating grants and contributions	21,439	20,135	-	-	21,439	20,135	8.74%
Capital grants and contributions	7,298	8,227	13,902	6,435	21,200	14,662	8.64%
General revenues:							
Property taxes	33,376	32,276	-	-	33,376	32,276	13.60%
Other taxes	62,461	62,382	-	-	62,461	62,382	25.45%
Investment earnings etc.	1,769	3,717	551	1,317	2,320	5,034	0.94%
Other contributed capital	187	-	-	-	187	-	0.07%
Total revenues	168,314	166,611	77,111	65,545	245,425	232,156	100.00%
Expenses:							
General/Staff services	16,015	15,920	-	-	16,015	15,920	6.72%
Public safety	80,635	78,657	-	-	80,635	78,657	33.81%
Streets/Traffic	20,189	20,029	-	-	20,189	20,029	8.47%
Culture and recreation	24,298	23,912	-	-	24,298	23,912	10.19%
Solid waste	12,961	13,002	-	-	12,961	13,002	5.44%
Transit	4,919	4,848	-	-	4,919	4,848	2.06%
Tourism/ Urban development	14,199	14,768	-	-	14,199	14,768	5.95%
Information Technology	2,538	2,689	-	-	2,538	2,689	1.06%
Interest on long-term debt	1,533	2,359	-	-	1,533	2,359	0.64%
Water and Sewer	-	-	52,401	50,119	52,401	50,119	21.97%
Airport	-	-	8,803	8,593	8,803	8,593	3.69%
Total expenses	177,287	176,184	61,204	58,712	238,491	234,896	100.00%
Excess (deficiency) before transfers	(8,973)	(9,573)	15,907	6,833	6,934	(2,740)	
Internal transfers	59	91	(59)	(91)	-	-	
Change in net assets	(8,914)	(9,482)	15,848	6,742	6,934	(2,740)	
Net assets, beginning	388,918	398,400	353,004	346,262	741,922	744,662	
Net assets, ending	\$ 380,004	\$ 388,918	\$ 368,852	\$ 353,004	\$ 748,856	\$ 741,922	

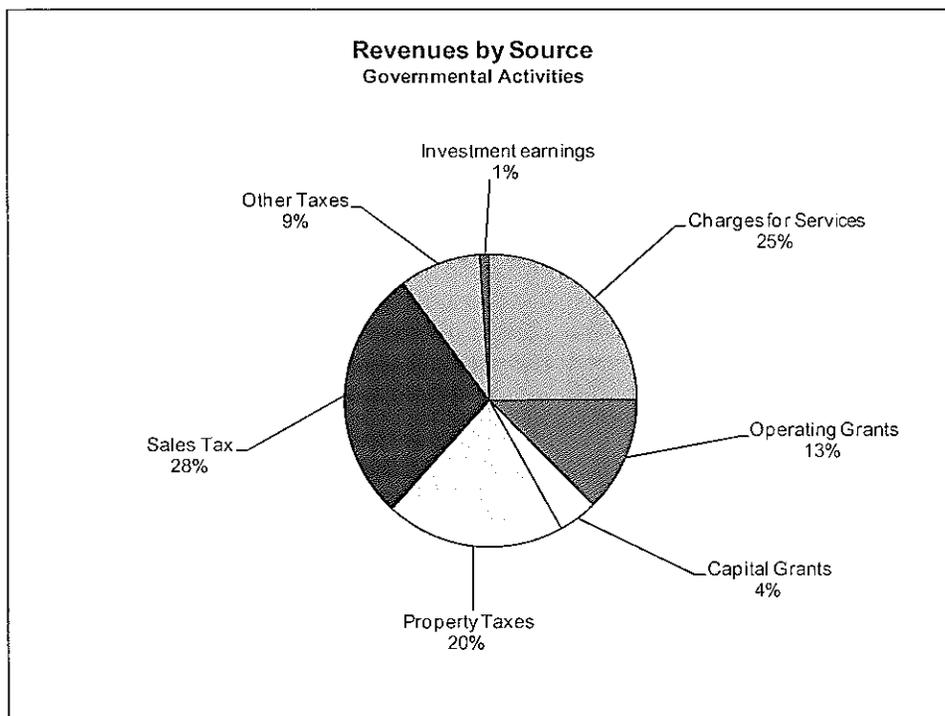
Governmental activities: Governmental activities decreased the City's net assets by \$8.91 million. The primary cause for this decrease is the allocation of Internal Service Funds operating losses. These losses were primarily recorded in the Employee Insurance Fund due to recording of the OPEB liability in accordance with GASB 45. In addition, the City's sales tax collections decreased by 1.88% over last year or \$905,920. Intergovernmental revenues continue to be an important revenue source for funding housing, health, and similar low-income assistance, as well as criminal justice activities, and this revenue source was comparable with prior years. Investment earnings have decreased as market rates of interest have decreased. Increases in expenses over the prior year are attributable to ordinary inflation pressures. Expenditures within the General Fund were below budget due to the decreased sales tax and other revenues during the year. Expenditures of other governmental funds and activities were within budgeted amounts.

The accompanying bar chart entitled *Expenses vs Revenues – Governmental Activities* reflects the extent to which each of the major governmental functions of the City is supported by revenues designated for that purpose. These revenues include charges for services, intergovernmental revenues, and citizen participations and contributions. Charges for services include fees of the solid waste disposal utility and transit system, revenues of the auditorium-coliseum complex and park department, and permits, licenses,

and fines. For the current year, expenses of the governmental functions were in the total amount of \$177.29 million. Program revenues consisting of charges for services, operating grants, and capital grants were in total amount of \$70.52 million, resulting in a net cost of governmental functions in the amount of \$106.77 million to be supported by general revenues of the City which include property taxes and sales tax revenue. General revenues totaled \$97.79 million. General revenues and program revenues combined were \$168.31 million representing total revenues derived from governmental activities.



The accompanying pie chart entitled *Revenues by Source – Governmental Activities* reflects the major components of both revenues as described above (\$168.31 million).



Business-type activities: Business-type activities, which include both the Water and Sewer Fund and the Airport Fund, increased the City's net assets by \$15.84 million.

Water and Sewer System: Water metered sales increased by \$2.80 million. Water revenues are unpredictable because they are affected by the amount and timing of local rainfall. The increase in water volume sold combined with rate increases implemented for fiscal year 2008/2009 and 2009/2010 and a new rate tier for high-consumption residential customers increased water sales over the previous year. Changes in water usage have little effect on sewer revenues, however, this revenue source increased by \$1.16 million due to rate changes and growth within the City.

Airport: The Airport has been in the process of expanding facilities, and the Federal Aviation Administration funds a significant part of the cost of this expansion. While the Airport generally attempts to operate on a break-even basis, its net assets increased by \$6.13 million. This increase is attributable to amounts received from the Federal Aviation Administration to fund major projects at the Airport. For fiscal year 2009/2010 the Airport received as grant revenues from the FAA \$7.25 million. These revenues are recorded as capital contributions in the Airport's financial statements. The Airport continues to apply for and receive AIP funding from the Federal Aviation Administration as major projects are identified for improvements. Funds received under this program require a 5% local match of expenditures which comes from accumulated Airport reserves. During the current fiscal year, the Airport continued construction of a major Terminal Building Improvement project and completed the demolition work on the east concourse. The passenger facility charge is approved to collect up to \$19.2 million which will be used to pay back general obligation bonds issued during the year in the amount of \$16.14 million. During 2009/2010 the Airport collected \$1.63 million in passenger facilities charges. Airport operating revenues decreased slightly from \$6.02 million to \$5.93 million. Operating revenues are derived from airlines, fees and commissions and other building rentals. Operating expenses decreased by \$118,683 mainly due to decreased depreciation charges on infrastructure and improvements.

Financial Analysis of the City's Funds:

Government funds: The focus of the financial statements of *governmental* funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirement. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As management has long adhered to a policy of financing construction out of unreserved fund balances available after all current needs have been met, these balances also serve as an indication of the amounts available for expansion or replacement of infrastructure and other capital improvements.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$99.05 million, a decrease of \$5.51 million from the prior year. Of the unreserved balance, approximately half has been designated by management for specific purposes and is being accounted for in governmental funds established to control the expenditure of the funds for designated purposes. These funds consist primarily of the Capital Project Funds and the Compensated Absences Fund, which was established to currently fund the City's liability under its sick and annual leave policy. The balance is available to fund current expenditures or to fund future capital improvement or operating needs. Substantially all of this undesignated balance is accounted for in the General Fund, which is the primary operating fund of the City. At the end of the current fiscal year, the total fund balance of the General Fund was \$41.60 million, of which \$41.3 million was undesignated.

The fund balance of the General Fund increased by \$4.23 during the current year. The fund balance of the Capital Projects Funds decreased by \$8.99 million. This decrease is due to expenditures being made on active projects, including the completion and work being done on the projects funded by the \$25 million in Certificates of Obligation issued in fiscal year 2006/2007. The Capital Projects Funds had unreserved fund balances of \$39.35 million at September 30, 2010. These funds are committed on construction projects in progress, for projects currently in the planning stages, and in the City's five-year capital plan.

The HUD Programs fund accounts for funds administered by the City for the U.S. Department of Housing and Urban Development, including block grants, housing assistance, and various smaller low income programs. Most of the grants awarded to the City are expenditure-driven; thus, for most programs, revenues equal expenditures.

Proprietary funds: The financial statements of the proprietary funds provide information for the two types of funds – the business-type (enterprise) funds and the internal service funds. The internal service fund financial statements reflect net assets in the amount of \$2.88 million. The purpose of internal service funds is to provide services within a government on a break-even basis. Funds classified as internal service are: Municipal Garage, Information Technology, Risk Management and Employee Insurance. The net income or loss from these internal service funds has been allocated back to the using departments or funds for the city-wide financial statements. The unrestricted net assets of the internal service funds are generally used to replace capital assets. Net assets of the internal service funds decreased by \$12.86 million due in large part of recording the liability and related expense in compliance with GASB 45 for postemployment health benefits in the Employee Insurance Fund.

The accounting principles applied to these funds are similar to that of the private sector. Consequently, with the exception of the allocation of Internal Service Fund losses to business-type activities, the net assets and changes in net assets of the enterprise funds in these financial statements is identical with the net assets and changes in net assets in the city-wide financial presentation.

Capital Assets and Debt Administration:

Capital assets: The City's investment in capital assets as of September 30, 2010, was \$787.52 million, net of accumulated depreciation. The following tabulation summarizes the City's capital assets at September 30, 2010:

City of Amarillo, Texas - Capital Assets
(in thousands - net of depreciation)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land, easments and water rights	\$ 8,282	\$ 8,062	\$ 71,331	\$ 72,421	\$ 79,613	\$ 80,483
Infrastructure	135,856	136,924	-	-	135,856	136,924
Library resources	4,519	4,496	-	-	4,519	4,496
Water and Sewer other	-	-	284,691	276,993	284,691	276,993
Airport facilities	-	-	32,692	35,657	32,692	35,657
Buildings and other improvements	152,323	142,276	-	-	152,323	142,276
Machinery and Equipment	25,980	26,450	2,137	2,325	28,117	28,775
Construction in progress	15,369	16,752	54,342	22,899	69,711	39,651
Total capital assets	\$ 342,329	\$ 334,960	\$ 445,193	\$ 410,295	\$ 787,522	\$ 745,255

For this purpose, the vehicles, management information systems, and other assets of the internal service funds are classified as assets used in government activities. Refer to footnote number 6 in the notes to basic financial statements for additional information related to capital assets.

The City of Amarillo attempts to fund its capital needs on a pay-as-you-go basis to the extent possible. On December 29, 2009 the City issued Combination Tax and Revenue Certificates of Obligation Series 2009B in the amount of \$47,400,000. The Series 2009B bonds mature annually through 2029 in principal amounts ranging from \$1,955,000 to \$3,400,000 and provide for interest rates ranging from 0% to 2.587%. The Series 2009B bonds will be used to help fund the Potter County well field project. The City also issued Combination Tax and Revenue Certificates of Obligation Series 2009C in the amount of \$18,075,000. The Series 2009C bonds will be used to fund the Combined High Service and Transfer Pump Station project. These 0% interest bonds were made available by the Texas Water Development Board. The City is one of 11 member cities of the Canadian River Municipal Water Authority and is obligated on its proportionate share of the Authority's debt. The following table shows the City's total amounts due under bond agreements:

City of Amarillo, Texas - Outstanding Debt
(in thousands)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
General obligation bonds	\$ 6,192	\$ 5,110	\$ -	\$ -	\$ 6,192	\$ 5,110
Certificates of obligation	23,540	24,445	104,155	55,025	127,695	79,470
Special assessment debt	3,212	3,368	-	-	3,212	3,368
Water and Sewer revenue bonds	-	-	35,620	36,955	35,620	36,955
Water authority debt	-	-	69,101	63,021	69,101	63,021
Total outstanding debt	\$ 32,944	\$ 32,923	\$ 208,876	\$ 155,001	\$ 241,820	\$ 187,924

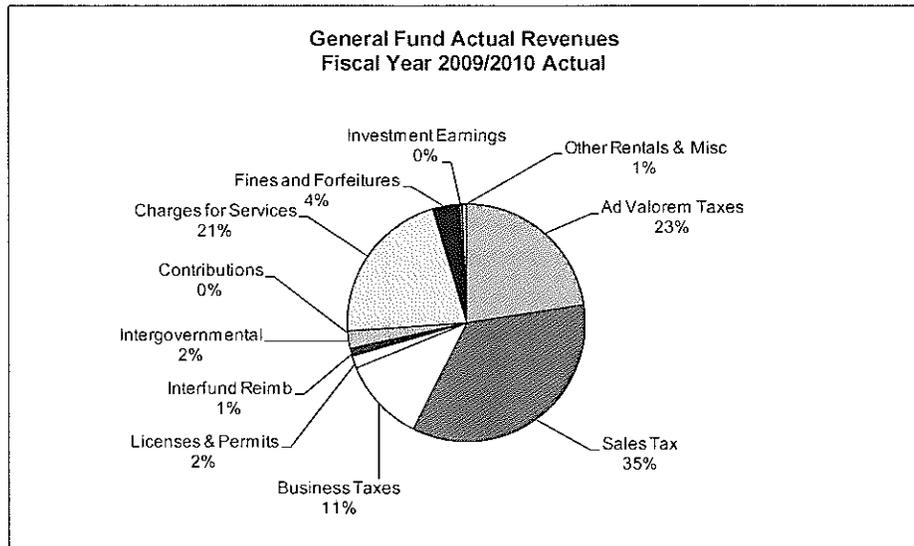
Refer to footnote numbers 9 and 10 in the notes to basic financial statements for additional information related to long-term debt and other commitments.

General Fund Budgetary Highlights

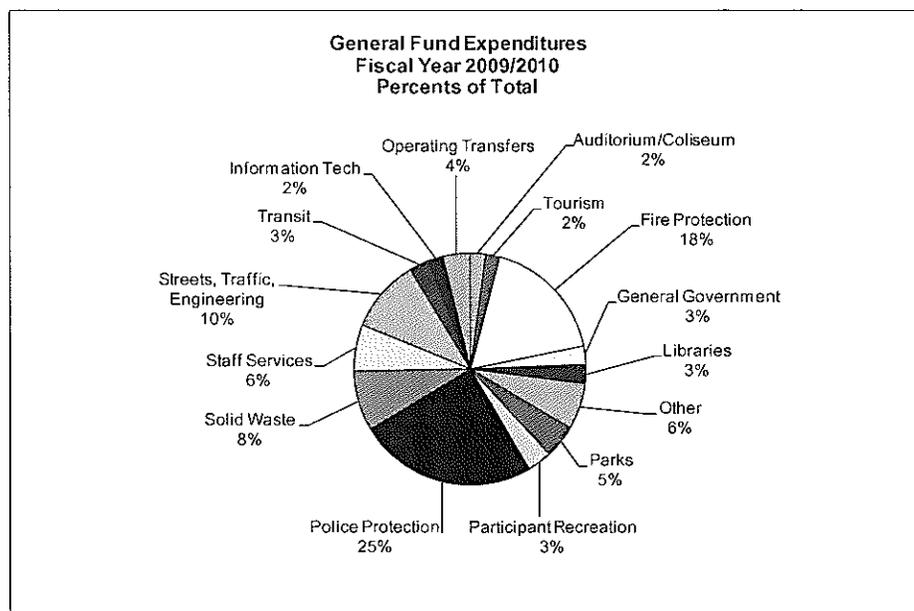
The primary purpose of the General Fund is to account for general revenues such as property taxes, sales taxes, and other taxes and expenditures related to essential city functions and programs. The General Fund is comprised of multiple departments that carry out many of the City's essential functions from street repair and maintenance, traffic, fire and police protection, sanitation collection and disposal, and other administrative functions just to name a few.

General Fund Revenues: The total General Fund revenues budgeted for fiscal year 2009/2010 were \$139,695,494. Certain reclassifications of interdepartmental reimbursements are made from the approved budget for financial reporting purposes. Sales tax revenue accounts for 35% of the General Fund total revenue excluding transfers. Sales tax revenues, which include general sales tax, mixed beverage tax and hotel occupancy tax, were budgeted for \$49,664,208. Actual sales tax revenues for 2009/2010 were \$47,157,452. Sales tax revenues did not meet expected budgeted amounts by \$2,506,756. This is primarily the result of the downturn in the national economy and such decreases are being experienced in most cities in Texas. Another major component of General Fund revenues is ad valorem property taxes. Ad valorem taxes were budgeted at \$30,099,136. Actual ad valorem taxes were \$30,474,571. Other General Fund revenues are comprised of charges for services, business taxes, fines and forfeitures,

investment earnings and miscellaneous revenues. In total, the actual General Fund revenues did not meet budgeted revenues by \$4,563,916. This shortage is mainly accounted for by the decline in sales tax and gross receipts business taxes. The attached chart shows the major sources of General Fund revenues:



General Fund Expenditures: The total General Fund operating expenditure budget excluding fund transfers for fiscal year 2009/2010 was \$135,119,074. Total actual expenditures and appropriations against the operating budget for 2009/2010 were \$126,155,122. This resulted in under-spending the budget by \$8,963,952. Management, recognizing the shortfall in sales and other tax revenues, implemented cost-saving measures across all General Fund departments during 2009/2010. Police and Fire Protection combined, account for 43% of the General Fund expenditure budget. Operating transfers to capital projects funds and other funds were budgeted for \$5,094,410. Actual transfers to capital projects funds during the year were \$5,015,938. The following chart shows the breakdown by functional area of the General Fund actual expenditures for 2009/2010:



The City's primary source of funding the annual General Fund CIP program is through reallocation of excess revenues and unspent monies from the preceding fiscal year. The goal is to maintain an adequate level of fund balance or reserves within the General Fund for contingencies and operations and to allocate any excess funds to the capital improvement program.

Economic Factors and Next Year's Budget and Rates

There are numerous issues that our organization must be cognizant of in the 2010/2011 Budget. Budgetary challenges to monitor for the upcoming year include:

- Sales tax revenue trends.
- Slow housing, office, commercial, industrial and public sector construction.
- Increases in frozen and capped property valuations resulting in an increase in 'lost' tax revenues that must be covered by those properties whose taxes are not frozen. The frozen values will continue to increase and, in years with smaller than expected new growth and slow appraisal growth in other properties, will have an escalating negative effect on property tax calculations for non-frozen properties and reduced revenue for the City.
- Continued historically low short-term interest rates resulting in very little revenue from the City's investment portfolio.

CONSOLIDATED BUDGET

Our 2010/2011 fiscal year budget is \$262,125,089, which is a 10.7% or \$25,474,063 increase compared to our 2009/2010 budget of \$236,651,026. The areas of specific increase in this budget are:

	<u>FY 2009/2010</u>	<u>FY 2010/2011</u>	<u>% Change</u>
General Fund M&O	\$ 138,802,606	\$ 138,451,041	(0.3)%
Water & Sewer M&O	41,763,920	39,982,178	(4.3)%
Capital	30,116,917	35,715,343	18.6%
Special Revenue M&O	18,866,551	18,962,742	0.5%
Municipal Garage M&O	8,138,058	8,093,221	2.8%
Insurance M&O	21,039,826	21,637,319	2.8%
Debt Service	12,926,900	18,046,610	39.6%
Airport M&O	6,328,715	6,188,455	(2.2)%
Info Technology M&O	3,550,664	3,399,100	(4.3)%
Interest Transfer to			
General Fund	455,000	261,000	(42.6)%
Less Interfund Transfers	(45,338,131)	(48,628,920)	7.3%
Water Infrastructure			
Fund Project	<u> —</u>	<u>20,017,000</u>	<u> —</u>
Total Budget	<u>\$ 236,651,026</u>	<u>\$ 262,125,089</u>	<u>10.7%</u>

The increase in the overall budget is due to the proposed Water Infrastructure Fund project. The City submitted an application to the Texas Water Development Board for a 36-inch transmission pipeline project that would take water from our Osage Water Treatment Plant to the Arden Road Pump Station. While this is a good project, it will be postponed if we are not successful in obtaining favorable, below

market-rate, financing. We have already been notified by the Board that we would not be receiving any support from the first round of funding. Excluding the Osage-Arden project, the budget increased by \$5,457,063. Most of our increase is in capital and debt service. Debt service costs have increased with the issuance of debt on the Potter County Well Field project. The City issued \$86,285,000 in debt for the Potter County Well Field project. With help from the Water Infrastructure Fund, the Potter County debt was issued at about 2%. We also issued about \$17 million in debt for the Airport Terminal Project at slightly over 3%. Even with \$35.7 million budgeted in capital; many good projects were not funded. Most of our capital budget is used to maintain our aging infrastructure.

Municipal government is a service provision business and the predominant expense category in our budget is always personnel and associated employee salaries and benefits expense. Personnel costs comprise 46% or \$120.3 million of our 2010/2011 net budget. The second largest category is Capital Improvements Projects. Including our Osage-Arden project, capital projects amounted to \$55.8 million or 21.3% of our budget. The third highest category of expenses is Insurance Maintenance and Operations, which accounts for 8.3% or \$21.6 million of our budget.

Request for information:

This financial report is designed to provide a general overview of the City of Amarillo's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105-1971.

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BASIC FINANCIAL STATEMENTS

These statements present an overview of the financial position and transactions of the entire reporting entity. The Statement of Net Assets and Statement of Activities report information on all of the nonfiduciary resources and activities of the primary government and its component units. These statements, as well as the Statement of Net Assets and Statement of Activities of the component units, are presented on a basis of accounting promulgated by the Governmental Accounting Standards Board, which is similar to the generally accepted accounting principles applicable to commercial enterprises. The financial statements of the governmental funds, proprietary funds, and the fiduciary funds are presented in accordance with generally accepted governmental accounting principles to the types of funds presented.

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CITY OF AMARILLO, TEXAS
STATEMENT OF NET ASSETS
September 30, 2010

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 47,811,683	\$ 9,682,176	\$ 57,493,859	\$ 25,205,731
Investments	95,513,374	39,188,406	134,701,780	204,813,488
Receivables, net	9,303,051	14,946,519	24,249,570	4,559,498
Internal balances	11,025,187	(11,025,187)	-	-
Inventories and prepaid expenses	2,274,094	90,534	2,364,628	5,537,014
Other current assets	-	-	-	1,492,178
Total current assets	<u>165,927,389</u>	<u>52,882,448</u>	<u>218,809,837</u>	<u>241,607,909</u>
NONCURRENT ASSETS				
Restricted cash and cash equivalents	-	71,588,390	71,588,390	11,740,811
Restricted investments	-	28,044,240	28,044,240	-
Receivables, net	-	-	-	69,443,124
Other noncurrent assets	-	-	-	15,524,107
Land held for future incentives	-	-	-	5,354,209
Capital assets:				
Land	8,117,965	4,530,161	12,648,126	-
Contributed right of way easements	164,124	163,229	327,353	-
Water rights and contracts, net of amortization	-	66,637,115	66,637,115	-
Infrastructure, net of depreciation	150,334,561	-	150,334,561	-
Buildings and improvements, net of depreciation	153,214,175	371,725,111	524,939,286	63,284,825
Equipment and vehicles, net of depreciation	25,980,420	2,137,570	28,117,990	118,000
Library resources, net of depreciation	4,518,215	-	4,518,215	-
Total noncurrent assets	<u>342,329,460</u>	<u>544,825,816</u>	<u>887,155,276</u>	<u>165,465,076</u>
TOTAL ASSETS	<u>\$ 508,256,849</u>	<u>\$ 597,708,264</u>	<u>\$ 1,105,965,113</u>	<u>\$ 407,072,985</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 11,702,470	\$ 13,174,874	\$ 24,877,344	\$ 5,330,368
Securities lending collateral	-	-	-	1,080,000
Current portion of long-term obligations	1,476,611	3,414,609	4,891,220	4,000,000
Estimated liability for self-insured losses, current portion	5,746,328	-	5,746,328	78,846
Bonded debt current maturity	-	6,580,000	6,580,000	-
Current portion of compensated absences	1,621,773	216,044	1,837,817	-
Total current liabilities	<u>20,547,182</u>	<u>23,385,527</u>	<u>43,932,709</u>	<u>10,489,214</u>
NONCURRENT LIABILITIES				
Liabilities payable from restricted assets	-	-	-	578,713
Noncurrent portion of long-term obligations	31,692,533	200,438,296	232,130,829	87,800,836
Other accrued expenses	-	2,718,836	2,718,836	-
Estimated liabilities for:				
Compensated absences, net	15,764,851	1,400,324	17,165,175	129,472
Self-insured losses, net of current portion	9,532,818	-	9,532,818	284,919
Landfill closure and postclosure care	1,626,275	-	1,626,275	-
Postemployment benefits	43,395,027	-	43,395,027	-
Net pension obligation	5,693,957	913,308	6,607,265	-
Total noncurrent liabilities	<u>107,705,461</u>	<u>205,470,764</u>	<u>313,176,225</u>	<u>88,793,940</u>
TOTAL LIABILITIES	<u>\$ 128,252,643</u>	<u>\$ 228,856,291</u>	<u>\$ 357,108,934</u>	<u>\$ 99,283,154</u>
NET ASSETS				
Invested in capital assets, net of related debt	\$ 309,160,316	\$ 325,209,714	\$ 634,370,030	\$ 16,057,848
Restricted for:				
Expendable				
Debt service	1,476,611	436,303	1,912,914	860,609
Other purposes	-	-	-	11,099,766
Unrestricted (deficit)	69,367,279	43,205,956	112,573,235	279,771,608
TOTAL NET ASSETS	<u>\$ 380,004,206</u>	<u>\$ 368,851,973</u>	<u>\$ 748,856,179</u>	<u>\$ 307,789,831</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 4,146,262	\$ 5,494,270	\$ -	\$ -
Staff services	11,868,668	5,230,906	325,056	5,212,826
Public safety and health				
Police protection	39,551,543	1,462,417	952,395	-
Fire protection	26,421,678	1,778,675	31,607	-
Other	14,661,402	4,523,220	4,845,542	163,948
Streets, traffic and engineering	20,189,342	618,399	47,000	1,842,171
Culture and recreation				
Auditorium/Coliseum	5,200,858	1,555,596	297,996	-
Libraries	5,036,142	161,975	569,463	-
Parks	8,252,363	1,002,100	3,000	-
Participant recreation	5,808,552	2,338,637	9,613	59,239
Solid waste	12,960,933	17,226,650	-	-
Transit	4,919,193	203,175	2,519,971	-
Information Technology	2,538,406	-	-	-
Economic development	2,586,912	-	-	-
Urban redevelopment/housing	11,611,626	188,392	11,837,807	20,222
Interest on long-term debt	1,532,615	-	-	-
Total governmental activities	<u>177,286,495</u>	<u>41,784,412</u>	<u>21,439,450</u>	<u>7,298,406</u>
BUSINESS-TYPE ACTIVITIES				
Water and Sewer	52,401,135	55,089,408	-	6,657,116
Airport	8,803,465	7,568,658	-	7,246,316
Total business-type activities	<u>61,204,600</u>	<u>62,658,066</u>	<u>-</u>	<u>13,903,432</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 238,491,095</u>	<u>\$ 104,442,478</u>	<u>\$ 21,439,450</u>	<u>\$ 21,201,838</u>
COMPONENT UNITS				
Amarillo Hospital District	\$ 9,956,490	\$ -	\$ 441,057	\$ 6,381
Amarillo Economic Development Corporation	18,705,551	2,905,176	-	-
Amarillo-Potter Events District	2,363,221	-	-	-
Amarillo Housing Finance Corporation	1,653	24,632	-	-
Tax Increment Reinvestment Zone #1	34,414	-	-	-
TOTAL COMPONENT UNITS	<u>\$ 31,061,329</u>	<u>\$ 2,929,808</u>	<u>\$ 441,057</u>	<u>\$ 6,381</u>

GENERAL REVENUES

Property taxes, levied for general purposes
Property taxes, levied for debt services
Sales taxes
Gross receipts business taxes
Unrestricted investment earnings
Income (expense) from use and disposition of property

TRANSFERS

OTHER CONTRIBUTED CAPITAL

Total general revenues and transfers

CHANGE IN NET ASSETS

NET ASSETS, BEGINNING OF YEAR

NET ASSETS, END OF YEAR

The accompanying notes are an integral part of the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ 1,348,008	\$ -	\$ 1,348,008	\$ -
(1,099,880)	-	(1,099,880)	-
(37,136,731)	-	(37,136,731)	-
(24,611,396)	-	(24,611,396)	-
(5,128,692)	-	(5,128,692)	-
(17,681,772)	-	(17,681,772)	-
(3,347,266)	-	(3,347,266)	-
(4,304,704)	-	(4,304,704)	-
(7,247,263)	-	(7,247,263)	-
(3,401,063)	-	(3,401,063)	-
4,265,717	-	4,265,717	-
(2,196,047)	-	(2,196,047)	-
(2,538,406)	-	(2,538,406)	-
(2,586,912)	-	(2,586,912)	-
434,795	-	434,795	-
(1,532,615)	-	(1,532,615)	-
<u>(106,764,227)</u>	<u>-</u>	<u>(106,764,227)</u>	<u>-</u>
-	9,345,389	9,345,389	-
-	6,011,509	6,011,509	-
-	15,356,898	15,356,898	-
<u>(106,764,227)</u>	<u>15,356,898</u>	<u>(91,407,329)</u>	<u>-</u>
-	-	-	(9,509,052)
-	-	-	(15,800,375)
-	-	-	(2,363,221)
-	-	-	22,979
-	-	-	<u>(34,414)</u>
-	-	-	<u>(27,684,083)</u>
30,638,635	-	30,638,635	437,846
2,737,072	-	2,737,072	-
47,157,452	-	47,157,452	14,057,279
15,302,905	-	15,302,905	2,009,281
1,288,039	536,222	1,824,261	11,514,863
480,281	14,646	494,927	-
59,449	(59,449)	-	-
187,346	-	187,346	-
<u>97,851,179</u>	<u>491,419</u>	<u>98,342,598</u>	<u>28,019,269</u>
(8,913,048)	15,848,317	6,935,269	335,186
<u>388,917,254</u>	<u>353,003,656</u>	<u>741,920,910</u>	<u>307,454,645</u>
<u>\$ 380,004,206</u>	<u>\$ 368,851,973</u>	<u>\$ 748,856,179</u>	<u>\$ 307,789,831</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2010**

	<u>General Fund</u>	<u>Capital Projects Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 5,603,733	\$ 18,801,232	\$ 7,159,090	\$ 31,564,055
Investments, at fair values	35,906,657	21,374,545	11,102,439	68,383,641
Receivables, net of allowances for uncollectibles				
Property taxes	393,118	-	64,235	457,353
Accounts	1,196,713	48,085	245,087	1,489,885
Accrued interest	125,348	105,223	56,162	286,733
Other accrued revenue	1,364,410	-	78,060	1,442,470
Due from other funds unrestricted	1,161,031	-	20,673	1,181,704
Due from other governments	3,854,148	152,111	1,134,728	5,140,987
Inventory of supplies	1,138,565	-	-	1,138,565
Prepaid items	6,742	1,000	607,213	614,955
TOTAL ASSETS	<u>\$ 50,750,465</u>	<u>\$ 40,482,196</u>	<u>\$ 20,467,687</u>	<u>\$ 111,700,348</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 600,930	\$ 855,805	\$ 228,565	\$ 1,685,300
Accounts payable	1,849,577	276,604	587,321	2,713,502
Accrued expenses	5,331,284	-	-	5,331,284
Deposits	201,731	-	-	201,731
Due to other funds - unrestricted	2,028	-	1,178,594	1,180,622
Due to other governments	727,041	-	105,163	832,204
Deferred revenues - property taxes	308,068	-	57,393	365,461
Deferred revenues - other	129,192	-	212,416	341,608
Total liabilities	<u>9,149,851</u>	<u>1,132,409</u>	<u>2,369,452</u>	<u>12,651,712</u>
FUND BALANCES				
Reserved				
Encumbrances	206,886	-	-	206,886
Prepaid items	6,742	1,000	607,213	614,955
Uncollected taxes	85,052	-	6,842	91,894
Grant donor purposes	-	-	340,805	340,805
Sick and annual leave	-	-	54,574	54,574
Unreserved				
Debt Service Fund	-	-	210,081	210,081
Capital Projects	-	39,348,787	-	39,348,787
Designated for other specific purposes				
Special revenue	-	-	2,656,334	2,656,334
Compensated absences	-	-	14,222,386	14,222,386
Undesignated	41,301,934	-	-	41,301,934
Total fund balances	<u>41,600,614</u>	<u>39,349,787</u>	<u>18,098,235</u>	<u>99,048,636</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 50,750,465</u>	<u>\$ 40,482,196</u>	<u>\$ 20,467,687</u>	<u>\$ 111,700,348</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF AMARILLO, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 99,048,636

The City uses internal service funds to charge the costs of the municipal garage, information services, risk management and employee health services to other departments of the City on a cost-reimbursement basis. The assets and liabilities, excluding capital assets, of the internal service funds are included in the governmental activities in the statement of net assets. (16,224,208)

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including the balances for capital assets (net of depreciation) in the governmental activities is to increase net assets. 357,447,425

Long-term liabilities, including bonds payable and compensated absence liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds. In addition, long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as reductions in long-term debt in the government-wide financial statements. The net effect of including the long-term liabilities and the debt principal payments is to decrease net assets. Those liabilities consist of: (56,631,324)

Long-term debt	\$	32,918,529
Compensated absence		16,729,639
Landfill closure and postclosure		1,626,275
Net pension obligation		5,356,881
		<u>56,631,324</u>

The 2010 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net assets. (15,117,965)

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and recognizing the receivable from the business-type activities for services provided by the internal service funds. The net effect of these reclassifications and recognitions is to increase net assets. 11,481,642

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 380,004,206

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes				
Ad valorem taxes	\$ 30,474,571	\$ -	\$ 2,737,072	\$ 33,211,643
Sales taxes	47,157,452	-	-	47,157,452
Gross receipts business taxes	15,302,905	-	-	15,302,905
License and permits	2,260,499	-	-	2,260,499
Interfund revenues	1,478,752	-	-	1,478,752
Intergovernmental revenues	3,191,821	4,646,089	17,559,082	25,396,992
Citizen contributions	6,000	-	-	6,000
Construction participation	-	2,795,484	20,893	2,816,377
Other entity participations	-	-	856,721	856,721
Charges for services	29,028,629	57,520	939,416	30,025,565
Fines and forfeitures	4,884,192	-	1,350,833	6,235,025
Investment earnings	545,176	302,612	159,813	1,007,601
Other rentals and commissions	366,446	492,505	-	858,951
Miscellaneous	435,135	4,141	86,831	526,107
Total revenues	<u>135,131,578</u>	<u>8,298,351</u>	<u>23,710,661</u>	<u>167,140,590</u>
EXPENDITURES				
Current				
General government	3,388,917	-	-	3,388,917
Staff services	8,500,648	-	497,066	8,997,714
Public safety and health				
Police protection	32,538,637	-	843,677	33,382,314
Fire protection	23,207,197	-	-	23,207,197
Other	8,458,418	-	4,905,067	13,363,485
Streets, traffic and engineering	13,310,091	-	-	13,310,091
Culture and recreation				
Auditorium - Coliseum	2,784,267	-	-	2,784,267
Libraries	3,451,284	-	560,115	4,011,399
Parks	6,079,132	-	415,340	6,494,472
Participant recreation	4,475,430	-	-	4,475,430
Solid waste	10,970,380	-	-	10,970,380
Transit system	3,762,267	-	-	3,762,267
Urban redevelopment and housing	-	-	11,694,748	11,694,748
Information technology	2,538,406	-	-	2,538,406
Tourism	2,586,912	-	-	2,586,912
Capital outlay	18,623	23,471,216	891,833	24,381,672
Debt service				
Principal retirement	-	-	1,371,563	1,371,563
Interest and fiscal charges	-	-	1,532,615	1,532,615
Termination vacation and sick leave pay	-	-	1,457,052	1,457,052
Total expenditures	<u>126,070,609</u>	<u>23,471,216</u>	<u>24,169,076</u>	<u>173,710,901</u>
Excess (deficit) of revenues over (under) expenditures	<u>9,060,969</u>	<u>(15,172,865)</u>	<u>(458,415)</u>	<u>(6,570,311)</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	182,924	6,165,698	925,959	7,274,581
Transfers to other funds	(5,015,938)	(1,346,443)	(1,221,102)	(7,583,483)
Issuance of long-term debt	-	1,367,000	-	1,367,000
Total other financing sources (uses)	<u>(4,833,014)</u>	<u>6,186,255</u>	<u>(295,143)</u>	<u>1,058,098</u>
Net change in fund balances	4,227,955	(8,986,610)	(753,558)	(5,512,213)
FUND BALANCES, BEGINNING OF YEAR	<u>37,372,659</u>	<u>48,336,397</u>	<u>18,851,793</u>	<u>104,560,849</u>
FUND BALANCES, END OF YEAR	<u>\$ 41,600,614</u>	<u>\$ 39,349,787</u>	<u>\$ 18,098,235</u>	<u>\$ 99,048,636</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010**

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (5,512,213)

The City uses an internal service fund to charge the costs of the municipal garage, information services, risk management and employee health services to other departments of the City. The net income (loss) of the internal service fund is included in the governmental activities in the Statement of Activities, except for net income (loss) allocated to the business-type activities for services provided by the internal service funds to those activities. The net effect of this consolidation is to decrease net assets. (12,865,756)

Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. Issuance of long-term debt provides current financial resources to the governmental funds; however, it should be shown as an increase in long-term liabilities in the government-wide financial statements. The net effect of including the 2009 capital outlays, issuance of long-term debt, and debt principal payments is to increase net assets. 25,493,220

Capital outlay	\$	25,301,311
Contributed capital		187,346
Issuance of long-term debt		(1,367,000)
Long-term debt principal payments		<u>1,371,563</u>
	<u>\$</u>	<u>25,493,220</u>

Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets. (15,117,965)

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions and the net loss on services provided to the business-type activities by the internal service funds. The net effect of these reclassifications and recognitions is to increase (decrease) net assets. (910,334)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (8,913,048)

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total</u>	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,815,848	\$ 6,866,328	\$ 9,682,176	\$ 16,247,628
Investments, at fair values	28,323,250	10,865,156	39,188,406	27,129,733
Accounts receivable	4,409,223	8,729	4,417,952	401,142
Accrued interest receivable	250,099	27,088	277,187	84,481
Other accrued revenue	3,079,289	6,165,259	9,244,548	-
Due from other funds	-	-	-	168,221
Due from other governments	-	1,006,832	1,006,832	-
Inventory of supplies	-	-	-	326,170
Prepaid expenses	90,534	-	90,534	194,404
	<u>38,968,243</u>	<u>24,939,392</u>	<u>63,907,635</u>	<u>44,551,779</u>
NONCURRENT ASSETS				
Restricted cash and cash equivalents	59,213,925	12,374,465	71,588,390	-
Restricted investments at fair values	28,044,240	-	28,044,240	-
Capital assets				
Land	1,752,820	2,777,341	4,530,161	-
Contributed right of way easements	163,229	-	163,229	-
Underground water rights	36,706,908	-	36,706,908	-
Accumulated depletion water rights	(2,882,654)	-	(2,882,654)	-
Water supply contract	50,336,389	-	50,336,389	-
Accumulated amortization - water supply contract	(17,523,528)	-	(17,523,528)	-
Pipelines and plant	414,863,547	-	414,863,547	-
Accumulated depreciation - pipelines and plant	(130,173,118)	-	(130,173,118)	-
Runway, buildings and improvements	-	94,604,437	94,604,437	-
Accumulated depreciation - runways, buildings and improvements	-	(61,911,584)	(61,911,584)	-
Improvements	-	-	-	4,121,787
Accumulated depreciation improvements	-	-	-	(2,095,077)
Equipment and vehicles	3,851,732	5,381,192	9,232,924	50,278,224
Accumulated depreciation - equipment and vehicles	(3,037,868)	(4,057,486)	(7,095,354)	(34,085,010)
Construction in progress	30,597,915	23,743,914	54,341,829	890,894
	<u>384,655,372</u>	<u>60,537,814</u>	<u>445,193,186</u>	<u>19,110,818</u>
Total capital assets, net of accumulated depreciation	<u>384,655,372</u>	<u>60,537,814</u>	<u>445,193,186</u>	<u>19,110,818</u>
Total noncurrent assets	<u>471,913,537</u>	<u>72,912,279</u>	<u>544,825,816</u>	<u>19,110,818</u>
TOTAL ASSETS	<u>\$ 510,881,780</u>	<u>\$ 97,851,671</u>	<u>\$ 608,733,451</u>	<u>\$ 63,662,597</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF NET ASSETS, CONTINUED
 SEPTEMBER 30, 2010**

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total</u>	
LIABILITIES				
CURRENT LIABILITIES				
Vouchers payable	\$ 1,238,357	\$ 1,454,427	\$ 2,692,784	\$ 441,236
Accounts payable	705,089	3,001,447	3,706,536	201,218
Accrued expenses	1,963,363	1,745,557	3,708,920	295,995
Deposits	31,548	86,657	118,205	-
Consumer security deposits	2,948,429	-	2,948,429	-
Share of Water Authority debt - current	3,414,609	-	3,414,609	-
Due to other funds - unrestricted	-	-	-	169,304
Estimated liability for incurred losses	-	-	-	5,746,328
Bonded debt current maturity	5,350,000	1,230,000	6,580,000	-
Current portion of compensated absences	148,137	67,907	216,044	89,361
Total current liabilities	<u>15,799,532</u>	<u>7,585,995</u>	<u>23,385,527</u>	<u>6,943,442</u>
NONCURRENT LIABILITIES				
Bonded debt, net of current portion	118,201,627	14,734,670	132,936,297	-
Water authority debt net of current portion	67,501,999	-	67,501,999	-
Provision for compensated absences, net	1,305,751	94,573	1,400,324	567,624
Other accrued expenses	2,718,836	-	2,718,836	-
Estimated liabilities for incurred loss, net	-	-	-	9,532,818
Postemployment benefits	-	-	-	43,395,027
Net pension obligation	763,876	149,432	913,308	337,076
Total noncurrent liabilities	<u>190,492,089</u>	<u>14,978,675</u>	<u>205,470,764</u>	<u>53,832,545</u>
TOTAL LIABILITIES	<u>\$ 206,291,621</u>	<u>\$ 22,564,670</u>	<u>\$ 228,856,291</u>	<u>\$ 60,775,987</u>
NET ASSETS				
Invested in capital assets, net of related debt	\$ 272,063,445	\$ 53,146,269	\$ 325,209,714	\$ 19,110,818
Restricted for debt service	31,857	404,446	436,303	-
Unrestricted	32,494,857	21,736,286	54,231,143	(16,224,208)
TOTAL NET ASSETS	<u>\$ 304,590,159</u>	<u>\$ 75,287,001</u>	379,877,160	<u>\$ 2,886,610</u>
Amounts due governmental activities for allocable share of net expenses of certain internal service funds			<u>(11,025,187)</u>	
TOTAL NET ASSETS OF BUSINESS-TYPE ACTIVITIES IN STATEMENT OF NET ASSETS			<u>\$ 368,851,973</u>	

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET ASSETS
 YEAR ENDED SEPTEMBER 30, 2010**

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities Internal Service Funds
	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total</u>	
OPERATING REVENUES				
Airfield fees and commissions	\$ -	\$ 566,212	\$ 566,212	\$ -
Charges for services	-	-	-	1,264,649
Employees' benefit plan contributions	-	-	-	4,422,790
Internal charges	-	-	-	30,985,713
Miscellaneous revenues	-	-	-	158
Other building and ground rentals	-	1,320,318	1,320,318	-
Rents and miscellaneous	428,415	-	428,415	-
Tap fees and frontage charges	224,062	-	224,062	-
Terminal building area rental	-	4,044,700	4,044,700	-
Utility sales and service	53,949,427	-	53,949,427	-
	<u>54,601,904</u>	<u>5,931,230</u>	<u>60,533,134</u>	<u>36,673,310</u>
Total operating revenues				
OPERATING EXPENSES				
Salaries, wages and fringe benefits	11,912,936	2,236,530	14,149,466	5,048,848
Supplies	1,223,082	132,804	1,355,886	1,933,232
Fuel and oil	-	-	-	2,644,625
Fuel and power	4,013,217	425,408	4,438,625	-
Contractual services	6,046,353	307,345	6,353,698	991,538
Water Authority charges	3,949,399	-	3,949,399	-
Other charges	7,291,726	2,037,476	9,329,202	2,414,706
Claim and loss adjustments	-	-	-	18,824,423
Postemployment expense	-	-	-	13,463,957
Depreciation	10,097,129	3,283,168	13,380,297	5,408,085
	<u>44,533,842</u>	<u>8,422,731</u>	<u>52,956,573</u>	<u>50,729,414</u>
Total operating expenses				
Operating income (loss)	<u>10,068,062</u>	<u>(2,491,501)</u>	<u>7,576,561</u>	<u>(14,056,104)</u>
NONOPERATING REVENUES (EXPENSES)				
Gain (loss) in disposal of property	14,646	-	14,646	120,043
Interfund reimbursement	487,504	-	487,504	-
Passenger facility charge	-	1,629,519	1,629,519	-
Interest earnings	398,055	139,554	537,609	379,637
Change in value of investments	-	(1,387)	(1,387)	(99,199)
Other miscellaneous revenues	-	7,909	7,909	360,238
Interest expense and fiscal charges	(5,568,544)	(380,734)	(5,949,278)	-
	<u>(4,668,339)</u>	<u>1,394,861</u>	<u>(3,273,478)</u>	<u>760,719</u>
Total nonoperating revenues (expenses)				
Income (loss) before contributions and transfers	5,399,723	(1,096,640)	4,303,083	(13,295,385)

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET ASSETS, CONTINUED
 YEAR ENDED SEPTEMBER 30, 2010**

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Funds
	Water and Sewer	Airport	Total	
NONOPERATING REVENUES (EXPENSES), CONTINUED				
Capital contributions	\$ 6,657,116	\$ 7,246,316	\$ 13,903,432	\$ -
Transfers from other funds	-	-	-	429,627
Transfers to other funds	(38,400)	(21,049)	(59,449)	-
Change in net assets	12,018,439	6,128,627	18,147,066	(12,865,758)
NET ASSETS, BEGINNING OF YEAR	292,571,720	69,158,374	361,730,094	15,752,368
NET ASSETS, END OF YEAR	\$ 304,590,159	\$ 75,287,001	379,877,160	\$ 2,886,610
Allocation of net expenses of certain internal service funds to business-type activities			(11,025,187)	
NET ASSETS OF BUSINESS-TYPE ACTIVITIES IN STATEMENT OF NET ASSETS			\$ 368,851,973	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Net Assets of Proprietary Funds to the Statement of Activities				
Total Net Change in Fund Balances - Proprietary Funds			\$ 18,147,066	
Internal service fund allocation for proprietary funds			(2,298,749)	
Change in net assets for Primary government business-type activities			\$ 15,848,317	

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 YEAR ENDED SEPTEMBER 30, 2010**

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total</u>	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from third parties	\$ 53,502,583	\$ 9,762	\$ 53,512,345	\$ -
Cash received from City departments	-	-	-	36,582,604
Cash payments to suppliers for goods and services	(20,531,766)	(1,567,811)	(22,099,577)	(8,025,705)
Cash payments to employees	(10,876,105)	(274,518)	(11,150,623)	(4,886,478)
Cash payments for claims and loss adjustments	-	-	-	(18,153,153)
Net cash provided (used) by operating activities	<u>22,094,712</u>	<u>(1,832,567)</u>	<u>20,262,145</u>	<u>5,517,268</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (to) from other funds	(38,400)	1,629,519	1,591,119	429,627
Amounts borrowed from or repaid by other funds	487,504	705,701	1,193,205	(193,976)
Amounts repaid or loaned to other funds	-	-	-	(42,159)
Other	-	(21,049)	(21,049)	-
Net cash provided by noncapital financing activities	<u>449,104</u>	<u>2,314,171</u>	<u>2,763,275</u>	<u>193,492</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(31,984,329)	(12,467,923)	(44,452,252)	(2,439,754)
Capital grants received	6,493,887	7,246,316	13,740,203	-
Proceeds from issuance of bonds	50,295,000	-	50,295,000	-
Bond issuance cost	(103,408)	-	(103,408)	-
Principal paid on revenue bond maturities	(1,335,000)	(1,165,000)	(2,500,000)	-
Principal paid on proportionate share of Water Authority debt	(3,702,595)	-	(3,702,595)	-
Interest expense	(6,566,989)	(675,285)	(7,242,274)	-
Proceeds from insurance	-	-	-	314,576
Proceeds from sale of equipment	47,327	84,534	131,861	152,896
Net cash provided (used) for capital and related financing activities	<u>\$ 13,143,893</u>	<u>\$ (6,977,358)</u>	<u>\$ 6,166,535</u>	<u>\$ (1,972,282)</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total</u>	
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investment securities	\$ 35,175,012	\$ 15,100,362	\$ 50,275,374	\$ 34,846,025
Purchase of investment securities	(55,235,137)	(10,349,276)	(65,584,413)	(31,602,916)
Interest and gains on investments	586,727	364,319	951,046	737,588
Net cash provided (used) by investing activities	<u>(19,473,398)</u>	<u>5,115,405</u>	<u>(14,357,993)</u>	<u>3,980,697</u>
Net increase (decrease) in cash and cash equivalents	16,214,311	(1,380,349)	14,833,962	7,719,175
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>45,815,462</u>	<u>20,621,142</u>	<u>66,436,604</u>	<u>8,528,453</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR (RESTRICTED AND UNRESTRICTED)	<u>\$ 62,029,773</u>	<u>\$ 19,240,793</u>	<u>\$ 81,270,566</u>	<u>\$ 16,247,628</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 10,068,062	\$ (2,491,501)	\$ 7,576,561	\$ (14,056,104)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization	10,097,129	3,283,168	13,380,297	5,408,085
(Increase) decrease in accounts receivable	(849,128)	112,932	(736,196)	(90,704)
(Increase) decrease in other accrued revenue	(250,193)	(6,034,400)	(6,284,593)	(2,762)
(Increase) decrease in prepaid expenses	2,526	-	2,526	-
(Increase) decrease in inventories	-	-	-	(34,399)
Increase (decrease) in vouchers payable	104,857	1,337,978	1,442,835	68,446
Increase (decrease) in accounts payable	399,385	561,348	960,733	(73,550)
Increase (decrease) in accrued operating expenses	621,795	1,332,239	1,954,034	(3,006)
Increase (decrease) in customer deposits	83,349	(2,756)	80,593	-
Increase (decrease) in provision for compensated absences	(20,641)	(16,570)	(37,211)	(23,700)
Increase (decrease) in net pension obligation	435,677	84,995	520,672	-
Increase (decrease) in other accrued liabilities	1,401,894	-	1,401,894	14,135,227
Increase (decrease) in estimated claims liabilities	-	-	-	189,735
Net cash provided (used) by operating activities	<u>\$ 22,094,712</u>	<u>\$ (1,832,567)</u>	<u>\$ 20,262,145</u>	<u>\$ 5,517,268</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES				
Amortization of bond issuance costs	\$ 117,894	\$ -	\$ 117,894	\$ -
Decreases (increases) in fair values of investments	(50,286)	(1,387)	(51,673)	(99,199)
Interest expense capitalized	466,253	219,316	685,569	-

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
STATEMENT OF FIDUCIARY ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010**

	<u>Trust Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,025,267
Accounts receivable	(1,746)
Accrued interest receivable	2,529
Investments, at fair values	<u>31,181,168</u>
TOTAL ASSETS	<u>\$ 33,207,218</u>
LIABILITIES	
Held for other governments, individuals, entities	<u>\$ 33,207,218</u>
TOTAL LIABILITIES	<u>\$ 33,207,218</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF AMARILLO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010**

	Trust Funds
ADDITIONS	
Contributions from citizens	\$ 7,855
Contributions from other	1,808,926
Charges for services	4,380,212
Miscellaneous revenues	71
Investment earnings	18,468
Total additions	6,215,532
DEDUCTIONS	
Capital outlay	18,962
Salaries and wages	371,845
Contractual services	3,793,100
Supplies	24,118
Reimbursement	828,770
Construction participation	61,274
Total deductions	5,098,069
Change in assets	1,117,463
ASSETS, BEGINNING OF YEAR	32,089,755
ASSETS, END OF YEAR	\$ 33,207,218

The accompanying notes are an integral part of the basic financial statements.

CITY OF AMARILLO, TEXAS
STATEMENT OF NET ASSETS - COMPONENT UNITS
SEPTEMBER 30, 2010

	Amarillo Hospital District	Amarillo Economic Development Corporation	Amarillo- Potter Events Venue District	Amarillo Housing Finance Corporation	Tax Increment Investment Zone #1	Total
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents	\$ 11,820,754	10,478,948	\$ 1,877,787	\$ 128,043	\$ 900,199	\$ 25,205,731
Investments	199,316,724	4,996,764	500,000	-	-	204,813,488
Receivables, net	-	4,379,959	179,539	-	-	4,559,498
Inventories and prepaid expenses	5,511,694	25,320	-	-	-	5,537,014
Other current assets	1,492,178	-	-	-	-	1,492,178
Total current assets	<u>218,141,350</u>	<u>19,880,991</u>	<u>2,557,326</u>	<u>128,043</u>	<u>900,199</u>	<u>241,607,909</u>
NONCURRENT ASSETS						
Restricted cash and cash equivalents	-	11,740,811	-	-	-	11,740,811
Restricted investments	-	-	-	-	-	-
Receivables, net	-	69,443,124	-	-	-	69,443,124
Unamortized bond issuance costs	-	-	-	-	-	-
Other assets	15,421,158	-	102,949	-	-	15,524,107
Land held for future incentives	-	5,354,209	-	-	-	5,354,209
Capital assets:						
Buildings and improvements, net of depreciation	103,508	14,066,233	15,225,189	-	-	29,394,930
Equipment and vehicles, net of depreciation	-	35,391	82,609	-	-	118,000
Construction in process	-	33,889,895	-	-	-	33,889,895
Total noncurrent assets	<u>15,524,666</u>	<u>134,529,663</u>	<u>15,410,747</u>	<u>-</u>	<u>-</u>	<u>165,465,076</u>
TOTAL ASSETS	<u>\$ 233,666,016</u>	<u>\$ 154,410,654</u>	<u>\$ 17,968,073</u>	<u>\$ 128,043</u>	<u>\$ 900,199</u>	<u>\$ 407,072,985</u>
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable and accrued expenses	\$ 174,630	\$ 4,937,265	\$ 218,048	\$ -	\$ 425	\$ 5,330,368
Current portion of long-term obligations	-	3,575,000	425,000	-	-	4,000,000
Estimated liability for incurred losses - current portion	78,846	-	-	-	-	78,846
Securities lending collateral	1,080,000	-	-	-	-	1,080,000
Total current liabilities	<u>1,333,476</u>	<u>8,512,265</u>	<u>643,048</u>	<u>-</u>	<u>425</u>	<u>10,489,214</u>
NONCURRENT LIABILITIES						
Liabilities payable from restricted assets - accrued interest	-	578,713	-	-	-	578,713
Noncurrent portion of long-term obligations	-	74,885,853	12,914,983	-	-	87,800,836
Estimated liabilities						
Compensated absences	-	129,472	-	-	-	129,472
Self-insured losses, net of current portion	284,919	-	-	-	-	284,919
Total noncurrent liabilities	<u>284,919</u>	<u>75,594,038</u>	<u>12,914,983</u>	<u>-</u>	<u>-</u>	<u>88,793,940</u>
TOTAL LIABILITIES	<u>1,618,395</u>	<u>84,106,303</u>	<u>13,558,031</u>	<u>-</u>	<u>425</u>	<u>99,283,154</u>
NET ASSETS						
Invested in capital assets, net of related debt	103,508	14,101,624	1,852,716	-	-	16,057,848
Restricted for:						
Debt service	-	114,788	745,821	-	-	860,609
Other purposes	52,456	11,047,310	-	-	-	11,099,766
Unrestricted	231,891,657	45,040,629	1,811,505	128,043	899,774	279,771,608
TOTAL NET ASSETS	<u>232,047,621</u>	<u>70,304,351</u>	<u>4,410,042</u>	<u>128,043</u>	<u>899,774</u>	<u>307,789,831</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 233,666,016</u>	<u>\$ 154,410,654</u>	<u>\$ 17,968,073</u>	<u>\$ 128,043</u>	<u>\$ 900,199</u>	<u>\$ 407,072,985</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF AMARILLO, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS - COMPONENT UNITS
YEAR ENDED SEPTEMBER 30, 2010

	Amarillo Hospital District	Amarillo Economic Development Corporation	Amarillo- Potter Events Venue District	Amarillo Housing Finance Corporation	Tax Increment Reinvestment Zone #1	Total
REVENUES						
Property taxes, levied for general purposes	\$ 7,960	\$ -	\$ -	\$ -	\$ -	\$ 7,960
Sales taxes	-	14,057,279	-	-	-	14,057,279
Gross receipts business taxes	-	-	2,009,281	-	-	2,009,281
Grant revenues	93,405	-	-	-	-	93,405
Revenue from participating taxing entities	-	-	-	-	429,886	429,886
Intergovernmental revenues - operating	347,652	-	-	-	-	347,652
Charges for services	-	2,872,736	-	-	-	2,872,736
Investment earnings	11,489,272	19,877	5,549	27	138	11,514,863
Miscellaneous	6,381	32,440	-	24,632	-	63,453
Total revenues	<u>11,944,670</u>	<u>16,982,332</u>	<u>2,014,830</u>	<u>24,659</u>	<u>430,024</u>	<u>31,396,515</u>
EXPENSES						
Functions:						
Public Health	9,956,490	-	-	-	-	9,956,490
Urban redevelopment and housing	-	-	-	1,653	-	1,653
Economic development - industrial	-	14,998,239	-	-	-	14,998,239
Economic development - tourism	-	-	1,745,053	-	-	1,745,053
General Government	-	-	-	-	34,414	34,414
Debt service:						
Interest and fiscal charges	-	3,707,312	618,168	-	-	4,325,480
Total expenses	<u>9,956,490</u>	<u>18,705,551</u>	<u>2,363,221</u>	<u>1,653</u>	<u>34,414</u>	<u>31,061,329</u>
Excess (deficit) of revenues over expenses	1,988,180	(1,723,219)	(348,391)	23,006	395,610	335,186
NET ASSETS, BEGINNING OF YEAR	<u>230,059,441</u>	<u>72,027,570</u>	<u>4,758,433</u>	<u>105,037</u>	<u>504,164</u>	<u>307,454,645</u>
NET ASSETS, END OF YEAR	<u>\$ 232,047,621</u>	<u>\$ 70,304,351</u>	<u>\$ 4,410,042</u>	<u>\$ 128,043</u>	<u>\$ 899,774</u>	<u>\$ 307,789,831</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Definition and Scope of Reporting Entity

The City of Amarillo (the City) was chartered in 1913, as authorized by a statute enacted by the Texas Legislature that year, as the first city in Texas and fifth city in the United States to adopt the commission form of government. The principal services accounted for as general governmental functions include public safety and health, streets, solid waste, culture and recreation, planning and zoning, a transit system and general administrative service. In addition, the City maintains the water and sewer system and the airport, the operations of which are accounted for as enterprise funds.

The Governmental Accounting Standards Board, in Statement 14, as amended by GASB 39, established standards for defining the financial reporting entity. Under such standards, the following entities, although legally separate from the primary government of the City, have been determined to be component units of the City for financial reporting purposes because of their operational or financial relationships with the City. Consequently, their affairs are discretely presented in the combined financial statements of the City's comprehensive annual financial report (CAFR).

Amarillo Hospital District

The Amarillo Hospital District (the District), the first city hospital district in Texas, was established on March 24, 1959, by an amendment to the Constitution of the State of Texas. Its area is co-extensive with the incorporated limits of the City of Amarillo. The facilities built by the District constitute a regional center, serving the populace of an area that extends far beyond the boundaries of the City and county, across the entire Panhandle of the State of Texas and even surrounding states. Because of economic changes in the healthcare industry, in May 1996 the physical plant of the District was sold to a for-profit hospital entity, Northwest Texas Healthcare System, which, as one of the conditions of the sale, assumed responsibility for medical care of indigent citizens of the District to 2021 in exchange for inflation-adjusted, annual payments in the range of (in 1996 dollars) \$6 million to \$8 million. The inflation adjustment ceased in 2006 and the payment is fixed for the balance of the contract, which will be an additional 15 years unless the provider opts to extend the contract an additional 15 years. The quarterly payment to the provider is currently fixed at \$1,735,385 per quarter or \$6,941,540 annually. Certain public health services, which had been provided by the District, were assumed by the City. The District has no employees, but continues to exist as a governmental entity. Effective October 1, 1996, the City assumed responsibility for serving the District as its fiscal agent for purposes of maintaining its financial records. However, since the sale of the hospital, the District has not had to levy an ad valorem tax. The earnings from the sales proceeds together with the funds on hand at the time of the sale have been sufficient to fund indigent care payments and other expenses of the District.

The District currently collaborates with Northwest Texas Healthcare System to ensure both parties best allocate their resources for the provision of care to the low income and needy residents in their community. As part of this collaboration, Northwest has proposed that the District fund payments to Northwest under the Medicaid upper payment limit program ("Medicaid UPL"). Accordingly, the District suspended the "Indigent Care Agreement," which was part of the sales agreement and replaced it with an almost identical agreement called the "Health Care Services Agreement." With the suspension of the "Indigent Care Agreement," the District was no longer obligated to make indigent care payments. However, the District funded Northwest Texas Hospital's Medicaid program. After year-end, the "Indigent Care Agreement" was amended to extend the suspension through February 8, 2014, with a payment of \$1,337,596 to Medicaid UPL funding. The District has provided \$42.1 million in funding to the Medicaid program versus \$50.3 million in indigent care payments that would have been due under the contract.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Definition and Scope of Reporting Entity (Continued)

The District is considered to be a part of the City's financial reporting entity because its Board of Managers is appointed by the City Commission and, additionally, the City Commission has final authority over any tax levy and the total amount of the annual budget.

Amarillo Economic Development Corporation

The Amarillo Economic Development Corporation (AEDC) is a nonprofit corporation that was formed in 1990 for the purpose of increasing employment opportunities, primarily through assisting qualifying enterprises with funds provided by a portion of the local sales tax. Assistance may be in the form of incentive grants, loans, or leases which call for either discounted rates or rebates based on job development accomplishments. The City serves as fiscal agent for AEDC's funds as well as its accounting records.

AEDC is considered to be a part of the City's financial reporting entity, because the City Commission appoints its Board of Directors, approves its budgets, and exercises final authority over its operations.

Amarillo-Potter Events Venue District

The Amarillo-Potter Events Venue District (Venue District) was established in January 1998, upon the approval of the voters of the City of Amarillo and Potter County to create a vehicle for financing a livestock arena and expansion of the Civic Center. In December 1998, the District issued \$10 million in bonds to finance the first phase of this construction, consisting of the livestock arena, and in December 2000 the final \$6.75 million of bonds were issued to fund the Civic Center expansion. In November 2005, the District refunded the 2000 bond issue. The 1998 Bonds were refunded in 2009. Debt service is provided by a 2% hotel occupancy tax and a 5% short-term motor vehicle rental tax, which became effective April 1, 1998. Should such tax revenues be insufficient, a rental payment from the City for use of the expanded Civic Center facilities is required. The City's rental obligation is the greater of any \$10 per month or any shortfall in the debt service fund due to insufficient Venue District tax receipts.

The Venue District is considered to be a part of the City's financial reporting entity, because the City's mayor appoints four of the seven members of the Venue District's Board of Directors, and the City has pledged its general revenues to make lease payments should the Venue District's revenues be insufficient to cover the bond obligations as they come due.

Amarillo Housing Finance Corporation

Amarillo Housing Finance Corporation (AHFC) was established to provide funding for home purchases by low- to moderate-income persons and families. Under the current program, mortgage loans are restricted to first-time homebuyers in targeted areas of the City. Beginning in April 1996, it has issued single-family mortgage revenue bonds in the principal amounts of \$15,700,000, \$15,000,000 and \$10,450,000 in 2003. The bonds are purchased by Freddie Mac, loans are made by local lending institutions, and the funding of the mortgages with the bond proceeds is handled by the trust department of a financial institution. The City serves as fiscal agent for AHFC.

AHFC is considered to be a part of the City's financial reporting entity because the City Commission appoints its Board of Directors and has discretion over their terms of office as well as the programs and activities of the Corporation. Several City officials serve as officers of AHFC.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Definition and Scope of Reporting Entity (Continued)

Tax Increment Reinvestment Zone # 1

The Taxing Increment Reinvestment Zone Number One was created in FY 2007 pursuant to the Texas Tax Increment Financing Act, Tax Code, Chapter 311. The purpose of the zone is to promote the development of or redevelopment of certain contiguous geographic areas in the City.

While the above-named entities are considered part of the City's overall reporting entity, they are discretely presented in a separate column of the City's combined financial statements to emphasize that they are legally separate from the City. Separately issued financial statements may be obtained by contacting the Director of Finance, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds on the basis of accounting applicable to funds-based financial statements. A separate financial statement is also provided for fiduciary funds, which with respect to the City comprise only cash and investments which are handled by the City in the capacity of an agent. These assets are excluded from the Statement of Net Assets because they do not represent resources of the City.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on the balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Revenues are considered to be available when they are collectible

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including employee termination payments made by the Compensated Absences Fund, are recorded only when payments are due.

Sales taxes are considered "measurable" when in the hands of the State Comptroller and are recognized as revenue at that time. Other major revenues that are determined to be susceptible to accrual include property taxes, utility franchise taxes, interest, rentals, charges for services and intercity charges. Waste collection fees are recorded as revenue when billed, which is on a cycle billing basis. Intergovernmental grants or revenues based on the "reimbursements of expenditures" concept are recorded as revenues when the related expenditures are made. Other intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the availability criterion is met.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The *Capital Projects Fund* is a combination of all capital outlay funds, which accounts for construction projects that are financed primarily by general revenues, as well as accounts for the resources set aside to fund the City's capital plans with respect to projects including streets.

All proprietary funds are accounted for on a cost of services or "flow of economic resources" measurement focus. This means that all assets and all liabilities (including capital assets and long-term debt) associated with their activities are included on their balance sheets. Costs of providing goods and services during the period include depreciation on capital assets. All proprietary funds follow generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB). Consequently, their affairs are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

The City reports the following major proprietary funds:

The *Water and Sewer Fund* accounts for the provision of water and sewer services to residents and commercial enterprises of the City and proximate area.

The *Airport Fund* accounts for the operation of the City's international airport, which provides runway and passenger services as well as leases former U. S. Air Force facilities to commercial tenants.

Additionally, the City reports the following fund types:

Four *internal service funds* account for municipal garage, information services, risk management, and employee health services provided to the other departments of the City on a cost-reimbursement basis.

Fiduciary funds account for assets held by the City in the capacity of a fiduciary for others and cannot be used to support the City's own programs. Activities include the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. The only fiduciary funds held by the City are agency funds. Agency fund are used to account for situations where the City's role is purely custodial.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are administrative service charges and payments in lieu of taxes between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and investment revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the *Water and Sewer Fund* and the *Airport Fund* are charges to customers for sales and services, including tap fees intended to recover the cost of connecting new customers to the water and sewer system. The principal operating revenues of the *internal service funds* are charges to other funds for services and allocations of self-insurance costs. Operating expenses for these funds include the direct costs of personnel, supplies, and similar items needed to render the sales and services, including depreciation on capital assets, as well as administrative expenses. All revenues and expenses not meeting this definition, such as investment earnings and passenger facility charges, are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

Estimates Inherent in Financial Statements

Preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The estimated liabilities related to self-insurance costs and other postemployment benefit costs are material estimates that are particularly susceptible to significant changes in the near term.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Assets or Equity

Deposits and Investments

With the exception of certain restricted and special funds, the City pools the resources of the various funds in order to facilitate the management of cash. Records are maintained that reflect each fund's equity in the pooled account.

For financial reporting purposes a portion of the investment portfolio is classified as equivalent to cash. Cash equivalents are defined as short-term, highly liquid investments that are readily convertible to known amounts of cash and have original maturities of three months or less, which present an insignificant risk of changes in value because of changes in interest rates.

Debt securities held by the City's various operating and reserve funds are valued at fair value.

Interfund Receivables and Payables

Activities between funds generally represent payment of charges to various departments for services rendered by other departments, reimbursements for allocated shares of expenditures, transfers of the City's unrestricted resources to supplement the inter-governmental grants and similar restricted resources of special revenue funds, and transfers of resources set aside to fund the long-term capital plan. Outstanding balances of these activities are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Other Receivables

Receivables of both governmental and proprietary funds are reported in the government-wide financial statements on the accrual basis of accounting.

In the governmental fund financial statements, receivables are comprised of those amounts that are considered to be both measurable and available as defined under the modified accrual basis of accounting. As a city ordinance prohibits the appropriation of property taxes until collected, the entire amount of such taxes considered measurable and available has been reserved. Taxes receivable other than property taxes are reflected as accounts receivable (gross receipts business taxes) or due from other governments (sales taxes collected and disbursed by the State). Solid waste disposal fees are recorded when billed on a cycle billing basis. Most intergovernmental grants provide for reimbursement of actual costs, and the related revenues are recognized in the fiscal period of the underlying expenditures. Because payments on paving notes and assessments are uncertain and often long deferred, they are reflected as revenues when collected.

Receivables of proprietary funds are recorded when earned. Unbilled water and sewer revenues are estimated and accrued at year-end.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Assets or Equity (Continued)

Inventories, Prepaid and Deferred Items

Inventories of supplies are reflected at cost, determined on an average-cost basis. Inventories of motor fuel and oil are maintained by the Municipal Garage (an *internal service fund*), while all other inventories of materials and supplies, including water and sewer pipeline and related stores and automotive parts, are maintained by the General Fund, being recorded under the "consumption method" as inventory acquisition (current assets) at the time the inventory items are purchased, and charged to the various funds and departments of the City on the basis of requisitions.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Such items include payments of the housing assistance program which must be disbursed before fiscal-year-end in order to be received by the vendors on October 1, but are obligations of the fiscal year beginning on that date.

Deferred revenues reported in the governmental fund financial statements generally represent delinquent taxes in excess of amounts currently available and advance rentals collected by the City's auditorium-coliseum complex.

Provision is made in the Risk Management and Employee Insurance funds (*internal service funds*) for the estimated amounts of liabilities related to incurred claims, including provisions for future settlement payments of both known and unknown loss events.

Restricted Assets

Certain resources of the *Water and Sewer Fund* are set aside for the repayment of its revenue bonds under applicable bond covenants. Such resources and the related liabilities payable out of those resources are reported in the financial statements as noncurrent assets and liabilities.

Capital Assets

Capital assets consist of property, plant, equipment, and infrastructure assets (streets, alleys, overpasses, curbs and gutters and drainage systems), as well as the cost of construction projects in process. Items having a value of more than \$2,500 are capitalized. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their lives are not capitalized.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets of the proprietary funds are also reported in the applicable financial statements, but capital assets are not included in the governmental fund financial statements.

Capital assets are stated at historical cost or at estimated fair value at date received, if donated, net of applicable depreciation. Material interest costs incurred during capital construction performed by proprietary type funds are capitalized. Interest expense incurred by the governmental funds is not capitalized.

Depreciation of all exhaustible capital assets used by proprietary funds is charged as an expense against their operations. Depreciation of capital assets used in governmental fund activities is reported only in the government-wide financial statements.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Assets or Equity (Continued)

Property, plant, equipment and infrastructure are depreciated or depleted over the estimated useful lives using the straight-line method. The estimated useful lives are generally within the following ranges:

Buildings and improvements	30-40 years	Sewer pipelines	75 years
Streets and related infrastructure	50 years	Runways and related improvements	10-30 years
Traffic signals	30 years	Motor buses	7 years
Landfill improvements	40 years	Automobiles, vans	3-7 years
Water supply contract	85 years	Data processing equipment	5 years
Water rights	20-100 years	Machinery and other equipment	7-30 years
Water pipelines	50 years	Office equipment	5-10 years
		Library books	15 years

Intangible Assets

For the year ended September 30, 2010, the City implemented GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets* (GASB 51). During 2010, the City recorded right of way easements pursuant to GASB 51. The right of way easements have an indefinite life and, accordingly, are not subject to amortization. The City elected not to retroactively restate the annual financial report as permitted under GASB 51. Details relating to the City's intangible assets are provided at Note 6.

Compensated Absence

City employees are entitled to paid vacation and sick leave, based on length of service, which accumulate and partially vest. The City's vested obligations under this policy are accrued and are reflected as liabilities in the government-wide and proprietary fund financial statements.

Employees eligible for time-and-a-half overtime can accumulate paid time off in lieu of overtime pay. In addition to amounts for accumulated paid vacation and sick leave, comp time in lieu of overtime is also reflected as a liability in the government-wide and proprietary fund financial statements.

Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide and proprietary fund financial statements. Bonds payable are reported net of related discounts and issuance costs, which are amortized over the terms of the related debts.

In the fund financial statements, governmental fund types report the proceeds of debt issuances, net of bond issuance costs and discounts, during the current period as other financing sources.

Fund Equity

The unreserved fund balances of governmental funds represent the amounts available for budgeting future operations. Unreserved net assets of proprietary funds represent the net assets available for future operations or distribution. In instances in which plans have been made by management for portions of unreserved fund equities, the amounts are identified as designated. Reserved fund balances of governmental funds and reserved net assets of proprietary funds represent net assets that are legally restricted to specific purposes.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

As provided by state law, the City follows these procedures in establishing the annual budgetary data reflected in the financial statements.

At least 30 days prior to the time when the City Commission makes its tax levy for the commencing fiscal year beginning October 1, the City Manager, as budget officer, files a proposed operating budget, including proposed expenditures and the means of financing them. Such budget is available for the inspection of any taxpayer, and public hearings are conducted not less than 15 days subsequent to the time of filing. Prior to October 1, the budget is legally enacted through passage of an ordinance. Under the City's budget ordinance, the City Commission has authority to make such changes in the budget as it deems warranted. Additionally, the City Manager is authorized to transfer budgeted amounts among departments and among expenditure codes within any department or fund. The legal level of control (the level at which expenditures may not legally exceed appropriations) for each fund is the fund's total expenditure budget. Accordingly, revisions that increase the total expenditures of a fund must be approved by the City Commission. Except for the employment of encumbrance accounting, budgets are adopted consistent with generally accepted accounting principles. Unencumbered appropriations lapse at year-end.

The annual formal appropriated budget as described above is employed as a management-control device during the year for the General Fund, the debt service funds, and special revenue funds, and those grant funds, which are necessarily budgeted on a contract-period basis differing from the City's fiscal year. Expenditures for the public improvement districts are being controlled by long-term service plans allocated in relation to available, property-owner assessments. The service plan is the approved budget for the individual Public Improvement District. The following funds with legally adopted budgets have a budgetary comparison presented: the General Fund, Debt Service Fund, Compensated Absence Fund and certain non-major special revenue funds. The non-major special revenue funds with legally adopted budgets are as follows: Court Technology, Court Security Fund, Public Health Fund, LEOSE Training Fund, Local Seized Property Fund and the Public Improvement Districts. Budgeted amounts reflected therein are as originally adopted or, if applicable, as last amended by the City Commission.

Grant funds not included in the annual appropriated budget are subject to management control by means of project-length budgets authorized by the City Commission in the grant application processes. Cumulative expenditures through September 30, 2010 were within the limits prescribed by such budgets.

Capital outlay is controlled through formal, job cost accounting, in which available monies are allotted among the planned construction and capital acquisition undertakings, and costs are accumulated subject to such allotments. Unencumbered appropriations do not lapse at year-end for Capital Projects Funds. The City adopts five-year, capital outlay plans to budget such projects.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances, since they do not constitute expenditures or liabilities.

Deficit Fund Equity

A deficit was accumulated in the Public Assistance Fund through September 30, 2010 in the amount of \$1,818. The fund was created to accumulate the cost for the hurricane shelter operations, for FEMA

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Deficit Fund Equity (Continued)

reimbursement purposes. We realize that not all costs will be reimbursed by FEMA and intend to record a reimbursement from the General Fund. There is a deficit fund balance of \$258 reported in the Selective Traffic Enforcement Program through September 30, 2010. The Center City Trust Fund, reported as an agency fund, has a \$146 deficit fund balance. Beginning with the fiscal year ending September 30, 2008, the City adjusted for postemployment health benefits as required by GASB Statement 45. This adjustment is \$14,682,580 for 2008, \$15,248,490 in 2009 and \$13,463,957 in 2010 resulting in a deficit fund balance of \$38,217,971 in the Employee Insurance Fund.

NOTE 3 - DEPOSITS AND INVESTMENTS

All of the City's demand deposit and time accounts are held in a local banking institution under terms of a written depository contract. All of the City's demand and time accounts are insured or registered or held by the City or its agent in the City's name.

Under the Revised Statutes of the State of Texas, all deposits, to the extent not insured by the Federal Deposit Insurance Corporation, must be collateralized by securities or insured by a bond. At September 30, 2010, demand deposit and time deposits held by the depository institution, before reduction for checks issued and not presented, were in the total amount of \$32,798,517 and the accounts are collateralized by securities in the amount of \$37,445,319. The City has a secondary depository institution with demand deposits of \$533,573. These amounts are collateralized by securities in the amount of \$2,271,888.

Time certificates of deposit with original maturities of more than three months are classified as investments for financial reporting purposes.

With the exception of the assets of the deferred compensation plan and pension assets, all investments are administered by City management under terms of an investment policy and strategy that is updated to conform to the Texas Public Funds Investment Act as last amended. The preservation of capital is the City's most important investment objective. Other objectives include providing liquidity and maximizing earnings within the constraints of the other objectives.

Under the City's policies, the maximum dollar weighted-average maturity of the investment portfolio may not exceed one year, and 80% of the portfolio must be in investments with maturities of two years or less. At September 30, 2010, the weighted average maturity of the City's investment securities was 0.92 years, excluding the securities lending investments.

The City will only invest in the following types of securities:

- Bank money market funds and other interest-bearing accounts at the City's authorized depository.
- Direct obligations of the United States government.
- Obligations of agencies and instrumentalities of the United States, limited to 75% of the portfolio.
- Highly rated investment pools and no-load money market mutual funds (AAA or AAAm).
- Taxable municipal bonds, limited to 10% of the portfolio.
- Certificates of deposit including CDARS (Certificate of Deposit Accounts Registry Service).
- For bond proceeds only, fully collateralized, flexible, repurchase agreements.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments are separately owned by the various funds. Under applicable bond ordinances, funds of the Waterworks and Sewer Revenue bond redemption and reserve accounts may be invested only in U.S. Government or agency obligations or in obligations guaranteed by the U.S. Government or by its agencies. Funds not so invested are to be maintained in the City's depository and secured as provided by law. The City's investment policy also sets forth specific, investment requirements and strategies for its various fund types. The City does not enter into reverse repurchase agreements. All securities are held by the City's agent in the City's name.

The City participates in a securities lending program as a means to augment investment income. Securities are lent to select brokerage firms for which collateral is received that exceeds the fair value of such investments during the period of the loan. Collateral may be cash or securities. Collateral securities cannot be pledged or sold by the City unless the borrower defaults. Securities loans immediately terminate upon notice by either the City or the borrower.

Loans of fixed income securities are initially collateralized at 102 percent of the fair value of the securities lent. All borrowers are required to provide additional collateral by the next business day if the value falls to less than 100 percent of the fair value of the securities lent.

The following represents the balances relating to the securities lending transactions at the financial statement date:

<u>Securities Lent</u>	<u>Fair Value of Underlying Securities</u>	<u>Collateral Received/Securities Collateral Value</u>	<u>Cash Collateral Investment Value</u>
Lent for cash collateral	\$ -	\$ -	\$ -
Lent for securities collateral - fixed income securities	<u>101,690,741</u>	<u>103,893,008</u>	<u>-</u>
	<u>\$ 101,690,741</u>	<u>\$ 103,893,008</u>	<u>\$ -</u>

Cash collateral received from the borrower is invested by the lending agent, as an agent for the City, in a money market mutual fund in the name of the City, with guidelines approved by the City. At September 30, 2010, the primary government did not have cash collateral.

At September 30, 2010, the City had no credit risk exposure to borrowers, because the amounts the City owed the borrowers exceeded the amounts the borrowers owed the City. The City is fully indemnified by its custodial bank against any losses incurred as a result of borrower default.

The lending agent provides indemnification if the borrowers fail to return the underlying securities (and if the collateral is inadequate to replace the securities lent) or fail to pay income distributions on them. There were no significant violations of legal or contractual provisions, no borrower or lending agent default losses, and no recoveries of prior-period losses during the year. There are no income distributions owing on the securities lent.

Interest Rate Risk: In accordance with the Investment Policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of the investment portfolio to less than twelve months and requiring that 80% of the portfolio must be in investments with maturities of two years or less. Also as stated in the Investment Policy the City will not borrow funds using investment securities as collateral, will not take a position in a security for speculation and the City uses a buy and hold strategy for most investments.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk: The City invests in direct obligations of the United States and obligations of agencies and instrumentalities of the United States. The Policy also allows for the investment in taxable municipal securities rated not less than AA (or equivalent). The City does not have any commercial paper or taxable municipal security investments at this time. The City does invest in a treasury only and a government agency no-load money market mutual fund that is continuously rated AAA or AAAm (or equivalent).

Concentration of Credit Risk: As stated in the Investment Policy the City will diversify investments when purchasing agency securities or commercial paper to avoid a concentration in one agency or company.

Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City has tri-party agreements with both depositories and a third-party financial institution (Federal Reserve Bank) that holds pledged collateral in a separate custody account for the benefit of the City. All City deposits are fully collateralized by these pledged securities.

Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City contracts with an outside financial institution as custodian for all investment transactions and all investment transaction are made on a delivery versus payment method with the outside custodian. The securities are held in the City's name in a separate account. Access to this account is limited to the approved Investment Officers.

A summary of investment securities of the City at September 30, 2010 and the corresponding weighted average maturity is shown in Table 1 below:

	Fair Value			Weighted Average Maturity (Years)
	Unrestricted Assets	Restricted Assets	Total	
Investment Securities				
U.S. Government	\$ 37,107,940	\$ 28,044,240	\$ 65,152,180	0.33
U.S. Government Sponsored Agencies	96,190,277	-	96,190,277	1.31
Total investment securities	133,298,217	28,044,240	161,342,457	0.92
No-load U.S. Treasury-only mutual funds	27,734,140	73,733,722	101,467,862	-
Total investments	161,032,357	101,777,962	262,810,319	0.56
Add: Time deposits with original maturities over three months	1,403,563	-	1,403,563	0.83
Total investments	162,435,920	101,777,962	264,213,882	0.56
Deduct: Cash equivalents	(27,734,140)	(73,733,722)	(101,467,862)	-
Add: Securities Lending	-	-	-	-
Net investments for financial reporting	\$ 134,701,780	\$ 28,044,240	\$ 162,746,020	0.92

Table 1 - Investment Securities and Corresponding Weighted Average Maturity

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 4 - TAXES

Property taxes attach as an enforceable lien on property as of January 1, are levied on October 1 of the same year, and unpaid taxes become delinquent after the following January 31.

The City Charter provides for a maximum tax levy of \$1.80 per \$100 of assessed valuation, of which any in excess of \$1.30 is limited to debt service for waterworks bonds, and of which up to \$0.05 is pledged for Airport Maintenance to the extent Airport revenues may not be available.

The combined tax rate of the 2009 tax roll for the 2009/10 fiscal year was \$0.31009 per \$100 of assessed valuation, resulting in a tax levy in the amount of \$30,409,776 on taxable value of \$9,991,351,569.

Property taxes receivable at September 30, 2010 are reflected in Table 2 below:

<u>Year of Levy</u>	
2010	\$ 454,373
2009	231,586
2008	121,235
2007	85,791
2006	67,996
2005	52,005
2004	50,454
2003	84,520
2002	57,695
2001	53,281
2000	29,550
1999	19,680
1998	13,165
Prior	<u>52,295</u>
Total taxes receivable	1,373,626
Less: Allowance for estimated uncollectible portion	<u>916,273</u>
Net taxes receivable	457,353
Less: Provisions for collections deferred over 60 days	<u>365,459</u>
Amount available (reserved in accordance with City ordinances)	<u>\$ 91,894</u>

Table 2 – Taxes Receivable at September 30, 2010

Beginning July 1, 1996, Potter and Randall Counties assumed responsibility of tax collections for various taxing entities within their borders, including the City of Amarillo. The cost of this service is included in the General Fund. The Potter-Randall Appraisal District performs the appraisal function.

The total City sales tax rate is 2%, which includes a 1/2-cent sales tax collected by the AEDC limited to development purposes.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 5 - RESTRICTED ASSETS, LIABILITIES AND RESERVES

As required by bond indentures, the Water Sewer System and the Airport maintain separate accounts for revenue bond debt service/retirement which are reported as noncurrent assets and related liabilities, and restricted net assets, as reflected in Table 3:

	<u>Restricted Assets</u>	<u>Related Liabilities</u>	<u>Restricted Net Assets</u>
Water Sewer System			
Bond escrow and proceed accounts	\$ 81,876,308	\$ 81,876,308	\$ -
Revenue bond interest and redemption	2,907,879	5,350,000	(2,442,121)
Revenue bond reserve	2,473,978	-	2,473,978
Total bond debt service/retirement	\$ 87,258,165	\$ 87,226,308	\$ 31,857
Airport			
Bond proceed account	\$ 8,573,125	\$ 8,573,125	\$ -
Insurance proceeds	2,166,894	2,166,894	-
Bond interest and redemption	68,796	1,230,000	(1,161,204)
PFC funds	1,565,650	-	1,565,650
Total bond debt service/retirement	\$ 12,374,465	\$ 11,970,019	\$ 404,446

Table 3 – Restricted Funds/Reserved Retained Earnings

The Revenue bond reserve account reflects the amount required in the revenue bond covenants.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2010 was as follows:

	<u>Balances October 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances September 30, 2010</u>
Capital assets used by governmental activities, at cost				
Capital assets, not being depreciated				
Land	\$ 8,062,014	\$ 55,951	\$ -	\$ 8,117,965
Contributed ROW easements	-	164,124	-	164,124
Capital projects in process	16,752,374	24,684,007	26,067,034	15,369,347
Total capital assets, not being depreciated	24,814,388	24,904,082	26,067,034	23,651,436
Capital assets, being depreciated				
Infrastructure	224,435,901	3,433,229	-	227,869,130
Building and other improvements	213,256,967	17,962,048	1,063	231,217,952
Equipment and vehicles	75,471,812	7,235,413	5,406,269	77,300,956
Library collections	7,454,953	460,673	356,009	7,559,617
Total capital assets, being depreciated	520,619,633	29,091,363	5,763,341	543,947,655
Less accumulated depreciation for:				
Infrastructure	87,511,658	4,501,363	-	92,013,021
Buildings and other improvements	70,981,223	7,913,893	444	78,894,672
Equipment and vehicles	49,021,774	7,672,798	5,374,036	51,320,536
Library collections	2,959,415	437,996	356,009	3,041,402
Total accumulated depreciation	210,474,070	20,526,050	5,730,489	225,269,631
Total capital assets, being depreciated, net	310,145,563	8,565,313	32,852	318,678,024
Net capital assets used by governmental activities	334,959,951	33,469,395	26,099,886	342,329,460
Capital assets used by business-type activities, at cost:				
Enterprise funds				
Water and sewer utility plant	502,692,370	43,583,329	8,003,159	538,272,540
Airport assets	114,062,220	18,783,740	6,339,076	126,506,884
Total cost	616,754,590	62,367,069	14,342,235	664,779,424
Less accumulated depreciation for:				
Water and sewer utility plant	143,615,988	10,097,129	95,949	153,617,168
Airport assets	62,843,943	3,283,168	158,041	65,969,070
Total accumulated depreciation	206,459,931	13,380,297	253,990	219,586,238
Net capital assets used by business-type activities	410,294,659	48,986,772	14,088,245	445,193,186
Government-wide net capital assets	\$ 745,254,610	\$ 82,456,167	\$ 40,188,131	\$ 787,522,646

Table 4 - Capital Asset Activity

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities	
General government	\$ 102,300
Staff services	1,306,059
Police protection	850,884
Fire protection	784,354
Other public safety and health	250,125
Streets, traffic and engineering	5,507,002
Culture and recreation	5,057,585
Solid waste services	556,077
Transit services	<u>703,579</u>
Total governmental fund departments	15,117,965
Internal service fund depreciation allocable to governmental activities based on predominant usage	<u>5,408,085</u>
Total governmental activities	<u>\$ 20,526,050</u>
Business-type activities	
Water and sewer system	\$ 10,097,129
Airport	<u>3,283,168</u>
Total business-type activities	<u>\$ 13,380,297</u>

Water and Sewer System Capital Assets

The City of Amarillo is one of 11 cities that receive surface water from a reservoir created by a dam on the Canadian River, which river arises from the headwaters of the Sangre de Cristo mountains in New Mexico and crosses the Panhandle of Texas before merging into the Red River in eastern Oklahoma. The reservoir and related aqueduct system are operated by the Canadian River Water Municipal Water Authority (CRMWA), a subdivision of the State of Texas. The related infrastructure recorded on the City's books for CRMWA assets at September 30, 2010 is \$50.3 million. The related amortized cost of these assets is \$17.5 million.

In order to enhance supply and improve taste the City blends its 11,117 acre feet of surface water with underground water pumped out of the Ogallala Aquifer by its wells located in Carson, Potter, Randall and Roberts counties.

The City owns \$36,706,908 of underground water rights in Roberts, Hutchison, Potter, Randall, Carson, Hartley and Dallam counties with the majority in Roberts and Hutchison counties. Much of the water rights held in Potter, Randall and Carson counties have been developed and are currently being utilized. The City owns undeveloped water rights in Hartley and Dallam counties in the northwestern portion of the Texas Panhandle. Due to the acquisition of the superior Roberts County rights and existing water rights in Potter, Randall and Carson counties, the City does not have plans to develop the water rights in Hartley and Dallam counties at this time.

During the 2004-05 fiscal year, the City entered into an agreement with the CRMWA to swap water rights in Roberts County for water rights in Potter and Carson counties adjacent to the City's existing water rights in Potter and Carson counties. The swap is on an estimated gallon for gallon basis. The CRMWA is procuring water rights in those counties for the swap. The actual swap took place in 2007.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Water and Sewer System Capital Assets (Continued)

In accordance with financial accounting standards, the City capitalized interest costs applicable to its outstanding water and sewer bonds as construction in progress in its Water and Sewer System Fund, as follows:

Interest expense before capitalization	\$ 6,004,141
Interest expenses capitalized	\$ 466,253

The interest expense not meeting the capitalization criteria represents the \$3,172,696 of CRMWA charges associated with that entity's bonded indebtedness and \$2,365,192 of Water and Sewer Revenue Bond interest not subject to the capitalization requirements.

Airport Capital Assets

Airport capital assets include runways, buildings, and related improvements constructed by the Federal government for use as an Air Force Base on land contributed by the City, which was returned to the City in 1967 and 1970 upon closing of the Base. Upon return of such assets to the City, the land was recorded on the books of the Airport at \$1,521,510, its original cost to the City, and improvements were recorded at \$14,356,430, representing construction cost less a provision for depreciation to date returned.

Certain lands and improvements not utilized by the City for airport purposes are leased to various commercial enterprises and to approved economic development program applicants both directly and through the AEDC.

The City capitalized interest costs in the amount of \$219,316 applicable to its outstanding airport bonds as construction in progress in the Airport Fund. Interest and amortization expense before capitalization was \$600,050.

NOTE 7 - RETIREMENT BENEFITS

The City participates in funding two retirement plans. The Texas Municipal Retirement System is an agent, multiple-employer, public-employee retirement system which is a nontraditional, joint-contributory, hybrid defined benefit plan. The Firemen's Relief and Retirement Plan is a single-employer, contributory defined benefit plan. Substantially all employees of the City are eligible to participate in one of these two plans.

The City's total payroll for the fiscal year ended September 30, 2010 was \$83,456,366 and the portion covered by the two plans was as follows:

Texas Municipal Retirement System (TMRS)	\$ 66,601,907
Firemen's Relief and Retirement System (FRRF)	<u>14,862,237</u>
Total covered payroll	<u>\$ 81,464,144</u>

Including current employees, annuitants and terminated employees entitled to future benefits, the City had 3,114 members of TMRS and 402 members of FRRF as of the dates of the latest actuarial evaluations.

In addition to the two retirement plans funded by the City, employees may participate in a deferred compensation plan. Details of the various plans are as follows:

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Retirement Plans

Texas Municipal Retirement System (TMRS)

Plan Description

All permanent, full-time City employees who are not firefighters are covered by the state-wide Texas Municipal Retirement System (TMRS) through a nontraditional, joint-contributory, hybrid defined benefit plan. The City's plan is one of 827 administered by TMRS, an agent, multiple-employer, public-employee retirement system. It was created by the State of Texas and is administered in accordance with the Texas Municipal Retirement System Act by six trustees appointed by the Governor of the State of Texas. The City joined the System in 1948 to supplement Social Security. The Plan accounts for its affairs to its members and provides actuarial information on the basis of the calendar year. Each of the municipalities has an annual individual actuarial valuation performed.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. Upon joining the Plan, the City granted its employees monetary credits of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (currently 200% for City of Amarillo employees) of the employee's accumulated contributions. In addition, the City can grant as often as annually another type of monetary credit referred to as an updated service credit. The updated service credit is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest, if the current employee contribution rate and the City's matching percent had always been in existence, and if the employee's salary had always been the average of his salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity. The City also provides on an annually repeating basis, annuity increases for retirees equal to 70% of the change in the consumer price index (CPI).

Members can retire at ages 60 and above with 10 or more years of service or at any age with 20 years or more service. The plan also provides death and disability benefits. A member is vested after 10 years, but he must leave his accumulated contributions in the plan. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Contributions

The contribution rate for the employees is 7%, while the City's matching percent is currently 2 to 1, both as adopted by the City Commission.

Under the state law governing TMRS, the City's contribution rate is annually determined by the System's actuary using the Projected Unit Credit actuarial cost method. This rate consists of the normal, cost-contribution rate and the prior-service, contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal, cost-contribution rate finances the portion of an active member's projected benefit allocated annually. The prior-service, contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the remainder of the plan's amortization period (28.1 years for the City as of the 12/31/2009 actuarial study).

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Retirement Plans (Continued)

Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The annual pension cost and net pension obligation are as follows:

Annual Required Contribution (ARC)	\$ 15,281,150
Interest on Net Pension Obligation	207,024
Adjustment to the ARC	—
Annual Pension Cost (APC)	<u>15,488,174</u>
Contributions Made	<u>(11,641,233)</u>
Increase in net pension obligation	3,846,941
Net Pension Obligation at 09/30/2009	<u>2,760,324</u>
Net Pension Obligation at 09/30/2010	<u>\$ 6,607,265</u>

The City's total payroll in fiscal year 2010, exclusive of firefighters, was \$68,271,566 and the City's contributions were based on a covered payroll of \$66,601,907. Both the City and the covered employees make contributions monthly. The City's contribution was \$11,641,233. The employees' contributions of 7% of payroll were \$4,662,133.

Funding Status and Future Changes in Actuarial and Amortization Methods

The financing objective of each TMRS plan is to provide retirement, death, and disability benefits for a city's employees financed by a contribution rate which will remain approximately level as a percent of the city's payroll from year to year. To test how well the financing objective is being achieved, annual actuarial valuations are made, which valuations adjust each city's contributions for differences in the past year between the actuarial assumptions and the actual experience.

Three-Year Trend Information

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Actual</u> <u>Contributions Made</u>	<u>Percentage of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
9/30/10	\$ 15,488,174	\$ 11,641,233	75.2%	\$ 6,607,265
9/30/09	13,459,396	10,699,072	79.5%	2,760,324
9/30/08	9,428,418	9,428,418	100.0%	—

A summary of the actuarial assumptions and definitions can be found in the December 31, 2009 TMRS Comprehensive Annual Financial Report. Since its inception, TMRS has used the Unit Credit actuarial funding method. This method accounts for liability accrued as of the valuation date, but does not project the potential future liability of provisions adopted by a city. Two-thirds of the cities participating in TMRS have adopted the Updated Service Credit and Annuity Increases provisions on an annually repeating basis. For the December 31, 2009 valuation, the TMRS Board determined that the Projected Unit Credit funding method should be used, which facilitates advance funding for future updated service credits and annuity increases that are adopted on an annually repeating basis. In addition, the Board also adopted a change in the amortization period from a 25-year "open" to a 30-year "closed" period. At December 31, 2009 the City's amortization period is 28.1 years. TMRS Board of Trustee rules provide that, whenever a change in actuarial assumption or methods results in a contribution rate increase in an amount greater than 0.5%, the amortization period will be increased to 30 years, unless a city requests that the period remain at 25 years. For cities with repeating features, these changes would likely result

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Retirement Plans (Continued)

initially in higher required contributions and lower funded ratios; however, the funded ratio should show steady improvement over time. To assist in this transition to higher rates, the Board also approved an eight-year phase-in period, which will allow cities the opportunity to increase their contributions gradually (approximately 12.5% each year) to their full rate (or their required contribution rate). Using the phase-in period, the City's rate would increase at January 1, 2011 to 18.83% with a full rate of 23.29%.

However, the increasing contributions to the TMRS plan together with the recent economic downturn made it difficult for the City fund its TMRS benefit at the current level. In conjunction with the 2010-11 budget process, the City dropped the repeating Cost of Living Adjustment (COLA) and repeating Updated Service Credit (USC) benefits. However, the City approved the Updated Service Credit for 2011 on an ad hoc basis. These changes in the benefit reduced the City's contribution rate for 2011 to 14.09% of covered payroll. These changes should drop the City's Unfunded Actuarial Accrued Liability (UAAL) to \$64,704,527 and increased the funded ratio to 69.46%.

Firemen's Relief and Retirement Fund

Plan Description

The City of Amarillo contributes to the Amarillo Firemen's Relief and Retirement Fund (FRRF), which is a single-employer, contributory defined benefit plan maintained for members of the City of Amarillo Fire Department. The benefit and contribution provisions of this plan are established under the authority of the Texas Local Fire Fighters Retirement Act (TLFFRA). The Board of Trustees of the Fund consists of three firefighters and two citizens elected by the members, together with the Mayor or the Mayor's designated representative and the Director of Finance of the City. Within parameters established by TLFFRA, the plan may be amended upon approval by the Board and a vote of the membership.

All persons who are under 36 years of age upon entering service as a firefighter must become members of the plan. The plan generally provides for a lifetime pension expressed as a percentage of average pay, available at age 50 after 20 years of participation. Early retirement and deferred retirement options are also available. The actuarial valuation at January 1, 2010 incorporated all changes in plan benefits effective through that date. The standard retirement benefit is 3.45% of average monthly salary multiplied by years of service, payable in the form of a joint and 2/3-spouse annuity, but various other forms of annuities may be selected. Disability benefits are also paid, the amount of which varies depending upon age, years of service and whether the disability is duty-related. Dependent children may also receive death benefits. A firefighter may elect to receive the return of his/her own contributions upon termination of employment.

The tabulation below summarizes membership of the fund at January 1, 2010, the effective date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	157
Current employees:	
Vested	76
Partially vested	59
Nonvested active employees	<u>110</u>
Total	<u><u>402</u></u>

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Funding Policy and Contribution

Contributions are made to the FRRF by each member and by the City. While the contribution requirements are not actuarially determined, state law requires that each plan of benefits adopted by the fund must be approved by a qualified actuary. The actuary certifies that the contribution commitments of the firefighters and the City provide an adequate financing arrangement. The entry age actuarial cost method is used to determine the plan's normal cost as a percentage of payroll. This method does not identify or separately amortize unfunded actuarial liabilities. The excess of the total contribution rate over the normal cost rate is used to amortize the plan's unfunded actuarial accrued liability, if any.

Because City contribution rates are determined by ordinance, and the City always pays the calculated rate each month, the City always has a net pension obligation of zero; consequently, the annual pension cost, the annual required contributions, and the contributions made are equal.

The firefighters' total payroll in fiscal year 2010 was \$15,184,800 and the City's contributions were based on a covered payroll of \$14,340,679. The City made the required contributions of \$2,611,510, \$2,412,030, and \$2,115,467 for fiscal years ending 2010, 2009, and 2008, respectively. The firefighters made required contributions of \$1,643,416, \$1,630,219, and \$1,515,992 for the fiscal years ending 2010, 2009, and 2008, respectively.

Funding Status

The most recent actuarial valuation was performed as of January 1, 2010. Valuations are performed biennially. The actuarial accrued liability is the actuarial present value of credited projected benefits, prorated on service, and discounted at a rate equal to the expected return on present and future plan assets. Amounts are discounted for interest and for the probability that they will ultimately be paid. Probabilities taken into account include death, disability and termination. The unfunded actuarial liability represents the difference between (a) the present value of future benefits and (b) the sum of the present value of future normal costs and fund assets.

The actuarial method and assumptions used in the actuarial valuation of the plan are the same as those used to develop the actuarial present value under GASB Statement No. 25. The actuarial cost method used in the valuation is the entry age normal actuarial cost method.

Actuarial assumptions used in determining the accrued pension liability included the contribution rates of 17.83% by the City and 11% by employees, compensation increases for individual members of 5.5% per year, compounded annually, increases in total payroll of 5.5%, compounded annually, retirement age of active firefighters of 54, and starting age for benefits of terminated members to average age 50.

The amortization of the unfunded actuarial accrued liability was determined as a level percentage of projected payroll. As of January 1, 2010 the amortization period of the unfunded actuarial accrued liability is 35.9 years. The amortization period is an open amortization period. Guidelines published by the Texas State Pension Review Board specify that the amortization period should never exceed 40 years, with a 25 to 30-year period being preferable. The amortization period as of January 1, 2010 of 35.9 years meets the Pension Review Board Guidelines. The City of Amarillo has always met the contribution requirements during the required look-back period and, accordingly, the net transition obligation and the net pension obligation as of the date of implementation of GASB Statement No. 27 were zero.

The actuarial value of plan assets was determined using techniques that smooth the effects of short-term volatility in the fair value of assets over a five-year period. At January 1, 2010, the actuarial value of plan assets was \$116,150,945 and the fair market value was \$106,180,628.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Firemen's Relief and Retirement Fund (Continued)

The assumed rate of return on the actuarial value of assets was 8.25%, compounded annually, based on a study of the historical yield of the trust fund, as well as an estimate of future rates of return, given the nature and mix of current and expected plan investments.

The investment return assumption and the projected salary increase use the same assumptions with respect to inflation.

Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/10	\$ 2,611,510	100%	\$ -
9/30/09	2,412,030	100%	-
9/30/08	2,115,467	100%	-

Summary Unfunded Actuarial Accrued Liability – All Plans

The City's unfunded obligation for both the TMRS and FRRF plans is summarized in Table 5 below:

	TMRS 12/31/2009	FRRF 1/1/2010	Totals
Actuarial accrued liability	\$ 277,512,204	\$ 138,263,770	\$ 415,775,974
Net assets available for benefits asset valuation based on cost or adjustment cost	(147,138,927)	-	(147,138,927)
Net asset available for benefits asset valuation based on smoothed market	-	(116,150,945)	(116,150,945)
Unfunded (overfunded) actuarial accrued liability	\$ 130,373,277	\$ 22,112,825	\$ 152,486,102

Table 5 – Unfunded (Overfunded) Actuarial Accrued Liability

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

Trend Information

Historical trend information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become payable. This information, presented in accordance with the standards of GASB Statement No. 25 as amended by GASB Statement No. 50, may be found in the Required Supplementary Information section of this report on page 95 (TMRS plan) and page 96 (FRRF plan).

Additional Information

All administrative costs of the TMRS plan are borne by that system. City management does not participate in investment decisions, and there are no related party transactions. TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 7 - RETIREMENT BENEFITS (CONTINUED)

Additional Information (Continued)

contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TMRS, P.O. Box 149513, Austin, TX 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS/ website at www.TMRS.com.

Salaries for City personnel who help administer the Firemen's Relief and Retirement Fund (FRRF) are borne by the City's General Fund. The Fund incurs the costs of the annual actuarial and audit fees. The Fund has not held securities issued by the City. The Fund issues an audited stand-alone annual financial report. This report, and further details concerning the plan, is available by contacting the Board of Trustees, Firemen's Relief and Retirement Fund, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105.

Deferred Compensation Plan

In addition to the TMRS and FRRF plans, the City offers its full-time employees a choice of deferred compensation plans created in accordance with Internal Revenue Code (IRC) Section 457. The plans, available to all City employees, permit them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination of employment, retirement, death or unforeseeable emergency. The employee liability for the related Federal income taxes is deferred until the funds are paid to the participating employee or beneficiary under the terms of the agreement.

At September 30, 2010 there was \$26,678,097 in the plan administered by Nationwide Retirement Solutions, Inc., \$704,763 in the plan being administered by ICMA Retirement Corporation, and \$2,192,758 in the plan administered by Valic Retirement Solutions, Inc. Under IRC 457(g), the assets in these plans are held in trust for the exclusive benefit of the participants and their beneficiaries.

NOTE 8 - POSTEMPLOYMENT BENEFITS

The City implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, for the fiscal year beginning after December 15, 2006. The City does provide postemployment health benefits to retirees within a single-employer plan. In addition, the City currently pays on a pay-as-you-go basis.

From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirement of GASB Statement No. 45 during the year ended September 30, 2009, the City recognizes the cost of postemployment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City's future cash flows. Recognition of the liability accumulated from prior year will be phased in over 30 years, commencing with the 2008 liability.

Annual Other Postemployment Benefit Cost (OPEB)

For the fiscal year ended September 30, 2010, the City's annual OPEB cost (expense) is \$16,622,608. Considering the annual expense less pay-as-you-go cost of \$3,158,651 for retirees, the result was an increase in the net OPEB obligation of \$13,463,957 for the year ended September 30, 2010.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 8 - POSTEMPLOYMENT BENEFITS (CONTINUED)

Annual Other Postemployment Benefit Cost (OPEB) (Continued)

Benefit Obligation and Normal Cost	
Actuarial present value of benefits	<u>\$ 306,043,533</u>
Unfunded actuarial accrued liability	
Actuarial accrued liability	\$ 203,259,604
Actuarial value of assets	<u>—</u>
Unfunded actuarial accrued liability	<u>\$ 203,259,604</u>
Present value of future normal costs	<u>\$ 102,783,929</u>
Annual required contribution	
Normal cost	\$ 8,262,807
Amortization of UAAL	7,729,701
Interest on above amounts to end of year	<u>639,700</u>
Annual required contribution	<u>\$ 16,632,208</u>

Net OPEB Obligation	
Annual required contribution	\$ 16,632,208
Interest on net OPEB obligation	1,197,243
Adjustment to annual required contribution	<u>(1,206,843)</u>
Annual OPEB cost	\$ 16,622,608
Employer contributions with interest	<u>(3,158,651)</u>
Increase in net OPEB obligation	13,463,957
Net OPEB obligation, beginning of year	<u>29,931,070</u>
Net OPEB obligation, end of year	<u>\$ 43,395,027</u>

Schedule of Employer Contributions				
Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage Contributed	Net OPEB Obligation
9/30/08	\$ 16,761,974	\$ 2,079,394	12%	\$ 14,682,580
9/30/09	17,574,488	2,325,998	13%	29,931,070
9/30/10	16,622,608	3,158,651	19%	43,395,027

Funding Status

The current unfunded actuarial accrued liability equals the actuarial accrued liability as the City currently does not fund the plan in excess of the pay-as-you-go amount.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 8 - POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The unfunded actuarial accrued liability is being amortized over 30 years.

The City hired an actuary to estimate the liability of the City's current retiree health program. The date of this study was October 1, 2009. The actuarial liability was based on a 4.0% discount rate, pay-as-you-go-funding. Projected Unit Credit level percent of pay actuarial cost method, 30-year closed amortization of the UAAL, increasing at 3.00% per year (payroll growth rate). The healthcare cost trend rates are assumed to decrease in future years. The actuarial liability for the retiree health program for both active and retired members is \$203,259,604. The annual required contribution to fund this actuarial liability is \$16,632,208.

Financial Statements

The Plan does not publish separate financial statements. Further information regarding the Plan may be obtained from the Director of Finance, City of Amarillo.

NOTE 9 - COMMITMENTS

The City has several ongoing commitments. One of the more significant commitments is the City's commitment to the Canadian River Municipal Water Authority (CRMWA). The City is obligated to pay its pro rata share of operating costs of the Canadian River Municipal Dam and Aqueduct System along with the City's portion of the CRMWA debt. These costs are included in the Water and Sewer system. In the event of the acquisition and financing of additional water rights, the City would be responsible for contract payments to CRMWA for its proportionate share of the debt service on the bonds issued.

Due to the increasing decline of Lake Meredith, CRMWA began acquiring additional water rights in Gray, Hutchinson, Roberts, and Wheeler Counties beginning in 2004. In the process of acquiring water rights, CRMWA is now one of the largest water rights owners in Texas.

The blending of the groundwater with the lake water increased both the quantity and quality of the water. CRMWA is developing additional water rights in their Phase III well field project. The Phase III well field area is located about 18 miles northeast of Pampa, Texas. It will be comprised of multiple high capacity wells and a transmission pipeline. The City's portion of the CRMWA phase III project is estimated to be about \$8.6 million and will require additional annual payments of approximately \$650,000 from our Water and Sewer System for about 20 years.

The City leases facilities adjoining to the City's Civic Center from the Amarillo-Potter Events Venue District. Under the terms of the lease the City is obligated to pay the greater of \$10 per month or any shortfall in the District's required monthly deposit to the debt service account. The City has not had to pay more than \$120 in lease payments since the inception of the District in 1998. Moreover, the Venue District's tax revenues currently can cover debt service payments approximately two times. Therefore, the City does not anticipate paying more than \$120 in lease payments in 2010-11. However, the City has appropriated \$1,110,841 of its available Fund Balance in the City's 2010-11 budget for its potential commitment to the Venue District although City Management does not believe that any payment beyond \$120 will be necessary.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 9 - COMMITMENTS (CONTINUED)

Most of the City's commitments are in capital projects. Many of these projects take more than a year to design, bid, and construct; therefore, the appropriation and commitment do not end at year-end. At September 30, 2010, the City had commitments with respect to completion of various capital projects, as reflected in Table 6. For this purpose, commitments are defined as the difference between the appropriation for the project and amounts paid or recognized as liabilities at year-end, additional funding from outside sources are shown as a reduction to the amounts reported as committed. Sufficient resources were either on hand in the City's accounts or authorized and available to complete all committed projects.

	Project Authorizations	Expected Outside Funding Sources	Outside Funding Received	Complete at September 30, 2010	City's Remaining Committed
Governmental activities					
Street improvements	\$ 2,388,037	\$ 2,525,517	\$ 12,270	\$ 25,548	\$ 49,242
General construction	50,944,241	30,483,817	6,054,952	12,406,229	14,109,147
Solid Waste improvements	10,927,824	-	-	1,484,034	9,443,790
Golf course improvement	295,896	-	-	117,705	178,191
Civic Center improvements	1,457,001	125,786	-	443,218	887,997
Total - governmental fund activities	<u>66,212,999</u>	<u>33,135,120</u>	<u>6,067,222</u>	<u>14,476,734</u>	<u>24,668,367</u>
Internal service fund projects					
Information services	952,525	367,500	367,500	485,310	467,215
Municipal garage	1,937,677	-	-	405,583	1,532,094
Total - all governmental-type activities	<u>69,103,201</u>	<u>33,502,620</u>	<u>6,434,722</u>	<u>15,367,627</u>	<u>26,667,676</u>
Business-type activities					
Water and sewer system improvements	142,654,816	8,097,950	1,013,847	30,597,921	104,972,792
Airport	54,741,676	28,004,788	17,016,060	29,840,414	13,912,534
Total - all business-type activities	<u>197,396,492</u>	<u>36,102,738</u>	<u>18,029,907</u>	<u>60,438,335</u>	<u>118,885,326</u>
Total - all city project	<u><u>\$ 266,499,693</u></u>	<u><u>\$ 69,605,358</u></u>	<u><u>\$ 24,464,629</u></u>	<u><u>\$ 75,805,962</u></u>	<u><u>\$ 145,553,002</u></u>

Table 6 - Unfinished Construction Projects

Funding assistance is being requested in connection with the development of a new well field to be located in Potter County northeast of the City. The total estimated cost of this project is \$92 million. During April 2009 the City issued \$38,885,000 in the form of Combination Tax and Revenue Certificates of Obligation through the Texas Water Development Board's Water Infrastructure Fund Loan program at a favorable interest rate of two percentage points below market or 2.10%. The additional \$47.4 million needed for the project was also funded through the Texas Water Development Board's Water Infrastructure Fund Loan program at even better rates. The City issued \$47.4 million in the form of Combination Tax and Revenue Certificates of Obligations 2009B at 1.97%. Also in November 2009, the City received funding from the Texas Water Development Board as part of the America Recovery and Reinvestment Act (ARRA) for funding improvements to the City's Water Treatment Plant. The City has issued the 2009C Combination Tax and Revenue Certificates of Obligation in the amount of \$18,075,000 at 0% interest. These bonds are being issued in multiple settlements as the City continues the project. As of September 30, 2010, \$2,895,000 of this amount has been received and is recorded as a bond payable.

The City has established funding and commitments for a new Airport Terminal Building. A portion of the project is included in the above amounts in the Airport Fund. The total cost of the project is expected to be approximately \$47.20 million. Funding for the project will be derived from \$16.1 million in 2009A Combination Tax Revenue Certificates of Obligations, \$15.2 million in AIP FAA entitlement grants, \$7.8 million in a grant from Transportation Security Administration (TSA), and \$8.1 million from airport reserves. After the construction is complete, repayment of the outstanding bond debt will be paid from the continuing passenger facilities charges as well as a portion of future AIP entitlement grants.

The City currently has six Public Improvement Districts (PIDs). Five of the six PIDs are located in residential areas of the City and the last PID is located in a business park. These PIDs were established to provide and maintain enhanced amenities beyond what the City would normally approve in a standard development. Most of these amenities take the form of linear parks with walkways, additional

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 9 - COMMITMENTS (CONTINUED)

landscaping, special features such as bridges and clock towers and special lighting. Since the residents adjacent to these amenities benefit more than the general public, the residents adjacent to the enhanced areas pay special assessments each year for these enhanced amenities.

The PIDs are responsible for the maintenance and ongoing upkeep of these enhanced facilities along with the original cost of the improvements. The City has issued Certificates of Obligations to pay for improvements at the Greenways Public Improvement District. The first issue was for \$600,000 in 2001; the second issue was for \$620,000 in 2003, and a third issue was for \$600,000 in 2008. The special assessments paid by the residents are used to pay for the maintenance and upkeep of the special amenities and to service the debt on the Certificates of Obligation. At the end of fiscal year 2010, there was approximately \$156,000 due the developer of the Greenways for unreimbursed improvements.

The City is obligated to issue additional debt and pay the developer when there are sufficient property owners to support the debt service payments. All of the enhanced amenities at the Greenways were originally estimated to be approximately \$2.5 million and estimated expenditures for the 2011 fiscal year are \$200,299.

The Colonies Public Improvement District also has unreimbursed costs to the developer for enhanced amenities. The City issued Certificates of Obligations to reimburse the developer for these enhancements. The bonds were issued during 2006 in the amount of \$585,000 and \$1,500,000 during 2008. The special assessments paid by the residents will be used to pay the debt service associated with this issue. Through September 30, 2010 there was approximately \$995,000 in unreimbursed cost to the developer. The City is obligated to issue debt when there are sufficient property owners to support the debt to pay the developer along with the ongoing maintenance and upkeep of the amenities. All of the enhanced amenities at the Colonies were originally estimated to be approximately \$4.6 million and estimated expenditures for the 2011 fiscal year are approximately \$650,000. The other PIDs are fully developed and there is not an amount to be paid to the developer.

On the evening of July 7, 2010 and the early morning of July 8, 2010, a severe rain event occurred that caused extensive flood damage to the Rick Husband Amarillo International Airport and to non-City owned facilities in the vicinity. This rain event broke five long-standing records, including daily rainfall record and the all-time daily maximum rainfall record. 7.25 inches of rain fell at the Airport, with a significant portion of this falling in a two- to three-hour window. This event caused severe flooding of the basement and first floor of the Rick Husband International Airport. In addition, rain water entered the third floor and then leaked through to the second floor. Physical damages occurred to building improvements and equipment in various areas due to flooding. At that time there were ongoing renovations to the existing terminal building and equipment, and also the construction of a new addition to the facility. Physical damages also occurred to the equipment and improvements which were recently installed, or in the process of being installed, as part of that project. Additionally, damages occurred beneath the newly installed roof and in areas where interior renovations were ongoing.

Fortunately both the City and the contractor had flood insurance. Since the City had not accepted the renovations, most of the damage would be recovered from the contractor's builder's risk policy. The City had \$100 million in flood coverage with a \$100,000 deductible for the loss. The City entered into a new agreement with the contractor for the repairs to the terminal. The contract has a guaranteed maximum price of \$9.5 million. The City feels that approximately \$6 million of the cost of repairs will come from the contractor's builder's risk carrier and the balance less the deductible will come from the City's insurance. The City received a \$3 million advance from its insurance carrier toward the claim. The most recent estimate of the City's insurance claim is approximately \$2.7 million. Thus, based on current estimates, the City will owe the carrier about \$300,000 plus the \$100,000 deductible.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 9 - COMMITMENTS (CONTINUED)

On November 16, 2010 the City Commission authorized the publication of its "Notice of Intend to issue Certificates of Obligation." There were two separate notices. The notices serve as a cap on the debt the City can issue for the stated project. One notice was to issue Certificates of Obligation for improvements at the Ross Rogers Golf Course not to exceed \$4.1 million. The debt proceeds would be used to renovate the East course at Ross including a more efficient irrigation system. The City intends to increase fees at the golf courses to service the certificates. The other proposed notice is to issue about \$2.3 million in Certificates of Obligation for streetscape improvements in the City's downtown central business district. The streetscape project is part of our "Downtown Strategic Action Plan" for our Tax Increment Reinvestment Zone (TIRZ) #1. Accordingly, the certificates would be paid by TIRZ revenues. The City approved both issues subsequent to year-end.

NOTE 10 - LONG-TERM OBLIGATIONS

Tax Supported Debt

On April 15, 2010 the City issued \$1,392,000 Recovery Zone Build America Bonds, Series 2010. These bonds were issued at 5.81% with a 45% interest subsidy from the United States Treasury. The maturities range thru 2030 with an average interest coupon of 3.196% (net of the subsidy). The proceeds are to fund the City's portion of the construction of a bridge at Grand and 3rd Street, as well as street and drainage improvements. The annual principal maturities range from \$44,000 to \$88,000.

On September 3, 2009 the City issued the Series 2009 General Obligation Refunding Bonds in the amount of \$4,825,000. These bonds refunded the 2001 General Obligation Bonds, with the exception of the August 15, 2010 principal payment of \$285,000, which was paid by the City. The refunding met the requirements of an in-substance defeasance and the applicable bonds were removed from the City's books of account. The refunding was undertaken to reduce total debt service payments over the next 13 years by approximately \$287,000, and resulted in an economic gain of approximately \$231,000. Interest on the 2009 bonds is payable in semi-annual installments which began February 15, 2010, at rates ranging from 2.25% to 5.00%, and the serial bonds mature annually to August 15, 2022 in amounts ranging from \$330,000 to \$485,000. The City has reserved the right to redeem the bonds with maturities on or after August 15, 2019 on August 15, 2018 or any date thereafter.

The City issued \$24,575,000 Combination Tax and Revenue Certificates of Obligation bonds dated September 25, 2007. The issuance of these bonds has greatly helped the City to respond to the substantial growth pressures existing in Fire, Police, Public Health, Street, and the Parks and Recreation Departments to meet public facility and infrastructure needs. Interest is payable in semi-annual installments which began November 15, 2008, at rates ranging from 4.00% to 5.25%, and the serial bonds mature annually to May 15, 2027 in amounts ranging from \$940,000 to \$2,000,000. The City has reserved the right to redeem the bonds with maturities on or after May 15, 2018 on May 15, 2017 or any date thereafter. The bonds are insured by the MBIA Insurance Corporation.

On Feb. 18, 2009, MBIA Inc. announced a restructuring plan that created new, separate legal entities within the MBIA group. In this transaction, National (formerly known as MBIA Insurance Corp. of Illinois) became a sister company of other MBIA entities that maintain non-U.S. public finance risks. National became the U.S. public finance insurer within the MBIA group, and it assumed the U.S. public finance book of business that was previously part of MBIA on a reinsurance-cut-through basis. MBIA's other legal entities retained the global structured finance and international infrastructure business. This restructuring had the goal of separating the more-volatile structured finance book of business from the lower-risk/lower-volatility U.S. public finance book. The new company's, National Finance Guarantee Corp. (National), A rating was affirmed by Standard & Poors on September 28, 2009. This rating action

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Tax Supported Debt (Continued)

has no affect on the City's underlying rating, nor does it affect the original terms of the bonds. The City's General Obligation debt enjoys AAA by Standard and Poor's and Aa2 by Moody's.

Special Assessment Debt

On December 20, 2001, the City issued \$600,000 of Combination Tax and Revenue Certificates of Obligation for the purpose of financing the construction of park facilities in the Greenways Public Improvement District of the City. Debt service is to be funded out of special assessments on properties within the District. Under the terms of Certificates of Obligation, if the City did not levy the special assessment or if the revenue from the special assessments were not sufficient to pay the debt service on the Certificates of Obligations, the City would be obligated to levy a tax to make the debt service payments. Interest is payable in semi-annual installments at 4.45%, and the certificates are subject to mandatory redemption in annual amounts ranging from \$40,000 to \$55,000. Final maturity is August 15, 2016, and the City has reserved the right to redeem the remaining outstanding certificates on or after August 15, 2010.

On November 26, 2003, the City issued \$620,000 of Combination Tax and Revenue Certificates of Obligation for the purpose of financing the construction of additional park facilities in the Greenways Public Improvement District of the City. Debt service is to be funded out of special assessments on properties within the District. Interest is payable in semi-annual installments at 3.70%, and the certificates are subject to mandatory redemption in annual amounts ranging from \$25,000 to \$45,000. Final maturity is August 15, 2023.

On May 24, 2006, the City issued \$585,000 of Combination Tax and Revenue Certificates of Obligation for the purpose of financing enhancements of the park facilities in the Colonies Public Improvement District. Debt Service is to be funded out of special assessments on properties within the District. Principal and interest are payable monthly at a rate of 4.75%, and the certificates are subject to mandatory redemption in annual amounts ranging from \$18,920 to \$43,909. The final maturity is February 15, 2026.

On July 17, 2008, the City issued \$600,000 (2008A) and \$1,500,000 (2008B) of Combination Tax and Revenue Certificates of Obligation for the purpose of financing enhancements of the park facilities in the Greenways Public Improvement District and the Colonies Public Improvement District, respectively. Debt Service is to be funded out of special assessments on properties within each District. For the 2008A issue principal and interest are payable monthly at a rate of 4.28%, and the certificates are subject to mandatory redemption in annual amounts ranging from \$20,000 to \$45,000. The final maturity is February 15, 2028. For the 2008B issue principal and interest are payable monthly at a rate of 4.08%, and the certificates are subject to mandatory redemption in annual amounts ranging from \$55,000 to \$110,000. The final maturity is February 15, 2028.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Special Assessment Debt (Continued)

Summary of changes in the governmental activities debt for the year ended September 30, 2010 is as follows:

	Tax Supported Debt	Special Assesment Debt	Total Government Activities Debt
Principal balances outstanding, October 1, 2009	\$ 29,555,000	\$ 3,368,092	\$ 32,923,092
New bond issue	1,392,000	-	1,392,000
Principal maturities	(1,215,000)	(156,563)	(1,371,563)
Balances September 30, 2010	29,732,000	3,211,529	32,943,529
Balance of unamortized issuance cost	(220,630)	(46,146)	(266,776)
Balance of unamortized discount/premium	492,391	-	492,391
Net balances, September 30, 2010	<u>\$ 30,003,761</u>	<u>\$ 3,165,383</u>	<u>\$ 33,169,144</u>

Water and Sewer Bonds

On December 28, 2006, the City issued Waterworks and Sewer System Revenue Refunding Bonds, Series 2006A of \$9,370,000 par value to refund the 1996 Waterworks and Sewer System Revenue Refunding. The advance refunding met the requirements of an in-substance defeasance and the applicable bonds were removed from the City's books of account. The refunding was undertaken to reduce total debt service payments by approximately \$105,000 and resulted in an economic gain of approximately \$67,000. The 2006A bonds mature annually through 2027 in principal amounts ranging from \$1,010,000 to \$1,350,000, and the interest rates on the outstanding securities range from 4.25 % to 4.38%. In order to keep debt service payments level the City's principal payments will begin in the year 2020.

On September 7, 2005 the City issued the Waterworks and Sewer Revenue Refunding Bonds in the amount of \$13,650,000 maturing through 2019, to advance refund a portion of the 1999 Waterworks and Sewer Revenue Bond issue. The refunding was undertaken to reduce total debt service payments over the next twelve years by approximately \$917,000 and resulted in an economic gain of approximately \$769,000. The refunded bonds were removed from the City's books. The outstanding remaining principal for the 1999 issue was paid off on April 1, 2007. The outstanding 2005 bonds mature annually through 2019 with principal amounts ranging from \$990,000 to \$1,415,000 and provide for interest rates ranging from 4.00% to 5.00%.

In 2003 the City issued Waterworks and Sewer System Revenue Bonds in the amount of \$9,180,000 for the purpose of funding capital projects. The outstanding bonds mature annually through 2023 in principal amounts ranging from \$400,000 to \$625,000 and provide for interest rates ranging from 3.15% to 4.40%.

On December 28, 2006, the City issued \$9,120,000 Waterworks and Sewer System Revenue bonds, Series 2006 for the improvement and expansion of the City's waterworks and sewer system. In order to keep the debt service payments level the principal payments will begin in 2013 and mature annually through 2032 in principal amounts ranging from \$305,000 to \$655,000. The interest rates on the bonds will range from 4.00% to 4.50%.

On April 1, 2009, the City issued \$38,885,000 Combination Tax and Revenue Certificates of Obligation bonds, Series 2009 to help fund the Potter County well field project. The outstanding bonds mature annually through 2028 in principal amounts ranging from \$2,005,000 to \$2,555,000 and provide for interest rates ranging from .15% to 3.02%.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Water and Sewer Bonds (Continued)

On December 29, 2009, the City issued the Combination Tax and Revenue Certificates of Obligation Series 2009B in the amount of \$47,400,000. The Series 2009B bonds mature annually through 2029 in principal amounts ranging from \$1,955,000 to \$3,400,000 and provide for interest rates ranging from .02% to 2.59%. The City also issued Combination Tax and Revenue Certificates of Obligation Series 2009C in the amount of \$18,075,000. The Series 2009C bonds are expected to mature annually from 2012 through 2031 with principal amounts ranging from \$880,000 to \$905,000 and provide for a 0% interest rate. As of September 30, 2010, \$2,895,000 of these bonds have been settled and are reflected on the City's debt schedule. We intend to close on the balance of this debt issuance during the 2010/2011 fiscal year.

A summary of changes in Water and Sewer System bonded debt for the year ended September 30, 2010, is as follows:

Principal balances outstanding, October 1, 2009	\$ 75,840,000
New bond issue	50,295,000
Principal maturities	<u>(1,335,000)</u>
Balances, September 30, 2010	124,800,000
Balance of unamortized refunding and issuance costs	<u>1,248,373</u>
Net balances, September 30, 2010	<u>\$ 123,551,627</u>

The net revenues of the Water and Sewer System are pledged to secure this debt. In accordance with bond covenants, the following special funds or accounts must be maintained:

- A revenue fund, to which all gross revenues are to be credited immediately upon receipt.
- An interest and redemption fund, to be funded by transfers from pledged revenues in approximately equal monthly installments, sufficient to pay the next succeeding interest and principal payments. The 2011 obligation is \$8,234,844. At September 30, 2010, the amount available in this account was \$2,907,879.
- A reserve fund, to be funded monthly by transfers from pledged revenues in the amount equal to 1/60th of the average annual principal and interest requirements of the bonds until the fair value of the reserve fund is equal to the average annual debt service requirements of the then outstanding bonds. At September 30, 2010, the combined requirement amounted to \$2,473,928 and the amount available in this account was \$2,473,928.

The interest/redemption and reserve funds required by the bond covenants are reported in the financial statements as noncurrent assets and liabilities. The various revenue bond covenants require that the City carry insurance against risks, accidents or casualties to the extent usually carried by corporations operating like properties.

The City is subject to arbitrage provisions under the Internal Revenue Code, which requires that excess earnings on invested proceeds from tax-exempt bond sales over interest expense paid to bond holders be remitted to the Internal Revenue Service. The City did not have an arbitrage liability at September 30, 2010. The City has maintained its tax-exempt status during 2010.

The City has the right to issue additional Waterworks and Sewer Revenue Bonds, subordinate to these issues. Moreover, the City can issue additional parity debt so long as the net Water and Sewer System revenues exceed the debt service on the prior bonds together with any additional borrowings by 1.25 times.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Water Authority Obligations

In 1968 the City, together with 10 other cities, entered into a contract with the Canadian River Municipal Water Authority (CRMWA) to reimburse it for the cost of constructing a dam and aqueduct system in exchange for the water to be provided from the reservoir. The dam is located approximately 35 miles northeast of the City.

In 1998 a portion of CRMWA's remaining obligation to the U.S. Bureau of Reclamation in connection with the construction indebtedness was retired in exchange for a transfer of CRMWA's surface lands to the National Park Service. In 1999 CRMWA issued revenue bonds maturing in the years 2000 to 2018 in order to retire the balance of the U.S. obligation. In 2010 CRMWA issued refunding bonds maturing in 2018 in order to retire the 1999 issue. The City's share of the principal amounts range from \$433,204 to \$941,547 and provide for interest rates ranging from 3.00% to 3.50%. The bonds are secured by a lien on contract revenues, consisting of the member cities' project agreement payments. At September 30, 2010, the City's proportionate share of this indebtedness was \$4,328,171 and its share of the unamortized discount obtained for early retirement of the Bureau of Reclamation debt was \$2,501,211.

In 1999 CRMWA issued revenue bonds maturing in the years 2000 to 2010 to fund a salinity control project with respect to the surface water basin. These bonds matured during the 2010 fiscal year.

In May 1996, member cities of CRMWA agreed to participate in a project to develop underground water rights to supplement CRMWA's available surface water, and CRMWA then issued revenue bonds to fund phase 1 of the project, which consisted of purchasing groundwater rights in the northeastern portion of the Texas Panhandle. In the fiscal year ended September 30, 2000, the 1996 bonds were defeased by a portion of a new issue of revenue bonds (Series 1999) in the face amount of \$52,825,000. During April 2005, the member cities of CRMWA agreed to participate in two CRMWA debt issues. The first issue was the 2005 Contract Revenue Refund Series and was used to refund a portion of the Series 1999 issue. During 2010 this issue was refunded with bonds maturing in 2020. The City's share of the annual principal amount range from \$213,418 to \$521,567 providing for interest rates of 3.00% to 3.50%. At September 30, 2010, the City's portion of the outstanding remaining principal for the 2010 issue is \$3,209,707 and the City's portion of the 2005 Refunding bonds is \$15,801,633.

In addition to defeasing the 1996 issuance, the proceeds of the new issue were used to fund the drilling of wells and installation of pipelines from the well fields to the existing CRMWA aqueduct system. While two of the eleven member cities elected to pay for their proportionate shares of these costs from their own resources, the City elected to participate in CRMWA's bond issuance. The City also participated in the 2005 Contract Revenue Series issued in the amount of \$48,125,000. The City's portion of this bond issue is \$19,467,586 at September 30, 2010. The participating member cities desired to have level debt service payments. In order to keep the CRMWA debt service payments level, the City will only be paying interest for the first ten years on the 2005 CRMWA contract revenue bonds. Thereafter, the other obligations will be paid off and the City will begin paying principal and interest on the 2005 CRMWA contract revenue bonds. In total the payments to CRMWA will remain constant throughout the term of the various bond issues.

During 2006, the member cities of CRMWA agreed to participate in the 2006 CRMWA debt issue. The Contract Revenue Bonds, Series 2006 were issued in the amount of \$49,075,000. The City's proportionate share of this indebtedness is \$17,918,927 at September 30, 2010.

During November 2009, CRMWA issued debt in the amount \$21,105,000. The City participated in this issue and the City's proportionate share of this indebtedness was \$8,573,062 million. The City's portion of the annual principal payments range from \$301,949 to \$910,587 with interest rates of 3.00% to 5.00%. The City's proportionate share of this indebtedness is \$8,375,372 at September 30, 2010. Bonds are secured by a lien on the participating member cities' project payments.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Summary Information - Long-Term Bonds and Contracts

A summary of changes in the City's CRMWA debt for the year ended September 30, 2010, is reflected in the following table:

Principal outstanding, October 1, 2009	\$ 63,021,307
New bond issue	16,882,572
Refunded bonds	(6,838,319)
Principal maturities	<u>(3,964,164)</u>
Principal outstanding, September 30, 2010	69,101,396
Proportionate share of related reserves, unamortized issuance cost, and gain on refunding	(4,086,181)
Unamortized redemption discount/premium	<u>5,901,393</u>
Net balances, September 30, 2010	<u>\$ 70,916,608</u>

Airport Bonds

On September 3, 2009, the City issued \$16,140,000 Combination Tax and Revenue Certificates of Obligation Series 2009A bonds to help fund the terminal building project. The outstanding bonds mature annually through 2020 in principal amounts ranging from \$1,230,000 to \$1,830,000 and provide for interest rates ranging from 3.00% to 4.78%.

Principal outstanding, October 1, 2009	\$ 16,140,000
Principal maturities	<u>(1,165,000)</u>
Principal outstanding, September 30, 2010	14,975,000
Proportionate share of related unamortized issuance cost	(185,022)
Unamortized redemption premium	<u>1,174,692</u>
Net balances, September 30, 2010	<u>\$ 15,964,670</u>

Bond issues outstanding at September 30, 2010 are summarized in Table 7 below.

	Interest Rates	Final Maturity Date	Principal Amount Outstanding	Annual Principal Installments
City of Amarillo indebtedness				
General Obligation debt				
Payable from tax revenues				
General Obligation Bonds, series 2009	2.25 - 5.00%	2022	4,800,000	330,000 - 485,000
Combination tax/revenue certificates of obligation, series 2007	4.00 - 5.25%	2027	23,540,000	940,000 - 2,000,000
Recovery Zone Build America Bonds, Series 2010	5.81%	2030	1,392,000	44,000 - 88,000
Payable from special assessments				
Combination tax/revenue certificates of obligation, series 2001	4.45%	2016	285,000	40,000 - 55,000
Combination tax/revenue certificates of obligation, series 2003	3.70%	2023	460,000	25,000 - 45,000
Combination tax/revenue certificates of obligation, series 2006	4.75%	2026	501,529	18,920 - 43,909
Combination tax/revenue certificates of obligation, series 2008A	4.28%	2028	560,000	20,000 - 45,000
Combination tax/revenue certificates of obligation, series 2008B	4.08%	2028	1,405,000	55,000 - 110,000

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Summary Information - Long-Term Bonds and Contracts (Continued)

	Interest Rates	Final Maturity Date	Principal Amount Outstanding	Annual Principal Installments	
Waterworks and Sewer Bonds					
2003 revenue issuance	3.15 - 4.40%	2023	6,490,000	400,000	625,000
2005 revenue issuance	4.00 - 5.00%	2019	10,640,000	990,000	1,415,000
2006 revenue issuance	4.00 - 4.50%	2032	9,120,000	305,000	655,000
2006A revenue issuance	4.25 - 4.38%	2027	9,370,000	1,010,000	1,350,000
Combination tax/revenue certificates of obligation, series 2009	0.15 - 3.02%	2028	38,885,000	2,005,000	2,555,000
Combination tax/revenue certificates of obligation, series 2009B	0.02 - 2.59%	2029	47,400,000	1,955,000	3,400,000
Combination tax/revenue certificates of obligation, series 2009C	0.00%	2031	2,895,000	880,000	905,000
Airport Bonds					
Combination tax/revenue certificates of obligation, series 2009A	3.00 - 4.78%	2020	14,975,000	1,230,000	1,830,000
Total City of Amarillo issuances			172,718,529		
Canadian River Water Authority indebtedness					
2005 refunding issuance	3.50 - 5.00%	2020	15,801,633	601,054	1,777,030
2005 revenue issuance	4.00 - 5.25%	2025	19,467,586	370,012	3,558,140
2006 revenue issuance	5.00%	2027	17,918,927	517,899	1,529,487
2009 revenue issuance	3.00 - 5.00%	2029	8,375,372	301,949	910,587
2010 refunding issuance (Conjunctive Use Groundwater)	3.00 - 3.50%	2020	3,209,707	213,418	521,567
2010 refunding issuance (BUREC)	3.00 - 3.50%	2018	4,328,171	433,204	941,547
Total City share of Water Authority indebtedness			69,101,396		
Total bond issues outstanding			\$ 241,819,925		

Table 7 - Description of Individual Bond Issues Outstanding

The annual requirements to amortize all bonds outstanding, including interest, are shown in Table 8 below.

For the Year Ended September 30,	Tax-Supported Debt		Special Assessment Debt		Water & Sewer Debt		Water Authority Debt		Airport Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2011	\$ 1,314,000	\$ 1,396,184	\$ 162,611	\$ 132,780	\$ 5,350,000	\$ 2,884,844	\$ 3,414,609	\$ 3,240,999	\$ 1,230,000	\$ 645,075	\$ 11,471,220
2012	1,378,000	1,334,926	173,708	125,877	6,280,000	2,831,225	3,553,589	3,098,016	1,280,000	594,625	12,665,297	7,984,669
2013	1,424,000	1,283,672	184,860	118,304	6,665,000	2,768,388	3,705,577	2,952,275	1,330,000	542,675	13,309,437	7,665,314
2014	1,485,000	1,223,887	191,067	110,467	6,730,000	2,690,705	3,876,913	2,791,227	1,380,000	495,125	13,662,980	7,311,411
2015	1,541,000	1,163,293	197,331	102,246	6,125,000	2,600,284	4,023,432	2,615,723	1,440,000	433,650	13,326,763	6,915,196
2016-2020	8,792,000	4,735,659	892,899	391,558	31,425,000	11,132,303	22,636,405	10,141,349	8,315,000	1,043,487	72,061,304	27,444,356
2021-2025	9,482,000	2,512,268	950,133	196,404	34,960,000	6,984,848	23,452,267	4,406,671	-	-	68,844,400	14,160,191
2026-2030	4,316,000	350,427	458,920	28,150	25,980,000	2,003,731	4,438,604	390,314	-	-	35,193,524	2,772,622
2031-2035	-	-	-	-	1,285,000	58,388	-	-	-	-	1,285,000	58,388
	\$ 29,732,000	\$ 14,000,316	\$ 3,211,529	\$ 1,205,786	\$ 124,800,000	\$ 33,954,716	\$ 69,101,396	\$ 29,636,574	\$ 14,975,000	\$ 3,754,637	\$ 241,819,925	\$ 82,552,029

Table 8 - Annual Debt Service Requirements, Including Interest

Provision for Compensated Absences

The City provides for its full-time employees annual leave of two, three, four or five weeks, depending upon years of service with the City. Up to 65 days of annual leave may be carried over to future years.

Uniformed police officers and firefighters are allowed 15 days of sick leave per year. Civilian, full-time employees are also allowed 12 days' sick leave per year. Employees whose date of hire is before December 29, 1988, may accumulate up to 90 days of sick leave to be paid in a lump sum upon termination of employment. Employees hired after December 29, 1988, must have ten years or more of service before benefits vest. Employees who are eligible to retire may convert accumulated sick leave benefits in excess of the eligible lump-sum termination amounts into an Individual Health Retirement

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Provision for Compensated Absences (Continued)

account. Employees hired after September 30, 2007 may accumulate up to 60 days of sick leave and 30 days of annual leave, which will be eligible to be paid in a lump sum upon termination.

The obligation of the City with respect to vested benefits at September 30, 2010, under the annual leave policy was \$8,388,779 and compensated time policy was \$920,592 and under the sick leave policy was \$9,693,621.

These obligations were recognized in the financial statements as summarized in the following tabulation:

	Governmental Funds	Proprietary Funds
Balances at October 1, 2009	\$ 17,242,335	\$ 1,653,579
Terminations paid	(1,546,413)	(216,044)
Leave accrued	<u>1,690,702</u>	<u>178,833</u>
Balances at September 30, 2010	<u>\$ 17,386,624</u>	<u>\$ 1,616,368</u>

Of the above obligations, approximately \$1.6 million in the Government Funds are estimated to be current and approximately \$216,000 in the Proprietary Funds.

In 1997 the City established a debt service fund to provide for the portion of the liability applicable to the General fund and certain special revenue funds. The net assets in the fund at September 30, 2010 were \$14,222,386; \$656,985 of the obligation is funded in separate internal service funds and is accrued as a liability of these funds.

Provision for Landfill Closure and Postclosure Care Costs

The City owns a 662-acre rural site, which it operates for solid waste disposal purposes. Based on an amended permit issued by the Texas Commission on Environmental Quality dated August 22, 2007, the site has an estimated total capacity of 43,098,100 tons. It is estimated that 15% of the revised capacity was filled at September 30, 2010, and that the landfill has a projected remaining life of approximately 161 years at the current rate of usage. State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

The City's design plans divide the landfill site into 12 cells. Four cells, representing 215 acres with a total capacity of 14,186,300 tons or approximately 33% of the total site capacity, are currently open. It is estimated that at September 30, 2010, these four cells were approximately 63% full. The construction as well as the cost of wells, which have been installed for monitoring the underlying water table for any impact on it of ongoing landfill activities, were funded by waste collection and disposal revenues of the City's General Fund, and are included in capital assets of the governmental activities.

Governmental accounting standards require that, for periods beginning after June 15, 1993, governmental entities recognize an accrued liability for the estimated cost of equipment, facilities, and services for closure, and postclosure care expected to result in disbursements near or after the date that the facility stops accepting solid waste. The amount of the liability is based on what it would cost to have all such closure and postclosure care performed in the current year, and is assigned to periods based on cumulative landfill use. The City engaged an independent engineer who estimated the cost of final cover at \$8,145,871 for a 100-acre, two-cell segment. The estimated cost of monitoring the entire 662 acres during the statutory 30-year period is an additional \$1,780,200. Both computations were made in

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 10 - LONG-TERM OBLIGATIONS (CONTINUED)

Provision for Landfill Closure and Postclosure Care Costs (Continued)

accordance with regulations of the Environmental Protection Agency, which require that the estimates be based on the current cost of hiring third parties to perform the services. The actual cost of these functions, when performed in future years, may differ because of inflation, changes in technology, changes in environmental regulations, or performance of certain of the functions by City personnel and equipment. Considering the change in the Consumer Price Index (CPI) and the addition of the Transfer station, closure costs would be about \$9 million and post-closure costs would be about \$1.9 million for a total of \$10.9 million in today's dollars.

Based on the cumulative usage of 6,424,000 tons at September 30, 2010, together with the estimated 43,098,100-ton capacity of the landfill, the accrued liability consists of the following elements:

Provision for final cover costs	\$ 1,336,535
Cost of postclosure care and monitoring	<u>289,740</u>
Total estimated accrued liability	<u>\$ 1,626,275</u>

Under laws and regulations administered by the Texas Natural Resource Conservation Commission, owners and operators are required to provide financial assurances that the funds needed for the closure of landfills will be available when needed. The City has elected to meet this responsibility by demonstrating its compliance with the "local government financial test," which promulgates criteria regarding financial strength, public notice, and record-keeping and reporting. The City fulfilled the financial strength test by demonstrating a current Standard & Poors rating of AAA, together with a ratio of total annual revenues to the gross estimated cost of environmental obligations in excess of 100/43, together with meeting certain general conditions. It fulfills the public notice component by disclosure in this footnote, and fulfills the record-keeping and reporting component by submission of reports to the Texas Commission on Environmental Quality.

Long-term liabilities activity for the year ended September 30, 2010 was as follows:

	Balance Sept. 30, 2009	Amortization/ Accretion	Additions	Reductions	Balance Sept. 30, 2010	Due within One year
Bonds payable:						
Governmental activities						
General obligation bonds	\$ 5,110,000	\$ -	\$ -	\$ (310,000)	\$ 4,800,000	\$ 330,000
Recovery Zone Build America bonds	-	-	1,392,000	-	1,392,000	44,000
Tax-supported certificates of obligation	24,445,000	-	-	(905,000)	23,540,000	940,000
Unamortized debt issuance	(47,885)	1,739	(25,000)	-	(71,146)	-
Unamortized gain on refunding	(207,543)	11,913	-	-	(195,630)	-
Unamortized offering premium	509,253	(16,862)	-	-	492,391	-
Special assessment debt	3,368,092	-	-	(156,563)	3,211,529	162,611
Total governmental activities	<u>33,176,917</u>	<u>(3,210)</u>	<u>1,367,000</u>	<u>(1,371,563)</u>	<u>33,169,144</u>	<u>1,476,611</u>
Business-type activities						
Water & sewer bonds	74,695,036	81,572	50,110,019	(1,335,000)	123,551,627	5,350,000
Water authority obligations	65,681,219	(177,154)	16,104,295	(10,691,752)	70,916,608	3,414,609
Airport bonds	17,204,905	(75,235)	-	(1,165,000)	15,964,670	1,230,000
Total business-type activities	<u>157,581,160</u>	<u>(170,817)</u>	<u>66,214,314</u>	<u>(13,191,752)</u>	<u>210,432,905</u>	<u>9,994,609</u>
Total	<u>190,758,077</u>	<u>(174,027)</u>	<u>67,581,314</u>	<u>(14,563,315)</u>	<u>243,602,049</u>	<u>11,471,220</u>
Other liabilities:						
Governmental activities						
Compensated absences	17,242,335	-	1,690,702	(1,546,413)	17,386,624	1,621,773
Self-insurance liability	14,607,876	-	671,270	-	15,279,146	5,746,328
Provision for landfill and postclosure care costs	1,553,458	-	72,817	-	1,626,275	-
Postemployment benefits	29,931,070	-	17,829,451	(4,365,494)	43,395,027	-
Net pension obligation	2,367,688	-	14,967,502	(11,641,233)	5,693,957	-
Total governmental activities	<u>65,702,427</u>	<u>-</u>	<u>35,231,742</u>	<u>(17,553,140)</u>	<u>83,381,029</u>	<u>7,368,101</u>
Business-type activities						
Compensated absences	1,653,579	-	178,833	(216,044)	1,616,368	216,044
Other accrued expenses	1,316,942	-	1,401,894	-	2,718,836	-
Net pension obligation	392,636	-	520,672	-	913,308	-
Total business-type activities	<u>3,363,157</u>	<u>-</u>	<u>2,101,399</u>	<u>(216,044)</u>	<u>5,248,512</u>	<u>216,044</u>
Total	<u>69,065,584</u>	<u>-</u>	<u>69,682,713</u>	<u>(17,769,184)</u>	<u>88,629,541</u>	<u>7,584,145</u>
Total long-term liabilities	<u>\$ 259,823,661</u>	<u>\$ (174,027)</u>	<u>\$ 137,264,027</u>	<u>\$ (32,332,499)</u>	<u>\$ 332,231,590</u>	<u>\$ 19,055,365</u>

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 11 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following tabulation reflects the composition of interfund balances at September 30, 2010.

<u>Receivable Fund</u>		<u>Payable Funds</u>	
General Fund	\$ 1,161,031	Internal Service	\$ 4,132
		Nonmajor Govt. Funds	1,156,899
	<u>\$ 1,161,031</u>		<u>\$ 1,161,031</u>
Nonmajor Govt. Funds	\$ 20,673	Internal Service	\$ 2,722
		Nonmajor Govt. Funds	17,951
	<u>\$ 20,673</u>		<u>\$ 20,673</u>
Internal Service Funds	\$ 168,221	General Fund	\$ 2,028
		Internal Service	162,450
		Nonmajor Govt. Funds	3,743
	<u>\$ 168,221</u>		<u>\$ 168,221</u>

All transactions between funds represent "due to/from other funds" caused by cash from one fund paying for expenditures or expenses of another. The City did not incur transactions between funds that would represent lending/borrowing arrangements outstanding at the end of the fiscal year.

The following tabulations summarize interfund cash transfers made during the year:

<u>Transfers Out Fund</u>		<u>Transfers In Fund</u>	
General Fund	\$ 5,015,938	Capital Projects	\$ 4,422,689
		Nonmajor Govt. Units	574,071
		Internal Service	19,178
	<u>\$ 5,015,938</u>		<u>\$ 5,015,938</u>
Capital Projects	\$ 1,346,443	General Fund	\$ 160,733
		Capital Projects	1,185,710
	<u>\$ 1,346,443</u>		<u>\$ 1,346,443</u>
Nonmajor Govt. Funds	\$ 1,221,102	General Fund	\$ 22,191
		Capital Projects	479,523
		Nonmajor Govt. Units	351,888
		Internal Services	367,500
	<u>\$ 1,221,102</u>		<u>\$ 1,221,102</u>

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 11 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Proprietary Funds	\$ 59,449	Capital Projects	\$ 16,500
	<u>59,449</u>	Internal Services	<u>42,949</u>
	<u>\$ 59,449</u>		<u>\$ 59,449</u>
 Fiduciary Fund	 \$ 61,274	 Capital Projects	 \$ 61,274
	<u>61,274</u>		<u>61,274</u>
	<u>\$ 61,274</u>		<u>\$ 61,274</u>

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations. The due to/from balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

NOTE 12 - ASSETS HELD FOR SPECIFIC PURPOSES

The following tabulation summarizes various designations imposed on the use of governmental fund balances:

Reserve for Encumbrances	\$ 206,886
Reserve for Prepaid Items	614,955
Reserve for Sick and Annual Leave	54,574
Reserve for Uncollected Taxes	91,894
Fund balances of grant funds reserved for grant purposes	340,805
Unreserved Designated for Debt Service	210,081
Unreserved Designated for Capital Projects	39,348,787
Unreserved Designated for other specific purposes	2,656,334
Unreserved Designated for sick and annual leave	<u>14,222,386</u>
Total designations on use of governmental fund balances	<u>\$ 57,746,702</u>

Net assets of business-type activities, Water and Sewer System Fund in the amount of \$31,857 and Airport Fund in the amount of \$404,446, are restricted as provided by the ordinances under which the bonds were issued.

NOTE 13 - WATER SUPPLY CONTRACT

The City's water is supplied by a series of underground wells, together with water that is purchased from CRMWA.

CRMWA is a water district that was created in 1953 by the Texas legislature for the purpose of supplying water from the Canadian River to eleven cities that wished to participate in its activities. A board of nineteen individual board members, two of whom are selected by the City, governs the affairs of the District.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 13 - WATER SUPPLY CONTRACT (CONTINUED)

CRMWA was originally created for the purpose of operating a dam, which had been constructed on the Canadian River approximately 35 miles northeast of Amarillo, the related water reservoir known as Lake Meredith, and an aqueduct system for the purpose of transporting the surface water to the member cities. The construction was performed under the direction of the U.S. Bureau of Reclamation. Prior to construction, each of the member cities was allotted a portion of the water rights together with a proportionate share of the cost of the dam based on its contractual share of the water and a share of the aqueduct costs based on its water allocation and distance from the reservoir.

In 1996 CRMWA initiated a project to purchase and develop underground water rights in the northeastern portion of the Texas Panhandle to supplement CRMWA's available surface water. Water is transported from the well fields to be mixed with the lake water before entering the aqueduct system. Water deliveries of the well water to the member cities began in December 2001.

Each city is assessed for operating costs, which are accounted for by the City as an operating expense. Each member may sell part or all of its rights under the contract to other members of the aqueduct system.

The last audited financial statements of CRMWA, as of September 30, 2010 and for its fiscal year then ended, reflect the following:

Assets	
Cash and cash equivalents	\$ 13,076,347
Due from member cities and other receivable	7,673,855
Debt Service Funds	
Restricted cash and cash equivalents	26,601,107
Due from cities	140,597,083
Bond issuance costs, net of amortization	1,797,255
Property, plant and equipment, net of accumulated depreciation	245,695,848
Liabilities and Deferred Revenues	
Current liabilities	12,912,109
Noncurrent liabilities	<u>149,073,986</u>
Net Assets	<u>\$ 273,455,400</u>
Revenues	
User assessments for operations	\$ 11,258,313
Other	73,367
Expenditures	
Operating expenses	13,924,774
Other Financing Sources (Uses)	
Net contributions from member cities	23,072,773
Nonoperating revenues (expenses)	2,065,777
Transfer	<u>(152,094)</u>
Net Increase in Net Assets	<u>\$ 22,393,362</u>

CRMWA's debt consists of the approximately \$9.4 million related to bonds issued to refund the construction obligation to the Bureau of Reclamation and \$142.0 million related to the underground water project. The CRMWA's annual debt services requirements, including interest, range from \$.8 million to \$14.9 million with final repayment in 2027. Because certain member cities elected to fund their

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 13 - WATER SUPPLY CONTRACT (CONTINUED)

proportionate shares of these costs on a separate basis, and the City's contractual share of the available water is 37.09%, its share of this debt is approximately \$69,100,000. The City's contractual water rights and its proportionate shares of CRMWA's various debt obligations are accounted for as assets and liabilities of its Water and Sewer System.

Because the cities that are members of the aqueduct system have the right to elect members of the governing Board, this arrangement has one of the attributes of a joint venture. However, the City has not reported this contract as a joint venture for the following reasons:

- CRMWA was created by the State of Texas and is a subdivision thereof, as opposed to having been created by the members of CRMWA.
- The City has no vested rights in the assets of CRMWA, nor responsibility for its liabilities other than its proportionate share of the contractual construction obligations.
- The affairs of CRMWA are accounted for on a "financial flow" measurement focus, which is not consistent with the measurement focus required for the water and sewer enterprise fund.

NOTE 14 - HARRINGTON LIBRARY CONSORTIUM

The City is a member, as well as the fiscal agent, of a library consortium comprised of itself together with the Amarillo Junior College District and Amarillo Independent School District. The Consortium's purpose is to maintain a computer-based, online automated system to enhance the delivery of library information services to the citizens of the Panhandle of Texas. It provides a bibliographic database, an online catalog system, intralibrary and interlibrary circulation systems, and similar services to citizens through their local libraries. The Consortium is governed by a six-member council comprised of the chief administrator of the library services for each member, the chairmen of two of its committees and a representative of the Harrington User Group.

The original funding for the Consortium was a grant from a local charitable organization, the Harrington Foundation. Continuing operations are financed through user fees from the members and from subscribing libraries in the region. During the year ended September 30, 2010, the Consortium served approximately 60 libraries in addition to its members. The condensed financial statements of the Consortium at September 30, 2010 and for the year then ended are summarized in the table below.

Balance Sheet	
Capital assets, net of depreciation	\$ 75,115
Cash and other assets, net	803,815
Current liabilities	<u>21,668</u>
Net assets	<u>\$ 857,262</u>
Revenues	
Operating revenues	\$ 341,820
Nonoperating revenues	<u>60,838</u>
Total revenues	402,658
Expenses	
Operating expenses	<u>648,958</u>
Change in net assets	<u>\$ (246,300)</u>

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 15 - CONTINGENCIES AND RISK MANAGEMENT

Self-Insurance and Risk Management

The City's insurance coverage consists of self-insured programs supplemented by certain commercial insurance policies maintained with various carriers. The City's insurance and self-insurance programs are administered by a risk-management committee comprised of selected City management personnel. Each type of potential claim is discussed below.

Health and Accident: The City self-insures medical benefits of up to \$1,000,000 overall lifetime maximum for employees, retirees, and their covered dependents.

Property: Property insurance is maintained with commercial carriers, with a self-insured retention per occurrence of \$250,000. Total blanket coverage for all buildings and contents including terrorism coverage is \$526,688,929. The property insurance policy also includes \$100 million in flood and earthquake coverage and has a Terrorism endorsement.

The City has an endorsement to its property insurance coverage for Boiler and Machinery (explosion and damage). Insurance is maintained with commercial carriers to the extent of \$50,000,000 potential liability. The City has incurred no losses with respect to this risk.

Automobile Liability and Physical Damage: The City has elected to fully self-insure these risks.

Workers' Compensation: City employees are entitled to statutory workers' compensation benefits. The City has a per accident self-insurance retention of \$1.5 million per occurrence with statutory limits. The Excess Workers' Compensation and Employers' Liability Indemnity Policy was purchased to cover a major accident. Historically, the City has had one claim that exceeded the then \$1,000,000 self-insurance retention.

General Liability: The City has elected to self-insure public official, professional, and general liability contingencies to the full extent of its statutory limits. Additionally, no insurance is carried for crime or burglary losses or employee dishonesty, except for the minimal bonds required by law.

Unemployment Benefits: The City fully self-insures unemployment benefits, reimbursing the Texas Workforce Commission for claims on the basis of quarterly reports.

Two internal service funds are used to account for the transactions associated with the various risks.

Employee Insurance Fund: All full-time employees are provided with health insurance and \$10,000 life insurance in the City's basic benefit package. Full-time employees can add dependents for health and life coverage. Retirees are also allowed to retain their health insurance, including dependent coverage after retirement along with the basic \$10,000 life insurance benefit. While the City pays for the majority of the health insurance benefit, the employee is also required to participate in the cost of the program. Additional group life insurance is also available, but solely at the employee's expense. The City has a third-party carrier for the life insurance benefit. The City currently has specific stop loss coverage with a \$750,000 annual deductible, but is essentially self-insured for employee and retiree health coverage.

The Employee Insurance Fund is used to account for the collection of employer and employee contributions, and for payments of claims and insurance premiums. The City covers most of the cost of employee only coverage and contributes to spouse and family coverage. Retirees contribute based on their service with the City and retiree rates are also subsidized by the City. Liabilities are presented at the estimated amounts of incurred losses outstanding, without discounting.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 15 - CONTINGENCIES AND RISK MANAGEMENT (CONTINUED)

Self-Insurance and Risk Management (Continued)

Employees have up to one year after services are rendered in which to present their claims for reimbursement. The estimated current liability at September 30, 2010 related to incurred but not reported (IBNR) claims was \$2,439,300. The IBNR estimate was computed by management based on historical patterns and reference to previous actuarial estimates. An actuarial study of the IBNR claims of the employee insurance fund was done as of September 30, 2010. Management's estimate of the liability by the City was within recommended funding ranges of that study. A provision is also made for estimated future costs of known loss events. This provision at September 30, 2010, was \$3,356,029 and was calculated by management based on historical costs associated with similar health conditions. The postemployment liability at September 30, 2010 was \$43,395,027. The postemployment health benefit adjustment was \$13,463,957, which includes the annual required contribution of \$16,632,208 plus interest of \$1,197,243 less an adjustment to the annual required contribution of \$1,206,843 and less the pay as you go cost of \$3,158,651.

After providing for incurred losses, the Employee Insurance Trust had net assets of \$(38,217,971) at September 30, 2010. Included in the net asset calculation is the adjustment discussed in the previous paragraph for postemployment health benefits as required Governmental Accounting Standards Number 45. This adjustment is \$13,463,957 for the 2009/2010 fiscal year.

The following tabulation reflects changes in the estimated aggregate liabilities for incurred losses of the Employee Insurance Fund:

	<u>2010</u>	<u>2009</u>
Estimated liabilities at beginning of year	\$ 34,399,440	\$ 18,167,074
Postemployment health benefits annual required contribution	16,622,608	17,574,488
Postemployment health benefits pay as you go cost	(3,158,651)	(2,325,998)
Claims during year and changes in estimates	17,231,361	15,310,137
Payments during year	<u>(15,904,402)</u>	<u>(14,326,261)</u>
Estimated liabilities at end of year	<u>\$ 49,190,356</u>	<u>\$ 34,399,440</u>

Risk Management Fund

The transactions related to risk areas other than employee health are accounted for in the Risk Management Fund, which is funded through assessments to City departments at rates developed by reference to the actuarial studies of the self-insurance fund together with estimates of the charges by private insurers for similar coverages. Risks considered included general & airport liability, boiler and machinery, police, auto, and excess liability; workers compensation; unemployment; crime/fidelity/burglary; property insurance deductibles and various other risk groups.

Actuarial studies of the Fund are made at least biennially. The actuary's methodology includes review of the City's historical experience with respect to each type of risk, together with insurance industry patterns and any amendments to the state workers' compensation laws.

An actuarial study of the self-insurance liability was done as of September 30, 2010. Management's estimate of the liability by the City was within recommended funding ranges of that study. Management estimated the liability for incurred losses at September 30, 2010 to be \$9,483,817.

The City is self-insured for most exposures. The most significant risk assigned to third-party carriers is the property insurance coverage in excess of the \$250,000 retention. The City also carries Excess Workers' Compensation and Employers' Liability Indemnity insurance with self-insurance retention of \$1.5 million.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 15 - CONTINGENCIES AND RISK MANAGEMENT (CONTINUED)

Risk Management Fund (Continued)

The following tabulation reflects changes in the estimated aggregate liabilities for incurred claims of the Risk Management Fund:

	<u>2010</u>	<u>2009</u>
Estimated liability at beginning of year	\$ 10,139,506	\$ 11,776,988
Claims during year and changes in estimates	1,593,062	824,256
Payments during year	<u>(2,248,751)</u>	<u>(2,461,738)</u>
Estimated liability at end of year	<u>\$ 9,483,817</u>	<u>\$ 10,139,506</u>

Litigation

The City has been named as defendant in a number of other lawsuits or complaints arising out of the ordinary course of conducting its operations. While several of these claims ask for the full amount allowed by state statute, it has been the City's experience that such actions, if pursued, result in losses of amounts substantially less than the claimed amounts. These complaints are similar to complaints resolved in prior years, which settlements comprise the City's historical experience that formed the basis for the actuarial determination of the estimated liability for presented and unrepresented claims payable at September 30, 2010.

Pollution Remediation Obligation

In 2003 the City of Amarillo was notified that it is a Potentially Responsible Party (PRP), due to it contributing waste oil some years earlier to the Double Eagle Refinery superfund site, in Oklahoma City, Oklahoma. By August 2004 the City of Amarillo, along with a coalition of approximately 43 other PRPs, had reached a negotiated settlement in principal with the United States Department of Justice (DOJ) and State of Oklahoma for the respective liability of each PRP. That settlement amount was \$4.60 per gallon. Finally, in November 2007, after protracted negotiations, the DOJ and coalition counsel reached agreement on precise wording of the settlement documents, and Amarillo tendered its payment of \$124,609. After a protracted period of court proceedings and regulatory delays, a consent decree was signed by the federal court on December 6, 2010, confirming the originally negotiated settlement as to Amarillo.

Upon completion of the Hollywood Road Wastewater Treatment in the 1960s, the City of Amarillo began to discharge treated effluent into an on-site playa lake. This practice was in full conformance with all environmental regulations, was conducted under a lawfully issued State of Texas environmental discharge permit, and was subject to regular monitoring and reporting standards. Over time, a sub-surface plume of water developed under the playa lake and has since slowly migrated outward. This plume is comprised of water that contains a chloride level that is higher than the native groundwater in the area.

The City ceased pumping treated effluent into the playa and the chloride content of the plume, both originally and currently, is below the federal and state limits for potable water. In fact, the water in the plume is of equal or better quality than that in the City's potable water system, which is rated "Superior" by the Texas Commission on Environmental Quality.

As the plume migrated outward, it has seeped into some domestic water wells near the facility. Due to this, the City has historically conducted a voluntary monitoring program of the nearby domestic wells and continues to do so at this time. If this monitoring detects chloride content in a well that is higher than the native groundwater, the City then either re-works the existing well, replaces it with a new well

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 15 - CONTINGENCIES AND RISK MANAGEMENT (CONTINUED)

Pollution Remediation Obligation (Continued)

constructed to current standards, or provides a reverse osmosis treatment system based on the homeowner's preference.

The City has currently budgeted \$600,000 to conduct a complete analysis and testing of the plume to evaluate options that may be available for remediation. Once the analysis is complete and reviewed, the City will be able to determine what methods are available to remediate the plume, the potential effectiveness of such a program, and the estimated cost. Pending the results of this evaluation, the City will continue the voluntary monitoring and well replacement program throughout this fiscal year.

Management believes that GASB 49 does not apply in this instance since there has been no actual pollution by any legal definition of the term. However, the City intends to continue the practice of monitoring the plume, providing replacement wells and treatment systems and pursuing options for remediation in the future, and the City has recorded a liability of \$3.4 million. The estimated amount could change in the future as the City evaluates various alternatives.

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued industrial revenue bonds to provide financial assistance in private-sector entities for the acquisition and construction of commercial and health facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The City is not obligated in any manner for repayments of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

While the outstanding principal amount could not be determined, the original issues were as follows:

<u>Issues</u>	<u>Number of issues</u>	<u>Original issue amounts</u>
Amarillo Industrial Development Corporation	23	\$ 47,936,000
Amarillo Health Facilities Corporation	27	287,545,000
Amarillo Housing Finance Corporation	5	35,086,708
Amarillo Housing Corporation	1	<u>2,460,000</u>
		<u>\$ 373,027,708</u>

NOTE 17 - AMARILLO HOSPITAL DISTRICT

Significant Accounting Policies

Financial Reporting Entity

The financial reporting entity represents a political subdivision of the State of Texas and a component unit of the City. Its fiscal year coincides with that of the City.

On May 7, 1996 the District sold its hospital facilities to a private hospital management company for approximately \$121,000,000 and discontinued assessing ad valorem taxes for hospital purposes. With the exception of continuing the operations of a pediatric-specialty, nonprofit entity until 2000, the functions

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 17 - AMARILLO HOSPITAL DISTRICT (CONTINUED)

Significant Accounting Policies (Continued)

of the District since the sale of the hospital facilities have consisted primarily of investing the sales proceeds for future hospital purposes and funding indigent care costs. The employee pension plan is held for payment of future benefits as former employees meet applicable retirement requirements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District follows the provision of Governmental Accounting Standards Board Statement No. 34. While it is no longer engaged in hospital operations, it continues to use the accounting principles applicable to enterprise funds.

The District follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investment Pools*, which provides that investments generally are reported at fair value, and changes in fair value are recognized as revenue.

Additionally, the District follows GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as amended by GAS No. 50, *Pension Disclosures*. Accordingly, its pension expense is recognized on the accrual basis.

The District has self-insured claims arising from professional malpractice.

Agreements with Respect to Hospital Sale

On May 7, 1996, the District sold its physical plant, patient receivables, and other operating assets to a for-profit, hospital-management company which assumed all of its hospital operations, as well as responsibility for healthcare services to indigent and needy persons within the District. The total sales proceeds were approximately \$121 million.

In return, the District will make indigent care payments to the buyer, payable in quarterly installments, for the next 25 years. The payments were \$8,000,000 per year through May 1999. Thereafter, through May 2006, payments varied between \$6,000,000 to \$8,000,000 per year, adjusted for inflation. Subsequent to May 2006, the payments per year will generally be equal to the lesser of the payments per year made in 2005 or 2006. For the years ended September 30, 2010 and 2009, the District recognized approximately \$5,910,000 and \$6,148,000, respectively, in indigent care expenses relating to the agreement.

The District currently collaborates with Northwest Texas Healthcare System to ensure both parties best allocate their resources for the provision of care to the low income and needy residents in their community. As part of this collaboration, Northwest has proposed that the District fund payments to Northwest under the Medicaid upper payment limit program ("Medicaid UPL"). On November 9, 2006, the District temporarily suspended the "Indigent Care Agreement," dated May 7, 1996 for the period from November 9, 2006 through November 8, 2008 and replaced it with the an almost identical agreement called the Health Care Services Agreement. (HCA). The District remitted approximately \$12,712,000 on November 20, 2006 to fund the Medicaid UPL program. On October 1, 2007, the parties entered into a Second Suspension Agreement, amended in June 2008, where the indigent care agreement was suspended through August 8, 2010 and the District provided \$10,617,911 to the Medicaid UPL program. The agreement was amended a third time in October 2008 suspending the indigent care agreement to August 2011 and \$5,526,945 in Medicaid UPL funding was made on December 1, 2009. The agreement was amended a fourth time in June 2009 suspending the indigent care agreement to November 8, 2012. The District made payments of \$2,695,249 in June 2009 and \$3,896,364 in September 2009 for Medicaid UPL

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 17 - AMARILLO HOSPITAL DISTRICT (CONTINUED)

Agreements with Respect to Hospital Sale (Continued)

funding. In January 2010, the agreement was amended to extend the suspension of the indigent care agreement through August 8, 2013 with a payment of \$4,007,690 in Medicaid UPL funding. Likewise, the agreement was amended to extend the suspension of the indigent care agreement through November 8, 2013 with a payment of \$1,330,871 in Medicaid UPL funding in July 2010 and again in November 2010. The November 2010 extends the agreement through February 8, 2014 at a cost of \$1,337,596.

With the suspension of the "Indigent Care Agreement," the District was no longer obligated to make indigent care payments. Currently, the "Indigent Care Agreement" and corresponding payments have been suspended through February 2014. The District has provided \$42.1 million in funding to the Medicaid program versus \$50.3 million in indigent care payments that would have been due under the contract.

Deposits and Investments

The District's funds are required to be invested in accordance with the Public Funds Investment Act. Bank deposits are collateralized by FDIC insurance or by pledged collateral. Governmental accounting standards require the categorization of investments to give an indication of the level of risk assumed. Based on the applicable criteria, a summary of the District's investment securities at September 30, 2010 are as follows:

	<u>Fair Value</u>			<u>Weighted Average Maturity (Years)</u> <small>(excluding securities lending)</small>
	<u>Unrestricted Assets</u>	<u>Restricted Assets</u>	<u>Total</u>	
Investment Securities				
U.S. Treasury obligations	\$ 5,128,813	\$ -	\$ 5,128,813	5.88
U.S. Government and government-sponsored agencies	171,839,025	-	171,839,025	25.95
Municipal bonds	21,268,886	-	21,268,886	5.12
Total investment securities	198,236,724	-	198,236,724	9.11
No-load U.S. Treasury-only mutual funds	11,563,145	-	11,563,145	-
Total investments	209,799,869	-	209,799,869	8.61
Deduct: Cash equivalents	(11,563,145)	-	(11,563,145)	-
Add: Secured lending transactions	1,080,000	-	1,080,000	-
Net investments for financial reporting	<u>\$ 199,316,724</u>	<u>\$ -</u>	<u>\$ 199,316,724</u>	<u>9.06</u>

Property Taxes

The District is co-extensive with the City, and the assessed valuations that have formed the basis for its tax roll have been the same as that of the City. The assessment of ad valorem taxes ceased in 1996 with the sale of the facilities. Ad valorem tax revenue of \$7,960 for the year ended September 30, 2010 represents collections of delinquent taxes.

Tobacco Settlement

During 1998 the State of Texas settled litigation against certain tobacco manufacturers, which entitles political subdivisions with legal responsibility for providing indigent healthcare services to a portion of the settlement proceeds. As a result of the settlement, in 1998 the District received a distribution of approximately \$2.9 million based on a per capita calculation (1990 federal census). Subsequent distributions have been made based on each subdivision's total unreimbursed indigent healthcare expenditures for the calendar year immediately preceding the year of distribution. As the various

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 17 - AMARILLO HOSPITAL DISTRICT (CONTINUED)

Tobacco Settlement (Continued)

calculations are not determinable by the District, these revenues are not accrued. The District received distributions under this provision in the amount of approximately \$941,000 in 2009. However, the District has been advised by the State to expect about half that amount in 2010. In 2010 the District received approximately \$348,000 in tobacco settlement funds.

Employee Retirement Benefits

Substantially all full-time employees of the District had been eligible for participation in the pension plan, which is a single-employer, noncontributory plan. Upon the sale of the Hospital in 1996, the employee pension plan was "frozen."

An actuarial valuation performed as of October 1, 2009 reflected an actuarial accrued liability of \$30,723,235 and net assets available for benefits, at "smoothed" market, of approximately \$18,535,000, resulting in an unfunded liability of \$12,187,767. Significant actuarial assumptions used in the valuations include a rate of return on investments of 8%. Compensation increases do not apply due to the plan being frozen. For the year ended September 30, 2010, the District made a contribution of approximately \$2,103,000 to the plan.

Participants vested 100% upon completion of five years of service and vested participants are entitled to benefits upon retirement or upon termination of employment after 20 years of service. Upon sale of the Hospital, as described above, substantially all employees of the District were offered employment with the buyer or, with respect to certain public health functions, the Health Department of the City, both of which alternatives are considered to be a continuation of employment for purposes of defining retirement or termination. At October 1, 2009, the plan had 254 participants classified as "active" under this provision, although the plan was "frozen" as it relates to District participants, as well as 382 retirees and 240 terminated employees entitled to, but not receiving benefits.

It is anticipated that the Plan's assets will be held intact to fund retirement benefits as determined under this plan when the vested participants separate from service with the successor employers. The District is responsible for the pension plan and intends to make annual contributions at least equal to the actuarially determined contribution requirements to the plan.

Commitments and Contingencies

Although the District sold the Hospital on May 7, 1996, it retained the responsibility for certain claims as of the date of sale. The District self-insures substantially all of the important risks.

In accordance with the limited liability provisions of the Texas Tort Claims Act, the District may be liable for settlement of malpractice claims up to a limit of \$100,000 per person. Claims have been made alleging malpractice arising out of the ordinary course of business, and such litigation is in various stages of progress. The District self-insures for claims arising from professional malpractice.

It is the opinion of management that estimated self-insurance costs, including known claims and reserves for incurred but not reported claims, are adequate to provide for potential claims.

As of September 1, 2009, the District is no longer the contractor for the Poison Center in Amarillo. The District had subcontracted with Texas Tech University (Texas Tech) to manage the Poison Center in Amarillo. As of September 1, 2009, the State is contracting directly with Texas Tech. The Poison Center is entirely grant funded and the District remitted the payments from the granting agency to Texas Tech.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 17 - AMARILLO HOSPITAL DISTRICT (CONTINUED)

Commitments and Contingencies (Continued)

The District has contracts with Northwest Texas Healthcare System (Northwest) and Northwest's affiliate, Amarillo Clinical Services, Inc. (ACS), relating to pediatric, dental and tobacco prevention services. Under the contract with ACS, ACS will provide pediatric physician healthcare services under the terms of an arrangement with Texas Tech. Under the contract with Northwest, Northwest will provide non-hospital healthcare services, including dental care services and tobacco prevention and control services. For the years ended September 30, 2010 and 2009, the District paid approximately \$1,639,000 and \$1,366,000, respectively, for pediatric subspecialty care, indigent dental care, and our smoking cessation and prevention program called Tobacco Free Amarillo.

For the year ended September 30, 2011, the District has committed to fund pediatric services, dental services and tobacco prevention services for approximately \$1,639,000.

Financial Statements

The District's financial offices were closed upon the sale of the hospital, and its Board selected the City of Amarillo as its fiscal agent. Accordingly, the separately issued financial statements for this entity and for its pension trust may be obtained by contacting the Director of Finance, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION

Significant Accounting Policies

Operations

AEDC was created by the City in 1990 under provisions of the Development Corporation Act of the State of Texas. Its operations are financed by the proceeds of a 1/2-percent economic-development, sales tax. It is governed by a five-member Board of Directors appointed by the City Commission. The City serves as fiscal agent for AEDC, providing such services as accounting, investment, and management information services.

Because of the City's excellent mid-continent location and its year-around flying weather, together with the availability of the land and improvements of a former U.S. Air Force Strategic Air Command base, many of the early projects of AEDC have focused on the City's International Airport. As one of its first economic development projects, AEDC issued sales tax revenue bonds to fund the construction of a hangar on ground leased from the City's Airport. The hangar is capable of accommodating a Boeing 747 airplane and is being leased to a qualifying private enterprise. Additional other leases have been entered into involving existing hangars, nearby buildings and construction of facilities.

Other projects have taken the form of grants or interest waivers on loans to industrial enterprises based on meeting targeted, job-creation levels, as well as grants and contracts supporting research and promotional activities.

Measurement Focus, Basis of Accounting, and Financial Statement Preparation

The AEDC's fiscal year coincides with that of the City. AEDC follows the provisions of Governmental Accounting Standards Board Statement No. 34. Accordingly, it presents government-wide financial statements using accounting principles similar to those used by commercial enterprises.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Preparation (Continued)

Investments are valued at fair market value. Grants are generally recorded as expenses and liabilities at the time of the awards. Grants subject to significant performance criteria are recorded when the funds are disbursed or the criteria satisfied, whichever is earlier.

The maximum potential job creation credits available against loan interest are recognized as development expense in the period in which the loans are made. Development notes receivable are reported at their stated principal amounts, reduced by the estimated effect of the potential interest waivers as well as by an allowance for uncollectible amounts. Direct financing leases are reported at the lower of the Corporation's investment in the property or the present value of the future minimum lease payments to be received plus the estimated residual value of the leased property. Income from finance leases is credited to income based on a constant periodic rate of return on the net investment in the lease.

Property and equipment are recorded at cost, and donated property is recorded at fair value at date of receipt. Property and equipment consists primarily of hangars and related improvements located at the City's airport, as to which the estimated useful lives are 30 years. Depreciation is provided on the straight-line method. Assets restricted by interest and sinking fund indenture agreements are segregated, and are presented as restricted assets.

Deposits and Investments

The AEDC's cash and investments are managed by the City, which accounts for its liquid assets and its receipts and disbursements as one of its agency funds. The AEDC's uninvested cash is held in the City's depository in the City's name as agent for AEDC. All such cash is insured by the Federal Deposit Insurance Corporation and other insurers.

The AEDC's investments are administered by City management under terms of an investment policy and strategy that has been updated to conform to the latest amendments to the Texas Public Funds Investment Act.

A summary of the AEDC's investment securities at September 30, 2010 is as follows:

	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Investments		
U.S. Treasury	\$ 7,995,907	.33
Money market mutual funds	<u>17,279,443</u>	<u>—</u>
Total investments at fair value	25,275,350	.33
Deduct: Classified as cash equivalents for financial reporting	<u>(20,278,586)</u>	—
Net investments	<u>\$ 4,996,764</u>	<u>.33</u>

Economic Development Loans

As one type of economic development project, the AEDC has made a number of loans to industrial enterprises under arrangements that waive up to 100% of the stated interest on such loans if job creation targets are met. These maximum allowances are recognized as development expenses in the period in which the loans are made. In addition to interest waivers, a provision has been made for uncollectible loans, including amounts related to the individual credits based on managements' analysis, as well as a provision for unidentified risks.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION (CONTINUED)

Economic Development Loans (Continued)

An analysis of loans and the related valuations allowances at September 30, 2010 are as follows:

Principal balances	\$ 7,529,334
Allowance for uncollectible accounts	<u>(45,229)</u>
Loans net of allowances	<u>\$ 7,484,105</u>

Direct Financing Leases

In August 1998, Bell Helicopter, the world's leading producer of helicopters, announced its selection of Amarillo as the site for its new tiltrotor helicopter plant, based partly on incentives offered by AEDC. The incentive package includes manufacturing facilities financed by AEDC sales-tax-backed bonds up to a total amount of \$34 million, as well as industrial revenue bonds up to a total amount of \$8 million, plus cash of up to \$5 million for site acquisition and employee training and relocation. Bell's obligations under a lease agreement are sufficient to service the construction debt, but if job creation goals are met, the resulting incentive credits could fully discharge Bell's payment obligations. As of September 30, 2010, AEDC had increased the total funding capacity under the location incentive agreement to \$148 million.

In the 1999 fiscal year, approximately 65 acres of land adjacent to the City's airport were acquired for Phase I of this project, and construction of a hangar and an aircraft assembly building was begun. The first building was completed in May 1999, and the second building was completed in March 2000. The rental term for this phase of the project is 20 years, coinciding with the term of sales tax revenue bonds in face amount of \$23,430,000 sold in order to fund the construction. The rental amount is to be the levelized debt service on the bonds. The resulting annual rentals, in the amount of \$2,163,503, were waived during the first year and, as noted above, subsequent annual rentals could be fully waived if job creation goals are met. At the end of the 20-year lease term, Bell Helicopter has the option to purchase the buildings and underlying land for \$1. At September 30, 2010, AEDC's net investment in this lease was \$14,296,251.

In fiscal year 2005, an expansion to the aircraft assembly building was completed for a total cost of \$10,570,000. The rental term for this project is 20 years, beginning on the date the lease commenced. The resulting monthly rentals, in the amount of \$44,042 could be fully waived if job creation goals are met. At September 30, 2010, AEDC's net investment, less discount for jobs credits, in this lease was \$5,016,673.

The expansion to the Hangar was completed for a total cost of \$14,234,368. The lease for this project commenced on January 1, 2006. The rental for this project is 20 years, beginning on the date the lease commenced. The resulting annual rentals, in the amount of \$711,718, could be fully waived if job creator goals are met. At September 30, 2010, AEDC's net investment in this lease, less discount for jobs credits, was \$7,226,976.

Phase IV of the project was completed for a total cost of \$15,028,921. The lease for this project commenced on January 1, 2006. The rental term for this project is 20 years, beginning on the date the lease commenced. The resulting annual rentals, in the amount of \$751,446, could be fully waived if job creator goals are met. At September 30, 2010, AEDC's net investment in this lease, less discount for jobs credits was \$7,550,044.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION (CONTINUED)

Direct Financing Leases (Continued)

Additionally, in fiscal year 2006 AEDC acquired another 98.6 acres of adjacent land for future expansion, at a total cost of \$782,540. In accordance with the terms of the incentive package, this land together with any improvements thereon will be subject to a purchase option at a nominal amount after redemption of any bonds issued for related construction.

In fiscal year 2009 Phase VI was completed for a total cost of \$22,242,454. The lease for this project commences on January 1, 2010. The rental term for this project is 20 years, beginning on the date the lease commences. The resulting annual rentals in the amount of \$1,884,509 could be waived if job creation goals are met. At September 30, 2010, AEDC's net investment in this lease, less discount for job credits, was \$22,954,301.

The AEDC has three other direct financing leases, with a total carrying value of \$8,176,952 as of September 30, 2010. Future noncancelable commitments of the tenants under these arrangements are as follows:

<u>Year ending September 30</u>	<u>Bell Helicopter</u>	<u>Other</u>
2011	\$ 6,039,676	\$ 795,267
2012	6,039,676	795,267
2013	6,039,676	795,267
2014	6,039,676	795,267
2015	6,039,676	772,767
Future years	<u>54,651,758</u>	<u>8,831,272</u>
	<u>\$ 84,850,138</u>	<u>\$ 12,785,107</u>

As described above, the Bell Helicopter lease is subject to jobs creation credits that may result in a full waiver of the lease payments.

Operating Lease Activities

The AEDC has entered into a number of arrangements in which it leases hangars and similar properties at the City's airport and, with appropriate improvements and modifications, subleases the properties to qualifying manufacturing or industrial enterprises at scheduled amounts sufficient to amortize the AEDC's costs over the lease terms. However, the scheduled payments are subject to incentive discounts and waivers based on job creation criteria. During the year ended September 30, 2010, AEDC received rentals in the amount of \$9,978 and paid \$10,885 to the Amarillo International Airport to lease certain of its properties for this purpose.

The AEDC entered into a lease agreement with the City to lease warehouse property on the northwest side of Amarillo. They sublease the property to a manufacturing company at scheduled amounts sufficient to amortize AEDC's costs over the lease term. During the year ended September 30, 2010, AEDC received rentals in the amount of \$246,923 and paid \$108,295 to the City for lease of this property.

Capital Assets

As part of its economic development program, the AEDC has constructed a number of improvements on property leased from the City's airport for the purpose of subleasing to qualifying enterprises. Additionally, it holds equipment needed for administrative purposes. At September 30, 2010, the AEDC's property, plant, and equipment were as follows:

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION (CONTINUED)

Capital Assets (Continued)

Buildings and improvements	\$ 19,558,009
Equipment	102,207
Construction in progress	33,889,895
Accumulated depreciation	<u>(5,558,592)</u>
Total capital assets	<u>\$ 47,991,519</u>

Employee Retirement Benefits

The AEDC maintains a money purchase pension plan for its employees, which is designed to meet the requirements of Internal Revenue Code Section 401(a), and has adopted a current contribution rate of 10% of salaries. As the AEDC's policy is to fund credits as they accrue, there is no unfunded pension obligation. A local banking institution serves as trustee. The cost of this plan for the year ended September 30, 2010 was \$54,239.

Long-Term Debt

In December 1998 the AEDC issued its taxable sales tax revenue bonds in the amount of \$23,430,000 for purposes of financing facilities being constructed for Bell Helicopter Textron. In December 2007, AEDC issued \$48,915,000 Amarillo Economic Development Corporation Taxable Sales Tax Revenue Refunding and Improvement Bonds Series 2007. These bonds were issued to refund the bonds issued in 1998 and to finance construction of an assembly space for Bell Helicopter Textron and a processing facility for Pacific Cheese and to pay costs associated with the issuance of bonds.

The 2007 bonds mature serially through 2027 and call for interest rates on the bonds currently outstanding ranging from 4.35% through 6.25%. Scheduled principal payments are as follows: 2011, \$2,400,000; 2012, \$2,510,000; 2013, \$2,625,000; 2014, \$2,755,000; 2015, \$2,895,000; and thereafter \$28,385,000. The principal outstanding at September 30, 2010 was \$41,570,000.

In December 2009 the AEDC issued its taxable sales tax revenue bonds in the amount of \$38,830,000 for purposes of financing facilities being constructed for Bell Helicopter Textron and Zarges Aluminum Systems (Zarges). After issuance costs and funding a reserve fund, approximately \$31 million of the bond proceeds were used for Bell and approximately \$5 million were used for the Zarges project. Zarges is a company located in Weilheim, Germany that manufactures specialty aluminum products. One of the product lines offered by Zarges is tower fittings (service lifts, ladders and tower platforms) for the wind industry. Zarges has selected Amarillo, Texas, as its U.S. location in which to service the U.S. wind energy market. The AEDC is providing a build-to-suit facility to lease to Zarges.

The 2009 bonds mature serially through 2030 and call for interest rates on the bonds currently outstanding ranging from 2.482% through 6.529%. Scheduled principal payments are as follows: 2011, \$1,175,000; 2012, \$1,205,000; 2013, \$1,245,000; 2014, \$1,290,000; 2015, \$1,340,000 and thereafter \$32,575,000. The principal outstanding at September 30, 2011 was \$38,830,000.

AEDC's bonds are rated "A1" by Moody's Investors Service, Inc. and "AA-" by Standard & Poor's Ratings Services.

Commitments

AEDC's total commitment to Bell Helicopter for employee relocation and training, together with site acquisition, is approximately \$116 million.

CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010

NOTE 18 - AMARILLO ECONOMIC DEVELOPMENT CORPORATION (CONTINUED)

Commitments (Continued)

At September 30, 2010, AEDC had other outstanding commitments, not included above, to make grants or extend credit to qualifying enterprises, generally effective for a five-year period, in the amount of approximately \$6.1 million, of which approximately \$5.4 million had been committed during the latest fiscal year. Because of the lapse of time, management expects few, if any, of the older commitments to be exercised.

AEDC is obligated to the City for leases of airport property and other property being subleased to various development and manufacturing enterprises.

AEDC has Construction in Progress commitments in the amount of \$2,505,000 for the Bell Helicopter expansion and another manufacturing company.

Financial Statements

Separately issued financial statements for this entity may be obtained by contacting the AEDC at its offices, which are located at 801 South Fillmore, Suite 205, Amarillo, Texas 79101.

NOTE 19 - AMARILLO-POTTER EVENTS VENUE DISTRICT

Significant Accounting Policies

The Venue District is a governmental entity created by enabling resolutions of the City and Potter County (the County) in September 1997. In January 1998 the voters of the City and the County approved the proposed project, which consists of constructing a livestock arena at the county fair grounds to be used for livestock shows, sporting events, agricultural expositions and other civic or charitable events, together with expansion of the City's Civic Center to provide additional exhibit hall space and meeting rooms.

The construction of the livestock arena has been financed by citizen contributions, together with bonds serviced by a 2% hotel occupancy tax and a 5% tax on short-term auto rentals, both of which taxes were approved by the voters on January 17, 1998. The City has agreed to pay lease rentals, if necessary, to cover any shortfall in the tax revenues available for the debt service, and this agreement is collateralized by the City's 7% hotel occupancy tax.

The Venue District is governed by a seven-member Board of Directors, four of whom are appointed by the Mayor of the City and three of whom are appointed by the County Judge of the County. The budget is subject to approval by both the City Commission and the County Commissioner's Court. The City serves as fiscal agent for the Venue District, performing various administrative services under a contract providing that it will be reimbursed for its cost of providing the services.

The Venue District is considered to be a component unit of the City's financial reporting entity because of its oversight responsibility with respect to management, as well as its financial accountability with respect to debt service.

Measurement Focus, Basis of Accounting, and Financial Statement Preparation

The Venue District's fiscal year coincides with that of the City. It follows the provisions of Governmental Accounting Standards Board Statement No. 34. Accordingly, it presents government-wide financial statements using accounting principles similar to those used by commercial enterprises.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 19 - AMARILLO-POTTER EVENTS VENUE DISTRICT (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Preparation (Continued)

Taxes collected by hotels and rental agencies are due to the Venue District by the tenth of the month following collection. Such taxes are recognized as revenues when collected by the remitters.

Depreciation is provided for on the straight-line method over the estimated useful lives of the facilities. The primary depreciable asset of the Venue District at September 30, 2010 was a livestock arena, and its estimated useful life is 40 years.

Physical Facilities

A livestock arena and special events center (the Center) has been constructed on fairground property owned by the County and has a total capacity of 10,000 persons. The total construction cost of the facility was approximately \$12.8 million. When completed as of June 1, 2000, the Center was leased on a rent-free basis to the local nonprofit fair association.

In January 2002 construction began on a 65,000 square foot addition to the City's Civic Center, together with additional paved parking. The total construction cost of this facility was \$9.6 million. Cost in excess of the funds provided by the Venue District's bonds and available revenues are to be paid by the City with proceeds of its hotel-motel taxes earmarked for this expansion.

Financing

In December 1998 the Venue District issued sales tax and lease revenue bonds in the face amount of \$10 million, secured by a pledge of the Venue District's tax revenues, as well as by a lease agreement from the City secured by its hotel occupancy taxes, to be applicable if there is a shortfall in the Venue District's revenues available for debt service. In November 2000 the Venue District issued additional bonds in the face amount of \$6,750,000. On November 10, 2005, the Venue District issued \$6,425,000 in Special Tax and Lease Revenue Refunding Bonds for a refunding of \$6,340,000 of outstanding Special Tax and Lease Revenue Bonds, Series 2000. The refunding was undertaken to reduce total debt service payments over the next 30 years by approximately \$423,000 and resulted in an economic gain of approximately \$430,000. For financial reporting purposes, the debt has been considered defeased and, therefore, removed as a liability from the Venue District's financial statements. The principal amount outstanding at September 30, 2010 on the 2005 bond issue was \$6,035,000.

In July 2009, the Venue District issued \$8,130,000 in Special Tax and Lease Revenue Refunding Bonds for a refunding of outstanding Special Tax and Lease Revenue Bonds, Series 1998. The refunding was undertaken to reduce total debt service payments over the next 20 years by approximately \$651,697 and resulted in an economic gain of approximately \$435,000. The debt has been considered defeased and, therefore, removed as a liability from the Venue District's financial statements for reporting purposes. The principal amount outstanding at September 30, 2010 on the bond issues was \$7,995,000.

Commitments

The Venue District has entered into a management agreement with the nonprofit fair association to operate the livestock arena and the City for the operation of the portion of the project connected to the City's facility. In this connection, the Venue District is paying both the nonprofit fair association and the City a management fee. The management fees are subject to annual appropriation of the Board. In February 2008, the Venue District increased its management fee for operating the Amarillo National Center from \$20,000 per month to \$22,000 per month. The total management fees paid during the fiscal year ended September 30, 2010 were \$264,000. The Venue District has committed \$264,000 in management fees in fiscal year 2011.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 19 - AMARILLO-POTTER EVENTS VENUE DISTRICT (CONTINUED)

Financial Statements

Separately issued financial statements for this entity may be obtained by contacting the Director of Finance, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105.

NOTE 20 - AMARILLO HOUSING FINANCE CORPORATION

In 1996 AHFC issued bonds in the amount of \$15,700,000 under authority of the Texas Housing Finance Corporation Act, and entered into a trustee investment arrangement in which the proceeds are to be invested in GNMA and FHLMC certificates secured by the mortgage loans originated under a lending program prescribed by the Act. On February 1, 1999 the AHFC refunded \$5,500,000 and called \$3,260,000 of this issue. The remaining bonds are payable solely from the Trust Estate, and are not general obligations of either the AHFC or the City. A similar issuance was made in a prior year in the amount of \$8,700,000.

On February 28, 2000 the AHFC issued \$15,000,000 under authority of the Texas' Housing Finance Corporation Act, and entered into a trustee investment arrangement in which proceeds are invested in GNMA and FNMA certificates. In 2003 the AHFC issued \$10,450,000 under authority of the Texas' Housing Finance Corporation Act, and entered into a trustee investment arrangement in which proceeds are invested in GNMA and FNMA certificates.

In December 2007, the Housing Finance Corporation converted its \$5.6 million mortgage bond allocation to \$4 million in Mortgage Credit Certificates (MCC). MCCs allow first-time homebuyers to take a tax credit of up to \$2,000 a year on their income tax return for a portion of the mortgage interest paid during the year and the taxpayer is still allowed to deduct the balance of the mortgage interest as an itemized deduction. Also, MCCs work in any interest-rate environment. The program ended in December 2009. In total, we utilized \$2,730,817 of the \$4 million in MCCs available.

Financial Statements

This organization does not publish separate financial statements, but its non-trusteed cash balance, used for miscellaneous operating expenses, is accounted for as an Agency Fund of the City. Further information regarding this entity may be obtained from the Director of Finance, City of Amarillo.

NOTE 21 - TAX INCREMENT ZONE #1

The Taxing Increment Reinvestment Zone Number One (TIRZ) was created in FY 2007 pursuant to the Texas Tax Increment Financing Act, Tax Code, Chapter 311. The purpose of the zone is to promote the development of or redevelopment of certain contiguous geographic areas in the City.

In the original participation agreement with Potter County, the TIRZ has agreed to support the Potter County Courthouse renovation project with a debt issuance up to \$1,234,605. The participation agreement was amended November 16, 2010 and the TIRZ funding obligation for the Courthouse was reduced to \$745,426. The TIRZ has agreed to do landscaping and streetscaping around the new Courthouse. The TIRZ has requested that the City of Amarillo issue \$2.2 million in Certificates of Obligation using an unlimited pledge of TIRZ revenues for the Courthouse project and other streetscape improvements in downtown Amarillo.

**CITY OF AMARILLO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
Year Ended September 30, 2010**

NOTE 21 - TAX INCREMENT ZONE #1

The TIRZ has also agreed to rebate a portion of the taxes paid on the value of improvements for three projects; however, one project withdrew their request this year. The TIRZ had agreed to rebate 90% of the taxes of the participating taxing entities paid by the owner for 20 years on improvements to the Barfield Building not to exceed \$1,006,715. The Barfield Developer withdrew the request this year leaving two commitments. The TIRZ has agreed to rebate 90% of the taxes of the participating taxing entities paid by the owners for 20 years on the value of the improvements of the Fisk Building not to exceed 20 years or \$1,657,716 and the Double R Lofts not to exceed 20 years or \$778,686. The Fisk Building opened as a new Courtyard by Marriot hotel in December 2010 and will be eligible for a rebate in 2012.

Subsequent to year-end, the City Commission approved the Certificates of Obligation in the amount of \$2,300,000.

Financial Statements

Separately issued financial statements may be obtained by contacting the Director of Finance, City of Amarillo, P.O. Box 1971, Amarillo, Texas 79105.

This information is an integral part of the accompanying basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Certain information that is not a part of the basic financial statements but, nevertheless, is considered to be an important part of a governmental entity's financial report, must be presented immediately after the notes to the basic financial statements. This information includes the following:

Budgetary comparison schedules for the General Fund and each major special revenue fund that has a legally adopted annual budget. Under this criteria, the budgetary comparison schedule of the General Fund is presented in this section.

Pension trend data: The funding progress of the City's portion of the Texas Municipal Retirement System, as well as the Firemen's Relief and Retirement Fund for City of Amarillo firefighters is included in this section.

Postemployment trend data: The funding progress of the City's portion of the postemployment benefit plan is included in this section.

CITY OF AMARILLO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	Adjustments to Budgetary Basis		
REVENUES						
Ad valorem taxes	\$ 30,099,136	\$ 30,099,136	\$ 30,474,571	\$ -	\$ 30,474,571	\$ 375,435
Sales taxes	49,664,208	49,664,208	47,157,452	-	47,157,452	(2,506,756)
Gross receipts bus. taxes	16,393,963	16,393,963	15,302,905	-	15,302,905	(1,091,058)
Licenses and permits	1,620,271	1,620,271	2,260,499	-	2,260,499	640,228
Interfund reimbursement	1,333,844	1,333,844	1,478,752	-	1,478,752	144,908
Intergovernmental revenue	3,961,473	3,976,473	3,191,821	-	3,191,821	(784,652)
Contributions from citizens	6,000	6,000	6,000	-	6,000	-
Charges for services	29,284,760	29,284,760	29,028,629	-	29,028,629	(256,131)
Fines and forfeitures	5,029,956	5,029,956	4,884,192	-	4,884,192	(145,764)
Investment earnings	1,428,423	1,428,423	545,176	-	545,176	(883,247)
Other rentals and commissions	347,849	347,849	366,446	-	366,446	18,597
Miscellaneous revenues	494,643	510,611	435,135	-	435,135	(75,476)
Total Revenues	139,664,526	139,695,494	135,131,578	-	135,131,578	(4,563,916)
EXPENDITURES						
Auditorium/Colliseum	3,070,540	3,184,138	2,784,267	6,455	2,790,722	393,416
Tourism	2,587,896	2,587,896	2,586,912	4,671	2,591,583	(3,687)
Fire protection	23,951,086	23,954,560	23,207,197	11,369	23,218,566	735,994
General government	3,772,662	3,772,433	3,388,917	(6,156)	3,382,761	389,672
Libraries	3,704,756	3,747,901	3,451,284	(2,024)	3,449,260	298,641
Other	8,758,076	9,036,116	8,462,318	1,762	8,464,080	572,036
Parks	6,342,154	6,403,049	6,079,132	(641)	6,078,491	324,558
Participant recreation	4,845,852	4,889,905	4,487,443	(1,935)	4,485,508	404,397
Police protection	34,065,583	34,129,046	32,541,347	33,803	32,575,150	1,553,896
Solid waste	11,444,478	11,552,455	10,970,380	8,052	10,978,432	574,023
Staff services	9,435,137	9,550,648	8,500,648	(8,524)	8,492,124	1,063,508
Information technology	2,736,492	2,538,406	2,538,406	-	2,538,406	-
Streets traffic and engineering	14,947,093	15,047,733	13,310,091	28,677	13,338,768	1,708,965
Transit	4,681,147	4,719,804	3,762,267	9,004	3,771,271	948,533
Total expenditures	134,297,952	135,119,074	126,070,609	84,513	126,155,122	8,963,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,366,574	4,576,420	9,060,969	(84,513)	8,976,456	4,400,036
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	475,000	521,044	182,924	-	182,924	(338,120)
Transfers to other funds	(5,838,496)	(5,094,410)	(5,015,938)	-	(5,015,938)	78,472
Total Other Financing Sources (Uses)	(5,363,496)	(4,573,366)	(4,833,014)	-	(4,833,014)	(259,648)
Net Change in Fund Balances	3,078	3,054	4,227,955	(84,513)	4,143,442	4,140,388
FUND BALANCE OCTOBER 1, 2009	37,263,524	37,226,612	37,372,659	304,889	37,677,548	450,936
FUND BALANCE, SEPTEMBER 30, 2010	\$ 37,266,602	\$ 37,229,666	\$ 41,600,614	\$ 220,376	\$ 41,820,990	\$ 4,591,324

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS
SEPTEMBER 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/09	\$ 147,138,927	\$ 277,512,204	\$ 130,373,277	53.0%	\$ 66,601,907	195.8%
12/31/08	142,555,601	265,302,716	122,747,115	53.7%	63,322,278	193.8%
12/31/07	137,368,480	252,373,671	115,005,191	54.4%	56,938,843	202.0%
12/31/06	140,836,400	210,725,728	69,889,328	66.8%	54,443,156	128.4%
12/31/05	139,414,655	203,697,593	64,282,938	68.4%	51,564,577	124.7%
12/31/04	135,002,341	195,215,275	60,212,934	69.2%	49,363,360	122.0%
12/31/03	133,081,626	189,340,431	56,258,805	70.3%	46,144,235	121.9%

Source: TMRS actuarial valuation

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
FIREMEN'S RELIEF AND RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
SEPTEMBER 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
01/01/10	\$ 116,150,945	\$ 138,263,770	\$ 22,112,825	84.0%	\$ 14,340,679	154.2%
01/01/09			Not Calculated			
01/01/08	112,656,382	122,323,458	9,667,076	92.1%	12,568,747	76.9%
12/31/06			Not Calculated			
12/31/05	98,689,048	107,868,069	9,179,021	91.5%	11,583,479	79.2%
12/31/04			Not Calculated			
12/31/03	92,553,607	96,787,914	4,234,307	95.6%	10,401,659	40.7%
12/31/02			Not Calculated			
12/31/01	87,450,494	84,852,411	(2,598,083)	103.1%	10,200,923	-25.5%

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
OTHER POSTEMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS
SEPTEMBER 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
10/1/10	\$ -	\$ 203,259,604	\$ 203,259,604	0.0%	\$ 82,978,108	245.0%
10/1/09	-	190,216,284	190,216,284	0.0%	80,561,270	236.1%
10/1/08	-	203,630,675	206,630,675	0.0%	80,412,465	253.2%
10/1/07	-	188,899,159	188,899,159	0.0%	78,070,354	242.0%

⁽¹⁾ 2009 employer contributions are based on actual fiscal year ending 2009 Pay-As-You-Go payments (retiree costs less contributions paid by retirees) made by the City, accumulated with interest to the end of the fiscal year. 2010 employer contributions (Pay-As-You-Go costs) are estimates and will be determined at the end of the year.

⁽²⁾ The 2009-2010 liabilities and annual costs are based on the same population as the 2008-2009 liabilities and annual costs.

See Independent Auditor's Report.

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. This category includes the following funds:

Grant funds: These funds are used to account for the receipt and expenditure of funds received under various federal and state assistance programs.

Public improvement districts: These funds are used to account for assessments levied against residential lots in various public improvement districts, the use of which is restricted for maintenance of beautification and recreational facilities.

Seizures funds: These funds are used, to account for crime seizure proceeds awarded to the City, the use of which is restricted to law enforcement purposes.

Other: These funds include:

Court Technology Fund: Fees collected by the Municipal Court under state laws which restrict the use of the proceeds to technological enhancements for the Court.

Court Security Fund: Fees collected by the Municipal Court under state laws which restrict the use of the proceeds to court security activities and cost for the Court.

Cable Capital Facilities Fund: Funds received and restricted for specific cable connectivity with Amarillo Independent School District.

LEOSE Training Program: Fees collected by the Municipal Court under state laws for the purpose of providing continuing education for law enforcement and fire officers.

Homeland Security Program: The homeland security programs provide the Emergency Management Department with professional services and equipment, which allows the City to be operationally equipped and trained to respond to emergencies through the purchase of equipment, training, and exercises with the goal of improving the preparedness of local responders.

Bonded Debt Service Fund

This fund currently accounts for ad valorem taxes assessed for purposes of servicing the serial debt obligations of the 2001 general obligation bonds issued for library purposes, as well as special assessments made for servicing certificates of obligation issued for the Public Improvement District.

Compensated Absences Fund

This fund accounts for the ultimate payment of termination obligations to the employees of the City.

Permanent Fund

Pavillard Endowment: This fund accounts for a contribution to the City's Library, which was to be held to provide a lifetime income to the grantor and, thereafter, to use the income therefrom for purchases of children's books.

**CITY OF AMARILLO, TEXAS
COMBINING BALANCE SHEET OF
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

	Special Revenue Funds				
	Housing and Urban Development Grants	Other Grant Funds	Public Improvement Districts	Seizures Funds	Other
ASSETS					
Cash and cash equivalents	\$ 1,816,543	\$ 343,135	\$ 242,397	\$ 851,022	\$ 610,767
Investments, at fair values	-	-	-	-	-
Receivables, net of allowances for uncollectibles					
Property taxes	-	-	-	-	-
Accounts	95,225	149,862	-	-	-
Accrued Interest	-	-	-	-	-
Other accrued revenue	27,714	50,346	-	-	-
Due from other funds unrestricted	17,951	2,722	-	-	-
Due from other governments	285,356	782,510	-	-	66,862
Prepaid items	606,608	-	-	605	-
TOTAL ASSETS	\$ 2,849,397	\$ 1,328,575	\$ 242,397	\$ 851,627	\$ 677,629
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable	\$ 163,717	\$ 18,147	\$ 150	\$ 16,893	\$ 29,658
Accounts payable	172,411	178,740	-	-	232,426
Due to other funds - unrestricted	308,198	808,499	-	3,897	58,000
Due to other governments	-	-	-	105,163	-
Deferred revenues - other	212,416	-	-	-	-
Deferred revenues - property taxes	-	-	-	-	-
Total liabilities	<u>856,742</u>	<u>1,005,386</u>	<u>150</u>	<u>125,953</u>	<u>320,084</u>
FUND BALANCES					
Reserved for uncollected taxes	-	-	-	-	-
Reserved for grant donor purposes	-	323,189	-	-	-
Reserved for sick and annual leave	54,574	-	-	-	-
Reserved for prepaid items	606,608	-	-	605	-
Unreserved:					
Designated for debt service	-	-	-	-	-
Designated for other specific purposes					
Compensated absences	-	-	-	-	-
Special revenues	1,331,473	-	242,247	725,069	357,545
Total fund balances	<u>1,992,655</u>	<u>323,189</u>	<u>242,247</u>	<u>725,674</u>	<u>357,545</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,849,397	\$ 1,328,575	\$ 242,397	\$ 851,627	\$ 677,629

See Independent Auditor's Report.

<u>Bonded Debt Service Fund</u>	<u>Compensated Absences Fund</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 213,825	\$ 3,063,785	\$ 17,616	\$ 7,159,090
-	11,102,439	-	11,102,439
64,235	-	-	64,235
-	-	-	245,087
-	56,162	-	56,162
-	-	-	78,060
-	-	-	20,673
-	-	-	1,134,728
-	-	-	607,213
<u>\$ 278,060</u>	<u>\$ 14,222,386</u>	<u>\$ 17,616</u>	<u>\$ 20,467,687</u>
\$ -	\$ -	\$ -	\$ 228,565
3,744	-	-	587,321
-	-	-	1,178,594
-	-	-	105,163
-	-	-	212,416
57,393	-	-	57,393
<u>61,137</u>	<u>-</u>	<u>-</u>	<u>2,369,452</u>
6,842	-	-	6,842
-	-	17,616	340,805
-	-	-	54,574
-	-	-	607,213
210,081	-	-	210,081
-	14,222,386	-	14,222,386
-	-	-	2,656,334
<u>216,923</u>	<u>14,222,386</u>	<u>17,616</u>	<u>18,098,235</u>
<u>\$ 278,060</u>	<u>\$ 14,222,386</u>	<u>\$ 17,616</u>	<u>\$ 20,467,687</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds				
	Housing and Urban Development Grants	Other Grant Funds	Public Improvement Districts	Seizures Funds	Other
REVENUES					
Ad valorem taxes - for debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	11,892,612	5,014,263	-	-	652,207
Construction participation	20,893	-	-	-	-
Other entity participations	-	856,721	-	-	-
Charges for services	29,668	28,439	714,332	-	166,977
Fines and forfeitures	-	-	-	407,060	943,773
Investment earnings	7,072	-	886	835	241
Miscellaneous	81,831	-	-	-	5,000
Total revenues	<u>12,032,076</u>	<u>5,899,423</u>	<u>715,218</u>	<u>407,895</u>	<u>1,768,198</u>
EXPENDITURES					
Police protection	-	646,359	-	197,318	-
Other public safety and health	-	3,885,279	-	-	1,019,788
Staff services	-	457,370	-	-	-
Library	-	560,115	-	-	-
Parks	-	-	415,340	-	-
Urban redevelopment and housing	11,694,748	-	-	-	-
Capital outlay	-	350,842	-	116,403	424,588
Debt service principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Termination vacation and sick leave pay	-	-	-	-	-
Total expenditures	<u>11,694,748</u>	<u>5,899,965</u>	<u>415,340</u>	<u>313,721</u>	<u>1,444,376</u>
Excess (deficit) of revenues over (under) expenditures	<u>337,328</u>	<u>(542)</u>	<u>299,878</u>	<u>94,174</u>	<u>323,822</u>
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	54,302	74,070	-	1,309	-
Transfers to other funds	<u>(34,983)</u>	<u>(155,871)</u>	<u>(296,278)</u>	<u>(1,309)</u>	<u>(732,661)</u>
Net change in fund balances	356,647	(82,343)	3,600	94,174	(408,839)
FUND BALANCES, BEGINNING OF YEAR	<u>1,636,008</u>	<u>405,532</u>	<u>238,647</u>	<u>631,500</u>	<u>766,384</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,992,655</u>	<u>\$ 323,189</u>	<u>\$ 242,247</u>	<u>\$ 725,674</u>	<u>\$ 357,545</u>

See Independent Auditor's Report.

<u>Bonded Debt Service Fund</u>	<u>Compensated Absences Fund</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 2,737,072	\$ -	\$ -	\$ 2,737,072
-	-	-	17,559,082
-	-	-	20,893
-	-	-	856,721
-	-	-	939,416
-	-	-	1,350,833
9	150,678	92	159,813
-	-	-	86,831
2,737,081	150,678	92	23,710,661
-	-	-	843,677
-	-	-	4,905,067
15,196	24,500	-	497,066
-	-	-	560,115
-	-	-	415,340
-	-	-	11,694,748
-	-	-	891,833
1,371,563	-	-	1,371,563
1,532,615	-	-	1,532,615
-	1,457,052	-	1,457,052
2,919,374	1,481,552	-	24,169,076
(182,293)	(1,330,874)	92	(458,415)
296,278	500,000	-	925,959
-	-	-	(1,221,102)
113,985	(830,874)	92	(753,558)
102,938	15,053,260	17,524	18,851,793
\$ 216,923	\$ 14,222,386	\$ 17,616	\$ 18,098,235

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
OTHER GRANT FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2010**

	<u>Special Revenue Funds</u>			<u>Total Other Grant Funds</u>
	<u>Public Health Grants</u>	<u>Justice Grants</u>	<u>Miscellaneous Grants</u>	
ASSETS				
Cash and cash equivalents	\$ 7,487	\$ 457	\$ 335,191	\$ 343,135
Receivables, net of allowances for uncollectibles				
Accounts	149,862	-	-	149,862
Other accrued revenue	-	-	50,346	50,346
Due from other funds unrestricted	2,722	-	-	2,722
Due from other governments	483,986	9,231	289,293	782,510
TOTAL ASSETS	<u>\$ 644,057</u>	<u>\$ 9,688</u>	<u>\$ 674,830</u>	<u>\$ 1,328,575</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 11,762	\$ 3,447	\$ 2,938	\$ 18,147
Accounts payable	142,295	-	36,445	178,740
Due to other funds - unrestricted	490,000	6,499	312,000	808,499
Total liabilities	<u>644,057</u>	<u>9,946</u>	<u>351,383</u>	<u>1,005,386</u>
FUND BALANCES				
Reserved for grant donor purposes	-	(258)	323,447	323,189
Total fund balances	<u>-</u>	<u>(258)</u>	<u>323,447</u>	<u>323,189</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 644,057</u>	<u>\$ 9,688</u>	<u>\$ 674,830</u>	<u>\$ 1,328,575</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
OTHER GRANT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Special Revenue Funds</u>			<u>Total Other Grants Funds</u>
	<u>Public Health Grants</u>	<u>Justice Funds</u>	<u>Miscellaneous Grants</u>	
REVENUES				
Intergovernmental revenues	\$ 2,828,931	\$ 938,023	\$ 1,247,309	\$ 5,014,263
Other entity participations	856,721	-	-	856,721
Charges for services	28,439	-	-	28,439
Total revenues	<u>3,714,091</u>	<u>938,023</u>	<u>1,247,309</u>	<u>5,899,423</u>
EXPENDITURES				
Other public safety and health	3,589,301	-	295,978	3,885,279
Libraries	-	-	560,115	560,115
Staff Services	-	-	457,370	457,370
Police	-	646,359	-	646,359
Capital outlay	10,428	315,854	24,560	350,842
Total expenditures	<u>3,599,729</u>	<u>962,213</u>	<u>1,338,023</u>	<u>5,899,965</u>
Excess (deficit) of revenues over (under) expenditures	<u>114,362</u>	<u>(24,190)</u>	<u>(90,714)</u>	<u>(542)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	9,670	64,400	74,070
Operating transfers to other funds	(114,362)	-	(41,509)	(155,871)
Net change in fund balances	-	(14,520)	(67,823)	(82,343)
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>14,262</u>	<u>391,270</u>	<u>405,532</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ (258)</u>	<u>\$ 323,447</u>	<u>\$ 323,189</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
PUBLIC IMPROVEMENT DISTRICTS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2010**

	<u>Greenways at Hillside</u>	<u>Brennan Boulevard</u>	<u>The Colonies</u>	<u>Tutbury</u>	<u>Point West</u>	<u>Quail Creek</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 112,542	\$ 10,949	\$ 82,883	\$ 14,652	\$ 18,574	\$ 2,797	\$ 242,397
TOTAL ASSETS	<u>\$ 112,542</u>	<u>\$ 10,949</u>	<u>\$ 82,883</u>	<u>\$ 14,652</u>	<u>\$ 18,574</u>	<u>\$ 2,797</u>	<u>\$ 242,397</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Vouchers payable	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Total liabilities	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>
FUND BALANCES							
Unreserved fund balances							
Designated for specific purposes	112,392	10,949	82,883	14,652	18,574	2,797	242,247
Total fund balances	<u>112,392</u>	<u>10,949</u>	<u>82,883</u>	<u>14,652</u>	<u>18,574</u>	<u>2,797</u>	<u>242,247</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 112,542</u>	<u>\$ 10,949</u>	<u>\$ 82,883</u>	<u>\$ 14,652</u>	<u>\$ 18,574</u>	<u>\$ 2,797</u>	<u>\$ 242,397</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
PUBLIC IMPROVEMENT DISTRICTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	Greenways at Hillside	Brennan Boulevard	The Colonies	Tutbury	Point West	Quail Creek	Total
REVENUES							
Charges for services	\$ 318,832	\$ 13,981	\$ 310,190	\$ 12,456	\$ 52,000	\$ 6,873	\$ 714,332
Interest earnings	458	48	322	51	-	7	886
Total revenues	<u>319,290</u>	<u>14,029</u>	<u>310,512</u>	<u>12,507</u>	<u>52,000</u>	<u>6,880</u>	<u>715,218</u>
EXPENDITURES							
Parks	161,283	11,692	181,617	11,734	41,453	7,561	415,340
Total expenditures	<u>161,283</u>	<u>11,692</u>	<u>181,617</u>	<u>11,734</u>	<u>41,453</u>	<u>7,561</u>	<u>415,340</u>
Excess (deficiency) of revenues over expenditures	<u>158,007</u>	<u>2,337</u>	<u>128,895</u>	<u>773</u>	<u>10,547</u>	<u>(681)</u>	<u>299,878</u>
OTHER FINANCING SOURCES							
Transfer to other funds	<u>(142,007)</u>	<u>-</u>	<u>(154,271)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(296,278)</u>
Net change in fund balances	16,000	2,337	(25,376)	773	10,547	(681)	3,600
FUND BALANCES, BEGINNING OF YEAR	<u>96,392</u>	<u>8,612</u>	<u>108,259</u>	<u>13,879</u>	<u>8,027</u>	<u>3,478</u>	<u>238,647</u>
FUND BALANCES, END OF YEAR	<u>\$ 112,392</u>	<u>\$ 10,949</u>	<u>\$ 82,883</u>	<u>\$ 14,652</u>	<u>\$ 18,574</u>	<u>\$ 2,797</u>	<u>\$ 242,247</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
SEIZURE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2010**

	<u>Federal SWAT seized property</u>	<u>Local seized property</u>	<u>Texas Narcotics seized property</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 50,468	\$ 570,371	\$ 230,183	\$ 851,022
Prepaid items	-	-	605	605
TOTAL ASSETS	<u>\$ 50,468</u>	<u>\$ 570,371</u>	<u>\$ 230,788</u>	<u>\$ 851,627</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to other funds - unrestricted	\$ -	\$ 3,897	\$ -	\$ 3,897
Due to other governments	-	1,890	103,273	105,163
Vouchers payable	-	16,893	-	16,893
Total liabilities	<u>-</u>	<u>22,680</u>	<u>103,273</u>	<u>125,953</u>
FUND BALANCES				
Reserved for prepaid items	-	-	605	605
Unreserved fund balance				
Designated for law enforcement activities	<u>50,468</u>	<u>547,691</u>	<u>126,910</u>	<u>725,069</u>
Total fund balances	<u>50,468</u>	<u>547,691</u>	<u>127,515</u>	<u>725,674</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 50,468</u>	<u>\$ 570,371</u>	<u>\$ 230,788</u>	<u>\$ 851,627</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
SEIZURE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Federal SWAT seized property</u>	<u>Local seized property</u>	<u>Texas Narcotics seized property</u>	<u>Total</u>
REVENUES				
Investment earnings	\$ 420	\$ 70	\$ 345	\$ 835
Seized property revenue	48,311	358,749	-	407,060
Total revenues	<u>48,731</u>	<u>358,819</u>	<u>345</u>	<u>407,895</u>
EXPENDITURES				
Police protection	-	197,318	-	197,318
Capital outlay	-	116,403	-	116,403
Total expenditures	<u>-</u>	<u>313,721</u>	<u>-</u>	<u>313,721</u>
Excess (deficiency) of revenues over expenditures	<u>48,731</u>	<u>45,098</u>	<u>345</u>	<u>94,174</u>
OTHER FINANCING SOURCES (USES)				
Transfer to other fund	-	(1,309)	-	(1,309)
Operating transfer from other fund	1,309	-	-	1,309
Total other financing sources and (uses)	<u>1,309</u>	<u>(1,309)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	50,040	43,789	345	94,174
FUND BALANCES, BEGINNING OF YEAR	<u>428</u>	<u>503,902</u>	<u>127,170</u>	<u>631,500</u>
FUND BALANCES, END OF YEAR	<u>\$ 50,468</u>	<u>\$ 547,691</u>	<u>\$ 127,515</u>	<u>\$ 725,674</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
MISCELLANEOUS SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2010**

	<u>Court Technology</u>	<u>Court Security</u>	<u>LEOSE Training Program</u>	<u>Homeland Security</u>	<u>Cable Capital Facilities</u>	<u>Photo Enforcement</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 2,701	\$ 171,817	\$ 86,008	\$ 1,868	\$ 19,673	\$ 328,700	\$ 610,767
Other accrued revenue	-	-	-	-	-	-	-
Due from other governments	-	-	-	66,862	-	-	66,862
Total assets	<u>\$ 2,701</u>	<u>\$ 171,817</u>	<u>\$ 86,008</u>	<u>\$ 68,730</u>	<u>\$ 19,673</u>	<u>\$ 328,700</u>	<u>\$ 677,629</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Vouchers payable	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 29,620	\$ 29,658
Accounts Payable	-	6,907	-	9,563	-	215,956	232,426
Due to other funds - unrestricted	-	-	-	58,000	-	-	58,000
Total liabilities	<u>38</u>	<u>6,907</u>	<u>-</u>	<u>67,563</u>	<u>-</u>	<u>245,576</u>	<u>320,084</u>
FUND BALANCES							
Unreserved fund balance							
Designated for specific purposes	<u>2,663</u>	<u>164,910</u>	<u>86,008</u>	<u>1,167</u>	<u>19,673</u>	<u>83,124</u>	<u>357,545</u>
Total fund balances	<u>2,663</u>	<u>164,910</u>	<u>86,008</u>	<u>1,167</u>	<u>19,673</u>	<u>83,124</u>	<u>357,545</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,701</u>	<u>\$ 171,817</u>	<u>\$ 86,008</u>	<u>\$ 68,730</u>	<u>\$ 19,673</u>	<u>\$ 328,700</u>	<u>\$ 677,629</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
MISCELLANEOUS SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010

	Court Technology	Court Security	LEOSE Training Program	Homeland Security	Cable Capital Facilities	Photo Enforcement	Total
REVENUES							
Charges for services	\$ 140,743	\$ -	\$ 26,234	\$ -	\$ -	\$ -	\$ 166,977
Fines and forfeitures	-	104,327	-	-	-	839,446	943,773
Intergovernmental revenues - operating	-	-	-	652,207	-	-	652,207
Investment earnings	-	-	241	-	-	-	241
Miscellaneous revenues	-	-	-	-	-	5,000	5,000
Total revenues	<u>140,743</u>	<u>104,327</u>	<u>26,475</u>	<u>652,207</u>	<u>-</u>	<u>844,446</u>	<u>1,768,198</u>
EXPENDITURES							
Other public safety and health	1,175	108,421	29,929	232,080	-	648,183	1,019,788
Capital outlay	-	-	1,901	422,687	-	-	424,588
Total expenditures	<u>1,175</u>	<u>108,421</u>	<u>31,830</u>	<u>654,767</u>	<u>-</u>	<u>648,183</u>	<u>1,444,376</u>
Excess (deficiency) of revenues over expenditures	<u>139,568</u>	<u>(4,094)</u>	<u>(5,355)</u>	<u>(2,560)</u>	<u>-</u>	<u>196,263</u>	<u>323,822</u>
OTHER FINANCING SOURCES (USES)							
Transfers to other funds	<u>(367,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(365,161)</u>	<u>(732,661)</u>
Total other financing sources and uses	<u>(367,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(365,161)</u>	<u>(732,661)</u>
Net change in fund balances	<u>(227,932)</u>	<u>(4,094)</u>	<u>(5,355)</u>	<u>(2,560)</u>	<u>-</u>	<u>(168,898)</u>	<u>(408,839)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>230,595</u>	<u>169,004</u>	<u>91,363</u>	<u>3,727</u>	<u>19,673</u>	<u>252,022</u>	<u>766,384</u>
FUND BALANCES, END OF YEAR	<u>\$ 2,663</u>	<u>\$ 164,910</u>	<u>\$ 86,008</u>	<u>\$ 1,167</u>	<u>\$ 19,673</u>	<u>\$ 83,124</u>	<u>\$ 357,545</u>

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CAPITAL PROJECTS FUND

General Construction – To account for traffic engineering and other miscellaneous construction funded primarily by the general revenues of the City. This fund also accounts for costs of construction of various improvements to the City's parks, which in recent years have been financed primarily by general revenues, and in some instances by intergovernmental grants. The General Construction Fund is also used to account for general revenues designated for replacement of existing buildings, improvements and equipment, and for similar projects.

Street Improvement – To account for the construction of streets and alleys which are financed primarily by property owner participation.

Street and Drainage Improvement Fund – To account for improvements being made to major thoroughfares and the storm sewer system of the City financed by general revenues, augmented in some instances by property owner participation.

Golf Course Improvement Fund – To account for the portion of green fees designated for improvements to the public golf courses.

Solid Waste Disposal Improvement Fund – To account for costs of improvements to the City's solid waste disposal facilities, which in recent years have been financed primarily by general revenues.

T-Anchor-Bivins Improvement Fund – To account for sales of City land, the proceeds of which are designated for future betterments to the historic Bivins home, which is owned and rented by the City to the Amarillo Chamber of Commerce and other community service organizations.

Civic Center Improvement Fund – To account for improvements to Civic Center Convention Annex facilities, financed by motel tax receipts.

Animal Shelter Improvement Fund - To account for improvements to the Animal Shelter facilities.

Park Improvement Fund – To account for various Parks projects funded by the General Fund and other contributions and revenues.

CO Bond Construction 06/07 Fund – To account for construction costs from the proceeds of CO Bonds issued in June 2007.

CITY OF AMARILLO, TEXAS
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 SEPTEMBER 30, 2010

	<u>General Construction Fund</u>	<u>Street Improvement Fund</u>	<u>Street and Drainage Improvement Fund</u>	<u>Golf Course Improvement Fund</u>
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 4,505,355	\$ 714,502	\$ 751,551	\$ 407,865
Investments, at fair values	9,577,024	-	536,601	-
Due from other governments	152,111	-	-	-
Accounts Receivable	48,085	-	-	-
Accrued interest receivable	60,221	-	5,381	-
Prepaid items	1,000	-	-	-
TOTAL ASSETS	<u>\$ 14,343,796</u>	<u>\$ 714,502</u>	<u>\$ 1,293,533</u>	<u>\$ 407,865</u>
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Vouchers payable	\$ 435,539	\$ -	\$ -	\$ 4,668
Accounts payable	66,993	-	-	-
Total liabilities	<u>502,532</u>	<u>-</u>	<u>-</u>	<u>4,668</u>
FUND BALANCES				
Reserved for prepaid items	1,000	-	-	-
Unreserved, reported in:				
Capital Projects	<u>13,840,264</u>	<u>714,502</u>	<u>1,293,533</u>	<u>403,197</u>
Total fund balances	<u>13,841,264</u>	<u>714,502</u>	<u>1,293,533</u>	<u>403,197</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,343,796</u>	<u>\$ 714,502</u>	<u>\$ 1,293,533</u>	<u>\$ 407,865</u>

See Independent Auditor's Report.

<u>Solid Waste Disposal Improvement Fund</u>	<u>T-Anchor Bivins Improvement Fund</u>	<u>Convention Annex Improvement Fund</u>	<u>Animal Shelter Improvement Fund</u>	<u>Park Improvement Fund</u>	<u>CO Bond Const 06/07 Fund</u>	<u>Total</u>
\$ 1,935,068	\$ 304,611	\$ 1,739,215	\$ 3,207	\$ 701,053	\$ 7,738,805	\$ 18,801,232
8,982,167	-	2,278,753	-	-	-	21,374,545
-	-	-	-	-	-	152,111
-	-	-	-	-	-	48,085
36,505	-	3,116	-	-	-	105,223
-	-	-	-	-	-	1,000
<u>\$ 10,953,740</u>	<u>\$ 304,611</u>	<u>\$ 4,021,084</u>	<u>\$ 3,207</u>	<u>\$ 701,053</u>	<u>\$ 7,738,805</u>	<u>\$ 40,482,196</u>
\$ 58,750	\$ -	\$ 770	\$ -	\$ -	\$ 356,078	\$ 855,805
27,444	-	-	-	-	182,167	276,604
86,194	-	770	-	-	538,245	1,132,409
-	-	-	-	-	-	1,000
10,867,546	304,611	4,020,314	3,207	701,053	7,200,560	39,348,787
10,867,546	304,611	4,020,314	3,207	701,053	7,200,560	39,349,787
<u>\$ 10,953,740</u>	<u>\$ 304,611</u>	<u>\$ 4,021,084</u>	<u>\$ 3,207</u>	<u>\$ 701,053</u>	<u>\$ 7,738,805</u>	<u>\$ 40,482,196</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 YEAR ENDED SEPTEMBER 30, 2010

	General Construction Fund	Street Improvement Fund	Street and Drainage Improvement Fund	Golf Course Improvement Fund
REVENUES				
Intergovernmental revenues	\$ 4,621,089	\$ -	\$ -	\$ -
Charges for services	-	-	-	57,520
Construction participations	497,799	1,842,171	-	-
Miscellaneous	45	1,096	-	-
Other rentals and commissions	492,505	-	-	-
Interest earnings	146,257	8,347	10,467	152
Total revenues	<u>5,757,695</u>	<u>1,851,614</u>	<u>10,467</u>	<u>57,672</u>
EXPENDITURES				
Capital outlay	<u>13,284,018</u>	<u>1,837,873</u>	<u>-</u>	<u>155,332</u>
Total expenditures	<u>13,284,018</u>	<u>1,837,873</u>	<u>-</u>	<u>155,332</u>
Excess (deficiency) of revenues over expenditures	<u>(7,526,323)</u>	<u>13,741</u>	<u>10,467</u>	<u>(97,660)</u>
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	(154,923)	-	(1,189,776)	-
Transfers from other funds	2,198,062	-	1,000,000	-
Proceeds from issuance of long-term debt	1,367,000	-	-	-
Total other financing sources and uses	<u>3,410,139</u>	<u>-</u>	<u>(189,776)</u>	<u>-</u>
Net change in fund balances	(4,116,184)	13,741	(179,309)	(97,660)
FUND BALANCES, BEGINNING OF YEAR	<u>17,957,448</u>	<u>700,761</u>	<u>1,472,842</u>	<u>500,857</u>
FUND BALANCES, END OF YEAR	<u>\$ 13,841,264</u>	<u>\$ 714,502</u>	<u>\$ 1,293,533</u>	<u>\$ 403,197</u>

See Independent Auditor's Report.

<u>Solid Waste Disposal Improvement Fund</u>	<u>T-Anchor Bivins Improvement Fund</u>	<u>Convention Annex Improvement Fund</u>	<u>Animal Shelter Improvement Fund</u>	<u>Park Improvement Fund</u>	<u>CO Bond Const 06/07 Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 4,646,089
-	-	-	-	-	-	57,520
-	-	-	-	-	455,514	2,795,484
-	-	-	-	3,000	-	4,141
-	-	-	-	-	-	492,505
<u>105,497</u>	<u>211</u>	<u>28,019</u>	<u>-</u>	<u>719</u>	<u>2,943</u>	<u>302,612</u>
<u>105,497</u>	<u>211</u>	<u>28,019</u>	<u>-</u>	<u>3,719</u>	<u>483,457</u>	<u>8,298,351</u>
<u>2,193,245</u>	<u>13,278</u>	<u>201,577</u>	<u>-</u>	<u>-</u>	<u>5,785,893</u>	<u>23,471,216</u>
<u>2,193,245</u>	<u>13,278</u>	<u>201,577</u>	<u>-</u>	<u>-</u>	<u>5,785,893</u>	<u>23,471,216</u>
<u>(2,087,748)</u>	<u>(13,067)</u>	<u>(173,558)</u>	<u>-</u>	<u>3,719</u>	<u>(5,302,436)</u>	<u>(15,172,865)</u>
-	-	-	-	(1,744)	-	(1,346,443)
999,996	-	722,691	-	-	1,244,949	6,165,698
-	-	-	-	-	-	1,367,000
<u>999,996</u>	<u>-</u>	<u>722,691</u>	<u>-</u>	<u>(1,744)</u>	<u>1,244,949</u>	<u>6,186,255</u>
(1,087,752)	(13,067)	549,133	-	1,975	(4,057,487)	(8,986,610)
<u>11,955,298</u>	<u>317,678</u>	<u>3,471,181</u>	<u>3,207</u>	<u>699,078</u>	<u>11,258,047</u>	<u>48,336,397</u>
<u>\$ 10,867,546</u>	<u>\$ 304,611</u>	<u>\$ 4,020,314</u>	<u>\$ 3,207</u>	<u>\$ 701,053</u>	<u>\$ 7,200,560</u>	<u>\$ 39,349,787</u>

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INTERNAL SERVICE FUNDS

Municipal Garage Fund – To account for the revenues and cost of operations of a central motor pool which includes all City-owned vehicles except fire trucks and buses. Vehicles are rented to using departments at estimated cost of usage. The original equipment was contributed to the Municipal Garage upon its organization on October 1, 1973. Effective with the 1994/5 year, the City adopted a policy of financing additions, as well as replacements, out of the Garage's net earnings from user charges.

Information Services Fund – To account for the revenues and costs of operations of the City's data processing system. Charges to using departments are based on estimated cost of providing the service, including depreciation on equipment. This fund was established October 1, 1979, upon transfer of the necessary equipment from the general fixed assets of the City.

Risk Management Fund – To account for funds accumulated from operating transfers and from assessments of the various City departments for the purpose of self-insuring liability, workmen's compensation, unemployment claims, and miscellaneous other risks.

Employee Insurance Funds – To account for self-insured medical and dental benefits together with life insurance for employees, retirees and covered dependents. Additionally, employee contributions to the flexible benefits plan and related expenditures are accounted for within these funds.

**CITY OF AMARILLO, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

	<u>Municipal Garage</u>	<u>Information Services</u>	<u>Risk Management</u>	<u>Employee Insurance</u>	<u>Total</u>
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 6,298,081	\$ 2,067,251	\$ 5,183,242	\$ 2,699,054	\$ 16,247,628
Investments at fair value	7,198,833	1,502,665	10,142,366	8,285,869	27,129,733
Receivables (net of allowances for uncollectibles)					
Accounts	28	-	63,590	337,524	401,142
Accrued interest	28,958	3,844	35,630	16,049	84,481
Due from other funds	3,233	-	-	164,988	168,221
Inventory of supplies at cost	326,170	-	-	-	326,170
Prepaid Expenses	-	-	194,404	-	194,404
Total current assets	<u>13,855,303</u>	<u>3,573,760</u>	<u>15,619,232</u>	<u>11,503,484</u>	<u>44,551,779</u>
NONCURRENT ASSETS					
Capital assets					
Improvements	229,268	3,892,519	-	-	4,121,787
Accumulated depreciation	(112,020)	(1,983,057)	-	-	(2,095,077)
Equipment	285,985	4,586,798	53,196	10,115	4,936,094
Accumulated depreciation	(225,521)	(3,589,817)	(48,248)	(6,858)	(3,870,444)
Vehicles	45,342,130	-	-	-	45,342,130
Accumulated depreciation	(30,214,566)	-	-	-	(30,214,566)
Construction in progress	405,583	485,311	-	-	890,894
Total capital assets, net of accumulated depreciation	<u>15,710,859</u>	<u>3,391,754</u>	<u>4,948</u>	<u>3,257</u>	<u>19,110,818</u>
TOTAL ASSETS	<u>\$ 29,566,162</u>	<u>\$ 6,965,514</u>	<u>\$ 15,624,180</u>	<u>\$ 11,506,741</u>	<u>\$ 63,662,597</u>
LIABILITIES					
CURRENT LIABILITIES					
Vouchers payable	\$ 155,918	\$ 76,804	\$ 129,338	\$ 79,176	\$ 441,236
Accounts payable	5,812	-	-	195,406	201,218
Accrued expenses	137,668	128,394	-	29,933	295,995
Due to other funds	-	-	-	169,304	169,304
Estimated liability for incurred losses	-	-	3,307,028	2,439,300	5,746,328
Current portion of compensated absences	13,295	75,085	-	981	89,361
Total current liabilities	<u>312,693</u>	<u>280,283</u>	<u>3,436,366</u>	<u>2,914,100</u>	<u>6,943,442</u>
OTHER LIABILITIES					
Provision for compensated absences, net	244,354	292,415	-	30,855	567,624
Estimated liability for incurred losses, net of current portion	-	-	6,176,789	3,356,029	9,532,818
Postemployment benefit	-	-	-	43,395,027	43,395,027
Net pension obligation	147,319	161,056	-	28,701	337,076
Total other liabilities	<u>391,673</u>	<u>453,471</u>	<u>6,176,789</u>	<u>46,810,612</u>	<u>53,832,545</u>
TOTAL LIABILITIES	<u>\$ 704,366</u>	<u>\$ 733,754</u>	<u>\$ 9,613,155</u>	<u>\$ 49,724,712</u>	<u>\$ 60,775,987</u>
NET ASSETS					
Invested in capital assets, net of related debt	\$ 15,710,859	\$ 3,391,754	\$ 4,948	\$ 3,257	\$ 19,110,818
Unreserved	13,150,937	2,840,006	6,006,077	(38,221,228)	(16,224,208)
TOTAL NET ASSETS	<u>\$ 28,861,796</u>	<u>\$ 6,231,760</u>	<u>\$ 6,011,025</u>	<u>\$ (38,217,971)</u>	<u>\$ 2,886,610</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Municipal Garage</u>	<u>Information Services</u>	<u>Risk Management</u>	<u>Employee Insurance</u>	<u>Total</u>
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 72,792	\$ 1,191,857	\$ 1,264,649
Internal charges	11,669,642	3,878,496	3,835,250	11,602,325	30,985,713
Employee contributions	-	-	-	4,422,790	4,422,790
Miscellaneous	-	-	-	158	158
Total operating revenues	<u>11,669,642</u>	<u>3,878,496</u>	<u>3,908,042</u>	<u>17,217,130</u>	<u>36,673,310</u>
OPERATING EXPENSES					
Salaries, wages, fringes	2,317,080	2,250,177	-	481,591	5,048,848
Supplies	1,289,595	190,838	372,926	79,873	1,933,232
Fuel and oil	2,644,625	-	-	-	2,644,625
Other contractual	86,813	681,895	132,081	90,749	991,538
Claims net of settlements	-	-	1,593,062	17,231,361	18,824,423
Postemployment expense	-	-	-	13,463,957	13,463,957
Other charges	1,057,987	279,250	601,520	475,949	2,414,706
Depreciation	4,557,648	849,006	332	1,099	5,408,085
Total operating expenses	<u>11,953,748</u>	<u>4,251,166</u>	<u>2,699,921</u>	<u>31,824,579</u>	<u>50,729,414</u>
Operating income (loss)	<u>(284,106)</u>	<u>(372,670)</u>	<u>1,208,121</u>	<u>(14,607,449)</u>	<u>(14,056,104)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest earnings	70,226	34,121	187,664	87,626	379,637
Changes in value of investments	5,694	(8,013)	(51,913)	(44,967)	(99,199)
Gain (loss) on property sales	124,069	(4,026)	-	-	120,043
Miscellaneous revenues	314,576	-	45,662	-	360,238
Total nonoperating revenues (expenses)	<u>514,565</u>	<u>22,082</u>	<u>181,413</u>	<u>42,659</u>	<u>760,719</u>
Income (loss) before contributions and transfers	230,459	(350,588)	1,389,534	(14,564,790)	(13,295,385)
TRANSFERS					
TO MUNICIPALITY - CASH	-	-	-	-	-
FROM MUNICIPALITY - CASH	47,020	382,607	-	-	429,627
TRANSFERS TO/FROM MUNICI- PALITY - CAPITAL ASSETS					
Change in net assets	<u>277,479</u>	<u>32,019</u>	<u>1,389,534</u>	<u>(14,564,790)</u>	<u>(12,865,758)</u>
NET ASSETS AT BEGINNING OF YEAR					
	<u>28,584,317</u>	<u>6,199,741</u>	<u>4,621,491</u>	<u>(23,653,181)</u>	<u>15,752,368</u>
NET ASSETS AT END OF YEAR					
	<u>\$ 28,861,796</u>	<u>\$ 6,231,760</u>	<u>\$ 6,011,025</u>	<u>\$ (38,217,971)</u>	<u>\$ 2,886,610</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Municipal Garage</u>	<u>Information Services</u>	<u>Risk Management</u>	<u>Employee Insurance</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from other funds	\$ 11,669,642	\$ 3,878,496	\$ 3,851,396	\$ 17,183,070	\$ 36,582,604
Cash payments for goods and services	(5,106,060)	(1,138,553)	(1,072,970)	(708,122)	(8,025,705)
Cash payments to employees	(2,230,134)	(2,192,237)	-	(464,107)	(4,886,478)
Cash payments for claims and loss adjustments	-	-	(2,248,751)	(15,904,402)	(18,153,153)
Net cash provided by operating activities	<u>4,333,448</u>	<u>547,706</u>	<u>529,675</u>	<u>106,439</u>	<u>5,517,268</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	47,020	382,607	-	-	429,627
Amounts borrowed from or repaid by other funds	-	-	-	(193,976)	(193,976)
Amounts loaned to or repaid to other funds	<u>(3,233)</u>	<u>-</u>	<u>-</u>	<u>(38,926)</u>	<u>(42,159)</u>
Net cash provided (used) by noncapital financing activities	<u>43,787</u>	<u>382,607</u>	<u>-</u>	<u>(232,902)</u>	<u>193,492</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(1,978,111)	(461,643)	-	-	(2,439,754)
Proceeds from insurance	314,576	-	-	-	314,576
Proceeds from disposition of property, plant and equipment	<u>152,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,896</u>
Net cash used for capital financing activities	<u>(1,510,639)</u>	<u>(461,643)</u>	<u>-</u>	<u>-</u>	<u>(1,972,282)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investment securities	9,916,991	4,360,000	13,106,334	7,462,700	34,846,025
Purchase of investment securities	(7,693,838)	(3,000,750)	(10,616,086)	(10,292,242)	(31,602,916)
Interest and gains (losses) on investments	<u>210,813</u>	<u>85,009</u>	<u>299,826</u>	<u>141,940</u>	<u>737,588</u>
Net cash provided (used) by investing activities	<u>2,433,966</u>	<u>1,444,259</u>	<u>2,790,074</u>	<u>(2,687,602)</u>	<u>3,980,697</u>
Net increase (decrease) in cash and cash equivalents	5,300,562	1,912,929	3,319,749	(2,814,065)	7,719,175
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>997,519</u>	<u>154,322</u>	<u>1,863,493</u>	<u>5,513,119</u>	<u>8,528,453</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 6,298,081</u>	<u>\$ 2,067,251</u>	<u>\$ 5,183,242</u>	<u>\$ 2,699,054</u>	<u>\$ 16,247,628</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2010

	<u>Municipal Garage</u>	<u>Information Services</u>	<u>Risk Management</u>	<u>Employee Insurance</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (284,106)	\$ (372,670)	\$ 1,208,121	\$ (14,607,449)	\$ (14,056,104)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	4,557,648	849,006	332	1,099	5,408,085
(Increase) decrease in accounts receivable	2	-	(56,646)	(34,060)	(90,704)
(Increase) decrease in accrued operating revenues	-	-	(2,762)	-	(2,762)
(Increase) decrease in inventories	(34,399)	-	-	-	(34,399)
Increase (decrease) in vouchers payable	1,545	13,430	36,319	17,152	68,446
Increase (decrease) in accounts payable	5,812	-	-	(79,362)	(73,550)
Increase (decrease) in accrued expense	5,019	(4,448)	-	(3,577)	(3,006)
Increase (decrease) in provision for compensated absences	(682)	(27,254)	-	4,236	(23,700)
Increase (decrease) in estimated claims liabilities	-	-	(655,689)	14,790,916	14,135,227
Increase (decrease) in net pension obligations	82,609	89,642	-	17,484	189,735
Net cash provided (used) by operating activities	<u>\$ 4,333,448</u>	<u>\$ 547,706</u>	<u>\$ 529,675</u>	<u>\$ 106,439</u>	<u>\$ 5,517,268</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES					
Decreases (increases) in fair values of investments	\$ 5,694	\$ (8,013)	\$ (51,913)	\$ (44,967)	\$ (99,199)

See Independent Auditor's Report.

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GENERAL FUND

The General Fund accounts for all unrestricted resources except those required to be accounted for in another fund. The revenues and expenditures of the Transit System, Solid Waste Department and the Auditorium-Coliseum are accounted for in this fund.

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**CITY OF AMARILLO, TEXAS
GENERAL FUND
BALANCE SHEET
SEPTEMBER 30, 2010**

ASSETS

Cash and cash equivalents	\$	5,603,733
Investments at fair value		35,906,657
Receivables (net of allowances for uncollectibles)		
Property taxes		393,118
Solid waste and other		1,196,713
Accrued interest		125,348
Other accrued revenue		1,364,410
Due from other funds		1,161,031
Due from other governments		3,854,148
Inventory of supplies		1,138,565
Prepaid items		6,742
TOTAL ASSETS	\$	<u>50,750,465</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Vouchers payable	\$	600,930
Accounts payable		1,849,577
Accrued expenses		5,331,284
Deposits		201,731
Due to other funds		2,028
Due to other governments		727,041
Deferred revenue property taxes		308,068
Deferred revenues other		129,192
Total liabilities		<u>9,149,851</u>

FUND BALANCE

Reserved for encumbrances		206,886
Reserved for prepaid items		6,742
Reserved for uncollected taxes		85,052
Unreserved		
Undesignated		<u>41,301,934</u>
Total fund balance		<u>41,600,614</u>

TOTAL LIABILITIES AND FUND BALANCE	\$	<u>50,750,465</u>
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See Independent Auditor's Report.

**CITY OF AMARILLO
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2010**

REVENUES	
Taxes	\$ 92,934,928
License and permits	2,260,499
Interfund revenues	1,478,752
Intergovernmental revenues	3,191,821
Contributions - citizens	6,000
Charges for services	29,028,629
Fines and forfeitures	4,884,192
Investment earnings	545,176
Other rentals and commissions	366,446
Miscellaneous	435,135
	<hr/>
Total revenues	135,131,578
EXPENDITURES	
Current	
General government	3,388,917
Staff services	8,500,648
Public safety and health	
Police protection	32,538,637
Fire protection	23,207,197
Other	8,458,418
Streets, traffic and engineering	13,310,091
Culture and recreation	
Auditorium-colliseum	2,784,267
Libraries	3,451,284
Parks	6,079,132
Participant recreation	4,475,430
Solid waste	10,970,380
Transit system	3,762,267
Information technology	2,538,406
Tourism	2,586,912
Capital outlay	18,623
	<hr/>
Total expenditures	126,070,609
EXCESS OF REVENUES OVER EXPENDITURES	<hr/> 9,060,969
OTHER FINANCING SOURCES (USES)	
Transfers from other funds	182,924
Transfers to other funds	(5,015,938)
	<hr/>
Net change in fund balance	4,227,955
FUND BALANCE, BEGINNING OF YEAR	<hr/> 37,372,659
FUND BALANCE, END OF YEAR	<hr/> <hr/> \$ 41,600,614

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES
YEAR ENDED SEPTEMBER 30, 2010**

	Actual revenue	Budget	Variance with final budget positive (negative)
TAXES			
General property taxes			
Ad valorem tax collections	\$ 27,432,406	\$ 27,078,980	\$ 353,426
Penalty and interest on delinquent taxes	317,097	295,100	21,997
Water & sewer utility	2,725,068	2,725,056	12
Sales tax			
General sales tax	42,171,836	44,775,927	(2,604,091)
Mixed beverage tax	585,729	600,001	(14,272)
Hotel occupancy tax	4,399,887	4,288,280	111,607
Gross receipts bus taxes:			
Electric utility	6,859,445	8,034,002	(1,174,557)
Telephone utility	1,470,081	1,550,000	(79,919)
Gas utility	3,222,128	3,249,363	(27,235)
Cable television	1,582,735	1,428,625	154,110
Water & Sewer utility	2,168,516	2,131,973	36,543
Total taxes	<u>92,934,928</u>	<u>96,157,307</u>	<u>(3,222,379)</u>
LICENSES AND PERMITS			
Food and beverage establishments			
Liquor, beer and wine licenses	82,207	65,184	17,023
Restaurant permits	429,792	353,323	76,469
Food handler permits	31,050	28,168	2,882
Miscellaneous occupational			
Occupational and business	37,716	27,663	10,053
Transient bus licenses	925	275	650
Solicitation permits	2,835	4,001	(1,166)
Building and structures			
Building permits	1,207,321	893,737	313,584
Electrical permits	84,508	19,274	65,234
Plumbing and gas permits	225,550	107,773	117,777
Heating and air permits	50,085	28,338	21,747
Sewage disposal permits	78,130	56,086	22,044
Mobile home parks	30,380	36,449	(6,069)
Total licenses and permits	<u>2,260,499</u>	<u>1,620,271</u>	<u>640,228</u>
INTERFUND REVENUES			
Airport animal control	14,004	12,000	2,004
Communication services	803,458	807,532	(4,074)
Sales to other funds	540,739	394,996	145,743
Other interfund reimbursements	120,551	119,316	1,235
Total interfund revenue	<u>1,478,752</u>	<u>1,333,844</u>	<u>144,908</u>
INTERGOVERNMENTAL REVENUES			
General Government			
Auditorium Operating Assistance	297,996	297,996	-
Public safety and health			
Emergency Management Participations	248,025	270,775	(22,750)
Other	73,462	280,714	(207,252)
State shared revenues	52,367	59,296	(6,929)
Transit			
Federal/state operating assistance	2,519,971	3,067,692	(547,721)
Total intergovernmental revenues	<u>3,191,821</u>	<u>3,976,473</u>	<u>(784,652)</u>
CONTRIBUTIONS FROM CITIZENS			
Donations unrestricted	6,000	6,000	-

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES, CONTINUED
YEAR ENDED SEPTEMBER 30, 2010

	Actual revenue	Budget	Variance with final budget positive (negative)
CHARGES FOR SERVICES			
General government			
Zoning, planning application fees	33,099	35,710	(2,611)
Sale of city publications	4,168	705	3,463
Staff services			
Indirect cost reimbursement	1,892,577	1,946,100	(53,523)
Business type fund administrative fees			
Water & sewer administrative	1,182,492	1,182,482	10
Airport	126,312	126,317	(5)
Other administrative fees			
Weed mowing contract	311,934	359,002	(47,068)
Weed bad debt adjustment	(359,461)	(429,997)	70,536
Wrecker service contract	84,128	96,000	(11,872)
Fiscal agent fees	112,985	115,554	(2,569)
Public safety and health			
Police liason officer	757,946	733,900	24,046
AECC participations	763,601	760,000	3,601
Warrant fees	535,425	471,401	64,024
Traffic accident reports	50,625	64,000	(13,375)
Airport fire service fee	1,605,324	1,605,321	3
Fire inspections	22,300	13,126	9,174
Animal shelter fees	126,657	121,500	5,157
Vital statistics fec	318,059	402,275	(84,216)
Miscellaneous health department fees	8,133	7,206	927
Culture & recreation			
Auditorium rentals	722,961	728,427	(5,466)
Auditorium concessions	440,954	460,071	(19,117)
Auditorium advertising	19,703	18,970	733
Auditorium Box Office	371,963	239,269	132,694
Library late fees	132,518	122,000	10,518
Library copy charges	18,555	18,000	555
Non resident library fees	10,032	8,000	2,032
Baseball field rentals	48,375	50,055	(1,680)
Golf green fees	958,580	1,208,311	(249,731)
Golf membership fees	310,308	335,180	(24,872)
Golf other	77,704	96,898	(19,194)
Swimming pool fees	163,918	150,698	13,220
Tennis center fees	4,903	5,380	(477)
Zoo admission fees	155,584	170,000	(14,416)
Rifle range fees	49,158	23,999	25,159
Entry and tournament fees	499,385	466,200	33,185
Admission fees	3,912	6,300	(2,388)
Solid waste			
Collection & disposal fees	15,626,136	15,626,840	(704)
Landfill charges	1,230,263	1,415,000	(184,737)
Recyclable materials	68,919	58,004	10,915
Forfeited discounts	335,319	299,996	35,323
Transit			
Passenger revenue	127,867	99,673	28,194
Demand response	23,390	27,563	(4,173)
Advertising	18,600	16,800	1,800
Miscellaneous transit revenue	33,318	22,524	10,794
Total charges for services	<u>29,028,629</u>	<u>29,284,760</u>	<u>(256,131)</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES, CONTINUED
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Actual revenue</u>	<u>Budget</u>	<u>Variance with final budget positive (negative)</u>
FINES AND FORFEITURES			
Traffic fines	3,175,104	3,277,000	(101,896)
Misdemeanor fees	728,321	835,997	(107,676)
Parking fines	118,869	96,001	22,868
Court Fees	28,038	47,401	(19,363)
Other court revenue	158,999	110,000	48,999
Miscellaneous Fines	120,295	79,357	40,938
State court costs	554,566	584,200	(29,634)
Total fines and forfeitures	<u>4,884,192</u>	<u>5,029,956</u>	<u>(145,764)</u>
INVESTMENT EARNINGS			
Interest earnings	545,176	1,428,423	(883,247)
Total investment earnings	<u>545,176</u>	<u>1,428,423</u>	<u>(883,247)</u>
OTHER RENTALS AND COMMISSIONS			
Amusement park commissions	104,358	81,727	22,631
Municipal building rents	214,193	217,482	(3,289)
Surface land rents	14,850	9,600	5,250
Miscellaneous concessions	33,045	39,040	(5,995)
Total rental/commissions	<u>366,446</u>	<u>347,849</u>	<u>18,597</u>
MISCELLANEOUS REVENUES			
Use of money and property:			
Miscellaneous Revenues	288,268	270,252	18,016
Discount Card Sales	30,750	43,501	(12,751)
Sales to Outside Utilities	43,861	49,000	(5,139)
PID reimbursements	83,332	103,734	(20,402)
Appraisal Dist Refunds	3,361	1,500	1,861
Discounts Earned	2,070	4,500	(2,430)
Telephone Commissions	15,561	7,000	8,561
Sale of Property and Gains	4,819	31,124	(26,305)
Bad Debt/ Exp Recovery	(36,887)	-	(36,887)
Total miscellaneous revenues	<u>435,135</u>	<u>510,611</u>	<u>(75,476)</u>
TOTAL REVENUES	<u>\$ 135,131,578</u>	<u>\$ 139,695,494</u>	<u>\$ (4,563,916)</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT (GAAP BASIS)
YEAR ENDED SEPTEMBER 30, 2010**

	Salaries, wages and fringe benefits	Supplies	Contractual services
GENERAL GOVERNMENT			
Mayor and commission	\$ 2,162	\$ 6,205	\$ 94,215
City manager	986,986	3,864	13,970
City secretary	243,205	524	710
Municipal court	1,298,048	55,109	103,414
Teen court	33,008	279	284
Planning and zoning	407,212	8,921	18,296
Total general government	<u>2,970,621</u>	<u>74,902</u>	<u>230,889</u>
STAFF SERVICES			
Financial administration			
Director of Finance	334,334	7,066	448,301
Accounting	867,752	23,269	173,563
Payroll	178,016	675	2,893
Benefits	281,858	-	-
Purchasing	363,468	14,349	25,891
Central stores	381,821	1,671	16,200
Municipal office services	111,741	(7,499)	18,994
Information technology	-	-	-
Legal	767,496	38,985	19,975
Personnel			
Human Resources	313,080	64,100	77,240
Safety and training	218,152	6,921	21,978
Communications	339,343	27,072	447,123
Occupancy			
Custodial operations	721,564	369,044	36,371
Building maintenance	1,232,093	24,761	380,683
Total staff services	<u>6,110,718</u>	<u>570,414</u>	<u>1,669,212</u>
PUBLIC SAFETY AND HEALTH			
Police			
Police	26,190,367	882,724	2,100,860
Civilian personnel	2,461,860	-	478,605
Miscellaneous Police programs	21,894	(4,100)	640
Total police protection	<u>28,674,121</u>	<u>878,624</u>	<u>2,580,105</u>
Fire Protection			
Fire operations	19,252,203	38,868	27,714
Civilian personnel	1,003,824	9,122	12,978
Fire support	698,758	1,175,807	799,514
EMS Support	(16,116)	-	11,949
Total fire protection	<u>20,938,669</u>	<u>1,223,797</u>	<u>852,155</u>
Other			
Building Safety	1,594,788	30,551	310,852
Animal control	1,116,219	86,779	130,553
Emergency services	223,280	26,973	26,230
AECC	3,686,550	18,890	44,995
Environmental health	702,797	10,095	88,401
Vital statistics	43,803	6,661	1,529
Total other	<u>7,367,437</u>	<u>179,949</u>	<u>602,560</u>
Total public safety and health	<u>56,980,227</u>	<u>2,282,370</u>	<u>4,034,820</u>

See Independent Auditor's Report.

Other charges	Total	Capital outlay	Total (GAAP) basis
\$ 28,812	\$ 131,394	\$ -	\$ 131,394
14,785	1,019,605	-	1,019,605
8,657	253,096	-	253,096
38,498	1,495,069	-	1,495,069
1,151	34,722	-	34,722
20,602	455,031	-	455,031
<u>112,505</u>	<u>3,388,917</u>	<u>-</u>	<u>3,388,917</u>
9,879	799,580	-	799,580
10,690	1,075,274	-	1,075,274
1,894	183,478	-	183,478
-	281,858	-	281,858
5,394	409,102	-	409,102
13,306	412,998	-	412,998
1,298	124,534	-	124,534
2,538,406	2,538,406	-	2,538,406
7,261	833,717	-	833,717
20,411	474,831	-	474,831
4,946	251,997	-	251,997
9,228	822,766	-	822,766
4,430	1,131,409	-	1,131,409
61,567	1,699,104	-	1,699,104
<u>2,688,710</u>	<u>11,039,054</u>	<u>-</u>	<u>11,039,054</u>
396,976	29,570,927	2,710	29,573,637
8,527	2,948,992	-	2,948,992
284	18,718	-	18,718
<u>405,787</u>	<u>32,538,637</u>	<u>2,710</u>	<u>32,541,347</u>
72,165	19,390,950	-	19,390,950
12,906	1,038,830	-	1,038,830
107,505	2,781,584	-	2,781,584
-	(4,167)	-	(4,167)
<u>192,576</u>	<u>23,207,197</u>	<u>-</u>	<u>23,207,197</u>
56,853	1,993,044	(5)	1,993,039
14,293	1,347,844	-	1,347,844
106,976	383,459	-	383,459
118,003	3,868,438	-	3,868,438
8,941	810,234	-	810,234
3,406	55,399	3,905	59,304
<u>308,472</u>	<u>8,458,418</u>	<u>3,900</u>	<u>8,462,318</u>
<u>906,835</u>	<u>64,204,252</u>	<u>6,610</u>	<u>64,210,862</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT (GAAP BASIS), CONTINUED
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Salaries, wages and fringe benefits</u>	<u>Supplies</u>	<u>Contractual services</u>
STREETS, TRAFFIC & ENGINEERING			
Street maintenance	3,639,729	239,468	4,275,809
Traffic engineering	490,146	1,731,770	52,127
Traffic field operations	789,365	16,864	498,706
Engineering	1,277,245	114,643	63,046
Total streets, traffic, engineering	<u>6,196,485</u>	<u>2,102,745</u>	<u>4,889,688</u>
CULTURE & RECREATION			
Auditorium Coliseum			
Civic Center operations	930,206	522,911	110,988
Civic Center promotions	179,362	22,914	20,408
Box office operations	181,303	1,169	105,287
Civic Center Sports	70,355	94,199	67,592
Globe News Center	123,207	125,878	15,943
Library operations	2,505,897	714,467	121,555
Parks			
Parks administration	446,994	33,412	17,910
Park maintenance	3,224,335	1,124,678	1,179,765
Participant recreation			
Ross Rogers Golf Course	646,947	467,416	283,445
Comanche Trail	695,066	251,587	334,981
Zoo	246,836	77,593	23,108
Swimming pools	228,546	85,940	50,945
Tennis center	2,501	21,880	42,074
Parks and recreation programs	700,269	58,939	153,799
Total culture and recreation	<u>10,181,824</u>	<u>3,602,983</u>	<u>2,527,800</u>
SOLID WASTE			
Solid waste collection	4,385,829	250,589	3,005,201
Solid waste disposal	1,413,491	69,170	1,505,224
Total solid waste	<u>5,799,320</u>	<u>319,759</u>	<u>4,510,425</u>
TRANSIT			
Fixed Route	1,286,576	611,786	10,702
Demand response	648,938	122,539	39,883
Transit Maintenance	415,132	37,447	-
Total transit	<u>2,350,646</u>	<u>771,772</u>	<u>50,585</u>
ECONOMIC DEVELOPMENT			
Tourism support	-	-	2,586,912
Total economic development	<u>-</u>	<u>-</u>	<u>2,586,912</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 90,589,841</u>	<u>\$ 9,724,945</u>	<u>\$ 20,500,331</u>

See Independent Auditor's Report.

<u>Other charges</u>	<u>Total</u>	<u>Capital outlay</u>	<u>Total (GAAP) basis</u>
53,631	8,208,637	-	8,208,637
40,009	2,314,052	-	2,314,052
11,453	1,316,388	-	1,316,388
16,080	1,471,014	-	1,471,014
<u>121,173</u>	<u>13,310,091</u>	<u>-</u>	<u>13,310,091</u>
122,533	1,686,638	-	1,686,638
22,682	245,366	-	245,366
36,573	324,332	-	324,332
2,395	234,541	-	234,541
28,362	293,390	-	293,390
109,365	3,451,284	-	3,451,284
12,424	510,740	-	510,740
39,614	5,568,392	-	5,568,392
8,141	1,405,949	-	1,405,949
7,647	1,289,281	-	1,289,281
631	348,168	-	348,168
22,263	387,694	12,013	399,707
2,636	69,091	-	69,091
62,240	975,247	-	975,247
<u>477,506</u>	<u>16,790,113</u>	<u>12,013</u>	<u>16,802,126</u>
39,189	7,680,808	-	7,680,808
<u>301,687</u>	<u>3,289,572</u>	<u>-</u>	<u>3,289,572</u>
<u>340,876</u>	<u>10,970,380</u>	<u>-</u>	<u>10,970,380</u>
411,501	2,320,565	-	2,320,565
117,990	929,350	-	929,350
59,773	512,352	-	512,352
<u>589,264</u>	<u>3,762,267</u>	<u>-</u>	<u>3,762,267</u>
-	2,586,912	-	2,586,912
-	<u>2,586,912</u>	<u>-</u>	<u>2,586,912</u>
<u>\$ 5,236,869</u>	<u>\$ 126,051,986</u>	<u>\$ 18,623</u>	<u>\$ 126,070,609</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
YEAR ENDED SEPTEMBER 30, 2010**

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances
GENERAL GOVERNMENT				
Mayor and Commission	\$ 131,394	\$ -	\$ 131,394	\$ -
City manager	1,019,605	-	1,019,605	-
City secretary	253,096	-	253,096	-
Municipal court	1,495,069	-	1,495,069	6,564
Teen court	34,722	-	34,722	-
Planning and zoning	455,031	-	455,031	-
Total general government	<u>3,388,917</u>	<u>-</u>	<u>3,388,917</u>	<u>6,564</u>
STAFF SERVICES				
Financial administration				
Director of Finance	799,580	-	799,580	-
Accounting	1,075,274	-	1,075,274	-
Payroll	183,478	-	183,478	-
Benefits	281,858	-	281,858	-
Purchasing	409,102	-	409,102	777
Central stores	412,998	-	412,998	-
Municipal office services	124,534	-	124,534	-
Information technology	2,538,406	-	2,538,406	-
Legal	833,717	-	833,717	-
Personnel				
Human Resources	474,831	-	474,831	-
Safety and training	251,997	-	251,997	-
Communications	822,766	-	822,766	-
Occupancy				
Custodial operations	1,131,409	-	1,131,409	-
Building maintenance	1,699,104	-	1,699,104	7,747
Total staff services	<u>11,039,054</u>	<u>-</u>	<u>11,039,054</u>	<u>8,524</u>
PUBLIC SAFETY AND HEALTH				
Police				
Police	29,570,927	2,710	29,573,637	46,566
Civilian Personnel	2,948,992	-	2,948,992	-
Tobacco Senate Bill	18,718	-	18,718	-
Total police protection	<u>32,538,637</u>	<u>2,710</u>	<u>32,541,347</u>	<u>46,566</u>
Fire Protection				
Fire Operations	19,390,950	-	19,390,950	-
Civilian Personnel	1,038,830	-	1,038,830	557
Fire Support	2,781,584	-	2,781,584	10,090
EMS Support	(4,167)	-	(4,167)	-
Total fire protection	<u>23,207,197</u>	<u>-</u>	<u>23,207,197</u>	<u>10,647</u>
Other				
Building safety	1,993,044	(5)	1,993,039	-
Animal control	1,347,844	-	1,347,844	1,225
Emergency services	383,459	-	383,459	-
AECC	3,868,438	-	3,868,438	-
Environmental health	810,234	-	810,234	-
Vital Statistics	55,399	3,905	59,304	3,905
Total Other	<u>8,458,418</u>	<u>3,900</u>	<u>8,462,318</u>	<u>5,130</u>
Total public safety and health	<u>64,204,252</u>	<u>6,610</u>	<u>64,210,862</u>	<u>62,343</u>

See Independent Auditor's Report.

Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
\$ -	\$ 131,394	\$ 130,877	\$ 150,877	\$ 19,483
-	1,019,605	1,152,804	1,153,605	134,000
-	253,096	294,473	297,075	43,979
-	1,488,505	1,626,339	1,642,095	153,590
-	34,722	52,000	52,200	17,478
408	455,439	471,169	476,581	21,142
408	3,382,761	3,727,662	3,772,433	389,672
-	799,580	832,441	835,248	35,668
-	1,075,274	1,144,174	1,157,533	82,259
-	183,478	182,079	184,791	1,313
-	281,858	275,436	282,247	389
-	408,325	441,722	448,638	40,313
-	412,998	415,702	422,712	9,714
-	124,534	167,389	169,998	45,464
-	2,538,406	2,736,492	2,538,406	-
-	833,717	872,060	877,993	44,276
-	474,831	734,645	737,754	262,923
-	251,997	369,845	372,054	120,057
-	822,766	836,748	869,020	46,254
-	1,131,409	1,313,537	1,327,695	196,286
-	1,691,357	1,849,359	1,869,949	178,592
-	11,030,530	12,171,629	12,094,038	1,063,508
80,369	29,607,440	30,584,994	30,584,994	977,554
-	2,948,992	3,170,230	3,218,693	269,701
-	18,718	310,359	325,359	306,641
80,369	32,575,150	34,065,583	34,129,046	1,553,896
-	19,390,950	19,950,801	19,948,851	557,901
-	1,038,273	1,041,877	1,051,372	13,099
22,016	2,793,510	2,958,408	2,954,337	160,827
-	(4,167)	-	-	4,167
22,016	23,218,566	23,951,086	23,954,560	735,994
-	1,993,039	2,177,901	2,185,665	192,626
2,324	1,348,943	1,448,927	1,465,725	116,782
-	383,459	426,900	427,904	44,445
-	3,868,438	3,629,125	3,869,054	616
-	810,234	1,006,579	1,017,717	207,483
4,568	59,967	68,644	70,051	10,084
6,892	8,464,080	8,758,076	9,036,116	572,036
109,277	64,257,796	66,774,745	67,119,722	2,861,926

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2010**

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances
STREETS, TRAFFIC & ENGINEERING				
Street maintenance	8,208,637	-	8,208,637	-
Traffic engineering	2,314,052	-	2,314,052	-
Traffic field operations	1,316,388	-	1,316,388	18,312
Engineering	1,471,014	-	1,471,014	-
Total streets, traffic, engineering	<u>13,310,091</u>	<u>-</u>	<u>13,310,091</u>	<u>18,312</u>
CULTURE & RECREATION				
Auditorium Coliseum				
Civic Center operations	1,686,638	-	1,686,638	3,955
Civic Center promotions	245,366	-	245,366	1,448
Box office operations	324,332	-	324,332	4,623
Civic Center Sports	234,541	-	234,541	-
Globe News Center	293,390	-	293,390	-
Library operations	3,451,284	-	3,451,284	2,156
Parks				
Parks administration	510,740	-	510,740	-
Park maintenance	5,568,392	-	5,568,392	641
Participant Recreation				
Ross Rogers golf course	1,405,949	-	1,405,949	2,320
Comanche Trail	1,289,281	-	1,289,281	-
Zoo	348,168	-	348,168	-
Swimming pools	387,694	12,013	399,707	96
Tennis center	69,091	-	69,091	-
Parks and recreation programs	975,247	-	975,247	-
Total culture and recreation	<u>16,790,113</u>	<u>12,013</u>	<u>16,802,126</u>	<u>15,239</u>
SOLID WASTE				
Solid waste collection	7,680,808	-	7,680,808	498
Solid waste disposal	3,289,572	-	3,289,572	-
Total solid waste	<u>10,970,380</u>	<u>-</u>	<u>10,970,380</u>	<u>498</u>
TRANSIT				
Fixed route	2,320,565	-	2,320,565	-
Demand response	929,350	-	929,350	-
Transit Maintenance	512,352	-	512,352	-
Total transit	<u>3,762,267</u>	<u>-</u>	<u>3,762,267</u>	<u>-</u>
ECONOMIC DEVELOPMENT				
Tourism support	2,586,912	-	2,586,912	10,892
Total economic development	<u>2,586,912</u>	<u>-</u>	<u>2,586,912</u>	<u>10,892</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 126,051,986</u>	<u>\$ 18,623</u>	<u>\$ 126,070,609</u>	<u>\$ 122,372</u>
OPERATING TRANSFERS:				
Operating Transfers to Other Funds	5,015,938	-	5,015,938	-
Operating Transfers from Other Funds	(182,924)	-	(182,924)	-
TOTALS INCLUDING TRANSFERS	<u>\$ 130,885,000</u>	<u>\$ 18,623</u>	<u>\$ 130,903,623</u>	<u>\$ 122,372</u>

See Independent Auditor's Report.

<u>Encumbrances at End of Year</u>	<u>Total Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget</u>
7,576	8,216,213	9,081,710	9,146,952	930,739
-	2,314,052	2,783,719	2,790,275	476,223
39,413	1,337,489	1,479,490	1,493,960	156,471
-	1,471,014	1,602,174	1,616,546	145,532
<u>46,989</u>	<u>13,338,768</u>	<u>14,947,093</u>	<u>15,047,733</u>	<u>1,708,965</u>
-	1,682,683	1,874,959	1,939,579	256,896
16,481	260,399	306,581	315,551	55,152
-	319,709	307,790	334,655	14,946
-	234,541	238,482	239,444	4,903
-	293,390	342,728	354,909	61,519
132	3,449,260	3,704,756	3,747,901	298,641
-	510,740	529,084	531,987	21,247
-	5,567,751	5,813,070	5,871,062	303,311
-	1,403,629	1,558,123	1,567,649	164,020
-	1,289,281	1,388,612	1,401,215	111,934
-	348,168	339,833	357,740	9,572
-	399,611	481,577	482,188	82,577
-	69,091	87,456	87,456	18,365
481	975,728	990,251	993,657	17,929
<u>17,094</u>	<u>16,803,981</u>	<u>17,963,302</u>	<u>18,224,993</u>	<u>1,421,012</u>
-	7,680,310	8,006,671	8,090,624	410,314
8,550	3,298,122	3,437,807	3,461,831	163,709
<u>8,550</u>	<u>10,978,432</u>	<u>11,444,478</u>	<u>11,552,455</u>	<u>574,023</u>
1,289	2,321,854	2,445,007	2,464,804	142,950
7,715	937,065	1,071,547	1,083,439	146,374
-	512,352	1,164,593	1,171,561	659,209
<u>9,004</u>	<u>3,771,271</u>	<u>4,681,147</u>	<u>4,719,804</u>	<u>948,533</u>
<u>15,563</u>	<u>2,591,583</u>	<u>2,587,896</u>	<u>2,587,896</u>	<u>(3,687)</u>
<u>15,563</u>	<u>2,591,583</u>	<u>2,587,896</u>	<u>2,587,896</u>	<u>(3,687)</u>
<u>\$ 206,885</u>	<u>\$ 126,155,122</u>	<u>\$ 134,297,952</u>	<u>\$ 135,119,074</u>	<u>\$ 8,963,952</u>
-	5,015,938	5,838,496	5,094,410	78,472
-	(182,924)	(475,000)	(521,044)	(338,120)
<u>\$ 206,885</u>	<u>\$ 130,988,136</u>	<u>\$ 139,661,448</u>	<u>\$ 139,692,440</u>	<u>\$ 8,704,304</u>

See Independent Auditor's Report.

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STATEMENTS OF WATER AND SEWER FUND

This fund accounts for the provision of water and sewer services to residents and commercial enterprises of the City and proximate area. Water is obtained from a number of city-owned well fields, as well as from an allocation of surface water from the Canadian River and underground water from the northeast sector of the Panhandle, both provided by the Canadian River Municipal Water Authority.

**CITY OF AMARILLO, TEXAS
WATER AND SEWER SYSTEM FUND
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 2,815,848
Investments, at fair values	28,323,250
Accounts receivable	4,409,223
Accrued interest receivable	250,099
Other accrued revenue	3,079,289
Prepaid expenses	<u>90,534</u>
Total current assets	<u>38,968,243</u>

NONCURRENT ASSETS

Restricted cash and cash equivalents	59,213,925
Restricted Investments at fair values	28,044,240
Capital assets	
Land	1,752,820
Contributed right of way easements	163,229
Underground water rights	36,706,908
Accumulated Depletion	(2,882,654)
Water supply contract	50,336,389
Accumulated amortization - water supply contract	(17,523,528)
Pipelines and plant	414,863,547
Accumulated depreciation - pipelines and plant	(130,173,118)
Equipment and vehicles	3,851,732
Accumulated depreciation - equipment and vehicles	(3,037,868)
Construction in progress	<u>30,597,915</u>
Total capital assets net of accumulated depreciation	<u>384,655,372</u>
Total noncurrent assets	<u>471,913,537</u>

TOTAL ASSETS

\$ 510,881,780

LIABILITIES

CURRENT LIABILITIES

Vouchers payable	\$ 1,238,357
Accounts payable	705,089
Accrued expenses	1,963,363
Deposits	31,548
Consumer security deposits	2,948,429
Share of Water Authority debt, current	3,414,609
Bonded debt current maturity	5,350,000
Current portion of provision for compensated absences	<u>148,137</u>
Total current liabilities	<u>15,799,532</u>

NONCURRENT LIABILITIES

Bonded debt net of current	118,201,627
Water authority debt, net of current	67,501,999
Other accrued expenses	2,718,836
Provision for compensated absences, net	1,305,751
Net pension obligation	<u>763,876</u>
Total noncurrent liabilities	<u>190,492,089</u>

TOTAL LIABILITIES

\$ 206,291,621

NET ASSETS

Invested in capital assets, net of related debt	\$ 272,063,445
Restricted for debt service	31,857
Unrestricted	<u>32,494,857</u>

TOTAL NET ASSETS

\$ 304,590,159

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATER AND SEWER SYSTEM FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
YEAR ENDED SEPTEMBER 30, 2010**

OPERATING REVENUES	
Rents and miscellaneous	\$ 428,415
Tap fees and frontage charges	224,062
Utility sales and service	<u>53,949,427</u>
Total operating revenues	<u>54,601,904</u>
OPERATING EXPENSES	
Salaries, wages and fringe benefits	11,912,936
Supplies	1,223,082
Fuel and power	4,013,217
Contractual services	6,046,353
Water Authority charges	3,949,399
Other charges	7,291,726
Depreciation	<u>10,097,129</u>
Total operating expenses	<u>44,533,842</u>
Operating income	<u>10,068,062</u>
NONOPERATING REVENUES (EXPENSES)	
Gain on disposal of property	14,646
Interfund reimbursement	487,504
Interest earnings	398,055
Interest and fiscal charges	<u>(5,568,544)</u>
Total nonoperating revenue (expenses)	<u>(4,668,339)</u>
Income before contributions and transfers	5,399,723
Capital contributions	6,657,116
Transfers to other funds	<u>(38,400)</u>
Change in net assets	12,018,439
TOTAL NET ASSETS, BEGINNING OF YEAR	<u>292,571,720</u>
TOTAL NET ASSETS, END OF YEAR	<u><u>\$ 304,590,159</u></u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATER AND SEWER SYSTEM FUND
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2010**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 53,502,583
Cash payments to suppliers for goods and services	(20,531,766)
Cash payments to employees	<u>(10,876,105)</u>
Net cash provided (used) by operating activities	<u>22,094,712</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	(38,400)
Amounts repaid from other funds	<u>487,504</u>
Net cash provided (used) by noncapital financing activities	<u>449,104</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(31,984,329)
Principal paid on revenue bond maturities	(1,335,000)
Principal paid on proportionate share of Water Authority indebtedness	(3,702,595)
Proceeds from issuance of bonds	50,295,000
Bond issuance cost	(103,408)
Capital grants received	6,493,887
Interest expense	(6,566,989)
Proceeds from sale of equipment	<u>47,327</u>
Net cash provided (used) for capital and related financing activities	<u>13,143,893</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investment securities	35,175,012
Purchase of investment securities	(55,235,137)
Interest and gains (losses) on investments	<u>586,727</u>
Net cash provided (used) by investing activities	<u>(19,473,398)</u>
Net increase in cash and cash equivalents	16,214,311
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>45,815,462</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR (RESTRICTED AND UNRESTRICTED)	<u><u>\$ 62,029,773</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 10,068,062
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	10,097,129
(Increase) decrease in accounts receivable	(849,128)
(Increase) decrease in other accrued revenue	(250,193)
(Increase) decrease in prepaid expenses	2,526
Increase (decrease) in vouchers payable	104,857
Increase (decrease) in accounts payable	399,385
Increase (decrease) in accrued operating expenses	621,795
Increase (decrease) in customer deposits	83,349
Increase (decrease) in net pension obligation	435,677
Increase (decrease) in compensated absences	(20,641)
Increase (decrease) in other accrued liabilities	<u>1,401,894</u>
Net cash provided by operating activities	<u><u>\$ 22,094,712</u></u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES	
Amortization of bond issuance costs	117,894
Decreases (increases) in fair values of investments	(50,286)
Interest expense capitalized	466,253

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATER AND SEWER SYSTEM FUND
SCHEDULE OF OPERATING REVENUES
YEAR ENDED SEPTEMBER 30, 2010**

UTILITY SALES AND SERVICE	
Water metered sales	\$ 35,062,958
Sewer charges	16,295,031
Industrial waste charges	114,904
Forfeited discounts	923,777
Sale of reclaimed water	772,639
Water service charges	883,873
Net loss on bad debts	(258,377)
Lab fees	118,412
Liquid waste disposal	36,210
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Total utility sales and service	53,949,427
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TAP FEES AND FRONTAGE CHARGES	
Water tap fees	136,410
Sewer tap fees	59,387
Water frontage charges	15,920
Sewer frontage charges	12,345
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Total tap fees and frontage charges	224,062
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RENTS AND MISCELLANEOUS	
Rents and miscellaneous	428,415
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Total rents and miscellaneous	428,415
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TOTAL OPERATING REVENUE	\$ 54,601,904
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**CITY OF AMARILLO, TEXAS
WATER AND SEWER SYSTEM FUND
SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT
YEAR ENDED SEPTEMBER 30, 2010**

WATER AND SEWER SYSTEM FUND DEPARTMENT	<u>Salaries, Wages & Fringe Benefits</u>	<u>Supplies</u>	<u>Fuel and Power</u>
Water production	\$ 338,353	\$ 34,261	\$ 1,319,187
Water transmission	348,801	31,678	1,182,588
Surface water treatment	1,685,377	405,366	112,380
Water distribution	2,369,080	45,410	1,735
Water - general	-	-	-
Wastewater collection	1,314,499	157,052	135,315
Wastewater treatment	2,224,790	363,913	1,242,322
Environmental laboratory	1,041,533	132,636	19,690
Sewer - general	-	-	-
Utility billing	1,197,973	33,315	-
Director of utilites - admin.	1,392,530	19,451	-
Net Operating Expenses	<u>\$ 11,912,936</u>	<u>\$ 1,223,082</u>	<u>\$ 4,013,217</u>

See Independent Auditor's Report.

<u>Water Authority Charges</u>	<u>Contractual Services</u>	<u>Other Charges</u>	<u>Depreciation/ Amortization</u>	<u>Total Current Year</u>
\$ -	\$ 392,745	\$ 14,870	\$ 2,184,186	\$ 4,283,602
-	197,505	32,856	1,044,445	2,837,873
3,949,399	463,735	182,529	1,129,116	7,927,902
-	973,959	43,912	2,042,460	5,476,556
-	125,000	4,439,253	-	4,564,253
-	540,029	46,334	1,414,136	3,607,365
-	2,592,963	326,746	1,978,686	8,729,420
-	104,215	(4,986)	101,410	1,394,498
-	-	2,149,526	-	2,149,526
-	608,433	14,852	183,649	2,038,222
-	47,769	45,834	19,041	1,524,625
<u>\$ 3,949,399</u>	<u>\$ 6,046,353</u>	<u>\$ 7,291,726</u>	<u>\$ 10,097,129</u>	<u>\$ 44,533,842</u>

See Independent Auditor's Report.

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AIRPORT FUND

This fund accounts for the operation of the Amarillo International Airport. In addition to providing runways, a passenger terminal and related facilities, the Airport includes improvements built by the federal government for an air force base on land which was returned to the City in 1967 and 1970. These facilities, together with later additions, are leased to commercial tenants for warehousing, manufacturing, and aircraft-related activities.

**CITY OF AMARILLO, TEXAS
AIRPORT FUND
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010**

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 6,866,328
Investments at fair value	10,865,156
Receivables (net of allowances for uncollectibles)	
Accounts	8,729
Accrued interest	27,088
Other accrued revenue	6,165,259
Due from other governments	1,006,832
Total current assets	24,939,392

NONCURRENT ASSETS

Restricted cash and cash equivalents	12,374,465
Capital assets	
Land	2,777,341
Runways, buildings and improvements	94,604,437
Accumulated depreciation	(61,911,584)
Equipment and vehicles	5,381,192
Accumulated depreciation	(4,057,486)
Construction in progress	23,743,914
Total capital assets, net of accumulated depreciation	60,537,814
Total noncurrent assets	72,912,279

TOTAL ASSETS

\$ 97,851,671

LIABILITIES

CURRENT LIABILITIES

Vouchers payable	\$ 1,454,427
Accounts payable	3,001,447
Accrued expenses	1,745,557
Deposits	86,657
Bonded debt current maturity	1,230,000
Current portion of provision for compensated absences	67,907
Total current liabilities	7,585,995

NONCURRENT LIABILITIES

Bonded debt net of current	14,734,670
Provision for compensated absences, net of current	94,573
Net pension obligation	149,432
Total noncurrent liabilities	14,978,675

TOTAL LIABILITIES

\$ 22,564,670

NET ASSETS

Invested in capital assets net of debt	\$ 53,146,269
Restricted for debt service	404,446
Unrestricted	21,736,286
Total net assets	75,287,001

TOTAL NET ASSETS

\$ 75,287,001

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
YEAR ENDED SEPTEMBER 30, 2010**

OPERATING REVENUES	
Airfield fees and commissions	\$ 566,212
Terminal building revenue	4,044,700
Other building revenue	1,320,318
Total operating revenues	5,931,230
OPERATING EXPENSES	
Salaries, wages and fringes	2,236,530
Supplies	132,804
Fuel and power	425,408
Other contractual	307,345
Other charges	2,037,476
Depreciation	3,283,168
Total operating expenses	8,422,731
Operating loss	(2,491,501)
NONOPERATING REVENUES (EXPENSES)	
Passenger facility charge	1,629,519
Interest earnings	139,554
Change in value of investments	(1,387)
Interest expense	(380,734)
Other miscellaneous revenue	7,909
Net nonoperating revenues (expenses)	1,394,861
Net loss before contributions and transfer	(1,096,640)
CAPITAL CONTRIBUTIONS	
	7,246,316
TRANSFERS TO OTHER FUNDS	
	(21,049)
Change in net assets	6,128,627
NET ASSETS AT BEGINNING OF YEAR	
	69,158,374
NET ASSETS AT END OF YEAR	
	\$ 75,287,001

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
AIRPORT FUND
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2010**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 9,762
Cash payments to suppliers for goods and services	(1,567,811)
Cash payments to employees	(274,518)
Net cash provided (used) by operating activities	<u>(1,832,567)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Amounts borrowed from or repaid by other funds	705,701
Cash payments received for passenger facility charge	1,629,519
Transfers to other funds	(21,049)
Net cash provided (used) by noncapital financing activities	<u>2,314,171</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(12,467,923)
Capital grants received	7,246,316
Loss from sale of equipment	84,534
Interest expense	(675,285)
Principal paid on debt	(1,165,000)
Net cash provided (used) for capital and related financing activities	<u>(6,977,358)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investment securities	15,100,362
Purchase of investment securities	(10,349,276)
Interest and gains on investments	364,319
Net cash provided (used) by investing activities	<u>5,115,405</u>
Net decrease in cash and cash equivalents	<u>(1,380,349)</u>
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>20,621,142</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 19,240,793</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (2,491,501)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	3,283,168
(Increase) decrease in accounts receivable	112,932
(Increase) decrease in other accrued revenue	(6,034,400)
Increase (decrease) in vouchers payable for operations	1,337,978
Increase (decrease) in accounts payable	561,348
Increase (decrease) in accrued expenses	1,332,239
Increase (decrease) in deposits received	(2,756)
Increase in provision for compensated absences	(16,570)
Increase (decrease) in net pension obligation	84,995
Net cash provided (used) by operating activities	<u>\$ (1,832,567)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES	
(Increase) decrease in fair values of investments	\$ (1,387)
Interest expense capitalized	219,316

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
AIRPORT FUND
SCHEDULE OF OPERATING REVENUES
YEAR ENDED SEPTEMBER 30, 2010**

AIRFIELD FEES AND COMMISSIONS	
Landing fees	\$ 414,292
Military fuel flowage commission	56,743
Fuel and oil commission--fixed base operator	88,836
Fuel and oil commissions--other	6,341
	<hr/>
Total airfield fees and commissions	566,212
	<hr/>
TERMINAL BUILDING REVENUES	
Airline rentals	1,445,834
Restaurant commissions	88,902
Locker and vending machine commissions	2,242
Other terminal building rentals	142,773
Car rental agencies	961,992
Auto parking concession	1,402,957
	<hr/>
Total terminal building revenues	4,044,700
	<hr/>
OTHER BUILDING REVENUES	
Lease rentals	
Amarillo Economic Development Corporation	-
Bell Helicopter	424,744
Krams, Inc.	275,070
Leading Edge	262,650
Fixed base operator	85,898
Other building rentals	62,144
Ground rentals	172,592
Advertising commissions	37,220
	<hr/>
Total other building revenues	1,320,318
	<hr/>
TOTAL OPERATING REVENUES	\$ 5,931,230
	<hr/> <hr/>

See Independent Auditor's Report.

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COMBINING SCHEDULES

Grant Programs

The City participates in the following types of federal, federal-pass-through and state financial assistance programs, many of which benefit the entire 26-county region known as the Panhandle of Texas:

HUD Programs: These grants, funded by the U. S. Department of Housing and Urban Development, include both block grants and housing and emergency shelter assistance grants for the benefit of low and moderate-income persons.

Public Health: These funds account for grants received for nutrition, immunization, education, and similar public health purposes within the city-bi-county public health district, received primarily through the Texas Department of Health.

Justice: These grants are received from the Texas Criminal Justice Division for assistance in both local and Panhandle area crime control, as well as from the Department of Transportation for traffic safety purposes.

Other: The City's library administers grants received from the Texas State Library and the Texas Committee for the Humanities for services as an area resource center, as well as for local purposes. The City's transportation planning department administers grants from the U. S. Department of Transportation and the Texas Highway Commission for both general transportation planning and for planning with respect to the Department of Energy's Pantex plant east of the City. The City's parks department administers a summer lunch program for low-income children funded by the U. S. Department of Agriculture.

Agency and Donor-Restricted Investment Trust Funds

The City accounts for the assets of the following other parties:

Public Library Bush Collection
Library Trust
Flood Hazard
Centennial Plaza Trust
Centennial Parkway
Indigent Dog Bite Victim
Civic Amarillo
Zoo Trust
Center City Trust
Rick Husband Memorial
Amarillo Industrial Development Corp
Amarillo Health Facilities Corporation
Deferred Compensation
Civic Center Operations
Keep Amarillo Beautiful

**CITY OF AMARILLO, TEXAS
HOUSING AND URBAN DEVELOPMENT GRANTS
COMBINING SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCES
SEPTEMBER 30, 2010**

	Community Development Block Grant	Housing Assistance Payments Program	Home Investment Partnership Program	Shelter Plus Care
ASSETS				
Cash and cash equivalents	\$ 212,206	\$ 1,393,584	\$ 94,369	\$ 2,050
Accounts receivable	7,941	3,537	83,747	-
Due from other funds	7,119	4,754	4,954	-
Due from other governments	185,041	-	31,385	19,799
Other accrued revenue	175	-	-	16,475
Prepaid items	-	606,608	-	-
TOTAL ASSETS	\$ 412,482	\$ 2,008,483	\$ 214,455	\$ 38,324
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 15,229	\$ 148,357	\$ 5,309	\$ -
Due to other funds - unrestricted	169,031	59	57,636	36,788
Deferred revenue	110,000	-	78,638	-
Vouchers payable	118,223	582	31,385	-
Total liabilities	412,483	148,998	172,968	36,788
FUND BALANCES				
Reserve for sick and annual leave	-	54,574	-	-
Reserve for prepaid items	-	606,608	-	-
Designated for specific purposes	(1)	1,198,303	41,487	1,536
Total fund balances	(1)	1,859,485	41,487	1,536
TOTAL LIABILITIES AND FUND BALANCES	\$ 412,482	\$ 2,008,483	\$ 214,455	\$ 38,324

See Independent Auditor's Report.

<u>Supportive Housing</u>	<u>Affordable Housing</u>	<u>Emergency Shelter</u>	<u>HMIS</u>	<u>Total</u>
\$ 1,279	\$ 90,265	\$ 999	\$ 21,791	\$ 1,816,543
-	-	-	-	95,225
-	-	-	1,124	17,951
14,745	-	17,001	17,385	285,356
11,064	-	-	-	27,714
-	-	-	-	606,608
<u>\$ 27,088</u>	<u>\$ 90,265</u>	<u>\$ 18,000</u>	<u>\$ 40,300</u>	<u>\$ 2,849,397</u>
\$ -	\$ -	\$ -	\$ 3,516	\$ 172,411
23,034	3,650	18,000	-	308,198
-	23,778	-	-	212,416
<u>2,527</u>	<u>2,333</u>	<u>-</u>	<u>8,667</u>	<u>163,717</u>
<u>25,561</u>	<u>29,761</u>	<u>18,000</u>	<u>12,183</u>	<u>856,742</u>
-	-	-	-	54,574
-	-	-	-	606,608
<u>1,527</u>	<u>60,504</u>	<u>-</u>	<u>28,117</u>	<u>1,331,473</u>
<u>1,527</u>	<u>60,504</u>	<u>-</u>	<u>28,117</u>	<u>1,992,655</u>
<u>\$ 27,088</u>	<u>\$ 90,265</u>	<u>\$ 18,000</u>	<u>\$ 40,300</u>	<u>\$ 2,849,397</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
HOUSING AND URBAN DEVELOPMENT GRANTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Community Development Block Grant</u>	<u>Housing Assistance Payments Program</u>	<u>Home Investment Partnership Program</u>
REVENUES			
Grants-in-aid - capital	\$ 2,409,937	\$ 7,883,494	\$ 913,111
Charges for services	2,568	-	27,100
Construction participations	20,893	-	-
Investment earnings	-	7,065	-
Miscellaneous revenues	-	81,831	-
Total revenues	<u>2,433,398</u>	<u>7,972,390</u>	<u>940,211</u>
EXPENDITURES			
Urban redevelopment/housing	<u>2,435,069</u>	<u>7,596,699</u>	<u>961,574</u>
Total expenditures	<u>2,435,069</u>	<u>7,596,699</u>	<u>961,574</u>
Excess (deficiency) of revenues over expenditures	<u>(1,671)</u>	<u>375,691</u>	<u>(21,363)</u>
OTHER FINANCING SOURCES (USES)			
Transfer to other fund	(26,316)	-	-
Operating transfer from other fund	<u>27,985</u>	-	<u>26,317</u>
Total other financing sources (uses)	<u>1,669</u>	-	<u>26,317</u>
Net change in fund balances	(2)	375,691	4,954
FUND BALANCES, BEGINNING OF YEAR	<u>1</u>	<u>1,483,794</u>	<u>36,533</u>
FUND BALANCES, END OF YEAR	<u>\$ (1)</u>	<u>\$ 1,859,485</u>	<u>\$ 41,487</u>

See Independent Auditor's Report.

<u>Shelter Plus Care</u>	<u>Supportive Housing</u>	<u>Affordable Housing</u>	<u>Emergency Shelter</u>	<u>HMIS</u>	<u>Total</u>
\$ 215,528	\$ 154,647	\$ 76,222	\$ 152,441	\$ 87,232	\$ 11,892,612
-	-	-	-	-	29,668
-	-	-	-	-	20,893
-	-	7	-	-	7,072
-	-	-	-	-	81,831
<u>215,528</u>	<u>154,647</u>	<u>76,229</u>	<u>152,441</u>	<u>87,232</u>	<u>12,032,076</u>
<u>214,259</u>	<u>156,530</u>	<u>76,222</u>	<u>152,441</u>	<u>101,954</u>	<u>11,694,748</u>
<u>214,259</u>	<u>156,530</u>	<u>76,222</u>	<u>152,441</u>	<u>101,954</u>	<u>11,694,748</u>
<u>1,269</u>	<u>(1,883)</u>	<u>7</u>	<u>-</u>	<u>(14,722)</u>	<u>337,328</u>
-	-	-	-	(8,667)	(34,983)
-	-	-	-	-	54,302
-	-	-	-	(8,667)	19,319
<u>1,269</u>	<u>(1,883)</u>	<u>7</u>	<u>-</u>	<u>(23,389)</u>	<u>356,647</u>
<u>267</u>	<u>3,410</u>	<u>60,497</u>	<u>-</u>	<u>51,506</u>	<u>1,636,008</u>
<u>\$ 1,536</u>	<u>\$ 1,527</u>	<u>\$ 60,504</u>	<u>\$ -</u>	<u>\$ 28,117</u>	<u>\$ 1,992,655</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
PUBLIC HEALTH GRANTS
COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES
SEPTEMBER 30, 2010**

	Public Health	Women, Infants & Children	Total
ASSETS			
Cash and cash equivalents	\$ 4,333	\$ 3,154	\$ 7,487
Accounts receivable	149,862	-	149,862
Due from other funds	2,722	-	2,722
Due from other governments	206,779	277,207	483,986
TOTAL ASSETS	\$ 363,696	\$ 280,361	\$ 644,057
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 87,792	\$ 54,503	\$ 142,295
Due to other funds - unrestricted	265,000	225,000	490,000
Vouchers payable	10,904	858	11,762
Total liabilities	363,696	280,361	644,057
FUND BALANCES			
Unreserved, undesignated	-	-	-
Total fund balances	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 363,696	\$ 280,361	\$ 644,057

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
PUBLIC HEALTH GRANTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Public Health</u>	<u>Women, Infants & Children</u>	<u>Total</u>
REVENUES			
Other entity participation	\$ 856,721	\$ -	\$ 856,721
Intergovernmental revenues	1,404,634	1,424,297	2,828,931
Charges for services	28,439	-	28,439
Total revenues	<u>2,289,794</u>	<u>1,424,297</u>	<u>3,714,091</u>
EXPENDITURES			
Public Safety and Health Other	2,279,366	1,309,935	3,589,301
Capital outlay	10,428	-	10,428
Total expenditures	<u>2,289,794</u>	<u>1,309,935</u>	<u>3,599,729</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>114,362</u>	<u>114,362</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers to other fund	<u>-</u>	<u>(114,362)</u>	<u>(114,362)</u>
Total other financing sources and uses	<u>-</u>	<u>(114,362)</u>	<u>(114,362)</u>
Net change in fund balances	-	-	-
FUND BALANCES, AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 JUSTICE GRANTS
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES
 SEPTEMBER 30, 2010

	<u>Justice Assistant Grant</u>	<u>Selective Traffic Enforcement Program</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 432	\$ 25	\$ 457
Due from other governments	3,015	6,216	9,231
TOTAL ASSETS	<u>\$ 3,447</u>	<u>\$ 6,241</u>	<u>\$ 9,688</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Vouchers payable	\$ 3,447	\$ -	\$ 3,447
Due to other funds - unrestricted	<u>-</u>	<u>6,499</u>	<u>6,499</u>
Total liabilities	<u>3,447</u>	<u>6,499</u>	<u>9,946</u>
FUND BALANCES			
Reserved for grant purposes	<u>-</u>	<u>(258)</u>	<u>(258)</u>
Total fund balances	<u>-</u>	<u>(258)</u>	<u>(258)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,447</u>	<u>\$ 6,241</u>	<u>\$ 9,688</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
JUSTICE GRANTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Justice Assistance Grant</u>	<u>Selective Traffic Enforcement Program</u>	<u>Total</u>
REVENUES			
Intergovernmental revenues	\$ 911,693	\$ 26,330	\$ 938,023
Total revenues	<u>911,693</u>	<u>26,330</u>	<u>938,023</u>
EXPENDITURES			
Police protection	610,360	35,999	646,359
Capital outlay	<u>315,854</u>	<u>-</u>	<u>315,854</u>
Total expenditures	<u>926,214</u>	<u>35,999</u>	<u>962,213</u>
Excess (deficiency) of revenues over expenditures	<u>(14,521)</u>	<u>(9,669)</u>	<u>(24,190)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other fund	<u>-</u>	<u>9,670</u>	<u>9,670</u>
Total other financing sources and uses	<u>-</u>	<u>9,670</u>	<u>9,670</u>
Net change in fund balances	(14,521)	1	(14,520)
FUND BALANCES, AT BEGINNING OF YEAR	<u>14,521</u>	<u>(259)</u>	<u>14,262</u>
FUND BALANCES, AT END OF YEAR	<u>\$ -</u>	<u>\$ (258)</u>	<u>\$ (258)</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 MISCELLANEOUS GRANTS
 COMBINING SCHEDULE OF ASSETS, LIABILITIES,
 AND FUND BALANCES
 SEPTEMBER 30, 2010

	<u>Texas State Library Programs</u>	<u>Urban Transportation Planning</u>	<u>Hazardous Materials Transportation Planning</u>
ASSETS			
Cash and cash equivalents	\$ 639	\$ (927)	\$ 332,810
Other accrued revenue	-	-	-
Due from other governments	<u>99,959</u>	<u>92,633</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 100,598</u>	<u>\$ 91,706</u>	<u>\$ 332,810</u>
 LIABILITIES AND FUND BALANCES			
Accounts payable	\$ 13,659	\$ 11,707	\$ 7,545
Due to other funds - unrestricted	84,000	80,000	-
Vouchers payable	<u>2,938</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>100,597</u>	<u>91,707</u>	<u>7,545</u>
 FUND BALANCES			
Reserved for grant purposes	<u>1</u>	<u>(1)</u>	<u>325,265</u>
Total fund balances	<u>1</u>	<u>(1)</u>	<u>325,265</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 100,598</u>	<u>\$ 91,706</u>	<u>\$ 332,810</u>

See Independent Auditor's Report.

<u>Pantex Plant Environmental Oversight</u>	<u>Public Assistance</u>	<u>Summer Lunch Program</u>	<u>Total</u>
\$ 1,833	\$ 836	\$ -	\$ 335,191
-	50,346	-	50,346
<u>96,701</u>	<u>-</u>	<u>-</u>	<u>289,293</u>
<u>\$ 98,534</u>	<u>\$ 51,182</u>	<u>\$ -</u>	<u>\$ 674,830</u>
\$ 3,534	\$ -	\$ -	\$ 36,445
95,000	53,000	-	312,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,938</u>
<u>98,534</u>	<u>53,000</u>	<u>-</u>	<u>351,383</u>
<u>-</u>	<u>(1,818)</u>	<u>-</u>	<u>323,447</u>
<u>-</u>	<u>(1,818)</u>	<u>-</u>	<u>323,447</u>
<u>\$ 98,534</u>	<u>\$ 51,182</u>	<u>\$ -</u>	<u>\$ 674,830</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
MISCELLANEOUS GRANTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2010**

	<u>Texas State Library Programs</u>	<u>Urban Transportation Planning</u>	<u>Hazardous Materials Transportation Planning</u>
REVENUES			
Intergovernmental revenues	\$ 570,256	\$ 325,056	\$ 14,420
Total revenues	<u>570,256</u>	<u>325,056</u>	<u>14,420</u>
EXPENDITURES			
Libraries	560,115	-	-
Other public safety and health	-	-	-
Staff services	-	325,057	132,313
Capital outlay	<u>10,140</u>	<u>-</u>	<u>14,420</u>
Total expenditures	<u>570,255</u>	<u>325,057</u>	<u>146,733</u>
Excess (deficiency) of revenues over expenditures	<u>1</u>	<u>(1)</u>	<u>(132,313)</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other fund	-	-	-
Transfers from other fund	<u>-</u>	<u>-</u>	<u>64,400</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>64,400</u>
Net change in fund balances	1	(1)	(67,913)
FUND BALANCES, AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>393,178</u>
FUND BALANCES, AT END OF YEAR	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ 325,265</u>

See Independent Auditor's Report.

Pantex Plant Environmental Oversight	Public Assistance	Summer Lunch Program	Total
\$ 93,773	\$ 18,086	\$ 225,718	\$ 1,247,309
93,773	18,086	225,718	1,247,309
-	-	-	560,115
93,773	17,996	184,209	295,978
-	-	-	457,370
-	-	-	24,560
93,773	17,996	184,209	1,338,023
-	90	41,509	(90,714)
-	-	(41,509)	(41,509)
-	-	-	64,400
-	-	(41,509)	22,891
-	90	-	(67,823)
-	(1,908)	-	391,270
\$ -	\$ (1,818)	\$ -	\$ 323,447

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
COMBINING STATEMENT OF FIDUCIARY FUNDS
SEPTEMBER 30, 2010**

	Public Library Bush Collection	Library Trust	Flood Hazard	Centennial Plaza Trust	Indigent Dog Bite Victim	Civic Amarillo	Zoo Trust	Center City Trust	Rick Husband Memorial	Amarillo Industrial Development Corp	Amarillo Health Facilities Corporation	Deferred Compensation	Civic Center Operations	Keep Amarillo Beautiful	Total Fiduciary Funds
ASSETS															
Cash and cash equivalents	\$ 48,706	\$ 79,842	\$ 601,358	\$ 12	\$ 2,461	\$ 4,986	\$ 199,206	\$ 23,672	\$ (146)	\$ 1,000	\$ 32,470	\$ -	\$ 994,434	\$ 14,000	\$ 2,025,267
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,746)	(1,746)
Accrued interest receivable	-	-	2,529	-	-	-	-	-	-	-	-	-	-	-	2,529
Investments, at fair values	-	-	1,605,548	-	-	-	-	-	-	-	-	29,575,620	-	-	31,181,168
TOTAL ASSETS	\$ 48,706	\$ 79,842	\$ 2,209,435	\$ 12	\$ 2,461	\$ 4,986	\$ 199,206	\$ 23,672	\$ (146)	\$ 1,000	\$ 32,470	\$ 29,575,620	\$ 994,434	\$ 12,254	\$ 33,207,218
LIABILITIES															
Held for other governments, individuals, entities	\$ 48,706	\$ 79,842	\$ 2,209,435	\$ 12	\$ 2,461	\$ 4,986	\$ 199,206	\$ 23,672	\$ (146)	\$ 1,000	\$ 32,470	\$ 29,575,620	\$ 994,434	\$ 12,254	\$ 33,207,218
TOTAL LIABILITIES	\$ 48,706	\$ 79,842	\$ 2,209,435	\$ 12	\$ 2,461	\$ 4,986	\$ 199,206	\$ 23,672	\$ (146)	\$ 1,000	\$ 32,470	\$ 29,575,620	\$ 994,434	\$ 12,254	\$ 33,207,218

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY FUNDS
SEPTEMBER 30, 2010**

	Public Library Bush Collection	Library Trust	Flood Hazard	Centennial Plaza Trust	Centennial Parkway	Indigent Dog Bite Victim	Amarillo Civic	Zoo Trust	Center City Trust	Rick Husband Memorial	Amarillo Industrial Development Corp	Amarillo Health Facilities Corporation	Deferred Compensation	Civic Center Operations	Keep Amartillo Beautiful	Total Fiduciary Funds
ADDITIONS:																
Contributions from citizens	\$ -	\$ 1,908	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,697	\$ 7,855
Contributions from other	-	-	-	-	-	-	-	-	-	-	-	-	1,808,926	-	-	1,808,926
Charges for services	-	-	-	-	-	-	430,743	8,398	-	-	-	-	-	3,941,071	-	4,380,212
Miscellaneous revenues	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	72	71
Investment earnings	13	231	17,097	-	7	14	256	103	-	-	7	733	-	-	7	18,468
Total additions	13	2,139	17,097	-	7	14	430,999	11,750	-	-	7	733	1,808,926	3,941,071	2,776	6,215,532

	Capital outlay	Salaries and wages	Contractual services	Supplies	Reimbursement	Operating transfers to other funds	Total Deductions
DEDUCTIONS:							
Capital outlay	-	-	-	-	-	-	-
Salaries and wages	-	-	371,845	-	-	-	371,845
Contractual services	-	-	16,457	30,509	-	-	46,966
Supplies	-	8,785	-	8,196	-	-	16,981
Reimbursement	-	-	-	-	264,913	-	264,913
Operating transfers to other funds	-	-	-	-	-	59,239	59,239
Total deductions	-	8,785	388,302	40,740	-	-	437,827

Change in Net Assets	13	(6,646)	(247,816)	-	7	14	42,697	(28,990)	-	-	7	(622,853)	1,808,926	192,937	(20,833)	1,117,463
FUND BALANCE, BEGINNING OF YEAR	48,693	86,488	2,457,251	12	2,454	4,972	156,509	52,662	(146)	1,000	23,259	653,323	27,766,694	801,497	33,087	32,089,755
FUND BALANCE, END OF YEAR	\$ 48,706	\$ 79,842	\$ 2,209,435	\$ 12	\$ 2,461	\$ 4,986	\$ 199,206	\$ 23,672	\$ (146)	\$ 1,000	\$ 23,266	\$ 32,470	\$ 29,575,620	\$ 994,434	\$ 12,254	\$ 33,207,218

See Independent Auditor's Report.

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SUPPLEMENTARY INFORMATION

The following schedules are presented for the purpose of additional analysis and are not a required part of comprehensive annual financial report. The following types of information are included:

- A schedule of investments by funds
- Schedules concerning ad valorem taxes
- Schedules of outstanding debt issuances
- Schedules for Waterworks and Sewer System
- Schedule of insurance coverage - all funds
- Non-Major Special Revenue Budgets

**CITY OF AMARILLO, TEXAS
SCHEDULE OF INVESTMENTS - BY FUNDS
SEPTEMBER 30, 2010**

	No-Load Mutual Funds	U.S. Treasury Obligations	
		Par Value	Fair Values
GOVERNMENTAL FUNDS			
General Fund	\$ 361,107	\$ 15,000,000	\$ 15,055,400
Compensated Absences	2,556,042	-	-
General Construction	1,358,527	2,000,000	2,008,760
Street Improvement	290,619	-	-
Street and Drainage	9,827	-	-
Golf	335,020	-	-
Solid Waste Disposal Fund	1,925,410	-	-
T-Anchor Bivins	251,079	-	-
Civic Center Improvement	1,152,815	-	-
Park improvement	669,113	-	-
CO Bond Construction 06/07	7,371,245	-	-
HUD Programs	-	-	-
APD Seized Property	-	-	-
Federal Narcotics Task Force	-	-	-
Total Governmental Funds	16,280,804	17,000,000	17,064,160
PROPRIETARY FUNDS			
ENTERPRISE FUNDS			
Unrestricted			
Water and Sewer Fund	2,126,645	4,500,000	4,507,430
Airport Fund	3,751,229	4,000,000	4,012,180
Total Unrestricted	5,877,874	8,500,000	8,519,610
Restricted:			
Water and Sewer Fund	59,213,926	28,000,000	28,044,240
Airport Fund	8,641,922	-	-
Total Enterprise Funds	73,733,722	36,500,000	36,563,850
INTERNAL SERVICE FUNDS			
Municipal Garage	5,491,100	4,000,000	4,004,940
Information Services	1,540,487	-	-
Risk Management	3,816,603	3,500,000	3,509,770
Employee Insurance	605,146	4,000,000	4,009,460
Total Internal Service Funds	11,453,336	11,500,000	11,524,170
Totals - All Funds	\$ 101,467,862	\$ 65,000,000	\$ 65,152,180

See Independent Auditor's Report.

U.S. Government and Government-Sponsored Agencies		Total Investments at Fair Values	Add Time Deposits	Less Cash Equivalents	Net Investments for Financial Reporting
Interest Bearing Obligations					
Par Values	Fair Values				
\$ 20,415,000	\$ 20,647,694	\$ 36,064,201	\$ 203,563	\$ (361,107)	\$ 35,906,657
10,900,000	11,102,439	13,658,481	-	(2,556,042)	11,102,439
7,500,000	7,568,264	10,935,551	-	(1,358,527)	9,577,024
-	-	290,619	-	(290,619)	-
525,000	536,601	546,428	-	(9,827)	536,601
-	-	335,020	-	(335,020)	-
8,865,000	8,982,167	10,907,577	-	(1,925,410)	8,982,167
-	-	251,079	-	(251,079)	-
2,250,000	2,278,753	3,431,568	-	(1,152,815)	2,278,753
-	-	669,113	-	(669,113)	-
-	-	7,371,245	-	(7,371,245)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
50,455,000	51,115,918	84,460,882	203,563	(16,280,804)	68,383,641
22,750,000	23,315,820	29,949,895	500,000	(2,126,645)	28,323,250
6,250,000	6,352,976	14,116,385	500,000	(3,751,229)	10,865,156
29,000,000	29,668,796	44,066,280	1,000,000	(5,877,874)	39,188,406
-	-	87,258,166	-	(59,213,926)	28,044,240
-	-	8,641,922	-	(8,641,922)	-
29,000,000	29,668,796	139,966,368	1,000,000	(73,733,722)	67,232,646
3,150,000	3,193,893	12,689,933	-	(5,491,100)	7,198,833
1,500,000	1,502,665	3,043,152	-	(1,540,487)	1,502,665
6,400,000	6,432,596	13,758,969	200,000	(3,816,603)	10,142,366
4,250,000	4,276,409	8,891,015	-	(605,146)	8,285,869
15,300,000	15,405,563	38,383,069	200,000	(11,453,336)	27,129,733
\$ 94,755,000	\$ 96,190,277	\$ 262,810,319	\$ 1,403,563	\$ (101,467,862)	\$ 162,746,020

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
AD VALOREM TAXES RECEIVABLE BY ROLL YEAR
SEPTEMBER 30, 2010

<u>Roll Year</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
2010	\$ 412,378	\$ 41,995	\$ 454,373
2009	210,182	21,404	231,586
2008	118,739	2,496	121,235
2007	83,871	1,920	85,791
2006	66,393	1,603	67,996
2005	50,733	1,272	52,005
2004	49,167	1,287	50,454
2003	82,273	2,247	84,520
2002	55,840	1,855	57,695
2001	53,281	-	53,281
2000	29,550	-	29,550
1999	19,680	-	19,680
1998	13,165	-	13,165
1997 and prior	52,295	-	52,295
Total taxes receivable	<u>1,297,547</u>	<u>76,079</u>	<u>1,373,626</u>
 Allowance for uncollectible taxes	 <u>904,429</u>	 <u>11,844</u>	 <u>916,273</u>
Net taxes receivable	393,118	64,235	457,353
 Provision for deferred collections	 <u>308,066</u>	 <u>57,393</u>	 <u>365,459</u>
 Net taxes available for current expenditure	 <u>\$ 85,052</u>	 <u>\$ 6,842</u>	 <u>\$ 91,894</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
SCHEDULE OF CHANGES IN TAXES AVAILABLE
YEAR ENDED SEPTEMBER 30, 2010**

TAXES AVAILABLE, BEGINNING, Net	\$	<u>81,753</u>
REVENUES		
Taxes levied		30,409,776
Adjustments		<u>(5,290)</u>
Tax levy net of adjustments		30,404,486
Increase in allowance for uncollectible taxes		94,324
Decrease in provision for deferred collections		<u>(44,674)</u>
Net revenues		30,454,136
COLLECTIONS		
Net increas (decrease) in taxes available	\$	<u>(30,443,995)</u>
		<u>10,141</u>
TAXES AVAILABLE, ENDING, Net	\$	<u><u>91,894</u></u>
TOTAL AD VALOREM TAXES:		
Ad valorem taxes - property tax rolls	\$	27,432,406
Penalty and interest		317,097
Payment in lieu of property tax		<u>2,725,068</u>
Total General Fund tax revenues		30,474,571
Debt Service		<u>2,737,072</u>
TOTAL TAX REVENUES	\$	<u><u>33,211,643</u></u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
COMBINED SCHEDULE OF OUTSTANDING DEBT ISSUANCES
SEPTEMBER 30, 2010**

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates on Outstanding Maturities</u>
GENERAL OBLIGATION DEBT:			
<i>Serviced by Tax Revenues:</i>			
General Obligation Bonds, Series 2009	09/03/09	08/15/22	2.25 - 5.00%
Combination Tax and Revenue Certificate of Obligation Bonds, Series 2007	09/25/07	05/15/27	4.00 - 5.25%
Recovery Zone Build America Bonds, Series 2010	04/15/10	08/15/30	5.81%
<i>Serviced by special assessments:</i>			
Public Improvement Districts:			
Combination Tax and Revenues Certificates of Obligation			
Series 2001 Greenways	12/20/01	08/15/16	4.45%
Series 2003 Greenways	11/26/03	08/15/23	3.70%
Series 2006 Colonies	05/24/06	02/15/26	4.75%
Series 2008A Greenways	07/17/08	02/15/28	4.28%
Series 2008B Colonies	07/17/08	02/15/28	4.08%
Total debt services by property taxes, including special assessment			
REVENUE OBLIGATION DEBT:			
<i>Serviced by Water and Sewer Revenues:</i>			
Waterworks and Sewer Revenue, 2003	12/20/03	04/01/23	3.15 - 4.40%
Waterworks and Sewer Revenue, 2005	09/07/05	04/01/19	4.00 - 5.00%
Waterworks and Sewer Revenue, 2006	12/28/06	04/01/32	4.00 - 4.50%
Waterworks and Sewer Revenue, 2006A	01/18/07	04/01/27	4.25 - 4.38%
Combination Tax and Revenues Certificates of Obligation			
Waterworks and Sewer Tax and Revenue, 2009	04/01/09	05/15/28	0.148 - 3.018%
Waterworks and Sewer Tax and Revenue 2009B	12/29/09	05/15/29	0.021 - 2.587%
Waterworks and Sewer Tax and Revenue 2009C	02/02/10	05/15/31	0.00%
Total bonds serviced by Water and Sewer revenues			
Airport Tax and Revenue, 2009A Serviced by Airport Revenue	09/03/09	02/15/20	3.00 - 5.00%
Total bonds payable*			

* Does not include the City's proportionate share of the Canadian River Water Authority indebtedness.

** Total interest of \$107,834 less 45% offset subsidy from the United States Treasury.

See Independent Auditor's Report.

Bond Issuances				2010-11 Maturities		
Authorized	Issued	Retired	Outstanding	Principal	Interest	Total
\$ 4,825,000	\$ 4,825,000	\$ 25,000	\$ 4,800,000	\$ 330,000	\$ 176,063	\$ 506,063
24,575,000	24,575,000	1,035,000	23,540,000	940,000	1,160,813	2,100,813
1,392,000	1,392,000	-	1,392,000	44,000	59,308 **	103,308
600,000	600,000	315,000	285,000	40,000	12,683	52,683
620,000	620,000	160,000	460,000	25,000	17,020	42,020
585,000	585,000	83,471	501,529	22,611	23,335	45,946
600,000	600,000	40,000	560,000	20,000	23,540	43,540
1,500,000	1,500,000	95,000	1,405,000	55,000	56,202	111,202
34,697,000	34,697,000	1,753,471	32,943,529	1,476,611	1,528,964	3,005,575
9,180,000	9,180,000	2,690,000	6,490,000	400,000	249,883	649,883
13,650,000	13,650,000	3,010,000	10,640,000	990,000	481,300	1,471,300
9,120,000	9,120,000	-	9,120,000	-	383,088	383,088
9,370,000	9,370,000	-	9,370,000	-	401,530	401,530
38,885,000	38,885,000	-	38,885,000	2,005,000	624,317	2,629,317
47,400,000	47,400,000	-	47,400,000	1,955,000	744,726	2,699,726
18,075,000	2,895,000	-	2,895,000	-	-	-
145,680,000	130,500,000	5,700,000	124,800,000	5,350,000	2,884,844	8,234,844
16,140,000	16,140,000	1,165,000	14,975,000	1,230,000	645,075	1,875,075
\$ 196,517,000	\$ 181,337,000	\$ 8,618,471	\$ 172,718,529	\$ 8,056,611	\$ 5,058,883	\$ 13,115,494

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
COMBINED SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
SEPTEMBER 30, 2010

	General Obligation Bonds and Tax Revenues Certificates of Obligations (Serviced by Tax Revenues)				Tax and Revenues Certificates of Obligation (Serviced by Special Assessments)		
	Principal	Interest	Treasury Subsidy	Total	Principal	Interest	Total
2010-2011	\$ 1,314,000	\$ 1,444,709	\$ (48,525)	\$ 2,710,184	\$ 162,611	\$ 132,780	\$ 295,391
2011-2012	1,378,000	1,370,169	(35,243)	2,712,926	173,708	125,877	299,585
2012-2013	1,424,000	1,317,399	(33,727)	2,707,672	184,860	118,304	303,164
2013-2014	1,485,000	1,256,071	(32,184)	2,708,887	191,067	110,467	301,534
2014-2015	1,541,000	1,193,909	(30,616)	2,704,293	197,331	102,246	299,577
2015-2016	1,607,000	1,127,966	(29,021)	2,705,945	208,659	93,863	302,522
2016-2017	1,684,000	1,051,014	(27,400)	2,707,614	160,051	84,904	244,955
2017-2018	1,750,000	978,445	(25,726)	2,702,719	166,509	78,117	244,626
2018-2019	1,832,000	897,769	(24,027)	2,705,742	178,037	71,051	249,088
2019-2020	1,919,000	808,914	(22,275)	2,705,639	179,643	63,623	243,266
2020-2021	2,005,000	715,742	(20,472)	2,700,270	191,325	55,908	247,233
2021-2022	2,102,000	617,065	(18,641)	2,700,424	203,088	47,800	250,888
2022-2023	1,703,000	512,367	(16,759)	2,198,608	209,936	39,218	249,154
2023-2024	1,790,000	422,551	(14,850)	2,197,701	166,875	30,445	197,320
2024-2025	1,882,000	328,155	(12,890)	2,197,265	178,909	23,033	201,942
2025-2026	1,978,000	228,920	(10,876)	2,196,044	158,920	15,531	174,451
2026-2027	2,081,000	124,638	(8,837)	2,196,801	145,000	9,412	154,412
2027-2028	83,000	14,932	(6,720)	91,212	155,000	3,207	158,207
2028-2029	86,000	10,109	(4,550)	91,559	-	-	-
2029-2030	88,000	5,112	(2,301)	90,811	-	-	-
2030-2031	-	-	-	-	-	-	-
2031-2032	-	-	-	-	-	-	-
2032-2033	-	-	-	-	-	-	-
2033-2034	-	-	-	-	-	-	-
2034-2035	-	-	-	-	-	-	-
Totals	\$ 29,732,000	\$ 14,425,956	\$ (425,640)	\$ 43,732,316	\$ 3,211,529	\$ 1,205,786	\$ 4,417,315

Note: Does not include the City's proportionate share of the Canadian River Water Authority indebtedness.

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
BOND PRINCIPAL REPAYMENT SCHEDULE
SEPTEMBER 30, 2010**

<u>Fiscal Year Ending 09/30</u>	<u>Principal Repayment Schedule</u>	<u>Bonds Remaining Unpaid at End of Year</u>	<u>Percent of Principal Retired</u>
2011	\$ 5,350,000	\$ 119,450,000	4.29%
2012	6,280,000	113,170,000	9.32%
2013	6,665,000	106,505,000	14.66%
2014	6,730,000	99,775,000	20.05%
2015	6,125,000	93,650,000	24.96%
2016	6,025,000	87,625,000	29.79%
2017	6,125,000	81,500,000	34.70%
2018	6,265,000	75,235,000	39.72%
2019	6,410,000	68,825,000	44.85%
2020	6,600,000	62,225,000	50.14%
2021	6,755,000	55,470,000	55.55%
2022	6,940,000	48,530,000	61.11%
2023	7,120,000	41,410,000	66.82%
2024	6,975,000	34,435,000	72.41%
2025	7,170,000	27,265,000	78.15%
2026	7,380,000	19,885,000	84.07%
2027	7,600,000	12,285,000	90.16%
2028	6,425,000	5,860,000	95.30%
2029	3,975,000	1,885,000	98.49%
2030	600,000	1,285,000	98.97%
2031	630,000	655,000	99.48%
2032	655,000	-	100.00%
	<u>\$ 124,800,000</u>		

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL FINANCIAL DATA
OPERATING STATEMENTS**

	Fiscal Years Ended September 30					
	2010	2009	2008	2007	2006	2005
OPERATING REVENUES	\$ 54,601,904	\$ 50,253,220	\$ 48,492,400	\$ 42,708,719	\$ 41,487,297	\$ 37,924,809
OPERATING EXPENSES ⁽¹⁾						
Personal Services	11,912,936	11,688,167	10,509,419	10,267,666	9,930,209	8,953,300
Supplies	1,223,082	1,265,460	1,252,065	1,230,636	1,151,333	992,479
Contractual & Other Services	21,300,695	21,487,366	22,039,131	20,148,372	20,793,207	17,966,138
Total expenses	<u>34,436,713</u>	<u>34,440,993</u>	<u>33,800,615</u>	<u>31,646,674</u>	<u>31,874,749</u>	<u>27,911,917</u>
NONOPERATING REVENUES (EXPENSES) ⁽²⁾	<u>(2,272,491)</u>	<u>(1,789,663)</u>	<u>(1,207,585)</u>	<u>(301,399)</u>	<u>238,573</u>	<u>(34,836)</u>
NET AVAILABLE FOR DEBT SERVICE	<u>\$ 17,892,700</u>	<u>\$ 14,022,564</u>	<u>\$ 13,484,200</u>	<u>\$ 10,760,646</u>	<u>\$ 9,851,121</u>	<u>\$ 9,978,056</u>
ANNUAL DEBT SERVICE						
Principal	\$ 5,350,000	\$ 1,290,000	\$ 1,245,000	\$ 2,770,000	\$ 2,850,000	\$ 2,520,000
Interest	<u>2,884,844</u>	<u>2,017,904</u>	<u>1,765,242</u>	<u>1,626,605</u>	<u>1,626,919</u>	<u>1,602,381</u>
TOTAL DEBT SERVICE	<u>\$ 8,234,844</u>	<u>\$ 3,307,904</u>	<u>\$ 3,010,242</u>	<u>\$ 4,396,605</u>	<u>\$ 4,476,919</u>	<u>\$ 4,122,381</u>
Coverage	2.17x	4.24x	4.48x	2.45x	2.20x	2.42x

(1) Excludes depreciation

(2) Includes CRMWA interest expense, but excludes bond interest expense

**FUND BALANCES
(As of SEPTEMBER 30, 2010)**

Invested in Capital Assets, net of related debt	\$ 272,063,445
Reserved for Revenue Bond Debt Retirement	31,857
Unreserved	<u>32,494,857</u>
Total Fund Balance	<u>\$ 304,590,159</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL FINANCIAL DATA
CITY'S EQUITY IN SYSTEM**

	Fiscal Years Ended September 30					
	2010	2009	2008	2007	2006	2005
Waterworks and sewer system in service	\$ 507,674,625	\$ 491,036,495	\$ 471,959,370	\$ 455,446,116	\$ 434,428,709	\$ 406,350,077
Reserve for depreciation	(153,617,168)	(143,615,988)	(134,149,886)	(124,874,763)	(116,181,884)	(107,938,874)
Net plant in service	354,057,457	347,420,507	337,809,484	330,571,353	318,246,825	298,411,203
Plus: construction in progress	30,597,915	11,655,875	21,367,938	17,046,285	20,249,931	10,421,112
Net plant in service and coming on line	384,655,372	359,076,382	359,177,422	347,617,638	338,496,756	308,832,315
Plus restricted assets	87,258,165	44,080,326	4,655,463	5,253,485	5,498,508	4,615,624
Plus working capital	28,518,711	29,781,899	29,575,921	40,661,784	43,361,597	59,407,688
Total assets	500,432,248	432,938,607	393,408,806	393,532,907	387,356,861	372,855,627
Other noncurrent liabilities	190,492,089	139,031,888	102,971,513	107,268,456	102,488,387	89,024,995
Plus liabilities payable from restricted assets	5,350,000	1,335,000	1,290,000	1,245,000	2,770,000	2,850,000
Total obligations	195,842,089	140,366,888	104,261,513	108,513,456	105,258,387	91,874,995
City's equity in system	\$ 304,590,159	\$ 292,571,719	\$ 289,147,293	\$ 285,019,451	\$ 282,098,474	\$ 280,980,632

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEMS
HISTORICAL FINANCIAL DATA
WATER AND SEWER FUND OPERATIONS**

	Fiscal Years Ended September 30					
	2010	2009	2008	2007	2006	2005
OPERATING REVENUES						
Water Sales	\$ 35,062,958	\$ 32,260,187	\$ 31,678,129	\$ 27,911,290	\$ 27,224,086	\$ 24,517,816
Sewer Charges	16,295,031	15,132,268	13,493,693	12,202,722	11,714,386	11,003,983
Industrial Surcharges	114,904	70,470	95,630	113,610	94,372	117,055
Forfeited Discounts - Water	923,777	842,068	800,837	677,411	744,025	728,517
Sale of Reclaimed Water	772,639	761,885	839,581	697,706	710,253	598,014
Water Service Charges	883,873	847,347	848,657	855,963	509,102	541,754
Water Tap Fees	136,410	133,100	190,450	154,027	231,962	193,332
Sewer Tap Fees	59,387	50,509	76,825	74,193	110,643	101,413
Water Frontage Charges	15,920	17,214	30,240	4,592	24,094	116,946
Sewer Frontage Charges	12,345	3,750	27,354	7,348	27,634	61,796
Net Loss on Bad Debts	(258,377)	(284,457)	(254,360)	(243,740)	(131,599)	(289,251)
Lab Fees	118,412	86,264	78,110	70,907	88,446	88,365
Miscellaneous	464,625	332,615	587,254	182,690	139,893	145,069
Total Operating Revenues	54,601,904	50,253,220	48,492,400	42,708,719	41,487,297	37,924,809
OPERATING EXPENSES						
Salaries, Wages and Fringe Benefits	11,912,936	11,688,167	10,509,419	10,267,666	9,930,209	8,953,300
Supplies	1,223,082	1,265,460	1,252,065	1,230,636	1,151,333	992,479
Fuel and Power	4,013,217	4,535,483	6,555,099	5,281,354	6,551,303	4,755,685
Surface Water	3,949,399	4,000,658	4,314,844	4,432,158	4,724,879	4,013,845
Other Contractual Charges	6,046,353	4,803,561	4,577,276	4,029,217	3,542,077	3,537,566
Other Charges	7,291,726	8,147,664	6,591,912	6,405,643	5,974,948	5,659,042
Depreciation	10,097,129	9,505,120	9,348,296	8,718,244	8,289,913	7,306,095
Less: Interfund Reimbursements	(487,504)	(412,322)	(449,141)	(408,145)	(402,845)	(339,206)
Total Operating Expenses	44,046,338	43,533,791	42,699,770	39,956,773	39,761,817	34,878,806
Operating Income	10,555,566	6,719,429	5,792,630	2,751,946	1,725,480	3,046,003
NONOPERATING REVENUES (EXPENSES)						
Operating Grant	6,657,116	353,948	1,106,357	1,828,471	386,018	295,268
Interest Earnings	398,055	881,453	1,590,376	2,804,084	2,398,869	1,327,964
Change in Fair Values of Investments	-	-	-	-	-	-
Disposition of Property	14,646	20,351	30,888	25,548	22,438	(15,702)
Interest Expense & Fiscal Charges	(5,568,544)	(4,459,891)	(4,303,033)	(4,298,916)	(3,507,300)	(1,694,981)
Total Nonoperating Revenues (Expenses)	1,501,273	(3,204,139)	(1,575,412)	359,187	(699,975)	(87,451)
Total Income Before Transfers	12,056,839	3,515,290	4,217,218	3,111,133	1,025,505	2,958,552
TRANSFERS FROM (TO) OTHER FUNDS	(38,400)	(90,864)	(89,376)	(190,156)	92,337	(79,220)
NET INCOME	\$ 12,018,439	\$ 3,424,426	\$ 4,127,842	\$ 2,920,977	\$ 1,117,842	\$ 2,879,332

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL FINANCIAL DATA
WATER AND SEWER FUND NET ASSETS**

	Fiscal Years Ended September 30					
	2010	2009	2008	2007	2006	2005
ASSETS						
CURRENT ASSETS						
Cash	\$ 2,815,848	\$ 1,735,136	\$ 8,528,047	\$ 8,500,435	\$ 4,854,600	\$ 1,828,382
Investments - at fair market value	28,323,250	36,579,772	23,442,437	38,441,471	49,013,124	56,159,561
Receivables (net of allowance for uncollectibles):						
Accounts	4,409,223	3,560,095	3,716,402	4,052,683	2,636,748	2,656,585
Accrued interest	250,099	166,365	150,298	291,451	363,305	291,918
Other accrued revenue	3,079,289	2,829,096	2,581,211	2,628,454	1,715,287	2,222,987
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expenses	90,534	93,060	21,535	22,836	8,890	6,122
Total current assets	<u>38,968,243</u>	<u>44,963,524</u>	<u>38,439,930</u>	<u>53,937,330</u>	<u>58,591,954</u>	<u>63,165,555</u>
NONCURRENT ASSETS						
Restricted Cash	59,213,925	44,080,326	4,655,463	5,253,485	5,498,508	4,615,624
Restricted investments at fair value	28,044,240	-	-	-	-	-
Capital assets						
Land, easements and water rights	38,622,957	38,459,728	37,961,382	37,934,912	37,523,862	37,481,836
Accumulated depletion water right	(2,882,654)	(2,393,228)	(1,903,803)	(1,414,701)	(920,648)	(437,056)
Supply contract	50,336,389	50,336,389	50,336,389	50,336,389	50,336,388	50,336,389
Accumulated amortization	(17,523,528)	(16,759,513)	(15,995,450)	(15,229,295)	(14,465,232)	(13,701,170)
Pipelines and other improvements	414,863,547	398,448,386	379,991,136	363,671,746	343,247,188	315,359,989
Accumulated depreciation	(130,173,118)	(121,455,798)	(113,326,071)	(105,355,484)	(98,019,324)	(91,110,697)
Equipment	3,851,732	3,791,992	3,670,463	3,503,069	3,321,271	3,171,863
Accumulated depreciation	(3,037,868)	(3,007,449)	(2,924,562)	(2,875,283)	(2,776,680)	(2,689,951)
Construction in progress	30,597,915	11,655,875	21,367,938	17,046,285	20,249,931	10,421,112
Total capital assets, net	<u>384,655,372</u>	<u>359,076,382</u>	<u>359,177,422</u>	<u>347,617,638</u>	<u>338,496,756</u>	<u>308,832,315</u>
Total noncurrent assets	<u>471,913,537</u>	<u>403,156,708</u>	<u>363,832,885</u>	<u>352,871,123</u>	<u>343,995,264</u>	<u>313,447,939</u>
TOTAL ASSETS	<u>\$ 510,881,780</u>	<u>\$ 448,120,232</u>	<u>\$ 402,272,815</u>	<u>\$ 406,808,453</u>	<u>\$ 402,587,218</u>	<u>\$ 376,613,494</u>

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL FINANCIAL DATA
WATER AND SEWER FUND NET ASSETS, CONTINUED**

	Fiscal Years Ended September 30					
	2010	2009	2008	2007	2006	2005
LIABILITIES						
CURRENT LIABILITIES						
Vouchers payable	\$ 1,238,357	\$ 1,133,500	\$ 1,291,941	\$ 1,827,014	\$ 1,595,947	\$ 865,679
Accounts payable	705,089	305,704	659,793	346,083	606,560	45,800
Accrued expenses	1,963,363	1,341,568	1,079,137	573,476	1,280,810	465,291
Securities lending collateral	-	6,375,189	-	5,028,928	6,221,516	-
Deposits	31,548	30,512	37,671	31,774	32,994	29,592
Consumer security deposits	2,948,429	2,866,116	2,814,605	2,623,664	2,451,521	2,350,837
Compensated absences, current	148,137	134,195	-	-	-	-
Proportionate share of Water Authority indebtedness - current installments	3,414,609	2,994,841	2,980,862	2,844,607	2,531,314	2,014,838
Due to other funds	-	-	-	-	509,695	668
Revenue bonds - current maturities	5,350,000	1,335,000	1,290,000	1,245,000	2,770,000	2,850,000
Total current liabilities	<u>15,799,532</u>	<u>16,516,625</u>	<u>10,154,009</u>	<u>14,520,546</u>	<u>18,000,357</u>	<u>8,622,705</u>
NONCURRENT LIABILITIES						
Revenue bonds - less current maturities and unamortized issuance costs	118,201,627	73,360,035	35,820,349	37,012,208	29,139,783	31,804,330
Proportionate share of Water Authority indebtedness - less current installments	67,501,999	62,686,378	65,799,502	68,901,455	71,916,110	53,829,861
Other accrued expenses	2,718,836	1,316,942	-	-	-	-
Provision for accrued sick and annual leave	1,305,751	1,340,334	1,351,662	1,354,793	1,432,494	1,375,966
Net pension obligation	763,876	328,199	-	-	-	-
Total noncurrent liabilities	<u>190,492,089</u>	<u>139,031,888</u>	<u>102,971,513</u>	<u>107,268,456</u>	<u>102,488,387</u>	<u>87,010,157</u>
Total liabilities	<u>206,291,621</u>	<u>155,548,513</u>	<u>113,125,522</u>	<u>121,789,002</u>	<u>120,488,744</u>	<u>95,632,862</u>
NET ASSETS						
Invested in capital assets, net of related debt	272,063,445	258,921,318	253,286,709	237,614,368	232,139,549	218,333,286
Restricted for debt service	31,857	2,524,136	3,365,463	4,008,485	2,728,508	1,765,624
Restricted for acquisition of underground water rights	-	-	-	-	-	-
Unrestricted	32,494,857	31,126,265	32,495,121	43,396,598	47,230,417	60,881,722
Total fund equity/retained earnings	<u>304,590,159</u>	<u>292,571,719</u>	<u>289,147,293</u>	<u>285,019,451</u>	<u>282,098,474</u>	<u>280,980,632</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 510,881,780</u>	<u>\$ 448,120,232</u>	<u>\$ 402,272,815</u>	<u>\$ 406,808,453</u>	<u>\$ 402,587,218</u>	<u>\$ 376,613,494</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
SCHEDULE OF INSURANCE COVERAGE--ALL FUNDS
SEPTEMBER 30, 2010

<u>Property Covered</u>	<u>Type of Coverage</u>	<u>Self-Insured Retention</u>	<u>Limits of Liability</u>
General Fund Departments: Buildings & Contents	Fire and extended coverage	\$250,000	\$306,784,861
Water and Sewer Utility: Buildings & Contents	Fire and extended coverage	\$250,000	\$74,778,725
Airport: Buildings & Contents	Fire and extended coverage	\$250,000	\$144,421,106
Amarillo Hopital District Buildings & Contents	Fire and extended coverage	\$250,000	\$704,237
Polygraph examiners	Bond		\$5,000
City Commission, City Manager, City Attorney, and selected Division Directors & Department Heads	24 hour accident protection for business travel		\$ 250,000/1,250,000
Boiler and machinery (Included with fire and extended coverage policy)	Explosion and damage	\$10,000	\$50,000,000
Worker's Compensation All City Employees	Injury to City Workers	\$1,500,000	Statutory
Individual Stop Loss Health Plan Participants	Health Insurance	\$750,000	\$4,250,000

SURETY BONDS OF PRINCIPAL OFFICIALS

BONDS REQUIRED BY CITY CHARTER:

<u>Official</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
W. Jarrett Atkinson	City Manager	\$5,000
Curtis D. Bainum	City Auditor	\$5,000

OTHER

Excess of \$5,000 and all other prinipal city officials and employees are covered under the City of Amarillo Self-Insurance Plan \$ 1,000,000/3,000,000

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PUBLIC HEALTH FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Public Health	\$ 2,279,366	\$ 10,428	\$ 2,289,794	\$ -	\$ -	\$ 2,289,794	\$ 2,110,486	\$ 2,190,105	\$ (99,689)
	\$ 2,279,366	\$ 10,428	\$ 2,289,794	\$ -	\$ -	\$ 2,289,794	\$ 2,110,486	\$ 2,190,105	\$ (99,689)

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
LAW ENFORCEMENT OFFICERS STANDARDS AND EDUCATION (LEOSE) TRAINING FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
LEOSE Training	\$ 29,929	\$ 1,901	\$ 31,830	\$ -	\$ -	\$ 31,830	\$ 25,250	\$ 25,250	\$ (6,580)
	\$ 29,929	\$ 1,901	\$ 31,830	\$ -	\$ -	\$ 31,830	\$ 25,250	\$ 25,250	\$ (6,580)

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
LOCAL SEIZED PROPERTY FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Local Seized Property	\$ 198,627	\$ 116,403	\$ 315,030	\$ -	\$ -	\$ 315,030	\$ 206,700	\$ 206,700	\$ (108,330)
	\$ 198,627	\$ 116,403	\$ 315,030	\$ -	\$ -	\$ 315,030	\$ 206,700	\$ 206,700	\$ (108,330)

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 COMPENSATED ABSENCES FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
 YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Compensated Absences	\$ 1,481,552	-	\$ 1,481,552	\$ -	\$ -	\$ 1,481,552	\$ 1,399,600	\$ 1,399,600	\$ (81,952)
	\$ 1,481,552	-	\$ 1,481,552	\$ -	\$ -	\$ 1,481,552	\$ 1,399,600	\$ 1,399,600	\$ (81,952)

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 COURT TECHNOLOGY AND COURT SECURITY FUNDS
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
 YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Court Technology	\$ 368,675	\$ -	\$ 368,675	\$ -	\$ -	\$ 368,675	\$ 445,411	\$ 445,411	\$ 76,736
Court Security	108,421	-	108,421	-	-	108,421	93,777	93,777	(14,644)
	<u>\$ 477,096</u>	<u>\$ -</u>	<u>\$ 477,096</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477,096</u>	<u>\$ 539,188</u>	<u>\$ 539,188</u>	<u>\$ 62,092</u>

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PUBLIC IMPROVEMENT DISTRICTS
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Greenways at Hillside	\$ 303,290	\$ -	\$ 303,290	\$ 855	\$ -	\$ 302,435	\$ 397,787	\$ 398,642	\$ 96,207
Brennan Boulevard	11,692	-	11,692	-	-	11,692	13,536	13,536	1,844
The Colonies	335,888	-	335,888	2,700	-	333,188	324,278	326,978	(6,210)
Tutbury	11,734	-	11,734	-	-	11,734	12,672	12,672	938
Point West	41,453	-	41,453	-	-	41,453	45,931	45,931	4,478
Quail Creek	7,561	-	7,561	-	-	7,561	5,453	5,453	(2,108)
	<u>\$ 711,618</u>	<u>\$ -</u>	<u>\$ 711,618</u>	<u>\$ 3,555</u>	<u>\$ -</u>	<u>\$ 708,063</u>	<u>\$ 799,657</u>	<u>\$ 803,212</u>	<u>\$ 95,149</u>

See Independent Auditor's Report

CITY OF AMARILLO, TEXAS
 BONDED DEBT SERVICE FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGETARY BASIS
 YEAR ENDED SEPTEMBER 30, 2010

	Net Current	Capital Outlay	Total Current Year (GAAP Basis)	Paid Prior Year Encumbrances	Encumbrances at End of Year	Total Actual Budgetary Basis	Original Budget	Final Budget	Variance with Final Budget
Bonded Debt Service	\$ 2,919,374	\$ -	\$ 2,919,374	\$ -	\$ -	\$ 2,919,374	\$ 2,938,141	\$ 2,938,141	\$ 18,767
	\$ 2,919,374	\$ -	\$ 2,919,374	\$ -	\$ -	\$ 2,919,374	\$ 2,938,141	\$ 2,938,141	\$ 18,767

See Independent Auditor's Report.

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STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial information and well-being have changed over time.	196-201
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	202-209
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	210-214
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time.	215-216
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	217-221
Waterworks and Sewer System Information These schedules contain information about how the City's Waterworks and Sewer System financial information relates to services and activities provided.	222-225

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

CITY OF AMARILLO, TEXAS
NET ASSETS BY COMPONENT, LAST NINE FISCAL YEARS
 (accrual basis of accounting)
 (unaudited)

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities									
Invested in capital assets, net of related debt	\$ 309,160,316	\$ 301,783,034	\$ 289,264,232	\$ 265,774,557	\$ 257,206,882	\$ 245,465,271	\$ 241,180,240	\$ 247,897,894	\$ 213,327,306
Restricted for:									
Debt service	1,476,611	1,371,563	555,566	344,615	328,705	300,000	290,000	255,000	3,582,611
Capital outlay	-	-	17,586,769	24,476,393	-	-	-	-	1,381,417
Other purposes	69,367,279	85,762,657	90,992,936	80,514,311	93,548,849	86,252,914	82,391,755	76,046,071	100,819,016
Unrestricted (deficit)	\$ 380,004,206	\$ 388,917,254	\$ 398,399,503	\$ 371,099,870	\$ 351,084,436	\$ 332,018,185	\$ 323,861,995	\$ 324,198,965	\$ 319,110,350
Total governmental activities net assets	\$ 325,209,714	\$ 310,139,595	\$ 300,175,147	\$ 285,682,252	\$ 280,490,179	\$ 265,711,299	\$ 252,311,091	\$ 253,265,078	\$ 244,510,800
Business-type Activities									
Invested in capital assets, net of related debt	436,303	3,683,013	3,365,463	4,008,485	2,728,508	1,765,624	1,613,902	2,029,267	2,205,230
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other purposes	43,203,956	39,181,048	42,722,033	57,263,547	58,637,634	72,742,103	83,232,311	74,085,906	75,576,266
Unrestricted (deficit)	\$ 368,851,973	\$ 353,003,656	\$ 346,262,643	\$ 346,954,284	\$ 341,856,321	\$ 340,219,026	\$ 337,157,304	\$ 329,380,251	\$ 322,292,296
Total business-type activities net assets	\$ 634,370,030	\$ 611,922,629	\$ 589,439,379	\$ 551,456,809	\$ 537,697,061	\$ 511,176,570	\$ 493,491,331	\$ 501,162,972	\$ 457,838,106
Primary Government									
Invested in capital assets, net of related debt	1,912,914	5,054,576	3,921,029	4,353,100	3,057,213	2,065,624	1,903,902	2,284,267	2,205,230
Restricted for:									
Debt service	-	-	17,586,769	24,476,393	-	-	-	-	3,582,611
Capital outlay	-	-	-	-	-	-	-	-	1,381,417
Other purposes	112,373,235	124,943,705	133,714,969	137,777,858	152,186,483	158,995,017	165,624,066	150,131,977	176,395,282
Unrestricted (deficit)	\$ 748,856,179	\$ 741,920,910	\$ 744,662,146	\$ 718,064,160	\$ 692,940,757	\$ 672,237,211	\$ 661,019,299	\$ 653,579,216	\$ 641,402,646
Total primary government net assets	\$ 16,057,848	\$ 22,180,482	\$ 35,404,607	\$ 13,587,578	\$ 12,444,477	\$ 25,146,179	\$ 9,789,099	\$ 10,294,414	\$ 9,678,381
Component Units									
Invested in capital assets, net of related debt	860,609	652,663	784,333	724,440	849,282	1,708,258	1,686,452	1,723,391	1,769,721
Restricted for:									
Debt service	11,099,766	52,103	21,677,079	51,164	50,701	50,254	-	-	49,643
Other purposes	279,771,608	284,569,397	250,182,352	282,799,795	278,721,748	272,980,941	290,712,335	288,092,378	284,583,242
Unrestricted (deficit)	\$ 307,789,831	\$ 307,454,645	\$ 308,048,371	\$ 297,162,977	\$ 292,066,208	\$ 299,885,632	\$ 302,187,886	\$ 300,110,183	\$ 296,080,987
Total component units activities net assets									

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
CHANGES IN NET ASSETS, LAST NINE FISCAL YEARS
 (accrual basis of accounting)
 (unaudited)

	Fiscal Year								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses									
Governmental activities:									
General government and administration	\$ 18,553,336	\$ 18,608,757	\$ 15,990,458	\$ 13,652,969	\$ 12,819,831	\$ 12,527,854	\$ 11,540,577	\$ 11,405,085	\$ 10,069,509
Public safety and health	80,634,623	78,657,042	73,157,814	61,157,972	57,848,228	53,854,331	53,318,400	50,225,431	48,210,327
Streets, traffic and engineering	20,189,342	20,029,456	20,565,144	17,296,398	17,712,608	16,335,926	15,802,998	15,316,888	15,319,504
Culture and recreation	24,297,915	23,912,234	22,673,994	18,814,509	18,337,247	17,094,182	19,376,023	14,688,110	14,691,037
Solid waste	12,960,933	13,002,330	12,878,205	9,107,259	10,411,481	9,530,545	8,436,434	8,560,684	8,406,167
Transit	4,919,193	4,848,218	4,920,015	4,054,201	4,269,932	4,112,365	3,864,550	4,122,759	3,277,456
Economic development	2,586,912	2,798,810	2,280,629	2,017,045	1,955,590	1,899,218	1,739,586	1,862,982	1,677,002
Urban redevelopment/housing	11,611,626	11,968,993	10,204,054	10,471,645	9,992,339	9,993,988	10,461,503	10,184,879	9,086,751
Interest on long-term debt	1,532,615	2,359,313	326,813	340,063	336,232	332,329	-	-	-
Total governmental activities expenses	177,286,495	176,185,153	162,997,126	136,912,061	133,683,488	125,680,738	124,539,971	116,366,818	110,737,753
Business-type activities									
Water and Sewer	52,401,135	50,118,642	51,853,812	43,531,289	43,812,434	37,822,249	35,591,139	34,728,551	32,188,516
Airport	8,803,465	8,593,388	8,512,889	8,016,692	7,923,094	7,691,049	7,208,258	6,330,521	6,269,581
Total business-type activities expenses	61,204,600	58,712,030	60,366,701	51,547,981	51,735,528	45,513,298	42,799,397	41,059,072	38,458,097
Total primary government expenses	\$ 238,491,095	\$ 234,897,183	\$ 223,363,827	\$ 188,460,042	\$ 185,419,016	\$ 171,194,036	\$ 167,339,368	\$ 157,425,890	\$ 149,195,850
Component units									
Amarillo Hospital District	\$ 9,956,490	\$ 10,680,305	\$ 10,901,435	\$ 10,374,050	\$ 11,746,855	\$ 11,446,673	\$ 10,615,491	\$ 12,228,050	\$ 10,623,325
Amarillo Economic Development Corporation	18,705,551	22,589,356	9,463,914	15,632,514	23,453,229	11,752,313	7,385,398	7,414,648	7,181,816
Amarillo-Potter Events District	2,363,221	2,501,146	2,540,572	2,375,946	2,097,826	2,283,733	2,132,606	1,285,075	1,222,817
Amarillo Housing Finance Corporation	1,653	11,400	2,466	1,952	4,391	1,400	2,649	83,023	1,000
Tax Increment Reinvestment Zone #1	34,414	8,528	10,421	20,990	-	-	-	-	-
Total component units activities expenses	\$ 31,061,329	\$ 35,790,735	\$ 22,918,808	\$ 28,405,452	\$ 37,302,301	\$ 25,484,119	\$ 20,136,144	\$ 21,010,796	\$ 19,028,958
Program Revenues									
Governmental activities:									
Fees, Fines, and Charges for Services:									
General government and administration	\$ 10,725,176	\$ 10,964,850	\$ 9,415,044	\$ 8,558,541	\$ 9,238,878	\$ 8,028,071	\$ 7,912,292	\$ 7,680,971	\$ 3,373,377
Public safety and health	7,764,312	6,173,574	5,866,957	5,215,652	5,110,619	4,780,316	4,690,006	4,484,812	6,563,714
Streets, traffic and engineering	618,399	445,833	472,726	474,423	437,469	353,483	454,066	495,998	462,492
Culture and recreation	5,058,308	5,248,389	4,870,910	4,789,381	4,909,794	4,418,374	4,044,231	3,343,275	3,346,082
Solid waste	17,226,650	16,741,863	16,110,978	16,114,975	14,685,610	14,339,251	12,574,723	11,217,421	12,322,635
Transit	203,175	185,176	197,306	201,984	213,039	391,015	331,720	397,951	184,705
Urban redevelopment/housing	188,392	114,695	163,512	265,235	141,707	58,432	606,755	852,225	220,744
Operating grants and contributions	21,439,450	20,135,506	18,384,040	18,141,143	17,945,138	16,562,670	17,010,033	15,812,064	15,209,416
Capital grants and contributions	7,298,406	8,227,527	6,881,414	9,519,713	14,046,785	5,222,603	1,314,759	6,475,233	8,173,114
Total governmental activities program revenues	70,522,268	68,237,413	62,362,887	63,281,047	66,729,039	54,154,215	48,938,585	50,759,950	49,855,279

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
CHANGES IN NET ASSETS, LAST NINE FISCAL YEARS, CONTINUED

(accrual basis of accounting)
(Unaudited)

	Fiscal Year								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
Business-type activities									
Water and Sewer	55,089,408	50,665,542	48,941,541	43,116,864	41,890,142	38,264,015	41,032,472	38,561,472	36,952,756
Airport	7,568,658	7,127,466	6,067,346	6,085,678	5,851,653	5,533,036	5,370,162	5,083,327	5,887,807
Operating grants and contributions	13,903,432	6,434,413	2,483,503	3,926,383	2,500,179	3,301,525	3,271,334	2,877,169	87,228
Capital grants and contributions	76,561,498	64,227,421	57,492,390	53,128,925	50,241,974	47,098,576	49,673,968	46,523,968	10,855,004
Total business-type activities program revenues	\$ 147,083,766	\$ 132,464,834	\$ 119,855,277	\$ 116,409,972	\$ 116,971,013	\$ 101,252,791	\$ 98,612,553	\$ 97,283,918	\$ 103,638,074
Total primary government revenues									
Component units									
Amarillo Hospital District	\$ 2,905,176	\$ 3,140,213	\$ 2,686,833	\$ 2,641,826	\$ 2,19,085	\$ 21,298	\$ 4,916	\$ 80,738	\$ 258,773
Amarillo Economic Development Corporation	-	-	-	-	2,721,730	1,950,323	1,488,413	2,117,797	1,861,405
Amarillo-Potter Events District	-	-	-	-	-	-	120	378	-
Amarillo Housing Finance Corporation	24,632	32,936	1,776	2,723	-	8,986	4,744	8,850	84,065
Operating grants and contributions	441,057	1,920,040	1,591,851	1,419,283	1,359,709	1,174,866	1,004,232	222,717	358,958
Capital grants and contributions	6,381	9,181	10,866	-	139,722	-	-	-	-
Total component units revenue	\$ 3,377,246	\$ 5,102,370	\$ 4,291,326	\$ 4,063,832	\$ 4,440,246	\$ 3,155,473	\$ 2,502,425	\$ 2,430,480	\$ 2,563,201
Net (Expense) Revenue									
Governmental activities	\$ (106,764,227)	\$ (107,947,740)	\$ (100,634,239)	\$ (73,631,015)	\$ (66,954,449)	\$ (71,526,523)	\$ (75,601,386)	\$ (65,606,868)	\$ (60,882,474)
Business-type activities	15,356,898	5,515,391	(2,874,311)	1,580,944	(1,493,554)	1,385,278	6,874,571	5,464,896	15,324,698
Total primary government net expense	\$ (91,407,329)	\$ (102,432,349)	\$ (103,508,550)	\$ (72,050,071)	\$ (68,448,003)	\$ (69,941,245)	\$ (68,726,815)	\$ (60,141,972)	\$ (45,557,776)
Component units									
Amarillo Hospital District	\$ (9,509,052)	\$ (8,751,084)	\$ (9,298,718)	\$ (8,954,767)	\$ (10,028,339)	\$ (10,250,509)	\$ (9,606,343)	\$ (11,924,595)	\$ (10,156,645)
Amarillo Economic Development Corporation	(15,800,375)	(19,449,143)	(6,777,081)	(12,990,688)	(20,731,499)	(9,801,990)	(5,896,985)	(5,296,851)	(5,320,411)
Amarillo-Potter Events District	(2,363,221)	(2,501,146)	(2,540,572)	(2,375,946)	(2,097,826)	(2,283,733)	(2,132,486)	(1,284,697)	(1,071,766)
Amarillo Housing Finance Corporation	22,979	21,536	(690)	771	(4,391)	7,586	2,095	(74,173)	83,065
Tax Increment Reinvestment Zone #1	(34,414)	(8,528)	(10,421)	(20,990)	-	-	-	-	-
Total component units net expense	\$ (27,684,083)	\$ (30,688,365)	\$ (18,627,482)	\$ (24,341,620)	\$ (32,862,055)	\$ (22,328,646)	\$ (17,633,719)	\$ (18,580,316)	\$ (16,465,757)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Property taxes, levied for general purposes	\$ 30,638,635	\$ 29,569,613	\$ 28,061,014	\$ 25,772,013	\$ 24,190,472	\$ 23,367,505	\$ 23,144,339	\$ 21,435,224	\$ 20,237,476
Property taxes, levied for debt services	2,737,072	2,706,352	532,309	529,784	526,912	631,336	615,137	602,446	657,376
Sales taxes	47,157,452	48,063,372	48,962,126	46,622,165	44,322,599	41,821,141	39,182,243	36,893,629	36,811,851
Gross receipts business taxes	15,302,905	14,318,526	16,144,044	12,844,804	11,865,951	11,098,127	10,107,385	8,422,912	7,992,843

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
CHANGES IN NET ASSETS, LAST NINE FISCAL YEARS, CONTINUED
(accrual basis of accounting)
(Unaudited)

	Fiscal Year								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental activities (continued):									
Unrestricted investment earnings	1,288,039	3,568,427	6,006,138	7,707,207	5,072,520	2,783,711	1,605,600	2,706,158	5,726,803
Income (expense) from use and disposition of property	480,281	148,337	294,710	(9,674)	131,935	(19,107)	307,410	604,631	551,193
Other	246,795	90,864	27,923,525	190,156	(89,689)	-	302,302	30,483	7,500
Total governmental activities	97,851,179	98,465,491	127,923,866	93,656,455	86,020,700	79,682,713	75,264,416	70,695,483	71,985,042
Business-type activities									
Unrestricted investment earnings	536,222	1,292,227	2,241,158	3,661,826	3,026,487	1,572,157	1,188,717	1,656,669	2,536,795
Income (expense) from use and disposition of property	14,646	24,259	30,888	45,349	14,673	(91,463)	16,067	(3,127)	-
Other	(59,449)	(90,864)	(89,376)	(190,156)	89,689	(4,250)	(302,302)	(30,483)	(7,500)
Total business-type activities	491,419	1,225,622	2,182,670	3,517,019	3,130,849	1,476,444	902,482	1,623,059	2,529,295
Total primary government	98,342,598	99,691,113	130,106,536	97,173,474	89,151,549	81,159,157	76,166,898	72,318,542	74,514,337
Component Units									
Property taxes, levied for general purposes	437,846	324,433	231,844	10,808	13,909	11,731	13,206	27,613	37,192
Property taxes, levied for debt services	-	-	-	-	-	-	-	-	-
Sales taxes	14,057,279	14,413,743	14,686,781	13,924,938	13,345,346	12,620,048	11,790,263	11,064,592	11,070,136
Gross receipts business taxes	2,009,281	1,952,359	2,070,185	2,052,011	1,808,263	1,670,800	1,568,201	1,509,842	1,484,633
Unrestricted investment earnings	11,514,863	13,404,104	12,524,066	13,450,612	9,875,113	5,723,813	6,339,752	9,584,735	18,799,012
Income (expense) from use and disposition of property	-	-	-	-	-	-	-	-	363
Total component units activities	28,019,269	30,094,639	29,512,876	29,438,389	25,042,631	20,026,392	19,711,422	22,186,782	31,391,336
Change in Net Assets									
Governmental activities	(8,913,048)	(9,482,249)	27,289,627	20,025,440	19,066,251	8,156,190	(336,970)	5,088,615	11,102,568
Business-type activities	15,848,317	6,741,013	(691,641)	5,096,769	1,637,295	3,061,722	7,777,053	7,087,955	17,853,993
Total primary government	\$ 6,935,269	\$ (2,741,236)	\$ 26,597,986	\$ 25,122,209	\$ 20,703,546	\$ 11,217,912	\$ 7,440,083	\$ 12,176,570	\$ 28,956,561
Total component units	\$ 335,186	\$ (593,726)	\$ 10,885,394	\$ 5,096,769	\$ (7,819,424)	\$ (2,302,254)	\$ 2,077,703	\$ 3,606,466	\$ 14,923,579

Source: Comprehensive Annual Financial Reports

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS, LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(unaudited)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Fund										
Reserved	\$ 298,680	\$ 209,187	\$ 518,108	\$ 369,642	\$ 333,150	\$ 424,567	\$ 464,698	\$ 321,850	\$ 417,930	\$ 232,473
Unreserved	41,301,934	37,163,472	36,673,773	37,304,407	37,840,494	37,110,347	37,503,800	32,987,569	41,339,191	43,958,875
Total general fund	<u>41,600,614</u>	<u>37,372,659</u>	<u>37,191,881</u>	<u>37,674,049</u>	<u>38,173,644</u>	<u>37,534,914</u>	<u>37,968,498</u>	<u>33,309,419</u>	<u>41,757,121</u>	<u>44,191,348</u>
All Other Governmental Funds										
Reserved	\$ 1,010,434	\$ 1,017,324	\$ 1,135,941	\$ 1,173,096	\$ 1,225,402	\$ 14,127,578	\$ 13,839,648	\$ 13,921,984	\$ 14,470,859	\$ 8,012,475
Unreserved, reported in:										
Debt service fund	210,081	101,259	10,167	12,521	232	42,366	115,523	43,904	13,022,947	12,112,891
Capital projects	39,348,787	48,335,396	57,437,304	65,723,873	33,324,183	30,195,836	31,053,633	33,040,838	22,498,938	28,373,166
Special revenue funds	2,656,334	2,680,946	4,037,138	3,134,224	3,187,240	2,793,679	2,132,069	2,436,152	1,284,872	605,879
Compensated absences fund	14,222,386	15,053,260	14,850,723	14,660,177	14,211,648	416,361	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	(2,020)	(1,308)
Total all other governmental funds	<u>\$ 57,448,022</u>	<u>\$ 67,188,185</u>	<u>\$ 77,471,273</u>	<u>\$ 84,703,891</u>	<u>\$ 51,948,705</u>	<u>\$ 47,575,820</u>	<u>\$ 47,140,873</u>	<u>\$ 49,442,898</u>	<u>\$ 51,275,596</u>	<u>\$ 49,103,103</u>

Source: Information obtained from the City's Comprehensive Annual Financial Reports.

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
GOVERNMENTAL FUNDS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS, LAST TEN FISCAL YEARS**
(modified accrual basis of accounting)
(unaudited)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Revenues										
Taxes	\$ 95,672,000	\$ 94,530,658	\$ 93,677,610	\$ 85,758,232	\$ 81,018,597	\$ 76,917,615	\$ 72,453,223	\$ 67,298,630	\$ 65,709,949	\$ 63,663,294
License and permits	2,260,499	1,758,303	2,015,135	1,727,536	1,916,299	1,786,318	1,296,047	1,365,240	1,187,315	1,160,746
Interfund revenues	1,478,752	1,373,441	1,320,395	1,270,941	1,231,060	2,547,357	2,753,169	2,415,808	-	-
Intergovernmental revenues	25,396,992	20,693,196	18,681,299	17,433,057	19,850,636	17,755,613	17,429,463	16,062,469	17,466,017	17,624,063
Grants-in-aid	-	-	-	-	-	-	-	28,028	-	-
Citizen contributions	6,000	31,000	7,300	6,000	5,000	6,074	5,900	20,000	61,207	22,439
Construction participation	2,816,377	6,241,042	5,816,556	9,393,844	11,540,373	2,525,475	292,994	5,638,364	5,855,306	6,104,965
Other entity participations	856,721	786,670	690,382	824,023	595,839	795,821	621,344	538,437	-	-
Changes for services	30,025,565	28,672,632	27,514,707	27,422,759	25,939,174	23,963,289	21,411,896	19,250,063	22,690,214	20,768,435
Fines and forfeitures	6,235,025	6,634,542	5,104,849	4,199,581	4,398,745	3,916,486	4,504,414	5,029,319	3,188,883	2,995,821
Investment earnings	1,007,601	2,665,718	4,677,492	5,902,783	4,056,915	2,308,358	1,513,250	2,085,337	4,223,606	6,591,579
Other rentals and commissions	858,951	867,160	469,613	249,409	239,192	224,608	239,686	353,318	-	-
Miscellaneous	526,107	1,179,434	694,338	749,919	980,841	465,066	382,951	661,350	560,074	543,133
Total revenues	167,140,590	165,433,796	160,669,676	154,938,084	151,772,671	133,212,140	122,904,337	120,746,363	120,942,571	119,474,475
Expenditures										
General government and administration	14,925,037	15,252,845	13,074,117	12,325,695	11,573,762	10,947,924	9,674,291	9,460,814	9,249,179	8,849,032
Public safety and health	83,263,087	81,699,196	77,852,041	71,204,891	68,295,871	62,875,319	62,313,813	57,730,984	55,777,158	53,806,622
Culture and recreation	17,765,568	17,607,384	17,426,501	16,516,821	15,911,599	14,792,474	13,460,424	12,753,036	12,405,629	12,335,129
Solid waste	10,970,380	11,296,793	10,881,683	10,307,975	9,596,852	8,842,767	7,926,642	7,794,013	7,499,981	7,135,406
Transit system	3,762,267	4,061,190	3,937,106	3,687,600	3,205,899	3,205,899	2,983,056	2,871,039	2,482,960	2,468,631
Urban redevelopment and housing	11,694,748	11,921,285	10,009,916	10,473,891	9,994,020	9,903,853	10,443,196	10,122,583	9,054,972	8,814,006
Tourism	2,586,912	2,798,810	2,280,629	2,017,045	1,955,590	1,899,218	1,739,586	1,862,874	1,676,759	1,666,405
Capital outlay	24,381,672	26,590,979	31,499,119	18,739,343	21,078,954	15,192,733	9,356,087	22,053,421	21,704,176	16,979,347
Debt service	-	-	-	-	-	-	-	-	-	-
Principal retirement	1,371,563	555,566	344,615	328,705	301,519	290,000	280,000	245,000	265,000	-
Interest and fiscal charges	1,532,615	2,359,312	326,813	340,063	356,232	332,329	347,095	346,090	365,144	-
Termination vacation and sick leave pay	1,457,052	1,379,825	1,753,114	1,306,089	1,238,756	901,745	1,319,386	1,080,767	1,302,219	1,375,635
Total expenditures	173,710,901	175,523,185	169,385,654	147,248,118	143,705,808	129,184,261	119,843,576	126,320,621	121,783,177	113,430,213
Excess of revenues over (under) expenditures	(6,570,311)	(10,089,389)	(8,715,978)	7,689,966	8,066,863	4,027,879	3,060,761	(5,574,258)	(840,606)	6,044,262
Other Financing Sources (Uses):										
Transfers from other funds	7,274,581	9,448,299	16,474,780	22,639,094	11,483,105	11,314,214	16,750,972	14,043,053	15,738,852	13,019,104
Transfers to other funds	(7,583,483)	(9,461,220)	(17,538,013)	(23,075,481)	(15,108,353)	(15,340,729)	(17,882,676)	(18,749,195)	(17,231,352)	(14,519,104)
Unrealized gain (loss) on investments	-	(4,680,000)	-	-	-	-	(172,003)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Bond premium less issuance cost	-	(145,000)	-	-	-	-	-	-	-	-
Issuance of refunding debt	-	4,825,000	-	427,012	-	-	-	-	-	-
Proceeds from issuance of long-term debt	1,367,000	-	2,064,425	24,575,000	570,000	-	600,000	-	586,317	6,795,700
Total other financing sources (uses)	1,058,098	(12,921)	(1,001,192)	24,565,625	(3,055,248)	(4,026,515)	(703,707)	(4,706,142)	(906,183)	5,295,700
Net change in fund balances	\$ (5,512,213)	\$ (10,102,310)	\$ (7,714,786)	\$ 32,255,591	\$ 5,011,615	\$ 1,364	\$ 2,357,054	\$ (10,280,400)	\$ (1,746,789)	\$ 11,339,962
Debt service as a percentage of noncapital expenditures	1.983%	1.996%	0.489%	0.523%	0.523%	0.549%	0.571%	0.570%	0.634%	0.000%

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS, LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(unaudited)

Fiscal Year	Property Taxes*		Sales Taxes	Gross Receipts Business Taxes	Total Taxes
	General Fund	Debt Service			
2001	\$ 19,113,580	\$ -	\$ 35,791,182	\$ 8,758,532	\$ 63,663,294
2002	20,247,879	657,376	36,811,851	7,992,843	65,709,949
2003	21,379,643	602,446	36,893,629	8,422,912	67,298,630
2004	22,548,458	615,137	39,182,243	10,107,385	72,453,223
2005	23,371,765	626,582	41,821,141	11,098,127	76,917,615
2006	24,303,135	526,912	44,322,599	11,865,951	81,018,597
2007	25,761,479	529,784	46,622,165	12,844,804	85,758,232
2008	28,039,131	532,309	48,962,126	16,144,044	93,677,610
2009	29,442,408	2,706,352	48,063,372	14,318,526	94,530,658
2010	30,474,571	2,737,072	47,157,452	15,302,905	95,672,000
Change					
2001-2010	59.4%	N/A	31.8%	74.7%	50.3%

Notes:

* The City was able to keep its property tax rates fairly stable because of substantial growth in property tax values (See Exhibit A-6.)

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY, LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Business Personal		Total Assessed Value	Less: Tax-Exempt Property		Taxable Value	Total Direct Tax Rate
	Real Estate	Personal					
2001	\$ 6,018,521,962	\$ 1,021,753,436	\$ 7,040,275,398	\$ 876,014,131	\$ 6,164,261,267	0.28700	
2002	6,281,658,205	1,055,255,033	7,336,913,238	899,018,606	6,437,894,632	0.29653	
2003	6,860,543,027	1,098,779,696	7,959,322,723	1,204,821,590	6,754,501,133	0.29563	
2004	7,226,216,296	1,069,853,131	8,296,069,427	1,221,045,400	7,075,024,027	0.29437	
2005	7,538,307,247	1,262,875,966	8,801,183,213	1,276,555,884	7,524,627,329	0.28906	
2006	7,938,381,440	1,240,508,943	9,178,890,383	1,335,511,280	7,843,379,103	0.28712	
2007	8,518,092,297	1,284,058,473	9,802,150,770	1,442,769,110	8,359,381,660	0.28371	
2008	9,437,359,663	1,336,466,293	10,773,825,956	1,632,941,441	9,140,884,515	0.28371	
2009	9,848,073,262	1,399,854,654	11,247,927,916	1,547,532,972	9,700,397,944	0.31009	
2010	10,147,687,093	1,413,365,790	11,561,052,883	1,569,701,314	9,991,351,569	0.31009	

Source: Potter-Randall Appraisal District

Notes: Property in Potter County and Randall County is reassessed annually. The counties assess property at approximately 100% of actual value for business personal property and 100% for real estate property. Tax rates are per \$100 of taxable value.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES, LAST TEN FISCAL YEARS
 (rate per \$100 of assessed value)
 (unaudited)

Fiscal Year	City Direct Rates		Overlapping Rates															
	Basic Rate	General Obligation Debt Service	Amarillo Independent School and County Education District 20		Amarillo College District		Canyon Independent School District		River Road Independent School District		Potter County		Randall County		Highland Park Independent School District		Bushland Independent School District	
2001	0.28700	0.00000	0.28700	1.49000	0.14990	1.38298	1.57100	0.49524	0.34335	1.42000	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000
2002	0.28700	0.00953	0.29653	1.53500	0.15415	1.47314	1.55024	0.51990	0.32700	1.53553	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000	1.36000
2003	0.28777	0.00786	0.29563	1.59000	0.15621	1.60660	1.57230	0.55282	0.33418	1.53240	1.45100	1.45100	1.45100	1.45100	1.45100	1.45100	1.45100	1.45100
2004	0.28686	0.00751	0.29437	1.59000	0.15942	1.69779	1.57230	0.59503	0.33721	1.55158	1.65200	1.65200	1.65200	1.65200	1.65200	1.65200	1.65200	1.65200
2005	0.28199	0.00707	0.28906	1.61500	0.16043	1.73919	1.57230	0.60704	0.33642	1.57130	1.49820	1.49820	1.49820	1.49820	1.49820	1.49820	1.49820	1.49820
2006	0.28035	0.00677	0.28712	1.64500	0.16043	1.69141	1.77980	0.60704	0.34518	1.64760	1.61993	1.61993	1.61993	1.61993	1.61993	1.61993	1.61993	1.61993
2007	0.27736	0.00635	0.28371	1.47500	0.16043	1.50982	1.64980	0.59973	0.35136	1.49566	1.47945	1.47945	1.47945	1.47945	1.47945	1.47945	1.47945	1.47945
2008	0.27787	0.00584	0.28371	1.17200	0.16043	1.29000	1.32300	0.59674	0.34957	1.19421	1.18795	1.18795	1.18795	1.18795	1.18795	1.18795	1.18795	1.18795
2009	0.28143	0.02866	0.31009	1.17000	0.18395	1.29000	1.31700	0.56740	0.36062	1.19081	1.18300	1.18300	1.18300	1.18300	1.18300	1.18300	1.18300	1.18300
2010	0.28240	0.02770	0.31009	1.17000	0.18996	1.29000	1.36000	0.59911	0.36890	1.18252	1.26862	1.26862	1.26862	1.26862	1.26862	1.26862	1.26862	1.26862

The maximum tax rate provided by City charter is \$1.80, of which \$1.30 may be levied for general purposes; the remaining \$0.50 may be used only for waterworks purposes.

Taxes are assessed by the Potter-Randall Appraisal District. The City of Amarillo collected its own taxes until July 1, 1996, when Potter and Randall Counties assumed collection responsibilities for all entities within their boundaries. Taxes are due October 1, and become delinquent February 1. Delinquent taxes are subject to 12% to 18% per annum interest plus a penalty of 5% to 10% in accordance with statutes.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PRINCIPAL PROPERTY TAXPAYERS, CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Taxpayer	2010			2001		
	Taxable Value	Rank	Percent of Total City Taxable Value	Taxable Value	Rank	Percent of Total City Taxable Value
Wal Mart Stores Inc	\$ 84,745,991	1	0.848%	\$ 39,982,108	4	0.649%
Northwest Texas Healthcare	84,248,799	2	0.843%	69,155,653	2	1.122%
Southwestern Public Service	67,288,338	3	0.673%	110,077,131	1	1.786%
Amarillo Mall LLC	63,971,623	4	0.640%	-	-	-
Ben E Keith	47,954,689	5	0.480%	-	-	-
Burlington Northern Santa Fe Railroad	44,526,236	6	0.446%	29,287,780	6	0.475%
Southwestern Bell Telephone Company	37,795,299	7	0.378%	58,572,347	3	0.950%
Amarillo National Bank	36,860,135	8	0.369%	25,812,021	7	0.419%
Case Newport LP	33,345,624	9	0.334%	-	-	-
Amos Corp/Energas Co.	27,059,006	10	0.271%	19,608,710	9	0.318%
Schroder Amarillo	-	-	-	31,388,436	5	0.509%
Cox Communications Inc.	-	-	-	22,994,910	8	0.373%
Anderson Merchandisers LP	-	-	-	18,035,938	10	0.293%
Total taxable value of ten largest taxpayers	443,049,749		4.434%	424,915,034		6.893%
Total taxable value of other taxpayers	9,548,301,820		95.566%	5,739,346,233		93.107%
Total taxable value of all taxpayers	\$ 9,991,351,569		100.000%	\$ 6,164,261,267		100.000%

Source: Potter Randall Appraisal District

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS, LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year Ended September 30,	Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 17,691,438	\$ 17,243,335	97.47	\$ 215,578	\$ 17,458,913	98.69
2002	19,090,290	18,588,795	97.37	300,262	18,889,057	98.95
2003	19,968,330	19,484,122	97.58	337,860	19,821,981	99.27
2004	20,826,737	20,520,657	98.53	398,005	20,826,737	100.00
2005	21,750,690	21,355,304	98.18	111,633	21,466,937	98.70
2006	22,519,911	22,101,623	98.14	299,884	22,401,507	99.47
2007	23,716,401	23,359,468	98.49	244,129	23,603,597	99.52
2008	25,933,603	25,517,113	98.39	258,381	25,775,494	99.39
2009	29,523,733	29,021,939	98.30	238,467	29,260,406	99.11
2010	30,409,776	29,913,203	98.37	-	29,913,203	98.37

Sources: Potter and Randall County Tax Offices

Note: As the City was unable to find information for the last ten fiscal years, the City has implemented this schedule for fiscal years starting 2005.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
TAXABLE SALES BY CATEGORY, LAST TEN CALENDAR YEARS
(unaudited)

	Calendar Year									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Apparel stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General merchandise	-	-	-	-	-	-	-	-	-	-
Food stores	-	-	-	-	-	-	-	-	-	-
Eating and drinking establishments	-	-	-	-	-	-	-	-	-	-
Home furnishings and appliances	-	-	-	-	-	-	-	-	-	-
Building materials and farm tools	-	-	-	-	-	-	-	-	-	-
Auto dealers and supplies	-	-	-	-	-	-	-	-	-	-
Service stations	-	-	-	-	-	-	-	-	-	-
Other retail stores	-	-	-	-	-	-	-	-	-	-
All other outlets	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City direct sales tax rate	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

Sources: N/A

Notes: Retail sales information is not available on a fiscal-year basis.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES, LAST TEN FISCAL YEARS
(unaudited)

<u>Fiscal Year</u>	<u>City* Direct Rate</u>	<u>State</u>
2001	2.0	6.25
2002	2.0	6.25
2003	2.0	6.25
2004	2.0	6.25
2005	2.0	6.25
2006	2.0	6.25
2007	2.0	6.25
2008	2.0	6.25
2009	2.0	6.25
2010	2.0	6.25

Sources: City Budget Office and Department of Finance

Note: The City sales tax rate may be changed only with the approval of the state legislature.

* The Amarillo Economic Development Corporation is funded with 1/2 percent sales tax.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PRINCIPAL SALES TAX REMITTERS, CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Taxpayer	2010			2001		
	Taxable Liability	Rank	Percent of Total	Taxable Liability	Rank	Percent of Total
		1		\$ -		
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				

Sources: N/A

Notes: Information is not available for this schedule.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT, AS OF SEPTEMBER 30, 2010
(unaudited)

	<u>Net Debt Outstanding</u>	<u>Percent Applicable</u>	<u>Applicable Debt Outstanding</u>
Amarillo Independent School District	\$ 104,566,221	99.02%	\$ 103,541,472
Amarillo College District	59,381,601	99.23%	58,924,363
Amarillo Hospital District	-	100.00%	-
Canyon Independent School District	87,124,409	34.72%	30,249,595
River Road Independent School District	16,253,192	23.82%	3,871,510
Potter County	12,896,131	77.56%	10,002,239
Randall County	2,738,181	66.77%	1,828,283
Highland Park Independent School District	12,556,497	31.34%	3,935,206
Bushland Independent School District	1,805,345	23.20%	418,840
Total overlapping debt			212,771,509
City of Amarillo			136,881,606
Total direct and overlapping debt			<u><u>\$ 349,653,115</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Municipal Advisory Council, October 2010. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Amarillo. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE, LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	General Bonded Debt			Business-type Activities					Total Primary Government	Percentage of Personal Income	Per Capita
	Tax-Supported Debt	Special Assessment Debt	Percentage of Actual Taxable Value of Property	Per Capita	Water & Sewer Revenue Debt	Water Authority Debt	Airport Debt				
2001	\$ 6,910,000	\$ -	0.11%	\$ 39.15	\$ 35,290,000	\$ 40,460,506	-	\$ 82,660,506	1.48%	468.37	
2002	6,680,000	565,000	0.11%	40.99	33,375,000	40,460,453	-	81,080,453	1.41%	458.77	
2003	6,465,000	535,000	0.10%	39.04	31,365,000	37,064,903	-	75,429,903	1.25%	420.72	
2004	6,240,000	1,100,000	0.10%	40.39	37,930,000	35,256,050	-	80,526,050	1.27%	443.12	
2005	6,005,000	1,045,000	0.09%	38.64	35,540,000	53,018,680	-	95,608,680	1.40%	523.99	
2006	5,760,000	1,571,978	0.09%	39.64	32,690,000	71,377,816	-	111,399,794	1.52%	602.35	
2007	30,080,000	1,498,273	0.38%	168.32	39,490,000	68,846,778	-	139,915,051	1.76%	745.78	
2008	29,815,000	3,518,658	0.36%	175.40	38,245,000	66,002,170	-	137,580,828	1.68%	723.95	
2009	29,555,000	3,368,092	0.34%	171.91	75,840,000	63,021,308	16,140,000	187,924,400	2.23%	981.26	
2010	29,732,000	3,211,529	0.33%	169.35	124,800,000	69,101,396	14,975,000	241,819,925	2.87%	1,262.67	

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN, LAST TEN FISCAL YEARS
(unaudited)

	Fiscal Year									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General bonded debt outstanding										
Tax supported debt	\$ 29,732,000	\$ 29,555,000	\$ 29,815,000	\$ 30,080,000	\$ 5,760,000	\$ 6,005,000	\$ 6,240,000	\$ 6,465,000	\$ 6,680,000	\$ 6,910,000
Special assessment debt	3,211,529	3,368,092	3,518,658	1,498,273	1,571,978	1,045,000	1,100,000	535,000	565,000	-
Water & Sewer bonds	124,800,000	38,885,000								
Airport Bonds	14,975,000	16,140,000								
Total	172,718,529	87,948,092	33,333,658	31,578,273	7,331,978	7,050,000	7,340,000	7,000,000	7,245,000	6,910,000
Percentage of estimated actual property value	1.78%	0.91%	0.36%	0.38%	0.09%	0.09%	0.10%	0.10%	0.11%	0.11%
Per capita	901.36	10.45	175.40	168.32	39.64	38.64	40.39	39.04	40.99	39.15
Less: Amounts set aside to repay general debt	216,923	102,939	11,862	10,931	1,107	39,769	34,037	29,183	30,198	199
Total net debt applicable to debt limit	172,501,606	87,845,153	33,321,796	31,567,342	7,330,871	7,010,231	7,305,943	6,970,817	7,214,802	6,909,801
Legal debt limit	1,156,105,288	1,124,793,092	1,077,382,596	980,215,077	917,889,038	880,118,321	829,606,943	795,932,272	733,691,324	704,027,540
Legal debt margin	\$ 983,603,682	\$ 1,036,947,939	\$ 1,044,060,800	\$ 948,647,735	\$ 910,558,167	\$ 873,108,090	\$ 822,301,000	\$ 788,961,455	\$ 726,476,522	\$ 697,117,739
Debt service as a percentage of noncapital expenditures	3.01%	2.97%	1.79%	1.56%	1.53%	1.36%	1.79%	1.63%	1.97%	1.45%

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
LEGAL DEBT MARGIN INFORMATION, LAST TEN FISCAL YEARS
(Unaudited)

	9/30/2010 (2009 Tax Roll)	9/30/2009 (2008 Tax Roll)	9/30/2008 (2007 Tax Roll)	9/30/2007 (2006 Tax Roll)	9/30/2006 (2005 Tax Roll)	9/30/2005 (2004 Tax Roll)	9/30/2004 (2003 Tax Roll)	9/30/2003 (2002 Tax Roll)	9/30/2002 (2001 Tax Roll)	9/30/2001 (2000 Tax Roll)
Assessed value, tax roll	\$ 11,561,052,883	\$ 11,247,930,916	\$ 10,773,823,956	\$ 9,802,150,770	\$ 9,178,890,383	\$ 8,801,183,213	\$ 8,296,069,427	\$ 7,959,322,723	\$ 7,336,913,238	\$ 7,040,273,398
Debt limit -10% of assessed roll	\$ 1,156,105,288	\$ 1,124,793,092	\$ 1,077,382,396	\$ 980,215,077	\$ 917,889,038	\$ 880,118,321	\$ 829,606,943	\$ 795,932,272	\$ 733,691,324	\$ 704,027,540
Amount of debt applicable to debt limit:										
Total bonded debt	172,718,329	124,618,092	71,578,638	71,068,273	40,021,978	42,590,000	45,270,000	38,365,000	40,620,000	42,200,000
Less: Assets in Debt Service Funds (net)	216,923	107,939	11,862	10,031	1,107	39,769	34,037	29,183	30,198	199
Waterworks revenue bonds	35,620,000	36,955,000	38,245,000	39,490,000	32,690,000	35,540,000	37,930,000	31,365,000	33,375,000	35,290,000
	35,836,923	37,057,939	38,256,862	39,500,031	32,691,107	35,579,769	37,964,037	31,394,183	33,405,198	35,290,199
Total amount of debt applicable to debt limit	136,881,606	87,560,153	33,321,796	31,567,342	7,330,871	7,010,231	7,305,943	6,970,817	7,214,802	6,909,801
Pro forma legal debt margin	\$ 1,019,223,682	\$ 1,037,232,939	\$ 1,044,060,800	\$ 948,647,735	\$ 910,558,167	\$ 873,108,090	\$ 822,301,000	\$ 788,961,455	\$ 726,476,522	\$ 697,117,739

Note: Article 833p of the State of Texas Civil Statutes, effective March 17, 1967, provides that this limitation applies only to cities having a population of 600,000 or more according to the then last preceding Federal Census.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PLEDGED-REVENUE COVERAGE, LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Water Revenue Bonds						
	Total Revenue	Less:		Net Available Revenue	Debt Service		Coverage
		Operating Expenses	CRMWA Interest		Principal	Interest	
2001	\$ 39,252,236	\$ 22,534,961	\$ 1,996,006	\$ 14,721,269	\$ 1,825,000	\$ 1,844,780	4.01
2002	39,065,360	23,504,548	1,932,296	13,628,516	1,915,000	1,752,845	3.72
2003	39,913,917	25,195,913	1,851,649	12,866,355	2,010,000	1,653,538	3.51
2004	40,253,986	26,613,408	1,772,617	11,867,961	2,615,000	1,807,465	2.68
2005	39,576,277	27,911,917	1,686,304	9,978,056	2,520,000	1,602,381	2.42
2006	44,311,449	31,874,749	2,585,579	9,851,121	2,850,000	1,626,919	2.20
2007	45,946,496	31,646,674	3,539,176	10,760,646	2,770,000	1,626,605	2.45
2008	50,562,805	33,800,615	3,277,990	13,484,200	1,245,000	1,765,242	4.48
2009	51,567,346	34,440,993	3,103,789	14,022,564	1,290,000	2,017,904	4.24
2010	55,502,109	34,436,713	3,172,696	17,892,700	5,350,000	2,831,444	2.19

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation or amortization expenses

CITY OF AMARILLO, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS, LAST TEN CALENDAR YEARS
(unaudited)

Calendar Year	Population (1)	Personal Income (2) (in \$1,000s)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2001	176,484	\$ 5,597,167	\$ 24,508	*	29,048	3.9%
2002	176,733	5,758,479	24,999	*	29,193	4.6%
2003	179,287	6,018,259	25,835	*	29,500	4.8%
2004	181,725	6,319,255	26,853	*	29,959	4.3%
2005	182,462	6,843,145	28,750	33.6	30,106	4.0%
2006	184,941	7,335,250	30,515	*	30,750	3.7%
2007	187,609	7,951,993	32,827	*	30,613	3.4%
2008	190,042	8,211,914	33,678	32.7	30,969	5.6%
2009	191,514	8,417,113	34,150	*	31,920	5.3%
2010	194,527	8,814,832	37,093	*	32,704	5.3%

Sources:

1. Population estimates prepared by City of Amarillo Planning Department (2000 estimate provided by Census 2000).
2. Personal income and per capita income figures obtained from U.S. Department of Commerce's Bureau of Economic Analysis, MSA Area Income Summary. To calculate 2010 figures, Planning Department staff used an average of increases from the previous three years.
3. Median age obtained from Census 2000, 2005, and 2008 American Community Survey.
4. School enrollment was provided by Amarillo Independent School District.
5. Unemployment rates obtained from U.S. Department of Labor's Bureau of Labor Statistics. The rate for 2010 is based on an average from January through September 2010 only.

* Median age was not available for these years.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
PRINCIPAL EMPLOYERS, CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Employer	2010				2001			
	Employees	Rank	Percent of Total City MSA*	Employment	Employees	Rank	Percent of Total City MSA	Employment
Tyson Foods	3,768	1	2.994%		3,650	1	3.229%	
Baptist/St. Anthony's Health Systems	2,626	2	2.087%		2,900	2	2.565%	
Northwest Texas Healthcare	1,489	3	1.183%		1,700	4	1.504%	
Bell Helicopter, Inc	1,104	4	0.877%		-	-	-	
Western National Life Insurance	980	5	0.779%		-	0	-	
Xcel Energy	920	6	0.731%		1,810	3	1.601%	
United Supermarkets	864	7	0.686%		-	-	-	
Affiliated Foods	848	8	0.674%		1,100	5	0.973%	
Walmart Supercenters	847	9	0.673%		925	6	0.818%	
Burlington Northern Santa Fe	769	10	0.611%		800	7	0.708%	
Owens-Corning Fiberglass	-	-	-		750	8	0.663%	
Asarco, Inc.	-	-	-		600	9	0.531%	
**	-	-	-		**	10	**	**
Total employees of the principal employers	14,215		11.295%		14,235		12.591%	
Total employees of other employers	111,641		88.705%		98,819		87.409%	
Total Amarillo MSA * employment	125,856		100.000%		113,054		100.000%	

Sources: The ten principal employers information was provided by the Amarillo Chamber of Commerce.

* Amarillo Metropolitan Statistical Area (MSA) employment figure obtained from the U.S. Bureau of Labor Statistics (Economy at a Glance). 2010 figure is the average of January 2010 through September 2010 data.

** Information was not available.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 CITY GOVERNMENT BUDGETED POSITIONS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS
 (unaudited)

Function/Program	Budgeted Positions as of September 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
GENERAL GOVERNMENT										
Mayor and commission	5	5	5	5	5	5	5	5	5	5
City manager	6	6	3	3	4	4	3	3	3	3
City secretary	2	2	2	2	3	3	3	3	3	3
Municipal court and Teen court	29	29	28	28	28	28	26	26	26	26
Planning and zoning	7	7	8	8	8	8	9	10	10	9
STAFF SERVICES										
Financial administration										
Director of Finance	5	5	6	6	6	6	6	6	6	6
Accounting	14	14	15	15	15	15	16	16	16	15
Payroll	3	3	-	-	-	-	-	-	-	-
Benefits	5	5	-	-	-	-	-	-	-	-
Purchasing	8	8	8	8	6	6	6	6	6	6
Central stores	8	8	8	8	8	8	9	9	9	10
Municipal office services	3	3	3	4	4	4	4	4	4	4
Legal	8	8	8	7	7	7	7	7	6	6
Personnel and Risk Management	12	12	22	21	18	18	17	16	16	16
Emergency Management and Communications	12	12	12	12	12	12	11	11	11	12
Occupancy										
Custodial operations	25	25	25	25	25	25	25	25	25	24
Building maintenance	24	24	24	23	23	23	23	23	23	23
PUBLIC SAFETY AND HEALTH										
Police										
Police	317	317	312	302	302	302	280	284	285	279
Civilian personnel	71	109	109	102	102	102	98	91	88	86
Fire Protection										
Fire	244	244	229	221	221	221	218	217	217	217
Civilian personnel	15	28	29	21	21	16	14	14	14	14
Other										
Building safety	32	32	31	29	29	29	29	27	26	26
Animal control	26	27	27	27	27	23	22	22	22	21
Amarillo Emergency Comm. Center	63	1	-	-	-	-	-	-	-	-
Environmental health	14	14	13	11	11	11	11	11	11	11
Vital statistics	1	1	1	1	1	1	1	1	1	1
STREETS, TRAFFIC & ENGINEERING										
Street maintenance	108	108	108	100	100	97	97	97	97	96
Traffic engineering	46	46	46	45	45	45	44	44	45	43
Traffic field operations	22	22	22	22	22	22	22	24	23	23
Engineering	21	21	22	22	22	22	22	22	24	26
CULTURE & RECREATION										
Auditorium Coliseum										
Civic Center operations	23	23	23	23	23	23	23	20	20	30
Civic Center promotions	4	4	4	3	3	2	2	2	2	2

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
CITY GOVERNMENT BUDGETED POSITIONS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS
(unaudited)

Function/Program	Budgeted Positions as of September 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Box office operations	12	12	12	12	12	12	11	10	10	-
Civic Center Sports	2	2	2	2	2	2	2	2	2	2
Globe News Center	3	3	3	3	3	3	-	-	-	-
Library operations	78	78	78	78	78	77	77	77	75	76
Parks and Recreation	257	258	258	253	275	274	273	276	252	252
Golf	47	47	48	48	48	48	48	54	50	50
SOLID WASTE										
Solid waste collection	108	108	107	105	105	103	101	99	99	99
Solid waste disposal	36	36	36	36	36	36	35	31	31	30
TRANSIT										
Fixed Route and Demand Response	59	59	61	61	61	61	61	61	60	57
Total General Fund	1,785	1,776	1,758	1,700	1,721	1,704	1,661	1,656	1,626	1,609
WATER & SEWER SYSTEM										
Water Production	7	7	7	7	7	7	7	7	7	7
Water Transmission	9	9	9	9	9	8	8	7	7	7
Surface Water Treatment	29	29	29	29	29	29	28	28	27	26
Water Distribution	58	58	58	58	58	58	58	58	58	58
Wastewater Collection	34	34	34	34	34	34	32	32	32	32
Wastewater Treatment	52	52	52	50	50	50	50	50	50	50
Environmental Laboratory	19	19	20	21	21	21	20	21	19	17
Utility Billing	29	29	29	29	29	29	29	29	29	29
Director of Utilities	17	17	16	16	16	16	16	15	15	15
Total Water & Sewer System	254	254	254	253	253	252	248	246	244	241
AIRPORT										
Information Services	62	62	62	50	49	49	49	49	49	29
MUNICIPAL GARAGE										
Municipal Garage	28	28	27	27	27	27	26	26	24	23
CITY CARE CLINIC										
City Care Clinic	53	53	53	51	51	51	51	51	51	51
SPECIAL REVENUE										
Library	7	8	-	-	-	-	-	-	-	-
Police Grant	5	5	6	6	7	7	7	8	7	7
Urban Planning/Traffic Grants	6	7	-	-	-	-	-	11	11	11
Health Grants	7	7	7	6	6	6	6	6	6	6
Court Security Fund	72	72	73	74	74	74	73	71	66	49
Community Development and Housing	2	2	2	2	2	2	2	-	-	-
Emergency Management	18	18	18	18	20	20	20	21	18	16
Total Special Revenue	117	111	113	112	115	115	114	121	111	91
Total	2,306	2,292	2,367	2,193	2,216	2,198	2,149	2,149	2,105	2,044

Source: City Annual Budgets

Notes: Budgeted positions are made up of both full-time and part-time positions.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS
(unaudited)

Function/Program	Fiscal Year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Staff services:											Annual number of purchase orders	2,593	3,554	3,605	3,382	3,815	3,809	3,874	4,432	3,791	3,794	Public safety and health:											Annual calls for police services	137,405	130,862	126,176	127,990	135,989	132,049	134,298	136,660	133,000	132,000	Annual calls for fire services	16,495	15,313	12,774	12,167	10,776	10,365	9,384	8,671	*	*	Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Annual number of purchase orders	2,593	3,554	3,605	3,382	3,815	3,809	3,874	4,432	3,791	3,794	Public safety and health:											Annual calls for police services	137,405	130,862	126,176	127,990	135,989	132,049	134,298	136,660	133,000	132,000	Annual calls for fire services	16,495	15,313	12,774	12,167	10,776	10,365	9,384	8,671	*	*	Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000											
Public safety and health:											Annual calls for police services	137,405	130,862	126,176	127,990	135,989	132,049	134,298	136,660	133,000	132,000	Annual calls for fire services	16,495	15,313	12,774	12,167	10,776	10,365	9,384	8,671	*	*	Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																						
Annual calls for police services	137,405	130,862	126,176	127,990	135,989	132,049	134,298	136,660	133,000	132,000	Annual calls for fire services	16,495	15,313	12,774	12,167	10,776	10,365	9,384	8,671	*	*	Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																	
Annual calls for fire services	16,495	15,313	12,774	12,167	10,776	10,365	9,384	8,671	*	*	Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																												
Permits:											Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																							
Residential - new	535	516	582	641	772	775	737	752	647	654	Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																		
Residential - additions & repairs	2,030	1,507	1,624	1,628	885	1,536	997	1,028	1,306	926	Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																													
Commercial - new	54	40	92	74	116	103	144	126	105	127	Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																								
Commercial - additions & repairs	354	289	336	321	366	313	321	343	314	311	Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																			
Mobile homes	41	39	41	51	56	81	80	104	108	124	Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																														
Roof	1,185	937	942	336	1,149	2,978	4,686	1,734	3,263	3,077	Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																									
Value of construction:											Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																				
Residential - new	128,042,161	124,991,767	189,507,406	186,308,133	170,644,851	141,386,316	111,294,974	135,417,905	105,140,137	94,886,378	Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																															
Residential - additions & repairs	24,136,709	23,025,345	23,269,814	28,541,979	16,568,993	14,762,901	14,850,053	12,616,631	24,428,096	10,075,021	Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																										
Commercial - new	109,596,401	54,552,931	90,950,995	81,067,524	111,957,825	134,904,353	57,951,679	77,417,200	40,428,096	33,899,796	Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																					
Commercial - additions & repairs	96,129,977	117,491,080	68,402,515	56,147,219	112,542,681	131,128,921	47,230,465	56,854,218	44,578,113	33,831,150	Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																
Mobile homes	1,296,730	3,255,543	6,266,747	4,296,872	3,893,346	4,032,248	3,227,533	4,047,510	3,964,990	2,608,096	Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																											
Roof	7,913,915	5,922,164	7,844,282	5,799,608	11,789,696	35,940,785	54,239,433	11,663,513	13,397,635	18,263,501	Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																						
Culture and recreation:											Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																	
Civic Center event days	2,244	2,229	2,578	2,369	2,060	2,060	1,805	1,681	1,577	1,554	Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																												
Civic Center annual attendance	672,178	635,353	700,000	700,000	738,000	737,438	695,486	644,230	665,820	632,761	Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																							
Library volumes loaned annually	1,495,169	1,752,006	1,805,566	2,110,369	2,147,905	2,085,345	2,103,172	1,963,202	2,087,382	2,011,752	Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																		
Annual swimming pool attendance	58,485	57,983	66,133	75,659	72,935	72,168	79,467	79,467	68,866	74,649	Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																													
Tennis Center attendance	30,096	34,321	31,193	40,161	31,145	33,651	31,776	33,517	29,580	24,434	Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																								
Rounds of golf played annually (2 courses)	86,177	105,932	107,726	104,381	113,166	104,060	106,382	105,721	111,702	122,849	Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																			
Rifle range attendance	4,468	2,489	3,663	3,198	2,804	-	-	-	-	4,250	Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																														
Solid Waste:											Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																									
Tons of waste collected	150,000	157,000	168,000	188,000	164,000	162,309	162,563	155,987	151,309	152,756	Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																				
Tons of waste landfill	213,500	223,000	224,000	237,600	248,700	241,462	227,870	215,100	222,246	226,067	Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																															
Transit:											Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																										
Fixed transit route--in miles	674,307	665,036	651,690	658,077	656,459	657,751	639,493	653,744	627,442	632,465	Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																					
Passengers served--fixed route services	330,647	328,605	343,404	371,316	365,156	352,345	349,446	349,446	351,467	312,232	Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																
Demand response passengers	29,709	23,324	29,712	28,644	28,701	29,243	25,743	23,512	22,766	22,894	Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																											
Water and Sewer:											Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																						
Active water accounts	69,358	68,586	68,306	67,452	66,833	65,065	64,112	62,832	62,347	61,734	Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																	
Average daily production--gallons	42,921,918	42,461,096	43,752,000	41,062,041	47,707,877	44,558,978	45,939,937	46,862,580	48,235,625	45,229,079	Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																												
Plant capacity--gallons:											Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																							
Bonham:											Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																		
Pumping Storage	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	54,000,000	40,000,000	40,000,000	24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																													
24th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Pumping Storage	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	37,000,000	24,000,000	24,000,000	34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
34th Street:	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Pumping Storage	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	42,000,000	42,000,000	Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Arden Road:	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Pumping Storage	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-	-	Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Purification Plant:											Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Pumping Storage	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	116,000,000	112,000,000	112,000,000	Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Overhead Storage	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000		8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	8,500,000	8,500,000	8,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS
(unaudited)

Function/Program	Fiscal Year									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Surface water allocation--gallons	3,018,347,000	4,226,385,000	3,662,482,893	4,226,385,000	6,037,696,000	6,037,696,000	4,300,285,000	9,177,294,000	9,177,294,000	12,438,000,000
Roberts County (CRMWA) Allocation	7,280,016,000	5,956,377,000	5,956,158,358	6,618,197,000	5,294,557,000	5,294,557,000	*	*	*	*
Active sewer accounts	67,281	66,539	66,294	65,513	64,939	65,489	61,451	60,760	60,362	59,852
Plant capacity--gallons:										
North treatment--per day	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
Southeast treatment--per day	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Daily average of sewage treated--gallons	17,653,660	17,439,096	17,236,046	17,601,452	17,350,967	16,888,833	17,056,216	17,329,000	17,436,770	17,405,000
Daily average of reclaimed water sold to industry--gallons	12,678,301	12,624,641	14,061,315	12,795,430	12,957,562	9,951,477	8,651,397	9,798,000	9,999,537	9,996,362
Airport:										
Major airlines	4	3	4	4	4	4	5	5	5	6
Scheduled daily flights	41	46	58	58	49	51	52	67	54	54
Airline passengers enplaned	403,752	413,767	461,251	454,514	445,618	440,843	405,313	382,457	388,077	439,093
Airplanes cleared daily--average	226	236	226	243	267	299	322	334	298	313
Total tower operations (24 hours FAA Control Tower)	82,441	86,140	82,648	88,825	97,523	109,270	117,613	121,895	108,778	122,250

Source: Various City departments

* Information was not available for these years.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS
(unaudited)

Function/Program	Fiscal Year																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Public Safety and Health:											Police stations	1	1	1	1	1	1	1	1	1	1	Fire stations	11	10	10	10	10	10	10	10	10	10	Number of fire hydrants	3,671	3,698	3,587	3,469	3,441	3,385	3,324	3,320	3,269	3,223	Number of outdoor warning sirens	86	85	85	85	83	78	*	*	*	*	Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Police stations	1	1	1	1	1	1	1	1	1	1	Fire stations	11	10	10	10	10	10	10	10	10	10	Number of fire hydrants	3,671	3,698	3,587	3,469	3,441	3,385	3,324	3,320	3,269	3,223	Number of outdoor warning sirens	86	85	85	85	83	78	*	*	*	*	Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2											
Fire stations	11	10	10	10	10	10	10	10	10	10	Number of fire hydrants	3,671	3,698	3,587	3,469	3,441	3,385	3,324	3,320	3,269	3,223	Number of outdoor warning sirens	86	85	85	85	83	78	*	*	*	*	Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																						
Number of fire hydrants	3,671	3,698	3,587	3,469	3,441	3,385	3,324	3,320	3,269	3,223	Number of outdoor warning sirens	86	85	85	85	83	78	*	*	*	*	Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																	
Number of outdoor warning sirens	86	85	85	85	83	78	*	*	*	*	Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																												
Streets, traffic and engineering:											Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																							
Streets - paved (miles)	911.12	905.80	902.00	889.97	883.64	874.37	862.39	857.79	843.24	843.24	Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																		
Streets - unpaved (miles)	83.13	83.13	83.00	83.13	83.84	84.96	88.63	89.92	82.30	82.30	Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																													
Alleys (miles)	476.01	472.42	468.00	463.67	458.86	453.67	447.72	440.75	430.49	430.49	Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																								
Miles of storm sewers	118.99	116.87	116.00	112.66	111.79	109.00	108.00	105.27	104.24	104.24	Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																			
Number of street lights	10,742	10,657	10,657	10,590	10,491	10,425	10,378	10,256	10,251	9,718	Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																														
Number of signalized locations	261	260	258	255	254	254	252	250	249	249	Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																									
Number of traffic signs installed	7,559	7,515	7,447	7,367	7,263	7,182	7,062	7,336	6,817	6,595	Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																				
Culture and recreation:											Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																															
Civic Center (auditorium, coliseum, convention annex, center)-in square feet	410,000	410,000	410,000	410,000	410,000	340,000	340,000	340,000	340,000	270,000	Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																										
Number of libraries	5	5	5	5	5	5	5	5	4	4	Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																					
Total library holdings	516,281	602,724	705,033	711,295	807,535	807,500	*	*	*	*	Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																
Number of parks and playgrounds	65	65	64	62	62	62	61	60	60	59	Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																											
Parks--number of acres	2,927	2,907	2,839	2,827	2,827	2,827	2,827	2,799	2,427	2,383	Number of swimming pools	3	3	4	4	4	4	4	4	4	4	Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																						
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Number of golf courses--36 holes	2	2	2	2	2	2	2	1	1	1	Number of golf courses--18 holes	2	2	2	2	2	2	2	2	2	2	Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																												
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Other recreational facilities:											Soccer fields	65	65	65	65	65	66	65	65	65	65	Jogging trails (miles)	38.45	37.67	43.97	42	41.38	41.38	37.38	33.50	33.50	33.50	Baseball and softball fields	30	30	30	30	30	30	37	28	26	26	Tennis courts	37	37	41	41	41	34	52	52	46	46	Solid waste:											Number of solid waste customers, residential	61,267	60,602	60,037	59,394	58,324	58,324	*	*	*	*	Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																																																		
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Number of solid waste customers, commercial	3,718	3,692	3,655	3,614	3,501	3,501	*	*	*	*	Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																																																																																																																															
Landfill acreage	662	662	662	662	661	661	*	*	*	*	Transit:											Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																																																																																																																																										
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Number of buses in service	17	17	17	17	17	17	17	17	17	17	Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																																																																																																																																																																
Number of vans in service	13	11	7	7	7	7	6	5	5	5	Water and Sewer:											Miles of water mains:											Transmission	120	120.00	120.00	120.00	118.63	118.63	118.63	118.63	118.63	118.63	Distribution	1,082	1,082.00	1,080.00	1,063.00	1,050.79	1,036.00	1,029.38	1,140.40	1,007.88	999.63	Number of water wells	106	106	99	94	91	99	100	100	101	101	Miles of sanitary sewers	931.90	929.30	926.33	911.00	884.82	874.68	868.89	861.74	854.79	847.55	Number of wastewater treatment plants	2	2	2	2	2	2	2	2	2	2																																																																																																																																																																																																																																																																																																																																																																											
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Source: Various City departments

* Information was not available for these years.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL INFORMATION
HISTORICAL SUMMARY OF TOTAL CUSTOMERS
 (Unaudited)

Fiscal Year Ended September 30	Number of Customers	
	Water	Sewer
2003	62,832	60,760
2004	64,112	61,451
2005	65,065	62,489
2006	66,833	64,939
2007	67,452	65,513
2008	68,306	66,294
2009	68,586	66,539
2010	69,358	67,281

See Independent Auditor's Report.

**CITY OF AMARILLO, TEXAS
WATERWORKS AND SEWER SYSTEM
HISTORICAL INFORMATION
AVERAGE DAILY WATER CONSUMPTION AND SYSTEM INFORMATION
(Unaudited)**

Fiscal Year Ended September 30	Average Daily Water Consumption (Gallons)	Maximum Daily Water Consumption (Gallons)	Miles of Mains		Number of Hydrants
			Water	Sewer	
2004	45,939,936	74,900,000	1,029	868	3,359
2005	44,558,978	77,500,000	1,036	875	3,385
2006	47,707,877	80,200,000	1,051	885	3,441
2007	41,062,000	72,000,000	1,063	911	3,469
2008	43,752,000	83,000,000	1,080	926	3,587
2009	42,461,096	82,000,000	1,082	929	3,698
2010	42,921,918	79,300,000	1,091	932	3,671

Maximum Water Production Capacity (from Water Plant and Wells)	120 million gallons per day
Maximum or Peak Usage to Date	91 million gallons
Overhead Storage Capacity	8.5 million gallons
Ground Storage Capacity	65.25 million gallons

TEN LARGEST WATER CUSTOMERS AND AVERAGE MONTHLY USE

1. Tyson Fresh Meats	138,962,250
2. Texas Department of Corrections	28,522,916
3. Xcel Energy	13,165,416
4. Owens Corning	12,328,333
5. City of Canyon	10,700,000
6. Asarco	8,983,750
7. Baptist Saint Anthony's Hospital	4,723,000
8. Northwest Texas Healthcare	4,686,083
9. Plains Dairy	4,428,667
10. Veterans Hospital	2,382,250

CAPACITY OF SEWER TREATMENT PLANTS

(Two plants combined)	28.00 million gallons per day
Average daily sewage treated	17.65 million gallons per day

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 WATERWORKS AND SEWER SYSTEM
 WATER RATES
 SEPTEMBER 30, 2010
 (Unaudited)

**Minimum Monthly Billing for
 First 3,000 Gallons Consumed:**

Meter Size	Rates Per Month	
	Inside City	Outside City
5/8"	\$ 10.20	\$ 15.30
1"	13.68	20.52
1-1/2"	17.53	26.30
2"	27.24	40.86
3"	106.22	150.33
4"	127.18	190.77
6"	190.14	285.21
8" and larger	262.14	393.21

**Additional Charge by Volume
 (per 1,000 Gallons):**

	Inside City	Outside City
<i>Residential</i>		
2,001-10,000	1.82	2.73
Over 10,000	2.37	3.56
Over 30,000	3.52	5.28
Over 50,000	3.63	5.48
<i>Commercial</i>		
Over 3,000	2.07	3.10

Source: City of Amarillo Ordinance Number 7188 effective October 1, 2009.

See Independent Auditor's Report.

CITY OF AMARILLO, TEXAS
 WATERWORKS AND SEWER SYSTEM
 SEWER RATES
 SEPTEMBER 30, 2010
 (Unaudited)

Base Amount	Rates Per Month
Meter Size	
3/4"	\$ 12.71
1"	13.11
1-1/2"	13.46
2"	14.61
3"	16.52
4"	24.15
6"	35.55
8" and larger	46.97

Additional Charge by Volume

Commercial accounts are charged on total water used with a rate of \$1.64 per 1,000 gallons of water consumed over the initial allotment of 3,000 gallons. Residential accounts are charged based on the average water consumed in December, January and February, but in no event shall residential customers be charged for more than 20,000 gallons of sewage. The volume charge for sewer accounts is \$1.52 per 1,000 gallons of water consumed over the initial allotment of 3,000 gallons.

Source: City of Amarillo Ordinance Number 7188 effective October 1, 2009.

See Independent Auditor's Report.

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