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BUDGET BY FUND

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FUND SPREADSHEETS

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## GENERAL FUND (100)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$38,560,751        | \$41,313,377        | \$41,740,131           | \$46,064,549        | \$4,324,418          | 10%               |
| Sales Tax                       | 62,673,844          | 57,707,905          | 57,728,036             | 55,389,821          | (2,338,215)          | -4%               |
| Utility Taxes                   | 21,011,814          | 23,782,952          | 20,060,247             | 20,541,230          | 480,983              | 2%                |
| Other Taxes                     | 1,092,934           | 1,211,971           | 1,090,833              | 721,769             | (369,064)            | -34%              |
| <b>Total Taxes</b>              | <b>123,339,344</b>  | <b>124,016,205</b>  | <b>120,619,247</b>     | <b>122,717,369</b>  | <b>2,098,122</b>     | <b>2%</b>         |
| Licenses and Permits            | 25,592,611          | 26,408,980          | 27,493,247             | 22,108,251          | (5,384,996)          | -20%              |
| Intergovernmental               | 6,552,841           | 6,612,851           | 4,694,606              | 6,885,761           | 2,191,155            | 47%               |
| Charges for Services            | 27,979,297          | 29,277,397          | 26,152,481             | 31,328,872          | 5,176,391            | 20%               |
| Fines & Forfeits                | 1,247,026           | 1,389,664           | 846,499                | 1,173,491           | 326,992              | 39%               |
| Interest                        | 999,058             | 1,098,681           | 1,028,681              | 1,468,142           | 439,462              | 43%               |
| Other Revenue                   | 170,678             | 491,087             | 2,701,306              | 1,148,000           | (1,553,306)          | -58%              |
| Non-Revenue                     | -                   | 200,000             | 147,000                | 758,691             | 611,691              | 416%              |
| <b>TOTAL REVENUE</b>            | <b>185,880,856</b>  | <b>189,494,865</b>  | <b>183,683,067</b>     | <b>187,588,577</b>  | <b>3,905,510</b>     | <b>2%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 76,762,158          | 83,714,516          | 80,944,932             | 87,529,107          | 6,584,175            | 8%                |
| Overtime                        | 4,060,310           | 3,299,987           | 4,150,475              | 3,360,174           | (790,301)            | -19%              |
| Supplemental Help               | 1,676,882           | 1,445,111           | 1,064,899              | 819,953             | (244,946)            | -23%              |
| Other Compensation              | 395,331             | 343,798             | 373,145                | 216,184             | (156,961)            | -42%              |
| Personnel Benefits              | 31,450,994          | 33,301,770          | 31,083,669             | 35,642,855          | 4,559,186            | 15%               |
| Supplies                        | 3,490,797           | 3,659,808           | 3,013,265              | 3,612,000           | 598,735              | 20%               |
| Professional Services           | 4,492,099           | 6,463,822           | 5,214,814              | 5,751,883           | 537,069              | 10%               |
| Communication                   | 803,659             | 869,903             | 738,824                | 800,887             | 62,063               | 8%                |
| Training                        | 575,408             | 954,180             | 503,920                | 919,673             | 415,753              | 83%               |
| Advertising                     | 73,520              | 103,093             | 119,331                | 122,015             | 2,684                | 2%                |
| Rentals                         | 109,331             | 134,065             | 102,982                | 87,168              | (15,814)             | -15%              |
| Insurance                       | 6,181               | 2,700               | 1,008                  | 1,000               | (8)                  | -1%               |
| Utilities                       | 5,813,708           | 6,106,980           | 3,709,571              | 5,985,275           | 2,275,704            | 61%               |
| Repairs & Maintenance           | 3,355,303           | 3,380,067           | 2,918,445              | 2,502,071           | (416,374)            | -14%              |
| Other Services & Charges        | 3,063,143           | 3,249,328           | 3,028,949              | 3,324,762           | 295,813              | 10%               |
| Intergovernmental               | 5,317,176           | 5,438,562           | 5,289,169              | 5,510,150           | 220,981              | 4%                |
| Capital                         | 257,364             | 35,000              | 59,661                 | 80,000              | 20,339               | 34%               |
| Interfund Payments              | 15,612,328          | 17,231,902          | 16,140,997             | 17,404,000          | 1,263,003            | 8%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | 18,286,401          | 25,276,089          | 25,284,771             | 21,602,486          | (3,682,285)          | -15%              |
| <b>TOTAL EXPENDITURES</b>       | <b>175,602,092</b>  | <b>195,010,681</b>  | <b>183,742,827</b>     | <b>195,271,642</b>  | <b>11,528,815</b>    | <b>6%</b>         |
| <b>NET CHANGES</b>              | <b>10,278,765</b>   | <b>(5,515,816)</b>  | <b>(59,760)</b>        | <b>(7,683,065)</b>  | <b>(7,623,305)</b>   | <b>12757%</b>     |
| <b>FUND BALANCE JANUARY 1</b>   | <b>12,658,231</b>   | <b>14,204,104</b>   | <b>14,204,104</b>      | <b>14,144,344</b>   | <b>(59,760)</b>      | <b>0%</b>         |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$22,936,996</b> | <b>\$8,688,288</b>  | <b>\$14,144,344</b>    | <b>\$6,461,279</b>  | <b>(\$7,683,065)</b> | <b>-54%</b>       |

**Fund Notes:**

The General Fund is the largest operating fund of the City and includes: Executive, City Council, Finance, Fire, Human Resources, Parks, Planning, Police, Public Works, Technology and Information Services and other services. Most revenues that come into the General Fund are discretionary in nature, the Council has the greatest amount of flexibility in how these resources are expended to meet community needs.

The budget includes both ongoing operations and one-time operating and capital expenditures.

## TOTAL GENERAL FUND - SUB FUNDS

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change        | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |               |                   |
| Property Tax                    | \$12,620,911        | \$13,444,422        | \$12,885,524           | \$13,333,581        | \$448,057     | 3%                |
| Sales Tax                       | -                   | -                   | -                      | 580,000             | 580,000       | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Taxes                     | 10,834,047          | 11,142,417          | 11,516,506             | 10,254,846          | (1,261,660)   | -11%              |
| Total Taxes                     | 23,454,958          | 24,586,839          | 24,402,030             | 24,168,427          | (233,603)     | -1%               |
| Licenses & Permits              | -                   | 150,000             | 25,601                 | 30,000              | -             | 0%                |
| Intergovernmental               | 1,572,494           | -                   | 16,792,529             | 3,828,002           | (12,964,527)  | -77%              |
| Charges for Services            | 1,254,111           | 1,093,231           | 645,917                | 1,162,227           | 516,310       | 80%               |
| Fines & Forfeits                | 11,818              | -                   | 30,072                 | -                   | (30,072)      | -100%             |
| Interest                        | 29,477              | 545,510             | 343,449                | 200,845             | (142,604)     | -42%              |
| Other Revenue                   | 1,246,853           | 2,806,726           | 9,303,581              | 4,119,113           | (5,184,468)   | -56%              |
| Non-Revenue                     | 35,275,682          | 40,492,942          | 29,674,189             | 22,596,307          | (7,077,882)   | -24%              |
| <b>TOTAL REVENUE</b>            | 62,845,392          | 69,675,248          | 81,217,368             | 56,104,921          | (25,116,846)  | -31%              |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |               |                   |
| Salaries & Wages                | 11,257,409          | 11,458,476          | 10,963,002             | 11,455,043          | 492,041       | 4%                |
| Overtime                        | 665,015             | 55,374              | 633,032                | 115,710             | (517,322)     | -82%              |
| Supplemental Help               | 277,700             | 211,160             | 178,307                | 286,392             | 108,084       | 61%               |
| Other Compensation              | 62,332              | 2,644               | 44,488                 | 39,820              | (4,668)       | -10%              |
| Personnel Benefits              | 2,479,861           | 4,253,904           | 4,585,475              | 4,394,086           | (191,389)     | -4%               |
| Supplies                        | 2,056,492           | 2,584,474           | 3,333,152              | 2,139,149           | (1,194,003)   | -36%              |
| Professional Services           | 4,979,387           | 2,946,823           | 7,648,296              | 4,693,745           | (2,954,550)   | -39%              |
| Communication                   | 19,931              | 26,758              | 18,168                 | 27,678              | 9,510         | 52%               |
| Training                        | 43,432              | 36,108              | 41,375                 | 37,359              | (4,017)       | -10%              |
| Advertising                     | 81,422              | 84,595              | 51,428                 | 80,391              | 28,963        | 56%               |
| Rentals                         | 747,544             | 1,163,911           | 1,105,150              | 1,152,155           | 47,006        | 4%                |
| Insurance                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utilities                       | 107,776             | 568                 | 148,115                | 4,906               | (143,209)     | -97%              |
| Repairs & Maintenance           | 7,639,506           | 22,838,557          | 18,863,834             | 12,794,521          | (6,069,313)   | -32%              |
| Other Services & Charges        | 1,702,536           | 1,083,000           | 4,283,001              | 3,637,733           | (645,268)     | -15%              |
| Intergovernmental               | -                   | -                   | 1,407,694              | -                   | (1,407,694)   | -100%             |
| Capital                         | 12,792,127          | 6,253,200           | 5,482,866              | 1,475,500           | (4,007,366)   | -73%              |
| Interfund Payments              | 871,285             | 1,706,427           | 2,912,737              | 1,378,071           | (1,534,666)   | -53%              |
| Debt Service                    | 195,749             | 194,806             | 194,804                | 193,860             | (944)         | 0%                |
| Transfers Out                   | 14,220,394          | 13,192,703          | 12,818,909             | 20,449,230          | 7,630,321     | 60%               |
| <b>TOTAL EXPENDITURES</b>       | 60,199,899          | 68,093,487          | 74,713,833             | 64,355,349          | (10,358,483)  | -14%              |
| <b>NET CHANGES</b>              | 2,645,493           | 1,581,761           | 6,503,535              | (8,250,428)         | (14,758,362)  | -227%             |
| <b>FUND BALANCE JANUARY 1</b>   | 31,483,937          | 27,505,133          | 27,505,131             | 34,008,666          | 6,503,535     | 24%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$34,129,430        | \$29,086,894        | \$34,008,666           | \$25,758,238        | (\$8,254,827) | -24%              |

**Fund Notes:**

With the change required under GASB 54, funds that were previously classified as Special Revenue Funds became Sub Funds of the General Fund as there were no restrictions placed on these funds by an outside authority such as, state law or a grant requirement. A review of the Sub Funds will indicate the nature of the particular funds in this category.

## ARTS ACTIVITY FUND (011)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change           | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                  |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -             | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | 5,000               | -                   | 93,000                 | 37,000              | (56,000)         | -60%              |
| Charges for Services            | 1,929               | 2,163               | -                      | -                   | -                | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                | N/A               |
| Interest                        | (437)               | 1,474               | -                      | 1,543               | 1,543            | N/A               |
| Other Revenue                   | 10,250              | -                   | 5,000                  | -                   | (5,000)          | -100%             |
| Non-Revenue                     | 572,420             | 517,223             | 340,503                | 532,618             | 192,115          | 56%               |
| <b>TOTAL REVENUE</b>            | <b>589,162</b>      | <b>520,860</b>      | <b>438,503</b>         | <b>571,161</b>      | <b>132,658</b>   | <b>30%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                  |                   |
| Salaries & Wages                | 135,274             | 150,937             | 144,070                | 140,309             | (3,762)          | -3%               |
| Overtime                        | 12,382              | 10,600              | 3,785                  | 9,312               | 5,527            | 146%              |
| Supplemental Help               | 8,092               | -                   | 59,163                 | 46,101              | (13,062)         | -22%              |
| Other Compensation              | 550                 | 601                 | 925                    | 900                 | (25)             | -3%               |
| Personnel Benefits              | 49,948              | 50,869              | 61,505                 | 46,035              | (15,470)         | -25%              |
| Supplies                        | 20,649              | 17,930              | 41,824                 | 14,412              | (27,413)         | -66%              |
| Professional Services           | 198,227             | 254,350             | 267,660                | 199,117             | (68,543)         | -26%              |
| Communication                   | 288                 | 2,000               | 909                    | 2,069               | 1,160            | 128%              |
| Training                        | 5,339               | 6,100               | 530                    | 6,314               | 5,783            | 1090%             |
| Advertising                     | 8,730               | 27,000              | 6,927                  | 27,934              | 21,006           | 303%              |
| Rentals                         | 78,016              | 68,500              | 60,632                 | 12,932              | (47,700)         | -79%              |
| Insurance                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utilities                       | 498                 | -                   | 4,471                  | -                   | (4,471)          | -100%             |
| Repairs & Maintenance           | 31,714              | -                   | -                      | 5,346               | 5,346            | N/A               |
| Other Services & Charges        | 19,885              | 22,800              | 754                    | 23,174              | 22,420           | 2972%             |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Capital                         | 5,610               | -                   | -                      | -                   | -                | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>575,201</b>      | <b>611,686</b>      | <b>653,156</b>         | <b>533,953</b>      | <b>(119,204)</b> | <b>-18%</b>       |
| <b>NET CHANGES</b>              | <b>13,960</b>       | <b>(90,826)</b>     | <b>(214,653)</b>       | <b>37,208</b>       | <b>251,862</b>   | <b>-117%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>299,005</b>      | <b>322,536</b>      | <b>322,536</b>         | <b>107,883</b>      | <b>(214,653)</b> | <b>-67%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$312,965</b>    | <b>\$231,710</b>    | <b>\$107,883</b>       | <b>\$145,091</b>    | <b>\$37,209</b>  | <b>34%</b>        |

**Fund Notes:**

The Arts Activity Fund accounts for the City's arts programs. The source of revenues include user fees and grants. A significant source of revenue is transferred from the City's General Fund (found under "non-revenue" in the list above).

## PARKS MAINTENANCE AND OPERATIONS FUND (012)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$2,037,923         | \$2,322,264         | \$2,244,157            | \$2,368,942         | \$124,785          | 6%                |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>Total Taxes</b>              | <b>2,037,923</b>    | <b>2,322,264</b>    | <b>2,244,157</b>       | <b>2,368,942</b>    | <b>124,785</b>     | <b>6%</b>         |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | 53,646              | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 700,651             | 692,225             | 297,858                | 503,547             | 205,689            | 69%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 1,398               | -                   | -                      | -                   | -                  | N/A               |
| Other Revenue                   | 18,109              | 12,868              | 101,202                | 11,012              | (90,190)           | -89%              |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>2,811,727</b>    | <b>3,027,357</b>    | <b>2,643,218</b>       | <b>2,883,501</b>    | <b>240,284</b>     | <b>9%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 1,320,353           | 1,547,144           | 1,258,568              | 1,504,152           | 245,585            | 20%               |
| Overtime                        | 40,082              | 13,918              | 36,337                 | 14,399              | (21,938)           | -60%              |
| Supplemental Help               | 113,253             | 121,044             | 54,994                 | 125,228             | 70,234             | 128%              |
| Other Compensation              | 560                 | 841                 | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | 666,524             | 767,834             | 628,263                | 722,037             | 93,774             | 15%               |
| Supplies                        | 370,385             | 342,138             | 66,600                 | 353,961             | 287,361            | 431%              |
| Professional Services           | 5,936               | 11,016              | -                      | 11,398              | 11,398             | N/A               |
| Communication                   | 16,283              | 24,558              | 12,453                 | 25,401              | 12,948             | 104%              |
| Training                        | 31,748              | 25,342              | 34,296                 | 26,218              | (8,078)            | -24%              |
| Advertising                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | 45,323              | 56,196              | 49,149                 | 58,138              | 8,989              | 18%               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 1,221               | 568                 | 262                    | 6                   | (256)              | -98%              |
| Repairs & Maintenance           | 374,625             | 355,260             | 163,955                | 367,059             | 203,104            | 124%              |
| Other Services & Charges        | 6,179               | 12,546              | 1,667                  | 12,979              | 11,312             | 679%              |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | 43,772              | 51,356              | 51,356                 | 53,188              | 1,832              | 4%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 250,000             | -                   | 370,000                | 240,000             | (130,000)          | -35%              |
| <b>TOTAL EXPENDITURES</b>       | <b>3,286,243</b>    | <b>3,329,761</b>    | <b>2,727,899</b>       | <b>3,514,164</b>    | <b>786,264</b>     | <b>29%</b>        |
| <b>NET CHANGES</b>              | <b>(474,516)</b>    | <b>(302,404)</b>    | <b>(84,682)</b>        | <b>(630,663)</b>    | <b>(545,981)</b>   | <b>645%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,687,234</b>    | <b>837,401</b>      | <b>837,401</b>         | <b>752,719</b>      | <b>(84,682)</b>    | <b>-10%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$1,212,718</b>  | <b>\$534,997</b>    | <b>\$752,719</b>       | <b>\$122,057</b>    | <b>(\$630,663)</b> | <b>-84%</b>       |

**Fund Notes:**

The Parks Maintenance and Operations Fund provides for the expenses necessary to maintain the City's parks. A dedicated property tax is the largest source of revenue in this fund.

## COMMUNITY EVENTS FUND (013)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change    | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |           |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -      | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Licenses and Permits            | -                   | 150,000             | 25,601                 | 30,000              | 4,399     | 17%               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Charges for Services            | 125,245             | 133,000             | 34,843                 | 157,098             | 122,255   | 351%              |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -         | N/A               |
| Interest                        | 100                 | 1,000               | -                      | 1,543               | 1,543     | N/A               |
| Other Revenue                   | 199,651             | 230,000             | 101,084                | 122,902             | 21,818    | 22%               |
| Non-Revenue                     | 589,253             | 719,693             | 602,059                | 397,417             | (204,642) | -34%              |
| <b>TOTAL REVENUE</b>            | 914,249             | 1,233,693           | 763,587                | 708,960             | (54,627)  | -7%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |           |                   |
| Salaries & Wages                | 182,248             | 225,869             | 229,893                | 174,458             | (55,434)  | -24%              |
| Overtime                        | 16,529              | 30,456              | 19,485                 | -                   | (19,485)  | -100%             |
| Supplemental Help               | 39,357              | -                   | -                      | -                   | -         | N/A               |
| Other Compensation              | 300                 | -                   | 1,750                  | 1,500               | (250)     | -14%              |
| Personnel Benefits              | 82,250              | 107,187             | 103,275                | 80,072              | (23,202)  | -22%              |
| Supplies                        | 108,732             | 48,440              | 69,648                 | 47,689              | (21,959)  | -32%              |
| Professional Services           | 309,446             | 188,284             | 182,795                | 185,390             | 2,594     | 1%                |
| Communication                   | 1,954               | 200                 | 3,533                  | 207                 | (3,326)   | -94%              |
| Training                        | 1,610               | 1,616               | 2,084                  | 1,672               | (412)     | -20%              |
| Advertising                     | 70,097              | 57,595              | 41,412                 | 52,458              | 11,045    | 27%               |
| Rentals                         | 98,886              | 84,215              | 59,283                 | 85,086              | 25,803    | 44%               |
| Insurance                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Repairs & Maintenance           | -                   | -                   | 1,701                  | -                   | (1,701)   | -100%             |
| Other Services & Charges        | (2,793)             | 5,000               | 13,846                 | 5,173               | (8,673)   | -63%              |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -         | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -         | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -         | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -         | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 908,616             | 748,862             | 728,705                | 633,704             | (95,001)  | -13%              |
| <b>NET CHANGES</b>              | 5,633               | 484,831             | 34,882                 | 75,256              | 40,374    | 116%              |
| <b>FUND BALANCE JANUARY 1</b>   | 84,510              | 18,521              | 18,521                 | 53,403              | 34,882    | 188%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$90,143            | \$503,352           | \$53,403               | \$128,659           | \$75,256  | 141%              |

**Fund Notes:**

The Community Events Fund provides the revenues and accounting for the various special events that occur within the City, such as Derby Days and Redmond Lights. The source of revenue is a transfer from General Fund and also from user fees and special event permit fees.

## HUMAN SERVICES FUND (019)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change           | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                  |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -             | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | 144,618             | -                   | 453,744                | -                   | (453,744)        | -100%             |
| Charges for Services            | -                   | -                   | -                      | -                   | -                | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                | N/A               |
| Interest                        | (491)               | -                   | -                      | -                   | -                | N/A               |
| Other Revenue                   | 9,812               | 13,858              | 5,353                  | 5,904               | 551              | 10%               |
| Non-Revenue                     | 2,211,215           | 2,419,469           | 2,420,019              | 2,656,318           | 236,299          | 10%               |
| <b>TOTAL REVENUE</b>            | <b>2,365,154</b>    | <b>2,433,327</b>    | <b>2,879,116</b>       | <b>2,662,222</b>    | <b>(216,894)</b> | <b>-8%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                  |                   |
| Salaries & Wages                | 41,482              | -                   | 51,828                 | -                   | (51,828)         | -100%             |
| Overtime                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                | N/A               |
| Personnel Benefits              | 17,430              | -                   | 9,732                  | -                   | (9,732)          | -100%             |
| Supplies                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Professional Services           | 2,273,151           | 2,419,475           | 2,748,786              | 2,656,318           | (92,468)         | -3%               |
| Communication                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Training                        | 3,547               | -                   | 4,426                  | -                   | (4,426)          | -100%             |
| Advertising                     | 118                 | -                   | 116                    | -                   | (116)            | -100%             |
| Rentals                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>2,335,729</b>    | <b>2,419,475</b>    | <b>2,814,888</b>       | <b>2,656,318</b>    | <b>(158,570)</b> | <b>-6%</b>        |
| <b>NET CHANGES</b>              | <b>29,425</b>       | <b>13,853</b>       | <b>64,229</b>          | <b>5,904</b>        | <b>(58,325)</b>  | <b>-91%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>23,860</b>       | <b>53,007</b>       | <b>53,006</b>          | <b>117,235</b>      | <b>64,229</b>    | <b>121%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$53,285</b>     | <b>\$66,860</b>     | <b>\$117,235</b>       | <b>\$123,139</b>    | <b>\$5,904</b>   | <b>5%</b>         |

**Fund Notes:**

The Human Services Fund accounts for revenues provided by the General Fund through a per capita transfer, which are used to assist outside agencies in providing assistance to those in need.

## FIRE EQUIPMENT RESERVE FUND (020)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change           | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                  |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -             | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                | N/A               |
| Interest                        | 195                 | -                   | -                      | -                   | -                | N/A               |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Non-Revenue                     | 894,948             | 888,484             | 888,484                | 896,484             | 8,000            | 1%                |
| <b>TOTAL REVENUE</b>            | <b>895,142</b>      | <b>888,484</b>      | <b>888,484</b>         | <b>896,484</b>      | <b>8,000</b>     | <b>1%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                  |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Professional Services           | 466                 | -                   | -                      | -                   | -                | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Services & Charges        | 49                  | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Capital                         | 123,059             | -                   | 33,280                 | -                   | (33,280)         | -100%             |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>123,575</b>      | <b>-</b>            | <b>33,280</b>          | <b>-</b>            | <b>(33,280)</b>  | <b>-100%</b>      |
| <b>NET CHANGES</b>              | <b>771,567</b>      | <b>888,484</b>      | <b>855,204</b>         | <b>896,484</b>      | <b>41,280</b>    | <b>5%</b>         |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,917,990</b>    | <b>2,678,519</b>    | <b>2,678,519</b>       | <b>3,533,723</b>    | <b>855,204</b>   | <b>32%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$2,689,557</b>  | <b>\$3,567,003</b>  | <b>\$3,533,723</b>     | <b>\$4,430,207</b>  | <b>\$896,484</b> | <b>25%</b>        |

**Fund Notes:**

The Fire Equipment Reserve Fund accumulates resources for the timely replacement of fire vehicles and equipment. The vehicles involved are very expensive and if the City did not set aside these resources it would be forced to borrow in order to replace a fire truck or a ladder truck. The source of revenue is a transfer from the General Fund.

## OPERATING RESERVE FUND (021)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change            | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                   |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -              | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                 | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                 | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                 | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                 | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                 | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                 | N/A               |
| Interest                        | (4,624)             | -                   | -                      | -                   | -                 | N/A               |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                 | N/A               |
| Non-Revenue                     | 639,245             | 889,092             | 889,092                | 80,000              | (809,092)         | -91%              |
| <b>TOTAL REVENUE</b>            | <b>634,621</b>      | <b>889,092</b>      | <b>889,092</b>         | <b>80,000</b>       | <b>(809,092)</b>  | <b>-91%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                   |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                 | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                 | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                 | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                 | N/A               |
| Personnel Benefits              | 122,286             | 117,254             | 140,000                | 142,022             | 2,022             | 1%                |
| Supplies                        | -                   | -                   | -                      | -                   | -                 | N/A               |
| Professional Services           | -                   | -                   | -                      | -                   | -                 | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                 | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                 | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                 | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                 | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                 | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                 | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                 | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                 | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                 | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                 | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                 | N/A               |
| Transfers Out                   | 500,509             | -                   | -                      | -                   | -                 | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>622,795</b>      | <b>117,254</b>      | <b>140,000</b>         | <b>142,022</b>      | <b>2,022</b>      | <b>1%</b>         |
| <b>NET CHANGES</b>              | <b>11,826</b>       | <b>771,838</b>      | <b>749,092</b>         | <b>(62,022)</b>     | <b>(811,114)</b>  | <b>-108%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,206,506</b>    | <b>7,200,732</b>    | <b>7,200,732</b>       | <b>7,949,824</b>    | <b>749,092</b>    | <b>10%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$7,218,332</b>  | <b>\$7,972,570</b>  | <b>\$7,949,824</b>     | <b>\$7,887,802</b>  | <b>(\$62,022)</b> | <b>-1%</b>        |

**Fund Notes:**

The Operating Reserve Fund accumulates and maintains the City's general reserves consistent with financial policies. The policy reserve level is 8.5% (one month) of the City's General Fund revenues. The source is a transfer from the General Fund.

## CAPITAL EQUIPMENT REPLACEMENT RESERVE FUND (027)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change        | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |               |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -          | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -             | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -             | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -             | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -             | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -             | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -             | N/A               |
| Interest                        | (5,353)             | -                   | -                      | -                   | -             | N/A               |
| Other Revenue                   | 3,466               | -                   | -                      | -                   | -             | N/A               |
| Non-Revenue                     | 3,454,814           | 2,000,000           | 2,000,000              | 2,000,000           | -             | 0%                |
| <b>TOTAL REVENUE</b>            | 3,452,927           | 2,000,000           | 2,000,000              | 2,000,000           | -             | 0%                |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |               |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -             | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -             | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -             | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -             | N/A               |
| Supplies                        | 1,200,122           | 2,151,067           | 3,145,783              | 1,697,325           | (1,448,458)   | -46%              |
| Professional Services           | 6,509               | -                   | -                      | -                   | -             | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -             | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -             | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -             | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Repairs & Maintenance           | 20,955              | -                   | 19,803                 | -                   | (19,803)      | -100%             |
| Other Services & Charges        | 11,675              | -                   | 51,424                 | -                   | (51,424)      | -100%             |
| Intergovernmental               | -                   | -                   | -                      | -                   | -             | N/A               |
| Capital                         | 837,466             | 953,200             | 244,038                | 1,475,500           | 1,231,462     | 505%              |
| Interfund Payments              | -                   | -                   | -                      | -                   | -             | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -             | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -             | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 2,076,727           | 3,104,267           | 3,461,047              | 3,172,825           | (288,222)     | -8%               |
| <b>NET CHANGES</b>              | 1,376,200           | (1,104,267)         | (1,461,047)            | (1,172,825)         | 288,222       | -20%              |
| <b>FUND BALANCE JANUARY 1</b>   | 2,945,023           | 4,314,880           | 4,314,880              | 2,853,833           | (1,461,047)   | -34%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$4,321,223         | \$3,210,613         | \$2,853,833            | \$1,681,008         | (\$1,172,825) | -41%              |

**Fund Notes:**

The Capital Equipment Replacement Reserve Fund provides resources for the timely replacement of a variety of equipment that is not already on a replacement schedule within another fund (such as fire vehicles or equipment). The source of revenue is a transfer from the General Fund.

## BUSINESS TAX FUND (030)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | 10,834,047          | 11,142,417          | 11,516,506             | 10,254,846          | (1,261,660)        | -11%              |
| <b>Total Taxes</b>              | <b>10,834,047</b>   | <b>11,142,417</b>   | <b>11,516,506</b>      | <b>10,254,846</b>   | <b>(1,261,660)</b> | <b>-11%</b>       |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | (157)               | -                   | 8,814                  | -                   | (8,814)            | -100%             |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>10,833,890</b>   | <b>11,142,417</b>   | <b>11,525,320</b>      | <b>10,254,846</b>   | <b>(1,270,474)</b> | <b>-11%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 10,939,250          | 11,142,417          | 11,142,417             | 9,277,306           | (1,865,111)        | -17%              |
| <b>TOTAL EXPENDITURES</b>       | <b>10,939,250</b>   | <b>11,142,417</b>   | <b>11,142,417</b>      | <b>9,277,306</b>    | <b>(1,865,111)</b> | <b>-17%</b>       |
| <b>NET CHANGES</b>              | <b>(105,360)</b>    | <b>-</b>            | <b>382,903</b>         | <b>977,540</b>      | <b>594,637</b>     | <b>155%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,321,701</b>    | <b>1,211,896</b>    | <b>1,211,896</b>       | <b>1,594,799</b>    | <b>382,903</b>     | <b>32%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$1,216,341</b>  | <b>\$1,211,896</b>  | <b>\$1,594,799</b>     | <b>\$2,572,339</b>  | <b>\$977,540</b>   | <b>61%</b>        |

**Fund Notes:**

The Business Tax Fund provides accountability for the collection of business license fees dedicated to transportation improvements. The revenues are held in this fund until qualifying projects are approved, upon which time they are transferred to the appropriate fund for expenditure. Beginning in the 2009-2010 biennium, resources from this fund are used to pay some debt service on bonds sold for transportation projects.

## REAL PROPERTY FUND (031)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 152,884             | -                   | 1,030                  | 243,548             | 242,518            | 23537%            |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 15,049              | 2,627               | 15,452                 | 11,799              | (3,653)            | -24%              |
| Other Revenue                   | -                   | -                   | 235,485                | 2,607               | (232,878)          | -99%              |
| Non-Revenue                     | -                   | 5,300,000           | 5,300,000              | -                   | (5,300,000)        | -100%             |
| <b>TOTAL REVENUE</b>            | <b>167,932</b>      | <b>5,302,627</b>    | <b>5,551,968</b>       | <b>257,954</b>      | <b>(5,294,014)</b> | <b>-95%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 7,748               | -                   | 7,933                  | -                   | (7,933)            | -100%             |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | 3,489               | -                   | 2,774                  | -                   | (2,774)            | -100%             |
| Supplies                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | 17,451              | 30,000              | 21,920                 | 20,000              | (1,920)            | -9%               |
| Communication                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | 450                 | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 4,122               | -                   | 4,511                  | 4,900               | 389                | 9%                |
| Repairs & Maintenance           | -                   | -                   | 10,191                 | 10,700              | 509                | 5%                |
| Other Services & Charges        | 1,202               | -                   | 11,812                 | 12,300              | 488                | 4%                |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | 1,604,891           | 5,300,000           | 5,205,548              | -                   | (5,205,548)        | -100%             |
| Interfund Payments              | 977                 | -                   | -                      | -                   | -                  | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>1,640,330</b>    | <b>5,330,000</b>    | <b>5,264,690</b>       | <b>47,900</b>       | <b>(5,216,790)</b> | <b>-99%</b>       |
| <b>NET CHANGES</b>              | <b>(1,472,398)</b>  | <b>(27,373)</b>     | <b>287,278</b>         | <b>210,054</b>      | <b>(77,224)</b>    | <b>-27%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,994,166</b>    | <b>509,882</b>      | <b>509,882</b>         | <b>797,160</b>      | <b>287,278</b>     | <b>56%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$521,768</b>    | <b>\$482,509</b>    | <b>\$797,160</b>       | <b>\$1,007,214</b>  | <b>\$210,054</b>   | <b>26%</b>        |

**Fund Notes:**

The Real Property Fund was created in 2014 to manage and direct unencumbered proceeds from the sale of real property.

## PUBLIC SAFETY LEVY FUND (035)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change        | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |               |                   |
| Property Tax                    | \$10,056,815        | \$10,367,813        | \$9,937,208            | \$10,195,132        | \$257,924     | 3%                |
| Sales Tax                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -             | N/A               |
| Total Taxes                     | 10,056,815          | 10,367,813          | 9,937,208              | 10,195,132          | 257,924       | 3%                |
| Licenses & Permits              | -                   | -                   | -                      | -                   | -             | N/A               |
| Intergovernmental               | -                   | -                   | 290                    | -                   | (290)         | -100%             |
| Charges for Services            | -                   | -                   | -                      | -                   | -             | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -             | N/A               |
| Interest                        | 366                 | -                   | -                      | -                   | -             | N/A               |
| Other Revenue                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Non-Revenue                     | -                   | 1,114,586           | 1,240,616              | 1,712,728           | 472,112       | 38%               |
| <b>TOTAL REVENUE</b>            | 10,057,181          | 11,482,399          | 11,178,114             | 11,907,860          | 729,746       | 7%                |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |               |                   |
| Salaries & Wages                | 7,281,886           | 8,976,015           | 8,033,665              | 8,976,985           | 943,320       | 12%               |
| Overtime                        | 582,617             | -                   | 557,982                | 91,585              | (466,397)     | -84%              |
| Supplemental Help               | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Compensation              | 47,047              | -                   | 40,463                 | 36,220              | (4,243)       | -10%              |
| Personnel Benefits              | 2,531,885           | 2,946,043           | 2,905,377              | 3,165,237           | 259,860       | 9%                |
| Supplies                        | 548                 | -                   | -                      | -                   | -             | N/A               |
| Professional Services           | -                   | -                   | -                      | -                   | -             | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Training                        | 495                 | -                   | 40                     | -                   | (40)          | -100%             |
| Advertising                     | -                   | -                   | -                      | -                   | -             | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -             | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -             | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -             | N/A               |
| Capital                         | 91,445              | -                   | -                      | -                   | -             | N/A               |
| Interfund Payments              | 154,455             | 151,768             | 151,768                | 160,662             | 8,894         | 6%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -             | N/A               |
| Transfers Out                   | -                   | 1,114,586           | 370,792                | 1,712,728           | 1,341,936     | 362%              |
| <b>TOTAL EXPENDITURES</b>       | 10,690,379          | 13,188,412          | 12,060,088             | 14,143,417          | 2,083,330     | 17%               |
| <b>NET CHANGES</b>              | (633,198)           | (1,706,013)         | (881,974)              | (2,235,557)         | (1,353,583)   | 153%              |
| <b>FUND BALANCE JANUARY 1</b>   | 5,360,890           | 4,691,660           | 4,691,660              | 3,809,686           | (881,974)     | -19%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$4,727,692         | \$2,985,647         | \$3,809,686            | \$1,574,129         | (\$2,235,558) | -59%              |

**Fund Notes:**

The Public Safety Levy Fund is comprised of the Police Levy Fund and the Fire Levy Fund. The fund accounts for a property tax dedicated to providing fire, emergency medical services, police and law enforcement services to the City. Approved by the voters in 2007, this tax was first collected in 2008.

## PARKS LEVY FUND (037)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$526,173           | \$754,345           | \$704,158              | \$769,507           | \$65,349           | 9%                |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>Total Taxes</b>              | <b>526,173</b>      | <b>754,345</b>      | <b>704,158</b>         | <b>769,507</b>      | <b>65,349</b>      | <b>9%</b>         |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | (15)                | -                   | -                      | -                   | -                  | N/A               |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>526,158</b>      | <b>754,345</b>      | <b>704,158</b>         | <b>769,507</b>      | <b>65,349</b>      | <b>9%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 324,915             | 558,511             | 514,682                | 659,139             | 144,456            | 28%               |
| Overtime                        | 3,867               | 400                 | 2,702                  | 414                 | (2,288)            | -85%              |
| Supplemental Help               | 102,868             | 90,116              | 64,151                 | 115,063             | 50,912             | 79%               |
| Other Compensation              | 1,925               | 1,202               | 1,350                  | 1,200               | (150)              | -11%              |
| Personnel Benefits              | 143,625             | 264,717             | 239,795                | 238,682             | (1,113)            | 0%                |
| Supplies                        | 6,164               | 24,900              | 9,296                  | 25,762              | 16,466             | 177%              |
| Professional Services           | 2,332               | 12,652              | -                      | 13,088              | 13,088             | N/A               |
| Communication                   | 289                 | -                   | 1,272                  | -                   | (1,272)            | -100%             |
| Training                        | 245                 | 3,050               | -                      | 3,156               | 3,156              | N/A               |
| Advertising                     | 10                  | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | 1,016               | 4,304               | 122                    | 9,108               | 8,986              | 7366%             |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>587,256</b>      | <b>959,852</b>      | <b>833,371</b>         | <b>1,065,612</b>    | <b>232,241</b>     | <b>28%</b>        |
| <b>NET CHANGES</b>              | <b>(61,098)</b>     | <b>(205,507)</b>    | <b>(129,212)</b>       | <b>(296,105)</b>    | <b>(166,892)</b>   | <b>129%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>623,067</b>      | <b>559,779</b>      | <b>559,779</b>         | <b>430,567</b>      | <b>(129,212)</b>   | <b>-23%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$561,969</b>    | <b>\$354,272</b>    | <b>\$430,567</b>       | <b>\$134,462</b>    | <b>(\$296,104)</b> | <b>-69%</b>       |

**Fund Notes:**

The Parks Levy Fund accounts for a property tax levy dedicated to providing park maintenance services to the City. Approved by the voters in 2007, this tax was first collected in 2008.

## PARKS MAJOR MAINTENANCE PROJECTS FUND (095)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | 50,000              | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 8,526               | 127,668             | 48,024                 | 40,000              | (8,024)            | 0%                |
| Other Revenue                   | -                   | -                   | 576,300                | -                   | (576,300)          | -100%             |
| Non-Revenue                     | 4,700,000           | 13,041,064          | 2,399,464              | 1,561,017           | (838,447)          | -35%              |
| <b>TOTAL REVENUE</b>            | <b>4,758,526</b>    | <b>13,168,732</b>   | <b>3,023,788</b>       | <b>1,601,017</b>    | <b>(1,422,771)</b> | <b>-47%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 35,548              | -                   | 130,201                | -                   | (130,201)          | -100%             |
| Overtime                        | 135                 | -                   | 1,195                  | -                   | (1,195)            | -100%             |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | 50,067              | -                   | 94,347                 | -                   | (94,347)           | -100%             |
| Supplies                        | 187,064             | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | 411,353             | -                   | 801,496                | -                   | (801,496)          | -100%             |
| Communication                   | 46                  | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | 836                 | -                   | 2,973                  | -                   | (2,973)            | -100%             |
| Rentals                         | 525,319             | 955,000             | 936,086                | 996,000             | 59,914             | 6%                |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 1,723               | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | 2,287,115           | 9,499,989           | 1,686,907              | 171,969             | (1,514,938)        | -90%              |
| Other Services & Charges        | 10,448              | -                   | 90,789                 | -                   | (90,789)           | -100%             |
| Intergovernmental               | -                   | -                   | 250,362                | -                   | (250,362)          | -100%             |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | 84,831              | 249,411             | -                      | 174,886             | 174,886            | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>3,594,485</b>    | <b>10,704,400</b>   | <b>3,994,356</b>       | <b>1,342,855</b>    | <b>(2,651,501)</b> | <b>-66%</b>       |
| <b>NET CHANGES</b>              | <b>1,164,041</b>    | <b>2,464,332</b>    | <b>(970,568)</b>       | <b>258,162</b>      | <b>1,228,730</b>   | <b>-127%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>(40,004)</b>     | <b>1,208,804</b>    | <b>1,208,804</b>       | <b>238,236</b>      | <b>(970,568)</b>   | <b>-80%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$1,124,037</b>  | <b>\$3,673,136</b>  | <b>\$238,236</b>       | <b>\$496,398</b>    | <b>\$258,162</b>   | <b>108%</b>       |

**Fund Notes:**

The Parks Maintenance Projects Fund is used to account for major maintenance and related projects within general government, including maintenance related to park facilities. The Park Maintenance Projects Fund was created in 2011.

## TRANSPORTATION MAJOR MAINTENANCE PROJECTS FUND (096)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change              | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                     |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                   | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                   | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                   | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                   | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                   | N/A               |
| Intergovernmental               | 1,319,231           | -                   | 12,029,196             | 3,791,002           | (8,238,194)         | -68%              |
| Charges for Services            | (6,036)             | -                   | -                      | -                   | -                   | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                   | N/A               |
| Interest                        | (2,102)             | 382,661             | 115,000                | 109,000             | (6,000)             | -5%               |
| Other Revenue                   | 5,342               | -                   | (1,939)                | 401,688             | 403,627             | -20816%           |
| Non-Revenue                     | 5,400,000           | 7,511,789           | 8,943,478              | 9,557,950           | 614,472             | 7%                |
| <b>TOTAL REVENUE</b>            | <b>6,716,435</b>    | <b>7,894,450</b>    | <b>21,085,735</b>      | <b>13,859,640</b>   | <b>(7,226,095)</b>  | <b>-34%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                     |                   |
| Salaries & Wages                | 1,773,809           | -                   | 587,540                | -                   | (587,540)           | -100%             |
| Overtime                        | 9,338               | -                   | 11,546                 | -                   | (11,546)            | -100%             |
| Supplemental Help               | 14,131              | -                   | -                      | -                   | -                   | N/A               |
| Other Compensation              | 11,950              | -                   | -                      | -                   | -                   | N/A               |
| Personnel Benefits              | (1,321,862)         | -                   | 391,517                | -                   | (391,517)           | -100%             |
| Supplies                        | 1,482               | -                   | -                      | -                   | -                   | N/A               |
| Professional Services           | 764,533             | -                   | 2,926,647              | -                   | (2,926,647)         | -100%             |
| Communication                   | 928                 | -                   | -                      | -                   | -                   | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                   | N/A               |
| Advertising                     | 551                 | -                   | -                      | -                   | -                   | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                   | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                   | N/A               |
| Utilities                       | 14,050              | -                   | 45,667                 | -                   | (45,667)            | -100%             |
| Repairs & Maintenance           | 2,007,919           | 6,939,659           | 13,787,222             | 10,047,965          | (3,739,257)         | -27%              |
| Other Services & Charges        | 14,463              | -                   | 72,084                 | -                   | (72,084)            | -100%             |
| Intergovernmental               | -                   | -                   | 1,045,659              | -                   | (1,045,659)         | -100%             |
| Capital                         | -                   | -                   | -                      | -                   | -                   | N/A               |
| Interfund Payments              | 501,915             | 1,040,644           | 2,607,753              | 706,272             | (1,901,481)         | -73%              |
| Debt Service                    | 195,749             | 194,806             | 194,804                | 193,860             | (944)               | 0%                |
| Transfers Out                   | 938,800             | 935,700             | 935,700                | 938,100             | 2,400               | 0%                |
| <b>TOTAL EXPENDITURES</b>       | <b>4,927,756</b>    | <b>9,110,809</b>    | <b>22,606,139</b>      | <b>11,886,197</b>   | <b>(10,719,942)</b> | <b>-47%</b>       |
| <b>NET CHANGES</b>              | <b>1,788,678</b>    | <b>(1,216,359)</b>  | <b>(1,520,404)</b>     | <b>1,973,443</b>    | <b>3,493,847</b>    | <b>-230%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,041,305</b>    | <b>2,649,319</b>    | <b>2,649,319</b>       | <b>1,128,915</b>    | <b>(1,520,404)</b>  | <b>-57%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$8,829,983</b>  | <b>\$1,432,960</b>  | <b>\$1,128,915</b>     | <b>\$3,102,358</b>  | <b>\$1,973,443</b>  | <b>175%</b>       |

**Fund Notes:**

The Transportation Maintenance Projects Fund is used to account for major maintenance and related projects within general government, including major maintenance related to transportation. The Transportation Maintenance Projects Fund was created in 2011.

## GENERAL GOVERNMENT MAJOR MAINTENANCE PROJECTS FUND (099)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | 580,000             | 580,000              | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | 580,000             | 580,000              | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | 4,216,299              | -                   | (4,216,299)          | -100%             |
| Charges for Services            | 279,437             | 265,843             | 312,185                | 258,034             | (54,151)             | -17%              |
| Fines & Forfeits                | 11,818              | -                   | 30,072                 | -                   | (30,072)             | -100%             |
| Interest                        | 17,022              | 30,080              | 156,159                | 36,960              | (119,199)            | -76%              |
| Other Revenue                   | 1,000,224           | 2,550,000           | 8,281,096              | 3,575,000           | (4,706,096)          | -57%              |
| Non-Revenue                     | 16,813,788          | 6,091,542           | 4,650,474              | 3,201,775           | (1,448,699)          | -31%              |
| <b>TOTAL REVENUE</b>            | <b>18,122,290</b>   | <b>8,937,465</b>    | <b>17,646,285</b>      | <b>7,651,769</b>    | <b>(9,994,516)</b>   | <b>-57%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 154,145             | -                   | 4,622                  | -                   | (4,622)              | -100%             |
| Overtime                        | 66                  | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 134,218             | -                   | 8,890                  | -                   | (8,890)              | -100%             |
| Supplies                        | 161,347             | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 989,983             | 31,046              | 698,991                | 1,608,435           | 909,444              | 130%              |
| Communication                   | 142                 | -                   | -                      | -                   | -                    | N/A               |
| Training                        | 447                 | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 630                 | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 86,162              | -                   | 93,204                 | -                   | (93,204)             | -100%             |
| Repairs & Maintenance           | 2,917,179           | 6,043,649           | 3,194,055              | 2,191,483           | (1,002,572)          | -31%              |
| Other Services & Charges        | 1,640,412           | 1,038,350           | 4,040,503              | 3,575,000           | (465,503)            | -12%              |
| Intergovernmental               | -                   | -                   | 111,673                | -                   | (111,673)            | -100%             |
| Capital                         | 10,129,656          | -                   | -                      | -                   | -                    | N/A               |
| Interfund Payments              | 85,336              | 213,248             | 101,860                | 283,063             | 181,203              | 178%              |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | 1,591,835           | -                   | -                      | 8,281,096           | 8,281,096            | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>17,891,557</b>   | <b>7,326,293</b>    | <b>8,253,798</b>       | <b>15,939,077</b>   | <b>7,685,279</b>     | <b>93%</b>        |
| <b>NET CHANGES</b>              | <b>230,733</b>      | <b>1,611,172</b>    | <b>9,392,487</b>       | <b>(8,287,308)</b>  | <b>(17,679,795)</b>  | <b>-188%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,018,684</b>    | <b>1,248,196</b>    | <b>1,248,196</b>       | <b>10,640,683</b>   | <b>9,392,487</b>     | <b>752%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$1,249,417</b>  | <b>\$2,859,369</b>  | <b>\$10,640,683</b>    | <b>\$2,353,375</b>  | <b>(\$8,287,308)</b> | <b>-78%</b>       |

**Fund Notes:**

The General Government Maintenance Projects Fund is used to account for major maintenance related to governmental assets and related projects within general government. The General Government Maintenance Projects Fund was created in 2011.

## TOTAL SPECIAL REVENUE FUNDS

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | 993,483             | 1,158,070           | 995,071                | 1,158,070           | 162,999            | 16%               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | 16,323,479          | 10,000,000          | 14,344,545             | 8,000,000           | (6,344,545)        | -44%              |
| Total Taxes                     | 17,316,962          | 11,158,070          | 15,339,615             | 9,158,070           | (6,181,545)        | -40%              |
| Licenses & Permits              | 5,926,710           | 14,309,013          | 13,810,294             | 11,966,817          | (1,843,477)        | -13%              |
| Intergovernmental               | 1,176,001           | 1,002,980           | 571,681                | 652,980             | 81,299             | 14%               |
| Charges for Services            | 20,883,759          | 22,969,817          | 19,488,931             | 23,958,898          | 4,469,967          | 23%               |
| Fines & Forfeits                | 67,166              | 27,355              | 50,725                 | 34,400              | (16,325)           | -32%              |
| Interest                        | 392,646             | 111,846             | 746,139                | 405,683             | (340,456)          | -46%              |
| Other Revenue                   | 170,631             | 168,538             | 485,404                | 101,235             | (384,169)          | -79%              |
| Non-Revenue                     | 1,980,800           | 1,970,000           | 2,234,848              | 2,894,207           | 659,359            | 30%               |
| <b>TOTAL REVENUE</b>            | <b>47,914,677</b>   | <b>51,717,619</b>   | <b>52,727,637</b>      | <b>49,172,290</b>   | <b>(3,555,347)</b> | <b>-7%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 12,647,560          | 20,203,304          | 16,738,230             | 16,628,145          | (110,085)          | -1%               |
| Overtime                        | 1,773,287           | 1,928,000           | 1,909,463              | 2,147,470           | 238,007            | 12%               |
| Supplemental Help               | 802,928             | 844,144             | 501,270                | 136,000             | (365,270)          | -73%              |
| Other Compensation              | 12,129              | 23,271              | 8,752                  | 6,692               | (2,060)            | -24%              |
| Personnel Benefits              | 4,629,327           | 7,721,830           | 6,197,303              | 6,108,447           | (88,857)           | -1%               |
| Supplies                        | 954,234             | 973,240             | 1,051,274              | 523,306             | (527,968)          | -50%              |
| Professional Services           | 3,077,622           | 3,847,734           | 3,619,455              | 1,849,070           | (1,770,385)        | -49%              |
| Communication                   | 64,952              | 172,889             | 104,493                | 141,210             | 36,717             | 35%               |
| Training                        | 34,804              | 186,498             | 93,092                 | 157,153             | 64,061             | 69%               |
| Advertising                     | 86,746              | 124,320             | 84,312                 | 8,833               | (75,479)           | -90%              |
| Rentals                         | 33,521              | 93,264              | 32,975                 | 95,350              | 62,375             | 189%              |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 13,964              | 60,000              | 122,443                | -                   | (122,443)          | -100%             |
| Repairs & Maintenance           | 40,851              | 59,180              | 50,889                 | 28,400              | (22,489)           | -44%              |
| Other Services & Charges        | 2,276,716           | 1,970,731           | 1,154,934              | 1,628,110           | 473,176            | 41%               |
| Intergovernmental               | 199,992             | 269,515             | 242,902                | 494,966             | 252,064            | 104%              |
| Capital                         | 495,398             | 262,000             | 420,756                | 120,000             | (300,756)          | -71%              |
| Interfund Payments              | 855,021             | 1,045,936           | 1,022,761              | 1,646,240           | 623,479            | 61%               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 17,930,712          | 12,142,920          | 8,854,884              | 8,728,000           | (126,884)          | -1%               |
| <b>TOTAL EXPENDITURES</b>       | <b>45,929,763</b>   | <b>51,928,775</b>   | <b>42,210,189</b>      | <b>40,447,392</b>   | <b>(1,762,797)</b> | <b>-4%</b>        |
| <b>NET CHANGES</b>              | <b>1,984,914</b>    | <b>(211,157)</b>    | <b>10,517,448</b>      | <b>8,724,898</b>    | <b>(1,792,550)</b> | <b>-17%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>13,432,845</b>   | <b>15,459,656</b>   | <b>15,459,657</b>      | <b>25,977,104</b>   | <b>10,517,447</b>  | <b>68%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$15,417,759</b> | <b>\$15,248,499</b> | <b>\$25,977,104</b>    | <b>\$34,702,002</b> | <b>\$8,724,898</b> | <b>34%</b>        |

**Fund Notes:**

The Special Revenue Funds are restricted to specific purposes either by the state law, the source of revenues, City Council or other restrictions. A review of each Special Revenue fund will indicate the nature of the restriction of that particular revenue source.

## RECREATION ACTIVITY FUND (110)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change              | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                     |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                   | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                   | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                   | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                   | N/A               |
| Licenses and Permits            | 34,929              | 68,000              | -                      | -                   | -                   | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                   | N/A               |
| Charges for Services            | 4,938,783           | 5,048,800           | 2,234,951              | 3,567,029           | 1,332,078           | 60%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                   | N/A               |
| Interest                        | 26,110              | 19,000              | 19,116                 | 16,579              | (2,537)             | -13%              |
| Other Revenue                   | 89,232              | 167,000             | 362,285                | 99,735              | (262,550)           | -72%              |
| Non-Revenue                     | -                   | -                   | 264,848                | 524,207             | 259,359             | 98%               |
| <b>TOTAL REVENUE</b>            | <b>5,089,054</b>    | <b>5,302,800</b>    | <b>2,881,200</b>       | <b>4,207,550</b>    | <b>1,326,350</b>    | <b>46%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                     |                   |
| Salaries & Wages                | 1,555,196           | 995,059             | 920,278                | 208,343             | (711,935)           | -77%              |
| Overtime                        | 12,155              | -                   | 17,684                 | -                   | (17,684)            | -100%             |
| Supplemental Help               | 725,699             | 812,144             | 443,798                | 76,000              | (367,798)           | -83%              |
| Other Compensation              | 7,332               | 4,807               | 2,871                  | 1,200               | (1,671)             | -58%              |
| Personnel Benefits              | 744,532             | 646,662             | 445,444                | 84,093              | (361,352)           | -81%              |
| Supplies                        | 263,398             | 290,292             | 142,794                | 20,000              | (122,794)           | -86%              |
| Professional Services           | 1,623,623           | 1,180,480           | 858,397                | 35,500              | (822,897)           | -96%              |
| Communication                   | 638                 | 9,924               | 579                    | 4,320               | 3,741               | 646%              |
| Training                        | 7,853               | 15,998              | 3,205                  | -                   | (3,205)             | -100%             |
| Advertising                     | 53,880              | 42,320              | 74,051                 | -                   | (74,051)            | -100%             |
| Rentals                         | 24,068              | 89,064              | 28,512                 | 53,750              | 25,238              | 89%               |
| Insurance                       | -                   | -                   | -                      | -                   | -                   | N/A               |
| Utilities                       | 422                 | -                   | -                      | -                   | -                   | N/A               |
| Repairs & Maintenance           | 9,142               | 1,144               | 1,842                  | -                   | (1,842)             | -100%             |
| Other Services & Charges        | 359,294             | 359,218             | 241,967                | 238,988             | (2,979)             | -1%               |
| Intergovernmental               | -                   | 64,000              | 60,306                 | -                   | (60,306)            | -100%             |
| Capital                         | -                   | -                   | -                      | -                   | -                   | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                   | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                   | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                   | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>5,387,231</b>    | <b>4,511,111</b>    | <b>3,241,728</b>       | <b>722,194</b>      | <b>(2,519,534)</b>  | <b>-78%</b>       |
| <b>NET CHANGES</b>              | <b>(298,177)</b>    | <b>791,689</b>      | <b>(360,529)</b>       | <b>3,485,356</b>    | <b>3,845,885</b>    | <b>-1067%</b>     |
| <b>FUND BALANCE JANUARY 1</b>   | <b>586,375</b>      | <b>360,528</b>      | <b>360,529</b>         | <b>-</b>            | <b>(360,529)</b>    | <b>-100%</b>      |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$ 288,198</b>   | <b>\$ 1,152,217</b> | <b>\$ -</b>            | <b>\$ 3,485,356</b> | <b>\$ 3,485,356</b> | <b>N/A</b>        |

**Fund Notes:**

The Recreation Activity Fund accounts for those recreation classes and other activities that are entirely funded by user fees. There are no tax revenues subsidizing the activities within this fund.

## DEVELOPMENT REVIEW FUND (115)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | 5,634,549           | 13,954,173          | 13,514,029             | 11,621,817          | (1,892,212)        | -14%              |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 55,634              | -                   | 200,541                | 120,000             | (80,541)           | -40%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>5,690,183</b>    | <b>13,954,173</b>   | <b>13,714,571</b>      | <b>11,741,817</b>   | <b>(1,972,754)</b> | <b>-14%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 1,729,690           | 8,827,333           | 6,330,100              | 6,183,572           | (146,529)          | -2%               |
| Overtime                        | 40,062              | -                   | 31,957                 | -                   | (31,957)           | -100%             |
| Supplemental Help               | 15,439              | -                   | 26,039                 | -                   | (26,039)           | -100%             |
| Other Compensation              | 1,400               | 16,973              | 4,467                  | 4,436               | (31)               | -1%               |
| Personnel Benefits              | 598,338             | 3,478,849           | 2,255,180              | 2,242,236           | (12,944)           | -1%               |
| Supplies                        | 128,945             | 70,348              | 70,125                 | 12,800              | (57,325)           | -82%              |
| Professional Services           | 102,535             | 900,000             | 760,611                | 95,000              | (665,611)          | -88%              |
| Communication                   | 6,145               | 58,465              | 30,445                 | 70,671              | 40,226             | 132%              |
| Training                        | 7,781               | 97,000              | 46,261                 | 84,700              | 38,439             | 83%               |
| Advertising                     | 5,444               | -                   | 5,196                  | -                   | (5,196)            | -100%             |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | 2,118               | 14,636              | 3,353                  | -                   | (3,353)            | -100%             |
| Other Services & Charges        | 63,049              | 108,804             | 20,891                 | 190,869             | 169,978            | 814%              |
| Intergovernmental               | 7,779               | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | 125,702             | -                   | 188,558                | -                   | (188,558)          | -100%             |
| Interfund Payments              | 26                  | 96,750              | 80,750                 | 63,689              | (17,061)           | -21%              |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | -                   | -                      | 282,000             | 282,000            | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>2,834,453</b>    | <b>13,669,158</b>   | <b>9,853,935</b>       | <b>9,229,973</b>    | <b>(623,962)</b>   | <b>-6%</b>        |
| <b>NET CHANGES</b>              | <b>2,855,730</b>    | <b>285,015</b>      | <b>3,860,635</b>       | <b>2,511,844</b>    | <b>(1,348,792)</b> | <b>-35%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,113,675</b>    | <b>3,979,131</b>    | <b>3,979,131</b>       | <b>7,839,767</b>    | <b>3,860,636</b>   | <b>97%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$3,969,405</b>  | <b>\$4,264,146</b>  | <b>\$7,839,767</b>     | <b>\$10,351,611</b> | <b>\$2,511,844</b> | <b>32%</b>        |

Fund Notes:

The Development Review Fund was reactivated due to development agreements established in 2014.

## CABLE ACCESS FUND (117)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change      | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |             |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -        | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -           | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -           | N/A               |
| Interest                        | 19,816              | 20,041              | 11,779                 | 674                 | (11,105)    | -94%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -           | N/A               |
| <b>TOTAL REVENUE</b>            | 19,816              | 20,041              | 11,779                 | 674                 | (11,105)    | -94%              |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |             |                   |
| Salaries & Wages                | 5,506               | -                   | -                      | -                   | -           | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Supplemental Help               | -                   | 20,000              | -                      | -                   | -           | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -           | N/A               |
| Personnel Benefits              | 2,019               | -                   | -                      | -                   | -           | N/A               |
| Supplies                        | 39,577              | 156,000             | 12,584                 | -                   | (12,584)    | -100%             |
| Professional Services           | 20,789              | 86,500              | 407,366                | 43,250              | (364,116)   | -89%              |
| Communication                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Advertising                     | -                   | 3,000               | -                      | -                   | -           | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -           | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Repairs & Maintenance           | -                   | 10,000              | -                      | -                   | -           | N/A               |
| Other Services & Charges        | 7,019               | 50,000              | -                      | 23,732              | 23,732      | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Capital                         | 307,904             | 142,000             | 71,786                 | -                   | (71,786)    | -100%             |
| Interfund Payments              | -                   | -                   | -                      | -                   | -           | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -           | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -           | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 382,814             | 467,500             | 491,736                | 66,982              | (424,754)   | -86%              |
| <b>NET CHANGES</b>              | (362,998)           | (447,459)           | (479,957)              | (66,308)            | 413,649     | -86%              |
| <b>FUND BALANCE JANUARY 1</b>   | 913,786             | 546,265             | 546,265                | 66,308              | (479,957)   | -88%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$ 550,788          | \$ 98,806           | \$ 66,308              | \$ -                | \$ (66,308) | -100%             |

**Fund Notes:**

The Cable Access Fund accounts for revenues provided by cable subscribers which are used to provide public and community-based programming, including the broadcast of public meetings.

## OPERATING GRANTS FUND (118)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | 257,232             | 286,840             | 296,265                | 345,000             | 48,735             | 16%               |
| Intergovernmental               | 948,468             | 794,346             | 445,565                | 444,346             | (1,219)            | 0%                |
| Charges for Services            | -                   | -                   | 2,378                  | -                   | (2,378)            | -100%             |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 15,726              | 12,531              | 28,358                 | 13,147              | (15,211)           | -54%              |
| Other Revenue                   | 80,000              | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | 1,980,800           | 1,970,000           | 1,970,000              | 170,000             | (1,800,000)        | -91%              |
| <b>TOTAL REVENUE</b>            | <b>3,282,226</b>    | <b>3,063,717</b>    | <b>2,742,566</b>       | <b>972,493</b>      | <b>(1,770,073)</b> | <b>-65%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 1,011,020           | 914,374             | 589,960                | 502,775             | (87,185)           | -15%              |
| Overtime                        | 1,869               | -                   | 941                    | -                   | (941)              | -100%             |
| Supplemental Help               | 41,373              | -                   | 22,494                 | -                   | (22,494)           | -100%             |
| Other Compensation              | 1,865               | 1                   | 270                    | 360                 | 90                 | 33%               |
| Personnel Benefits              | 392,652             | 317,697             | 236,805                | 180,542             | (56,263)           | -24%              |
| Supplies                        | 33,802              | 15,000              | 64,752                 | 9,406               | (55,346)           | -85%              |
| Professional Services           | 567,149             | 564,839             | 573,238                | 463,424             | (109,814)          | -19%              |
| Communication                   | 1,025               | 1,700               | 212                    | 1,719               | 1,507              | 712%              |
| Training                        | 1,857               | 6,300               | 2,182                  | 4,453               | 2,271              | 104%              |
| Advertising                     | 24,508              | 50,000              | 3,666                  | 3,833               | 167                | 5%                |
| Rentals                         | 1,516               | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | 3,000               | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | 1,336,546           | 810,100             | 475,913                | 588,029             | 112,116            | 24%               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | 7,781               | 814                 | 814                    | 846                 | 32                 | 4%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 250                 | -                   | 550                    | -                   | (550)              | -100%             |
| <b>TOTAL EXPENDITURES</b>       | <b>3,423,213</b>    | <b>2,683,824</b>    | <b>1,971,798</b>       | <b>1,755,387</b>    | <b>(216,410)</b>   | <b>-11%</b>       |
| <b>NET CHANGES</b>              | <b>(140,988)</b>    | <b>379,893</b>      | <b>770,768</b>         | <b>(782,894)</b>    | <b>(1,553,662)</b> | <b>-202%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>730,158</b>      | <b>617,073</b>      | <b>617,073</b>         | <b>1,387,841</b>    | <b>770,768</b>     | <b>125%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$589,170</b>    | <b>\$996,966</b>    | <b>\$1,387,841</b>     | <b>\$604,947</b>    | <b>(\$782,894)</b> | <b>-56%</b>       |

**Fund Notes:**

The Operating Grants Fund accounts for grants which are largely related to reducing congestion on roadways. The City provides both direct and pass-through incentives for congestion relief.

## ADVANCED LIFE SUPPORT (ALS) FUND (122)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change      | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |             |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -        | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | 5,577               | -                   | 7,063                  | -                   | (7,063)     | -100%             |
| Charges for Services            | 14,042,531          | 16,028,446          | 15,268,163             | 18,241,120          | 2,972,957   | 19%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -           | N/A               |
| Interest                        | 344                 | -                   | 2,450                  | -                   | (2,450)     | -100%             |
| Other Revenue                   | -                   | -                   | 2,764                  | -                   | (2,764)     | -100%             |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -           | N/A               |
| <b>TOTAL REVENUE</b>            | 14,048,452          | 16,028,446          | 15,280,441             | 18,241,120          | 2,960,679   | 19%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |             |                   |
| Salaries & Wages                | 7,755,684           | 8,755,121           | 8,218,794              | 9,062,910           | 844,115     | 10%               |
| Overtime                        | 1,658,291           | 1,860,000           | 1,805,976              | 2,117,470           | 311,494     | 17%               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Compensation              | 369                 | 409                 | 120                    | 696                 | 576         | 480%              |
| Personnel Benefits              | 2,649,320           | 2,989,359           | 2,962,044              | 3,333,068           | 371,024     | 13%               |
| Supplies                        | 326,946             | 314,000             | 700,904                | 400,100             | (300,804)   | -43%              |
| Professional Services           | 50,857              | 60,000              | 146,444                | 80,500              | (65,944)    | -45%              |
| Communication                   | 54,675              | 61,600              | 66,919                 | 60,500              | (6,419)     | -10%              |
| Training                        | 9,302               | 60,000              | 12,185                 | 60,000              | 47,815      | 392%              |
| Advertising                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Rentals                         | 606                 | -                   | -                      | 36,600              | 36,600      | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Repairs & Maintenance           | 27,688              | 30,000              | 45,152                 | 26,400              | (18,752)    | -42%              |
| Other Services & Charges        | 171,925             | 209,296             | 122,277                | 197,991             | 75,714      | 62%               |
| Intergovernmental               | 192,213             | 205,515             | 182,595                | 494,966             | 312,371     | 171%              |
| Capital                         | 61,792              | -                   | 142,964                | -                   | (142,964)   | -100%             |
| Interfund Payments              | 659,134             | 679,101             | 671,888                | 1,278,086           | 606,198     | 90%               |
| Debt Service                    | -                   | -                   | -                      | -                   | -           | N/A               |
| Transfers Out                   | -                   | -                   | -                      | 8,000               | 8,000       | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 13,618,802          | 15,224,401          | 15,078,262             | 17,157,287          | 2,079,025   | 14%               |
| <b>NET CHANGES</b>              | 429,651             | 804,045             | 202,179                | 1,083,833           | 881,654     | 436%              |
| <b>FUND BALANCE JANUARY 1</b>   | 846,920             | 1,252,314           | 1,252,314              | 1,454,493           | 202,179     | 16%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$1,276,571         | \$2,056,359         | \$1,454,493            | \$2,538,326         | \$1,083,833 | 75%               |

**Fund Notes:**

The ALS Fund accounts for the provision of ALS services (paramedic) within the City and Fire District 34 service areas. The City provides these services in contract with King County Medic One and the County provides the resources for this service.

## AID CAR DONATION FUND (124)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change    | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |           |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -      | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -         | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Charges for Services            | 108,597             | 117,459             | -                      | 127,043             | 127,043   | N/A               |
| Fines & Forfeits                | 32,700              | 27,355              | 34,500                 | 34,400              | (100)     | 0%                |
| Interest                        | 7,162               | 3,251               | 14,915                 | 18,259              | 3,344     | 22%               |
| Other Revenue                   | 1,060               | 1,538               | 119,837                | 1,500               | (118,337) | -99%              |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -         | N/A               |
| <b>TOTAL REVENUE</b>            | 149,519             | 149,603             | 169,252                | 181,202             | 11,950    | 7%                |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |           |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -         | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -         | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -         | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -         | N/A               |
| Supplies                        | 79,667              | 40,000              | 1,552                  | 40,000              | 38,448    | 2478%             |
| Professional Services           | -                   | -                   | -                      | -                   | -         | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -         | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -         | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -         | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Capital                         | -                   | 120,000             | 17,448                 | 120,000             | 102,552   | 588%              |
| Interfund Payments              | -                   | -                   | -                      | -                   | -         | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -         | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -         | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 79,667              | 160,000             | 18,999                 | 160,000             | 141,001   | 742%              |
| <b>NET CHANGES</b>              | 69,852              | (10,397)            | 150,253                | 21,202              | (129,051) | -86%              |
| <b>FUND BALANCE JANUARY 1</b>   | 229,452             | 284,448             | 284,448                | 434,701             | 150,253   | 53%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$299,304           | \$274,051           | \$434,701              | \$455,903           | \$21,202  | 5%                |

Fund Notes:

The Aid Car Donation Fund is used to account for the donations made to the Fire Department.

## REAL ESTATE EXCISE TAX (REET) FUND (125)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | 16,323,479          | 10,000,000          | 14,344,545             | 8,000,000           | (6,344,545)        | -44%              |
| <b>Total Taxes</b>              | <b>16,323,479</b>   | <b>10,000,000</b>   | <b>14,344,545</b>      | <b>8,000,000</b>    | <b>(6,344,545)</b> | <b>-44%</b>       |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 224,083             | 30,000              | 410,192                | 200,000             | (210,192)          | -51%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | 2,200,000           | 2,200,000          | N/A               |
| <b>TOTAL REVENUE</b>            | <b>16,547,562</b>   | <b>10,030,000</b>   | <b>14,754,737</b>      | <b>10,400,000</b>   | <b>(4,354,737)</b> | <b>-30%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 17,580,000          | 11,742,922          | 8,540,334              | 8,000,000           | (540,334)          | -6%               |
| <b>TOTAL EXPENDITURES</b>       | <b>17,580,000</b>   | <b>11,742,922</b>   | <b>8,540,334</b>       | <b>8,000,000</b>    | <b>(540,334)</b>   | <b>-6%</b>        |
| <b>NET CHANGES</b>              | <b>(1,032,438)</b>  | <b>(1,712,922)</b>  | <b>6,214,403</b>       | <b>2,400,000</b>    | <b>(3,814,403)</b> | <b>-61%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,564,589</b>    | <b>6,507,085</b>    | <b>6,507,085</b>       | <b>12,721,488</b>   | <b>6,214,403</b>   | <b>96%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$6,532,151</b>  | <b>\$4,794,163</b>  | <b>\$12,721,488</b>    | <b>\$15,121,488</b> | <b>\$2,400,000</b> | <b>19%</b>        |

**Fund Notes:**

The Real Estate Excise Tax (REET) Fund is used to account for these tax revenues which are restricted in use to certain types of capital investments and are transferred to the appropriate capital improvement fund when a qualifying project is approved for construction or acquisition. The source is 0.5% tax on the transfer of real property within Redmond's city limits.

## DRUG ENFORCEMENT FUND (126)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change   | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |          |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -     | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -        | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -        | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -        | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -        | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -        | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -        | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -        | N/A               |
| Fines & Forfeits                | 34,466              | -                   | 16,225                 | -                   | (16,225) | -100%             |
| Interest                        | 3,446               | -                   | 2,699                  | -                   | (2,699)  | -100%             |
| Other Revenue                   | -                   | -                   | -                      | -                   | -        | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -        | N/A               |
| <b>TOTAL REVENUE</b>            | 37,911              | -                   | 18,925                 | -                   | (18,925) | -100%             |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |          |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -        | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -        | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -        | N/A               |
| Other Compensation              | -                   | -                   | 184                    | -                   | (184)    | -100%             |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -        | N/A               |
| Supplies                        | 39,760              | -                   | 1,200                  | -                   | (1,200)  | -100%             |
| Professional Services           | -                   | -                   | -                      | -                   | -        | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -        | N/A               |
| Training                        | 4,565               | -                   | 25,557                 | -                   | (25,557) | -100%             |
| Advertising                     | -                   | -                   | -                      | -                   | -        | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -        | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -        | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -        | N/A               |
| Repairs & Maintenance           | 1,902               | -                   | -                      | -                   | -        | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -        | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -        | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -        | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -        | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -        | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -        | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 46,227              | -                   | 26,940                 | -                   | (26,940) | -100%             |
| <b>NET CHANGES</b>              | (8,316)             | -                   | (8,016)                | -                   | 8,016    | -100%             |
| <b>FUND BALANCE JANUARY 1</b>   | 134,428             | 125,617             | 125,617                | 117,601             | (8,016)  | -6%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$126,112           | \$125,617           | \$117,601              | \$117,601           | \$ -     | 0%                |

**Fund Notes:**

The Drug Enforcement Fund accounts for revenues received as a result of drug enforcement action wherein cash or property is forfeited. The proceeds from these revenues are restricted to future drug enforcement activities.

## TOURISM (HOTEL/MOTEL TAX) FUND (131)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change    | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |           |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -      | N/A               |
| Sales Tax                       | 993,483             | 1,158,070           | 995,071                | 1,158,070           | 162,999   | 16%               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -         | N/A               |
| Total Taxes                     | 993,483             | 1,158,070           | 995,071                | 1,158,070           | 162,999   | 16%               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -         | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -         | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -         | N/A               |
| Interest                        | 21,525              | 16,761              | 26,570                 | 16,751              | (9,819)   | -37%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -         | N/A               |
| <b>TOTAL REVENUE</b>            | 1,015,009           | 1,174,831           | 1,021,641              | 1,174,821           | 153,180   | 15%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |           |                   |
| Salaries & Wages                | 1,994               | -                   | -                      | -                   | -         | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -         | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -         | N/A               |
| Personnel Benefits              | 907                 | -                   | -                      | -                   | -         | N/A               |
| Supplies                        | 91                  | -                   | 58                     | -                   | (58)      | -100%             |
| Professional Services           | 532,429             | 605,125             | 570,805                | 634,529             | 63,725    | 11%               |
| Communication                   | -                   | -                   | -                      | -                   | -         | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -         | N/A               |
| Advertising                     | 1,930               | -                   | -                      | -                   | -         | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -         | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -         | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -         | N/A               |
| Other Services & Charges        | 6,704               | 20,513              | 25,722                 | 33,501              | 7,779     | 30%               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -         | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -         | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -         | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -         | N/A               |
| Transfers Out                   | 309,309             | 399,998             | 314,000                | 400,000             | 86,000    | 27%               |
| <b>TOTAL EXPENDITURES</b>       | 853,364             | 1,025,636           | 910,584                | 1,068,030           | 157,446   | 17%               |
| <b>NET CHANGES</b>              | 161,645             | 149,195             | 111,056                | 106,791             | (4,265)   | -4%               |
| <b>FUND BALANCE JANUARY 1</b>   | 645,247             | 805,029             | 805,029                | 916,085             | 111,056   | 14%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$806,892           | \$954,224           | \$916,085              | \$1,022,876         | \$106,791 | 12%               |

**Fund Notes:**

The Tourism (Hotel/Motel Tax) Fund accumulates lodging taxes which can only be used in support of tourism-related activities and functions.

## SOLID WASTE RECYCLING FUND (140)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change            | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                   |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -              | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                 | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                 | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                 | N/A               |
| Intergovernmental               | 221,956             | 208,634             | 119,053                | 208,634             | 89,581            | 75%               |
| Charges for Services            | 1,793,848           | 1,775,112           | 1,983,439              | 2,023,706           | 40,267            | 2%                |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                 | N/A               |
| Interest                        | 18,801              | 10,262              | 29,517                 | 20,273              | (9,244)           | -31%              |
| Other Revenue                   | 339                 | -                   | 518                    | -                   | (518)             | -100%             |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                 | N/A               |
| <b>TOTAL REVENUE</b>            | <b>2,034,944</b>    | <b>1,994,008</b>    | <b>2,132,527</b>       | <b>2,252,613</b>    | <b>120,086</b>    | <b>6%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                   |                   |
| Salaries & Wages                | 588,470             | 711,418             | 679,098                | 670,546             | (8,552)           | -1%               |
| Overtime                        | 60,910              | 68,000              | 52,905                 | 30,000              | (22,905)          | -43%              |
| Supplemental Help               | 20,417              | 12,000              | 8,939                  | 60,000              | 51,061            | 571%              |
| Other Compensation              | 1,163               | 1,081               | 840                    | -                   | (840)             | -100%             |
| Personnel Benefits              | 241,558             | 289,263             | 297,829                | 268,507             | (29,322)          | -10%              |
| Supplies                        | 42,048              | 87,600              | 57,306                 | 41,000              | (16,306)          | -28%              |
| Professional Services           | 180,240             | 450,790             | 302,595                | 496,867             | 194,272           | 64%               |
| Communication                   | 2,470               | 41,200              | 6,337                  | 4,000               | (2,337)           | -37%              |
| Training                        | 3,447               | 7,200               | 3,702                  | 8,000               | 4,298             | 116%              |
| Advertising                     | 984                 | 29,000              | 1,399                  | 5,000               | 3,601             | 257%              |
| Rentals                         | 7,331               | 4,200               | 4,464                  | 5,000               | 536               | 12%               |
| Insurance                       | -                   | -                   | -                      | -                   | -                 | N/A               |
| Utilities                       | 13,543              | 60,000              | 122,443                | -                   | (122,443)         | -100%             |
| Repairs & Maintenance           | -                   | 400                 | 542                    | 2,000               | 1,458             | 269%              |
| Other Services & Charges        | 332,178             | 412,800             | 268,164                | 355,000             | 86,836            | 32%               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                 | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                 | N/A               |
| Interfund Payments              | 188,080             | 269,271             | 269,310                | 303,619             | 34,309            | 13%               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                 | N/A               |
| Transfers Out                   | 41,152              | -                   | -                      | 38,000              | 38,000            | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>1,723,992</b>    | <b>2,444,223</b>    | <b>2,075,872</b>       | <b>2,287,539</b>    | <b>211,667</b>    | <b>10%</b>        |
| <b>NET CHANGES</b>              | <b>310,952</b>      | <b>(450,215)</b>    | <b>56,655</b>          | <b>(34,926)</b>     | <b>(91,581)</b>   | <b>-162%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>668,215</b>      | <b>982,165</b>      | <b>982,165</b>         | <b>1,038,820</b>    | <b>56,655</b>     | <b>6%</b>         |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$979,167</b>    | <b>\$531,950</b>    | <b>\$1,038,820</b>     | <b>\$1,003,894</b>  | <b>(\$34,926)</b> | <b>-3%</b>        |

**Fund Notes:**

The Solid Waste Recycling Fund accounts for the revenues received from garbage service providers and is used for various recycling and other waste management programs.

## TOTAL DEBT SERVICE FUND

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change      | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |             |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -        | N/A               |
| Sales Tax                       | 2,636,084           | 2,737,161           | 2,737,161              | 2,600,000           | (137,161)   | -5%               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Total Taxes                     | 2,636,084           | 2,737,161           | 2,737,161              | 2,600,000           | (137,161)   | -5%               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Charges for Services            | 771,465             | 764,997             | 764,997                | 548,150             | (216,847)   | -28%              |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -           | N/A               |
| Interest                        | 88,531              | 35,000              | 54,567                 | 10,000              | (44,567)    | -82%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Non-Revenue                     | 7,373,735           | 5,776,200           | 5,776,200              | 8,414,928           | 2,638,728   | 46%               |
| <b>TOTAL REVENUE</b>            | 10,869,815          | 9,313,358           | 9,332,925              | 11,573,078          | 2,240,153   | 24%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |             |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -           | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -           | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -           | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Professional Services           | 1,500               | -                   | 2,654                  | -                   | (2,654)     | -100%             |
| Communication                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -           | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -           | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -           | N/A               |
| Debt Service                    | 11,234,863          | 11,225,062          | 11,127,462             | 11,545,462          | 418,000     | 4%                |
| Transfers Out                   | -                   | -                   | -                      | -                   | -           | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 11,236,363          | 11,225,062          | 11,130,116             | 11,545,462          | 415,346     | 4%                |
| <b>NET CHANGES</b>              | (366,548)           | (1,911,704)         | (1,797,191)            | 27,616              | 1,824,807   | -102%             |
| <b>FUND BALANCE JANUARY 1</b>   | 2,197,834           | 1,823,146           | 1,823,146              | 25,955              | (1,797,191) | -99%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$1,831,286         | (\$88,558)          | \$25,955               | \$53,571            | \$27,616    | 106%              |

**Fund Notes:**

Debt Service Funds are used to account for City debt payments including both principal and interest.

## DEBT SERVICE FUND (233)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change      | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |             |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -        | N/A               |
| Sales Tax                       | 2,636,084           | 2,737,161           | 2,737,161              | 2,600,000           | (137,161)   | -5%               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Total Taxes                     | 2,636,084           | 2,737,161           | 2,737,161              | 2,600,000           | (137,161)   | -5%               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Charges for Services            | 771,465             | 764,997             | 764,997                | 548,150             | (216,847)   | -28%              |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -           | N/A               |
| Interest                        | 88,531              | 35,000              | 54,567                 | 10,000              | (44,567)    | -82%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Non-Revenue                     | 7,373,735           | 5,776,200           | 5,776,200              | 8,414,928           | 2,638,728   | 46%               |
| <b>TOTAL REVENUE</b>            | 10,869,815          | 9,313,358           | 9,332,925              | 11,573,078          | 2,240,153   | 24%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |             |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -           | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -           | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -           | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Professional Services           | 1,500               | -                   | 2,654                  | -                   | (2,654)     | -100%             |
| Communication                   | -                   | -                   | -                      | -                   | -           | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -           | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -           | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -           | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -           | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -           | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -           | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -           | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -           | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -           | N/A               |
| Debt Service                    | 11,234,863          | 11,225,062          | 11,127,462             | 11,545,462          | 418,000     | 4%                |
| Transfers Out                   | -                   | -                   | -                      | -                   | -           | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 11,236,363          | 11,225,062          | 11,130,116             | 11,545,462          | 415,346     | 4%                |
| <b>NET CHANGES</b>              | (366,548)           | (1,911,704)         | (1,797,191)            | 27,616              | 1,824,807   | -102%             |
| <b>FUND BALANCE JANUARY 1</b>   | 2,197,834           | 1,823,146           | 1,823,146              | 25,955              | (1,797,191) | -99%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$1,831,286         | (\$88,558)          | \$25,955               | \$53,571            | \$27,616    | 106%              |

**Fund Notes:**

The Debt Service Fund is a limited tax debt service fund used to account for debt which was approved by the City Council and not the voters. Therefore, there are no additional resources (excess levies) available to pay debt service. Debt service payments are made from transfers into the fund, in this case from the General Fund and Capital Investment Program (CIP) Funds. The debt in this Fund was issued for the acquisition of Downtown Park, construction of Bear Creek Parkway as well as debt payments on City Hall.

## TOTAL CAPITAL INVESTMENT PROGRAM (CIP) FUNDS

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | 14,172,686          | 23,130,945          | 5,560,385              | 9,323,205           | 3,762,820            | 68%               |
| Charges for Services            | 14,246,706          | 8,079,275           | 5,159,988              | 8,320,952           | 3,160,964            | 61%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 857,511             | 66,236              | 969,869                | 432,982             | (536,887)            | -55%              |
| Other Revenue                   | 380,034             | 1,518,822           | 4,551,841              | 3,844,674           | (707,167)            | -16%              |
| Non-Revenue                     | 27,007,345          | 17,205,194          | 17,557,779             | 23,683,757          | 6,125,978            | 35%               |
| <b>TOTAL REVENUE</b>            | <b>56,664,282</b>   | <b>50,000,472</b>   | <b>33,799,862</b>      | <b>45,605,570</b>   | <b>11,805,708</b>    | <b>35%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 1,681,488           | -                   | 1,288,602              | -                   | (1,288,602)          | -100%             |
| Overtime                        | 36,309              | -                   | 13,358                 | -                   | (13,358)             | -100%             |
| Supplemental Help               | 60                  | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 1,630,742           | -                   | 1,069,352              | -                   | (1,069,352)          | -100%             |
| Supplies                        | 102,171             | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 7,726,538           | -                   | 4,811,491              | -                   | (4,811,491)          | -100%             |
| Communication                   | 12,047              | -                   | -                      | -                   | -                    | N/A               |
| Training                        | 339                 | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 19,703              | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | 513                    | -                   | (513)                | -100%             |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 121,499             | -                   | 154,936                | -                   | (154,936)            | -100%             |
| Repairs & Maintenance           | 6,204               | -                   | 418,106                | 103,318             | (314,788)            | -75%              |
| Other Services & Charges        | 474,640             | -                   | 696,105                | -                   | (696,105)            | -100%             |
| Intergovernmental               | -                   | -                   | 285,195                | -                   | (285,195)            | -100%             |
| Capital                         | 31,239,369          | 47,058,169          | 18,957,596             | 41,224,312          | 22,266,716           | 117%              |
| Interfund Payments              | 39,575              | -                   | (2,852,574)            | -                   | 2,852,574            | -100%             |
| Debt Service                    | 1,796,175           | 1,793,776           | 1,803,282              | 898,863             | (904,419)            | -50%              |
| Transfers Out                   | 15,760,000          | 5,711,222           | 4,281,222              | 6,924,000           | 2,642,778            | 62%               |
| <b>TOTAL EXPENDITURES</b>       | <b>60,646,858</b>   | <b>54,563,167</b>   | <b>30,927,184</b>      | <b>49,150,493</b>   | <b>18,223,309</b>    | <b>59%</b>        |
| <b>NET CHANGES</b>              | <b>(3,982,576)</b>  | <b>(4,562,695)</b>  | <b>2,872,678</b>       | <b>(3,544,923)</b>  | <b>(6,417,601)</b>   | <b>-223%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>29,178,201</b>   | <b>29,481,551</b>   | <b>29,481,551</b>      | <b>32,354,229</b>   | <b>2,872,678</b>     | <b>10%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$25,195,625</b> | <b>\$24,918,857</b> | <b>\$32,354,229</b>    | <b>\$28,809,306</b> | <b>(\$3,544,923)</b> | <b>-11%</b>       |

**Fund Notes:**

Capital Investment Program funds are used to account for capital construction and related projects within general government (other than utilities or internal enterprise).

## PARKS CIP FUND (315)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | 2,950,000           | 1,221,000           | -                      | -                   | -                    | N/A               |
| Charges for Services            | 6,137,211           | 3,600,000           | -                      | 3,350,000           | 3,350,000            | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 164,193             | -                   | 195,716                | 93,869              | (101,847)            | -52%              |
| Other Revenue                   | 375,034             | 180,000             | 4,206,576              | 750,000             | (3,456,576)          | -82%              |
| Non-Revenue                     | 9,328,861           | 914,326             | 8,225,875              | 12,384,999          | 4,159,124            | 51%               |
| <b>TOTAL REVENUE</b>            | <b>18,955,300</b>   | <b>5,915,326</b>    | <b>12,628,167</b>      | <b>16,578,868</b>   | <b>3,950,701</b>     | <b>31%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 403,774             | -                   | 259,705                | -                   | (259,705)            | -100%             |
| Overtime                        | 1,338               | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 328,709             | -                   | 232,156                | -                   | (232,156)            | -100%             |
| Supplies                        | 87,942              | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 1,544,756           | -                   | 2,020,718              | -                   | (2,020,718)          | -100%             |
| Communication                   | 4,753               | -                   | -                      | -                   | -                    | N/A               |
| Training                        | 339                 | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 1,718               | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | 513                    | -                   | (513)                | -100%             |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 86,222              | -                   | 2,385                  | -                   | (2,385)              | -100%             |
| Repairs & Maintenance           | -                   | -                   | -                      | 103,318             | 103,318              | N/A               |
| Other Services & Charges        | 149,899             | -                   | 140,990                | -                   | (140,990)            | -100%             |
| Intergovernmental               | -                   | -                   | 285,195                | -                   | (285,195)            | -100%             |
| Capital                         | 12,340,773          | 3,494,509           | 7,411,899              | 16,035,181          | 8,623,282            | 116%              |
| Interfund Payments              | 3,946               | -                   | (279,346)              | -                   | 279,346              | -100%             |
| Debt Service                    | 1,796,175           | 1,793,776           | 1,803,282              | 898,863             | (904,419)            | -50%              |
| Transfers Out                   | 3,250,000           | 2,800,000           | 1,870,000              | 2,816,000           | 946,000              | 51%               |
| <b>TOTAL EXPENDITURES</b>       | <b>20,000,346</b>   | <b>8,088,285</b>    | <b>13,747,497</b>      | <b>19,853,362</b>   | <b>6,105,865</b>     | <b>44%</b>        |
| <b>NET CHANGES</b>              | <b>(1,045,047)</b>  | <b>(2,172,959)</b>  | <b>(1,119,330)</b>     | <b>(3,274,494)</b>  | <b>(2,155,164)</b>   | <b>193%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,766,096</b>    | <b>6,693,480</b>    | <b>6,693,480</b>       | <b>5,574,150</b>    | <b>(1,119,330)</b>   | <b>-17%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$6,721,049</b>  | <b>\$4,520,521</b>  | <b>\$5,574,150</b>     | <b>\$2,299,656</b>  | <b>(\$3,274,494)</b> | <b>-59%</b>       |

**Fund Notes:**

The Parks CIP Fund accounts for capital projects related to park facilities including land acquisition, design and development. The source of funds varies, but includes grants, general funds, real estate excise tax and others.

## TRANSPORTATION CIP FUND (316)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | 10,872,686          | 21,909,945          | 5,560,385              | 9,323,205           | 3,762,820            | 68%               |
| Charges for Services            | 7,413,615           | 4,200,000           | 3,906,387              | 4,700,000           | 793,613              | 20%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 588,357             | 1                   | 676,463                | 292,248             | (384,215)            | -57%              |
| Other Revenue                   | -                   | 1,338,822           | 322,402                | -                   | (322,402)            | -100%             |
| Non-Revenue                     | 10,030,234          | 15,649,868          | 7,157,552              | 7,999,363           | 841,811              | 12%               |
| <b>TOTAL REVENUE</b>            | <b>28,904,892</b>   | <b>43,098,636</b>   | <b>17,623,189</b>      | <b>22,314,816</b>   | <b>4,691,627</b>     | <b>27%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 1,154,074           | -                   | 760,871                | -                   | (760,871)            | -100%             |
| Overtime                        | 29,247              | -                   | 12,123                 | -                   | (12,123)             | -100%             |
| Supplemental Help               | 60                  | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 1,135,175           | -                   | 588,175                | -                   | (588,175)            | -100%             |
| Supplies                        | 12,429              | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 5,799,818           | -                   | 1,827,306              | -                   | (1,827,306)          | -100%             |
| Communication                   | 6,947               | -                   | -                      | -                   | -                    | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 17,407              | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 35,277              | -                   | 152,551                | -                   | (152,551)            | -100%             |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Services & Charges        | 313,590             | -                   | 162,894                | -                   | (162,894)            | -100%             |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | 16,584,830          | 42,952,660          | 10,565,939             | 20,577,597          | 10,011,658           | 95%               |
| Interfund Payments              | 30,780              | -                   | (2,582,463)            | -                   | 2,582,463            | -100%             |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | 8,400,000           | 1,200,000           | 700,000                | 4,108,000           | 3,408,000            | 487%              |
| <b>TOTAL EXPENDITURES</b>       | <b>33,519,634</b>   | <b>44,152,660</b>   | <b>12,187,396</b>      | <b>24,685,597</b>   | <b>12,498,201</b>    | <b>103%</b>       |
| <b>NET CHANGES</b>              | <b>(4,614,743)</b>  | <b>(1,054,024)</b>  | <b>5,435,793</b>       | <b>(2,370,781)</b>  | <b>(7,806,574)</b>   | <b>-144%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>20,153,214</b>   | <b>19,832,064</b>   | <b>19,832,064</b>      | <b>25,267,857</b>   | <b>5,435,793</b>     | <b>27%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$15,538,471</b> | <b>\$18,778,040</b> | <b>\$25,267,857</b>    | <b>\$22,897,076</b> | <b>(\$2,370,781)</b> | <b>-9%</b>        |

**Fund Notes:**

The Transportation CIP Fund accounts for capital projects related to transportation improvements including land acquisition, design and development. The source of funds varies, but includes grants, general funds, real estate excise tax, business taxes and others.

## GENERAL GOVERNMENT CIP FUND (319)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | 350,000             | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 695,880             | 279,275             | 1,253,601              | 270,952             | (982,649)          | -78%              |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 104,961             | 66,235              | 97,690                 | 46,865              | (50,825)           | -52%              |
| Other Revenue                   | 5,000               | -                   | 22,863                 | 3,094,674           | 3,071,811          | 13436%            |
| Non-Revenue                     | 7,648,250           | 641,000             | 2,174,352              | 3,299,395           | 1,125,043          | 52%               |
| <b>TOTAL REVENUE</b>            | <b>8,804,091</b>    | <b>986,510</b>      | <b>3,548,506</b>       | <b>6,711,886</b>    | <b>3,163,380</b>   | <b>89%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 123,640             | -                   | 268,026                | -                   | (268,026)          | -100%             |
| Overtime                        | 5,723               | -                   | 1,235                  | -                   | (1,235)            | -100%             |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | 166,858             | -                   | 249,021                | -                   | (249,021)          | -100%             |
| Supplies                        | 1,800               | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | 381,963             | -                   | 963,467                | -                   | (963,467)          | -100%             |
| Communication                   | 347                 | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | 578                 | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | 6,204               | -                   | 418,106                | -                   | (418,106)          | -100%             |
| Other Services & Charges        | 11,151              | -                   | 392,221                | -                   | (392,221)          | -100%             |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | 2,313,766           | 611,000             | 979,758                | 4,611,534           | 3,631,776          | 371%              |
| Interfund Payments              | 4,848               | -                   | 9,235                  | -                   | (9,235)            | -100%             |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 4,110,000           | 1,711,222           | 1,711,222              | -                   | (1,711,222)        | -100%             |
| <b>TOTAL EXPENDITURES</b>       | <b>7,126,878</b>    | <b>2,322,222</b>    | <b>4,992,291</b>       | <b>4,611,534</b>    | <b>(380,757)</b>   | <b>-8%</b>        |
| <b>NET CHANGES</b>              | <b>1,677,213</b>    | <b>(1,335,712)</b>  | <b>(1,443,785)</b>     | <b>2,100,352</b>    | <b>3,544,137</b>   | <b>-245%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,258,891</b>    | <b>2,956,007</b>    | <b>2,956,007</b>       | <b>1,512,222</b>    | <b>(1,443,785)</b> | <b>-49%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$2,936,104</b>  | <b>\$1,620,296</b>  | <b>\$1,512,222</b>     | <b>\$3,612,574</b>  | <b>\$2,100,352</b> | <b>139%</b>       |

**Fund Notes:**

The General Government CIP Fund accounts for capital projects related to general government facilities and equipment. The source of funds varies, but includes grants, general funds and others. Starting in 2013-2014, this Fund includes the Council, Police and Fire CIPs.

## TOTAL COMMUNITY FACILITIES DISTRICT (CFD) FUNDS

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change                | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                       |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                  |                   |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                     | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                     | N/A               |
| Intergovernmental               | -                   | -                   | 2,215,665              | -                   | (2,215,665)           | -100%             |
| Charges for Services            | -                   | -                   | -                      | -                   | -                     | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                     | N/A               |
| Interest                        | 948,858             | 748,000             | 1,145,041              | 900,000             | (245,041)             | -21%              |
| Other Revenue                   | 7,985,018           | -                   | -                      | -                   | -                     | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| <b>TOTAL REVENUE</b>            | <b>8,933,877</b>    | <b>748,000</b>      | <b>3,360,706</b>       | <b>900,000</b>      | <b>(2,460,706)</b>    | <b>-73%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                       |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                     | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Professional Services           | -                   | -                   | 580                    | -                   | (580)                 | -100%             |
| Communication                   | -                   | -                   | -                      | -                   | -                     | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                     | N/A               |
| Insurance                       | 2,191               | 3,810               | 1,944                  | 3,800               | 1,856                 | 95%               |
| Utilities                       | -                   | -                   | -                      | -                   | -                     | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Services & Charges        | -                   | -                   | 28                     | -                   | (28)                  | -100%             |
| Intergovernmental               | 8,829               | 6,000               | 7,199                  | 9,000               | 1,801                 | 25%               |
| Capital                         | -                   | 22,483,413          | 15,000,000             | 7,623,621           | (7,376,379)           | -49%              |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                     | N/A               |
| Transfers Out                   | 8,346,302           | 13,186,657          | 6,573,383              | 4,543,660           | (2,029,723)           | -31%              |
| <b>TOTAL EXPENDITURES</b>       | <b>8,357,322</b>    | <b>35,679,880</b>   | <b>21,583,133</b>      | <b>12,180,081</b>   | <b>(9,403,052)</b>    | <b>-44%</b>       |
| <b>NET CHANGES</b>              | <b>576,554</b>      | <b>(34,931,880)</b> | <b>(18,222,427)</b>    | <b>(11,280,081)</b> | <b>6,942,346</b>      | <b>-38%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>-</b>            | <b>34,931,880</b>   | <b>35,705,307</b>      | <b>17,482,880</b>   | <b>(18,222,427)</b>   | <b>-51%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$576,554</b>    | <b>\$ -</b>         | <b>17,482,880</b>      | <b>\$6,202,799</b>  | <b>(\$11,280,081)</b> | <b>-65%</b>       |

**Fund Notes:**

Community Facilities District funds established on July 15, 2014 and June 21, 2016 by Council Resolution No. 1411 and 1453 to fund improvements including the Overlake Transit Center (OTC), the multimodal improvements at 154th Ave NE and NE 51st street along with bicycle lanes, the intersection of NE 31st street and 156th Ave NE and the NE 40th street trunkline project.

Council approved changing from fiduciary funds to CIP funds on 2/21/2017.

## COMMUNITY FACILITIES DISTRICT FUND 2014-1 (361)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change         | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -           | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -              | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -              | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -              | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -              | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -              | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -              | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -              | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -              | N/A               |
| Interest                        | 583,863             | 400,000             | 642,692                | 450,000             | (192,692)      | -30%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -              | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -              | N/A               |
| <b>TOTAL REVENUE</b>            | 583,863             | 400,000             | 642,692                | 450,000             | (192,692)      | -30%              |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -              | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -              | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -              | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -              | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -              | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -              | N/A               |
| Professional Services           | -                   | -                   | 580                    | -                   | (580)          | -100%             |
| Communication                   | -                   | -                   | -                      | -                   | -              | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -              | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -              | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -              | N/A               |
| Insurance                       | 1,323               | 1,810               | 573                    | 1,800               | 1,227          | 214%              |
| Utilities                       | -                   | -                   | -                      | -                   | -              | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -              | N/A               |
| Other Services & Charges        | -                   | -                   | 28                     | -                   | (28)           | -100%             |
| Intergovernmental               | 5,986               | 6,000               | 3,625                  | 6,000               | 2,375          | 66%               |
| Capital                         | -                   | 22,483,413          | 15,000,000             | 7,623,621           | (7,376,379)    | -49%              |
| Interfund Payments              | -                   | -                   | -                      | -                   | -              | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -              | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -              | N/A               |
| <b>TOTAL EXPENDITURES</b>       | 7,309               | 22,491,223          | 15,004,806             | 7,631,421           | (7,373,385)    | -49%              |
| <b>NET CHANGES</b>              | 576,554             | (22,091,223)        | (14,362,114)           | (7,181,421)         | 7,180,693      | -50%              |
| <b>FUND BALANCE JANUARY 1</b>   | -                   | 22,091,223          | 21,543,535             | 7,181,421           | (14,362,114)   | -67%              |
| <b>FUND BALANCE DECEMBER 31</b> | \$ 576,554          | \$ -                | \$ 7,181,421           | \$ -                | \$ (7,181,421) | -100%             |

**Fund Notes:**

The Community Facilities District was established July 15, 2014 by Council Resolution No. 1411 to fund improvements at the Overlake Transit Center (OTC).

Council approved changing CFD 2014-1 from fiduciary fund (650) to CIP fund (361) on 02/27/2017

## COMMUNITY FACILITIES DISTRICT FUND 2016-1 (362)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change                | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|-----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                       |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                  | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                     | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                     | N/A               |
| Intergovernmental               | -                   | -                   | 2,215,665              | -                   | (2,215,665)           | -100%             |
| Charges for Services            | -                   | -                   | -                      | -                   | -                     | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                     | N/A               |
| Interest                        | 364,995             | 348,000             | 502,349                | 450,000             | (52,349)              | -10%              |
| Other Revenue                   | 7,985,018           | -                   | -                      | -                   | -                     | N/A               |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| <b>TOTAL REVENUE</b>            | <b>8,350,013</b>    | <b>348,000</b>      | <b>2,718,014</b>       | <b>450,000</b>      | <b>(2,268,014)</b>    | <b>-83%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                       |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                     | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Professional Services           | -                   | -                   | -                      | -                   | -                     | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                     | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                     | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                     | N/A               |
| Insurance                       | 869                 | 2,000               | 1,371                  | 2,000               | 629                   | 46%               |
| Utilities                       | -                   | -                   | -                      | -                   | -                     | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                     | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                     | N/A               |
| Intergovernmental               | 2,843               | -                   | 3,573                  | 3,000               | (573)                 | -16%              |
| Capital                         | -                   | -                   | -                      | -                   | -                     | N/A               |
| Interfund Payments              | -                   | -                   | -                      | -                   | -                     | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                     | N/A               |
| Transfers Out                   | 8,346,302           | 13,186,657          | 6,573,383              | 4,543,660           | (2,029,723)           | -31%              |
| <b>TOTAL EXPENDITURES</b>       | <b>8,350,013</b>    | <b>13,188,657</b>   | <b>6,578,327</b>       | <b>4,548,660</b>    | <b>(2,029,667)</b>    | <b>-31%</b>       |
| <b>NET CHANGES</b>              | -                   | (12,840,657)        | (3,860,313)            | (4,098,660)         | (238,347)             | 6%                |
| <b>FUND BALANCE JANUARY 1</b>   | -                   | 12,840,657          | 14,161,772             | 10,301,459          | (3,860,313)           | -27%              |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 10,301,459</b>   | <b>\$ 6,202,799</b> | <b>\$ (4,098,660)</b> | <b>-40%</b>       |

**Fund Notes:**

The Community Facilities District (CFD 2016-1) was established July 21, 2016 by Council Resolution No. 1453 to fund improvements the multimodal improvements at 154th Ave NE and NE 51st street along with bicycle lanes, the intersection of NE 31st street and 156th Ave NE.

CFD 2016-1 was amended on July 18th, 2017 by Council Resolution No. 1478 to include multimodal, intersection and signal improvements at the intersection of 156th Ave NE and NE 51st Street and the NE 40th street trunkline project.

Council approved changing CFD 2016-1 from Fiduciary fund (651) to CIP fund (362) on 02/21/2017.

## TOTAL ENTERPRISE FUNDS

|                                 | 2017-2018<br>Actual  | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change                | Percent<br>Change |
|---------------------------------|----------------------|---------------------|------------------------|---------------------|-----------------------|-------------------|
| <b>REVENUE</b>                  |                      |                     |                        |                     |                       |                   |
| Property Tax                    | \$ -                 | \$ -                | \$ -                   | \$ -                | \$ -                  | N/A               |
| Sales Tax                       | -                    | -                   | -                      | -                   | -                     | N/A               |
| Utility Taxes                   | -                    | -                   | -                      | -                   | -                     | N/A               |
| Other Taxes                     | -                    | -                   | -                      | -                   | -                     | N/A               |
| Total Taxes                     | -                    | -                   | -                      | -                   | -                     | N/A               |
| Licenses and Permits            | 23,578               | 21,000              | -                      | -                   | -                     | N/A               |
| Intergovernmental               | 2,210,165            | 3,848,850           | 2,302,896              | 2,412,697           | 109,801               | 5%                |
| Charges for Services            | 116,909,228          | 122,094,700         | 116,326,610            | 115,520,586         | (806,024)             | -1%               |
| Fines & Forfeits                | -                    | -                   | -                      | -                   | -                     | N/A               |
| Interest                        | 2,590,891            | 1,324,793           | 4,226,975              | 1,431,371           | (2,795,604)           | -66%              |
| Other Revenue                   | 13,287,407           | 6,648,572           | 9,511,949              | 2,313,986           | (7,197,963)           | -76%              |
| Non-Revenue                     | 34,184,135           | 21,277,115          | 17,231,128             | 25,181,564          | 7,950,436             | 46%               |
| <b>TOTAL REVENUE</b>            | <b>169,205,404</b>   | <b>155,215,030</b>  | <b>149,599,558</b>     | <b>146,860,204</b>  | <b>(2,739,354)</b>    | <b>-2%</b>        |
| <b>EXPENDITURES</b>             |                      |                     |                        |                     |                       |                   |
| Salaries & Wages                | 13,172,241           | 13,292,203          | 13,025,840             | 14,523,420          | 1,497,580             | 11%               |
| Overtime                        | 170,055              | 141,000             | 157,713                | 166,000             | 8,287                 | 5%                |
| Supplemental Help               | 172,282              | 258,200             | 82,032                 | -                   | (82,032)              | -100%             |
| Other Compensation              | 16,919               | 15,597              | 17,473                 | 12,724              | (4,750)               | -27%              |
| Personnel Benefits              | 6,367,346            | 5,633,553           | 5,271,741              | 5,969,700           | 697,959               | 13%               |
| Supplies                        | 1,089,773            | 1,720,560           | 11,956,023             | 1,149,410           | (10,806,613)          | -90%              |
| Professional Services           | 15,144,799           | 3,715,700           | 2,618,028              | 2,406,647           | (211,381)             | -8%               |
| Communication                   | 196,388              | 210,734             | 213,870                | 227,050             | 13,180                | 6%                |
| Training                        | 134,313              | 277,500             | 144,591                | 263,500             | 118,909               | 82%               |
| Advertising                     | 12,458               | 17,900              | 14,553                 | 20,400              | 5,847                 | 40%               |
| Rentals                         | 17,095               | 40,000              | 16,669                 | 37,000              | 20,331                | 122%              |
| Insurance                       | -                    | -                   | -                      | -                   | -                     | N/A               |
| Utilities                       | 926,228              | 1,032,108           | 842,046                | 968,108             | 126,062               | 15%               |
| Repairs & Maintenance           | 1,421,000            | 1,472,000           | 1,806,746              | 1,681,000           | (125,746)             | -7%               |
| Other Services & Charges        | 20,291,815           | 19,439,608          | 38,584,714             | 22,487,003          | (16,097,711)          | -42%              |
| Intergovernmental               | 39,440,109           | 40,537,821          | 5,474,927              | 37,310,853          | 31,835,926            | 581%              |
| Capital                         | 13,905,576           | 54,347,910          | 38,428,944             | 39,751,941          | 1,322,997             | 3%                |
| Interfund Payments              | 9,284,909            | 9,710,635           | 9,696,195              | 9,592,414           | (103,781)             | -1%               |
| Debt Service                    | 10,599,734           | 4,126,908           | 3,963,391              | 4,767,225           | 803,834               | 20%               |
| Transfers Out                   | 25,076,600           | 18,528,076          | 16,826,484             | 24,529,786          | 7,703,302             | 46%               |
| <b>TOTAL EXPENDITURES</b>       | <b>157,439,639</b>   | <b>174,518,013</b>  | <b>149,141,980</b>     | <b>165,864,180</b>  | <b>16,722,201</b>     | <b>11%</b>        |
| <b>NET CHANGES</b>              | <b>11,765,765</b>    | <b>(19,302,983)</b> | <b>457,578</b>         | <b>(19,003,976)</b> | <b>(19,461,555)</b>   | <b>-4253%</b>     |
| <b>FUND BALANCE JANUARY 1</b>   | <b>90,875,409</b>    | <b>101,369,054</b>  | <b>101,369,054</b>     | <b>101,826,633</b>  | <b>457,578</b>        | <b>0%</b>         |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$102,641,174</b> | <b>\$82,066,071</b> | <b>\$101,826,633</b>   | <b>\$82,822,656</b> | <b>(\$19,003,976)</b> | <b>-19%</b>       |

**Fund Notes:**

Enterprise Funds account for business-type activities where the customers are external to the City (such as residents or businesses in a utility). An enterprise fund is used as it provides an accounting methodology that determines the long-term viability of the enterprise (using full accrual accounting).

## CITY WATER/WASTEWATER OPERATING FUND (401)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change        | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |               |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -          | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -             | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -             | N/A               |
| <b>Total Taxes</b>              | -                   | -                   | -                      | -                   | -             | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -             | N/A               |
| Intergovernmental               | 183,678             | 170,000             | 210,957                | 210,000             | (957)         | 0%                |
| Charges for Services            | 73,797,734          | 78,744,232          | 73,848,290             | 72,349,434          | (1,498,856)   | -2%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -             | N/A               |
| Interest                        | 368,684             | 177,032             | 401,397                | 220,614             | (180,783)     | -45%              |
| Other Revenue                   | 795,488             | 320,000             | 249,890                | 200,000             | (49,890)      | -20%              |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -             | N/A               |
| <b>TOTAL REVENUE</b>            | 75,145,584          | 79,411,264          | 74,710,534             | 72,980,048          | (1,730,486)   | -2%               |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |               |                   |
| Salaries & Wages                | 6,838,155           | 7,661,204           | 7,532,845              | 8,018,957           | 486,113       | 6%                |
| Overtime                        | 120,970             | 101,000             | 124,427                | 116,000             | (8,427)       | -7%               |
| Supplemental Help               | 95,731              | 103,200             | 45,977                 | -                   | (45,977)      | -100%             |
| Other Compensation              | 9,734               | 8,844               | 9,711                  | 5,236               | (4,476)       | -46%              |
| Personnel Benefits              | 2,921,969           | 3,337,410           | 2,902,281              | 3,421,752           | 519,471       | 18%               |
| Supplies                        | 811,643             | 716,960             | 11,785,143             | 733,760             | (11,051,383)  | -94%              |
| Professional Services           | 949,543             | 1,602,500           | 1,319,259              | 607,550             | (711,709)     | -54%              |
| Communication                   | 117,014             | 126,634             | 121,271                | 131,202             | 9,931         | 8%                |
| Training                        | 90,534              | 180,000             | 105,620                | 172,500             | 66,880        | 63%               |
| Advertising                     | 5,934               | 12,900              | 12,402                 | 15,400              | 2,998         | 24%               |
| Rentals                         | 7,075               | 17,000              | 8,610                  | 15,000              | 6,390         | 74%               |
| Insurance                       | -                   | -                   | -                      | -                   | -             | N/A               |
| Utilities                       | 602,263             | 607,000             | 560,066                | 594,305             | 34,238        | 6%                |
| Repairs & Maintenance           | 618,603             | 556,000             | 894,124                | 514,000             | (380,124)     | -43%              |
| Other Services & Charges        | 16,694,805          | 16,002,509          | 35,357,161             | 18,070,411          | (17,286,750)  | -49%              |
| Intergovernmental               | 34,045,650          | 34,182,298          | 1,549                  | 30,832,676          | 30,831,127    | 1990736%          |
| Capital                         | 593,093             | 160,000             | 240,076                | 160,000             | (80,076)      | -33%              |
| Interfund Payments              | 2,538,769           | 2,206,150           | 2,499,160              | 2,382,053           | (117,107)     | -5%               |
| Debt Service                    | 6,796,071           | -                   | -                      | 634,239             | 634,239       | N/A               |
| Transfers Out                   | 6,974,710           | 9,434,440           | 8,932,847              | 8,211,918           | (720,929)     | -8%               |
| <b>TOTAL EXPENDITURES</b>       | 80,832,266          | 77,016,049          | 72,452,529             | 74,636,960          | 2,184,431     | 3%                |
| <b>NET CHANGES</b>              | (5,686,682)         | 2,395,215           | 2,258,005              | (1,656,912)         | (3,914,917)   | -173%             |
| <b>FUND BALANCE JANUARY 1</b>   | 14,867,222          | 9,180,541           | 9,180,541              | 11,438,546          | 2,258,005     | 25%               |
| <b>FUND BALANCE DECEMBER 31</b> | \$9,180,540         | \$11,575,756        | \$11,438,546           | \$9,781,634         | (\$1,656,912) | -14%              |

**Fund Notes:**

The Water/Wastewater Operating Fund accounts for the water and wastewater utility within the City. Revenues are primarily utility rates.

## NOVELTY HILL WATER/WASTEWATER OPERATING FUND (402)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 15,455,340          | 15,856,124          | 14,529,006             | 15,435,001          | 905,995            | 6%                |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 177,276             | 72,954              | 350,666                | 108,414             | (242,252)          | -69%              |
| Other Revenue                   | 36,450              | -                   | 440                    | -                   | (440)              | -100%             |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>15,669,065</b>   | <b>15,929,078</b>   | <b>14,880,112</b>      | <b>15,543,415</b>   | <b>663,303</b>     | <b>4%</b>         |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplies                        | 69,406              | 142,000             | 11,457                 | 146,000             | 134,543            | 1174%             |
| Professional Services           | 58,999              | 272,100             | 88,007                 | 272,100             | 184,093            | 209%              |
| Communication                   | 53,782              | 62,000              | 59,907                 | 64,818              | 4,911              | 8%                |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | 3,000               | -                      | 2,000               | 2,000              | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 144,294             | 169,400             | 137,587                | 149,975             | 12,389             | 9%                |
| Repairs & Maintenance           | 59,826              | 130,000             | 67,854                 | 130,000             | 62,146             | 92%               |
| Other Services & Charges        | 3,051,659           | 2,846,999           | 2,738,446              | 3,380,746           | 642,300            | 23%               |
| Intergovernmental               | 4,546,674           | 5,563,892           | 4,753,729              | 6,181,177           | 1,427,448          | 30%               |
| Capital                         | 9,878               | 75,000              | -                      | 75,000              | 75,000             | N/A               |
| Interfund Payments              | 2,741,456           | 3,215,102           | 2,917,915              | 2,960,024           | 42,108             | 1%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 6,295,777           | 2,973,949           | 2,973,949              | 2,832,589           | (141,360)          | -5%               |
| <b>TOTAL EXPENDITURES</b>       | <b>17,031,752</b>   | <b>15,453,442</b>   | <b>13,748,852</b>      | <b>16,194,429</b>   | <b>2,445,577</b>   | <b>18%</b>        |
| <b>NET CHANGES</b>              | <b>(1,362,687)</b>  | <b>475,636</b>      | <b>1,131,260</b>       | <b>(651,014)</b>    | <b>(1,782,273)</b> | <b>-158%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>6,027,060</b>    | <b>4,664,373</b>    | <b>4,664,373</b>       | <b>5,795,633</b>    | <b>1,131,260</b>   | <b>24%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$4,664,373</b>  | <b>\$5,140,009</b>  | <b>\$5,795,633</b>     | <b>\$5,144,619</b>  | <b>(\$651,014)</b> | <b>-11%</b>       |

Fund Notes:  
The Novelty Hill Operating Fund accounts for the water and wastewater utility outside of the City. Revenues are primarily utility rates.

## CITY WATER CIP FUND (403)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 493,221             | 244,739             | 745,541                | 142,179             | (603,362)            | -81%              |
| Other Revenue                   | 3,189,401           | 1,854,360           | 1,341,683              | 454,500             | (887,183)            | -66%              |
| Non-Revenue                     | 4,882,990           | 6,561,866           | 6,160,273              | 6,051,199           | (109,074)            | -2%               |
| <b>TOTAL REVENUE</b>            | <b>8,565,613</b>    | <b>8,660,965</b>    | <b>8,247,498</b>       | <b>6,647,878</b>    | <b>(1,599,620)</b>   | <b>-19%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 305,780             | -                   | -                      | -                   | -                    | N/A               |
| Overtime                        | 1,323               | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 304,584             | -                   | -                      | -                   | -                    | N/A               |
| Supplies                        | 79                  | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 831,697             | -                   | -                      | -                   | -                    | N/A               |
| Communication                   | 2,435               | -                   | -                      | -                   | -                    | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 1,007               | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 4,186               | -                   | -                      | -                   | -                    | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Services & Charges        | 28,629              | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | 5,146,900           | 8,071,528           | 13,216,363             | 12,331,312          | (885,051)            | -7%               |
| Interfund Payments              | 9,668               | -                   | -                      | -                   | -                    | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>6,636,287</b>    | <b>8,071,528</b>    | <b>13,216,363</b>      | <b>12,331,312</b>   | <b>(885,051)</b>     | <b>-7%</b>        |
| <b>NET CHANGES</b>              | <b>1,929,326</b>    | <b>589,437</b>      | <b>(4,968,865)</b>     | <b>(5,683,434)</b>  | <b>(714,569)</b>     | <b>14%</b>        |
| <b>FUND BALANCE JANUARY 1</b>   | <b>14,379,134</b>   | <b>16,715,225</b>   | <b>16,715,225</b>      | <b>11,746,360</b>   | <b>(4,968,865)</b>   | <b>-30%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$16,308,460</b> | <b>\$17,304,662</b> | <b>\$11,746,360</b>    | <b>\$6,062,926</b>  | <b>(\$5,683,434)</b> | <b>-48%</b>       |

Fund Notes:

The Water CIP Fund accounts for the capital projects related to the City's water system within the Water/ Wastewater Utility.

## CITY WASTEWATER CIP FUND (404)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 265,367             | 172,173             | 537,821                | 56,342              | (481,479)            | -90%              |
| Other Revenue                   | 4,112,643           | 2,150,000           | 3,372,617              | 376,875             | (2,995,742)          | -89%              |
| Non-Revenue                     | 6,008,500           | 2,872,574           | 2,793,777              | 8,372,753           | 5,578,976            | 200%              |
| <b>TOTAL REVENUE</b>            | <b>10,386,509</b>   | <b>5,194,747</b>    | <b>6,704,215</b>       | <b>8,805,970</b>    | <b>2,101,755</b>     | <b>31%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 273,865             | -                   | -                      | -                   | -                    | N/A               |
| Overtime                        | 2,470               | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 387,245             | -                   | -                      | -                   | -                    | N/A               |
| Supplies                        | 3,514               | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 1,248,572           | -                   | -                      | -                   | -                    | N/A               |
| Communication                   | 912                 | -                   | -                      | -                   | -                    | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 884                 | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 927                 | -                   | -                      | -                   | -                    | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Services & Charges        | 52,361              | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | 1,275,961           | 16,798,379          | 15,622,336             | 12,563,565          | (3,058,771)          | -20%              |
| Interfund Payments              | 16,695              | -                   | -                      | -                   | -                    | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>3,263,405</b>    | <b>16,798,379</b>   | <b>15,622,336</b>      | <b>12,563,565</b>   | <b>(3,058,771)</b>   | <b>-20%</b>       |
| <b>NET CHANGES</b>              | <b>7,123,104</b>    | <b>(11,603,632)</b> | <b>(8,918,121)</b>     | <b>(3,757,595)</b>  | <b>5,160,526</b>     | <b>-58%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>8,146,080</b>    | <b>15,565,818</b>   | <b>15,565,818</b>      | <b>6,647,697</b>    | <b>(8,918,121)</b>   | <b>-57%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$15,269,184</b> | <b>\$3,962,186</b>  | <b>\$6,647,697</b>     | <b>\$2,890,102</b>  | <b>(\$3,757,595)</b> | <b>-57%</b>       |

**Fund Notes:**

The Wastewater CIP Fund accounts for capital projects related to the City's wastewater system within the Water/Wastewater Utility.

## STORMWATER OPERATING FUND (405)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | 23,578              | 21,000              | -                      | -                   | -                  | N/A               |
| Intergovernmental               | 718,358             | 840,000             | 833,651                | 702,697             | (130,954)          | -16%              |
| Charges for Services            | 27,656,154          | 27,494,344          | 27,949,314             | 27,736,151          | (213,163)          | -1%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 351,991             | 17,881              | 452,523                | 46,787              | (405,736)          | -90%              |
| Other Revenue                   | 10,338              | -                   | 153                    | -                   | (153)              | -100%             |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>28,760,419</b>   | <b>28,373,225</b>   | <b>29,235,640</b>      | <b>28,485,635</b>   | <b>(750,005)</b>   | <b>-3%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 5,227,163           | 5,630,999           | 5,492,995              | 6,504,462           | 1,011,467          | 18%               |
| Overtime                        | 43,514              | 40,000              | 33,286                 | 50,000              | 16,714             | 50%               |
| Supplemental Help               | 71,031              | 155,000             | 36,055                 | -                   | (36,055)           | -100%             |
| Other Compensation              | 7,185               | 6,753               | 7,762                  | 7,488               | (274)              | -4%               |
| Personnel Benefits              | 2,093,570           | 2,296,142           | 2,369,460              | 2,547,948           | 178,488            | 8%                |
| Supplies                        | 169,141             | 861,600             | 159,423                | 269,650             | 110,227            | 69%               |
| Professional Services           | 1,249,504           | 1,841,100           | 1,210,762              | 1,526,997           | 316,235            | 26%               |
| Communication                   | 22,106              | 22,100              | 32,692                 | 31,030              | (1,662)            | -5%               |
| Training                        | 43,053              | 97,500              | 38,971                 | 91,000              | 52,029             | 134%              |
| Advertising                     | 2,032               | 5,000               | 2,152                  | 5,000               | 2,848              | 132%              |
| Rentals                         | 10,019              | 20,000              | 8,059                  | 20,000              | 11,941             | 148%              |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 164,588             | 255,708             | 144,393                | 223,828             | 79,435             | 55%               |
| Repairs & Maintenance           | 742,571             | 786,000             | 844,768                | 1,037,000           | 192,232            | 23%               |
| Other Services & Charges        | 373,375             | 590,100             | 489,107                | 1,035,846           | 546,739            | 112%              |
| Intergovernmental               | 847,785             | 791,631             | 719,649                | 297,000             | (422,649)          | -59%              |
| Capital                         | 43,758              | -                   | 23,403                 | -                   | (23,403)           | -100%             |
| Interfund Payments              | 3,942,692           | 4,289,383           | 4,279,120              | 4,250,337           | (28,782)           | -1%               |
| Debt Service                    | 3,803,663           | 4,126,908           | 3,963,391              | 4,132,986           | 169,595            | 4%                |
| Transfers Out                   | 11,806,113          | 6,119,687           | 4,919,688              | 5,513,206           | 593,518            | 12%               |
| <b>TOTAL EXPENDITURES</b>       | <b>30,662,864</b>   | <b>27,935,611</b>   | <b>24,775,134</b>      | <b>27,543,778</b>   | <b>2,768,645</b>   | <b>11%</b>        |
| <b>NET CHANGES</b>              | <b>(1,902,445)</b>  | <b>437,614</b>      | <b>4,460,507</b>       | <b>941,857</b>      | <b>(3,518,650)</b> | <b>-79%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>6,528,334</b>    | <b>4,625,889</b>    | <b>4,625,889</b>       | <b>9,086,396</b>    | <b>4,460,507</b>   | <b>96%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$4,625,889</b>  | <b>\$5,063,503</b>  | <b>\$9,086,396</b>     | <b>\$10,028,253</b> | <b>\$941,857</b>   | <b>10%</b>        |

**Fund Notes:**

The Stormwater Operating Fund accounts for the stormwater utility within the City. Revenues are primarily utility rates.

## STORMWATER CIP FUND (406)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | 1,308,129           | 2,838,850           | 1,258,288              | 1,500,000           | 241,712              | 19%               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 501,516             | 293,887             | 1,046,297              | 523,973             | (522,325)            | -50%              |
| Other Revenue                   | 5,143,087           | 2,324,212           | 4,547,166              | 1,282,611           | (3,264,555)          | -72%              |
| Non-Revenue                     | 17,042,673          | 8,868,726           | 5,496,404              | 7,957,823           | 2,461,419            | 45%               |
| <b>TOTAL REVENUE</b>            | <b>23,995,405</b>   | <b>14,325,675</b>   | <b>12,348,155</b>      | <b>11,264,407</b>   | <b>(1,083,748)</b>   | <b>-9%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 461,860             | -                   | -                      | -                   | -                    | N/A               |
| Overtime                        | 1,778               | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | 5,520               | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 584,418             | -                   | -                      | -                   | -                    | N/A               |
| Supplies                        | 24,299              | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 10,664,357          | -                   | -                      | -                   | -                    | N/A               |
| Communication                   | 139                 | -                   | -                      | -                   | -                    | N/A               |
| Training                        | 725                 | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | 2,526               | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | 9,970               | -                   | -                      | -                   | -                    | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Services & Charges        | 89,492              | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | 6,001,968           | 28,560,206          | 7,857,217              | 12,167,070          | 4,309,853            | 55%               |
| Interfund Payments              | 31,667              | -                   | -                      | -                   | -                    | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | -                   | -                   | -                      | 1,500,839           | 1,500,839            | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>17,878,720</b>   | <b>28,560,206</b>   | <b>7,857,217</b>       | <b>13,667,909</b>   | <b>5,810,692</b>     | <b>74%</b>        |
| <b>NET CHANGES</b>              | <b>6,116,685</b>    | <b>(14,234,531)</b> | <b>4,490,938</b>       | <b>(2,403,502)</b>  | <b>(6,894,440)</b>   | <b>-154%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>25,698,325</b>   | <b>29,839,491</b>   | <b>29,839,491</b>      | <b>34,330,429</b>   | <b>4,490,938</b>     | <b>15%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$31,815,010</b> | <b>\$15,604,960</b> | <b>\$34,330,429</b>    | <b>\$31,926,927</b> | <b>(\$2,403,502)</b> | <b>-7%</b>        |

**Fund Notes:**

The Stormwater CIP Fund accounts for the capital projects related to the City's stormwater system within the Stormwater Utility.

## NOVELTY HILL WATER CIP FUND (407)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 204,629             | 163,963             | 323,332                | 158,013             | (165,319)          | -51%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Non-Revenue                     | 3,410,604           | 1,437,968           | 1,350,219              | 1,366,471           | 16,252             | 1%                |
| <b>TOTAL REVENUE</b>            | <b>3,615,233</b>    | <b>1,601,931</b>    | <b>1,673,551</b>       | <b>1,524,484</b>    | <b>(149,067)</b>   | <b>-9%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 65,203              | -                   | -                      | -                   | -                  | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                  | N/A               |
| Personnel Benefits              | 75,463              | -                   | -                      | -                   | -                  | N/A               |
| Supplies                        | 11,690              | -                   | -                      | -                   | -                  | N/A               |
| Professional Services           | 141,246             | -                   | -                      | -                   | -                  | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | 75                  | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | 1,494               | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Capital                         | 834,019             | 682,797             | 1,166,216              | 1,888,353           | 722,137            | 62%               |
| Interfund Payments              | 3,956               | -                   | -                      | -                   | -                  | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>1,133,146</b>    | <b>682,797</b>      | <b>1,166,216</b>       | <b>1,888,353</b>    | <b>722,137</b>     | <b>62%</b>        |
| <b>NET CHANGES</b>              | <b>2,482,088</b>    | <b>919,134</b>      | <b>507,335</b>         | <b>(363,869)</b>    | <b>(871,204)</b>   | <b>-172%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,379,159</b>    | <b>9,861,246</b>    | <b>9,861,247</b>       | <b>10,368,582</b>   | <b>507,335</b>     | <b>5%</b>         |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$9,861,247</b>  | <b>\$10,780,380</b> | <b>\$10,368,582</b>    | <b>\$10,004,713</b> | <b>(\$363,869)</b> | <b>-4%</b>        |

Fund Notes:

The Novelty Hill Water CIP Fund accounts for the capital projects related to the City's water system outside of the City.

## NOVELTY HILL WASTEWATER CIP FUND (408)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Charges for Services            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 228,207             | 182,164             | 369,398                | 175,049             | (194,349)            | -53%              |
| Other Revenue                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Non-Revenue                     | 2,839,368           | 1,535,981           | 1,430,455              | 1,433,318           | 2,863                | 0%                |
| <b>TOTAL REVENUE</b>            | <b>3,067,575</b>    | <b>1,718,145</b>    | <b>1,799,853</b>       | <b>1,608,367</b>    | <b>(191,486)</b>     | <b>-11%</b>       |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 215                 | -                   | -                      | -                   | -                    | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Compensation              | -                   | -                   | -                      | -                   | -                    | N/A               |
| Personnel Benefits              | 96                  | -                   | -                      | -                   | -                    | N/A               |
| Supplies                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Professional Services           | 882                 | -                   | -                      | -                   | -                    | N/A               |
| Communication                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Services & Charges        | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | -                   | -                   | 303,333                | 566,641             | 263,308              | 87%               |
| Interfund Payments              | 7                   | -                   | -                      | -                   | -                    | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | -                   | -                   | -                      | 6,471,234           | 6,471,234            | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>1,199</b>        | <b>-</b>            | <b>303,333</b>         | <b>7,037,875</b>    | <b>6,734,542</b>     | <b>2220%</b>      |
| <b>NET CHANGES</b>              | <b>3,066,376</b>    | <b>1,718,145</b>    | <b>1,496,520</b>       | <b>(5,429,508)</b>  | <b>(6,926,028)</b>   | <b>-463%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>7,850,095</b>    | <b>10,916,471</b>   | <b>10,916,471</b>      | <b>12,412,990</b>   | <b>1,496,519</b>     | <b>14%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$10,916,471</b> | <b>\$12,634,616</b> | <b>\$12,412,990</b>    | <b>\$6,983,482</b>  | <b>(\$5,429,508)</b> | <b>-44%</b>       |

**Fund Notes:**

The Novelty Hill Wastewater CIP Fund accounts for the capital projects related to the City's wastewater system outside of the City.

## TOTAL INTERNAL SERVICE FUNDS

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 43,420,576          | 50,334,577          | 49,487,580             | 53,149,122          | 3,661,542          | 7%                |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 490,711             | 376,197             | 418,703                | 365,947             | (52,756)           | -13%              |
| Other Revenue                   | 4,307,575           | 3,181,586           | 3,757,498              | 3,742,787           | (14,711)           | 0%                |
| Non-Revenue                     | 584,740             | 1,947,425           | 2,329,963              | 8,148,694           | 5,818,731          | 250%              |
| <b>TOTAL REVENUE</b>            | <b>48,803,602</b>   | <b>55,839,785</b>   | <b>55,993,744</b>      | <b>65,406,550</b>   | <b>9,412,806</b>   | <b>17%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 6,880,289           | 8,501,865           | 8,614,165              | 9,828,491           | 1,214,326          | 14%               |
| Overtime                        | 17,539              | 16,000              | 9,618                  | 4,000               | (5,618)            | -58%              |
| Supplemental Help               | -                   | -                   | 25,873                 | -                   | (25,873)           | -100%             |
| Other Compensation              | 18,926              | 21,192              | 17,823                 | 23,280              | 5,457              | 31%               |
| Personnel Benefits              | 28,905,598          | 27,432,087          | 36,473,209             | 31,087,282          | (5,385,927)        | -15%              |
| Supplies                        | 666,480             | 748,825             | 894,468                | 592,061             | (302,406)          | -34%              |
| Professional Services           | 2,205,884           | 7,237,214           | 4,426,012              | 11,365,955          | 6,939,943          | 157%              |
| Communication                   | 203,536             | 271,371             | 257,335                | 241,116             | (16,219)           | -6%               |
| Training                        | 92,337              | 182,200             | 64,378                 | 40,422              | (23,956)           | -37%              |
| Advertising                     | 4,409               | 3,100               | 3,392                  | 1,000               | (2,392)            | -71%              |
| Rentals                         | -                   | 100                 | -                      | 1,000               | 1,000              | N/A               |
| Insurance                       | 2,109,062           | 2,143,449           | 2,187,089              | 2,397,047           | 209,958            | 10%               |
| Utilities                       | 2,276               | 2,000               | -                      | 2,500               | 2,500              | N/A               |
| Repairs & Maintenance           | 2,504,937           | 3,708,088           | 4,839,391              | 5,120,394           | 281,003            | 6%                |
| Other Services & Charges        | 1,129,054           | 1,165,251           | 481,323                | 1,285,939           | 804,616            | 167%              |
| Intergovernmental               | 498,100             | 80,832              | 557,593                | 778,161             | 220,568            | 40%               |
| Capital                         | (0)                 | 3,283,569           | 3,274,096              | 2,117,337           | (1,156,759)        | -35%              |
| Interfund Payments              | 193,275             | 201,112             | 16,484                 | 209,296             | 192,812            | 1170%             |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 2,300,000           | 80,000              | -                      | 80,000              | 80,000             | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>47,731,703</b>   | <b>55,078,255</b>   | <b>62,142,249</b>      | <b>65,175,282</b>   | <b>3,033,033</b>   | <b>5%</b>         |
| <b>NET CHANGES</b>              | <b>1,071,899</b>    | <b>761,530</b>      | <b>(6,148,505)</b>     | <b>231,268</b>      | <b>6,379,773</b>   | <b>-104%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>18,816,996</b>   | <b>16,198,230</b>   | <b>16,274,539</b>      | <b>10,126,035</b>   | <b>(6,148,504)</b> | <b>-38%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$19,888,895</b> | <b>\$16,959,760</b> | <b>\$10,126,034</b>    | <b>\$10,357,303</b> | <b>\$231,269</b>   | <b>2%</b>         |

**Fund Notes:**

Internal Service Funds are used to account for business-like activities where the customers are largely internal to the City. The goal is to provide a long-term financial viability perspective which is accomplished through full accrual accounting.

## FLEET MAINTENANCE FUND (501)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 4,695,218           | 5,512,773           | 5,546,866              | 4,792,563           | (754,303)          | -14%              |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 127,279             | 117,289             | 47,939                 | 61,853              | 13,914             | 29%               |
| Other Revenue                   | 81,811              | -                   | 382,709                | -                   | (382,709)          | -100%             |
| Non-Revenue                     | 379,565             | 381,209             | -                      | 2,509,645           | 2,509,645          | N/A               |
| <b>TOTAL REVENUE</b>            | <b>5,283,873</b>    | <b>6,011,271</b>    | <b>5,977,514</b>       | <b>7,364,061</b>    | <b>1,386,547</b>   | <b>23%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | 1,173,003           | 1,249,496           | 1,168,237              | 1,357,443           | 189,205            | 16%               |
| Overtime                        | 3,031               | 4,000               | 8,258                  | 4,000               | (4,258)            | -52%              |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | 8,726               | 8,464               | 7,300                  | 11,580              | 4,280              | 59%               |
| Personnel Benefits              | 399,315             | 510,718             | 476,410                | 571,021             | 94,611             | 20%               |
| Supplies                        | 415,469             | 443,000             | 549,694                | 468,000             | (81,694)           | -15%              |
| Professional Services           | 92,844              | 50,000              | 118,186                | 50,000              | (68,186)           | -58%              |
| Communication                   | 5,235               | 7,000               | 6,018                  | 7,000               | 982                | 16%               |
| Training                        | 16,428              | 16,000              | 18,639                 | 20,000              | 1,361              | 7%                |
| Advertising                     | -                   | 1,500               | -                      | 1,000               | 1,000              | N/A               |
| Rentals                         | -                   | -                   | -                      | 1,000               | 1,000              | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | 2,276               | 2,000               | -                      | 2,500               | 2,500              | N/A               |
| Repairs & Maintenance           | 122,917             | 180,000             | 466,278                | 160,000             | (306,278)          | -66%              |
| Other Services & Charges        | 632,793             | 741,000             | 46,611                 | 622,500             | 575,889            | 1236%             |
| Intergovernmental               | 513                 | 700                 | 488                    | 502                 | 14                 | 3%                |
| Capital                         | (0)                 | 3,263,569           | 3,263,569              | 2,117,337           | (1,146,232)        | -35%              |
| Interfund Payments              | 152,426             | 107,291             | 104,951                | 95,764              | (9,187)            | -9%               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | 2,300,000           | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>5,324,978</b>    | <b>6,584,738</b>    | <b>6,234,640</b>       | <b>5,489,646</b>    | <b>(744,994)</b>   | <b>-12%</b>       |
| <b>NET CHANGES</b>              | <b>(41,105)</b>     | <b>(573,467)</b>    | <b>(257,125)</b>       | <b>1,874,415</b>    | <b>2,131,540</b>   | <b>-829%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>5,423,873</b>    | <b>2,826,300</b>    | <b>2,826,300</b>       | <b>2,569,175</b>    | <b>(257,125)</b>   | <b>-9%</b>        |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$5,382,768</b>  | <b>\$2,252,833</b>  | <b>\$2,569,175</b>     | <b>\$4,443,590</b>  | <b>\$1,874,415</b> | <b>73%</b>        |

**Fund Notes:**

The Fleet Fund accounts for the maintenance and replacement of vehicles in the City's fleet. Revenues are provided by a transfer from the customer funds into this fund.

## INSURANCE CLAIMS & RESERVES FUND (510)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change           | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                  |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -             | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Charges for Services            | 2,105,633           | 2,299,519           | 2,299,519              | 2,876,359           | 576,840          | 25%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                | N/A               |
| Interest                        | 24,621              | -                   | 20,725                 | 20,000              | (725)            | -3%               |
| Other Revenue                   | 45,883              | 60,000              | 49,753                 | 40,000              | (9,753)          | -20%              |
| Non-Revenue                     | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL REVENUE</b>            | <b>2,176,136</b>    | <b>2,359,519</b>    | <b>2,369,996</b>       | <b>2,936,359</b>    | <b>566,363</b>   | <b>24%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                  |                   |
| Salaries & Wages                | 115,356             | 359,558             | 174,284                | 184,039             | 9,756            | 6%                |
| Overtime                        | -                   | -                   | -                      | -                   | -                | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Compensation              | 150                 | -                   | -                      | -                   | -                | N/A               |
| Personnel Benefits              | 25,477              | 115,554             | 57,663                 | 56,495              | (1,167)          | -2%               |
| Supplies                        | -                   | 600                 | 1,055                  | 1,264               | 209              | 20%               |
| Professional Services           | 19,281              | 35,000              | 4,453                  | 5,530               | 1,077            | 24%               |
| Communication                   | -                   | 500                 | 24                     | 506                 | 482              | 2000%             |
| Training                        | 1,062               | 600                 | 243                    | 607                 | 364              | 150%              |
| Advertising                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Insurance                       | 2,109,062           | 2,143,449           | 2,187,089              | 2,397,047           | 209,958          | 10%               |
| Utilities                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Repairs & Maintenance           | -                   | 600                 | -                      | -                   | -                | N/A               |
| Other Services & Charges        | 123,845             | 80,000              | 265,042                | 162,500             | (102,542)        | -39%              |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Capital                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Interfund Payments              | 25,000              | 25,000              | 25,263                 | 26,407              | 1,144            | 5%                |
| Debt Service                    | -                   | -                   | -                      | -                   | -                | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>2,419,233</b>    | <b>2,760,861</b>    | <b>2,715,115</b>       | <b>2,834,396</b>    | <b>119,281</b>   | <b>4%</b>         |
| <b>NET CHANGES</b>              | <b>(243,096)</b>    | <b>(401,342)</b>    | <b>(345,119)</b>       | <b>101,963</b>      | <b>447,082</b>   | <b>-130%</b>      |
| <b>FUND BALANCE JANUARY 1</b>   | <b>1,397,426</b>    | <b>1,122,991</b>    | <b>1,122,991</b>       | <b>777,872</b>      | <b>(345,119)</b> | <b>-31%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$1,154,330</b>  | <b>\$721,649</b>    | <b>\$777,872</b>       | <b>\$879,835</b>    | <b>\$101,963</b> | <b>13%</b>        |

**Fund Notes:**

The City Insurance Claims & Reserves Fund accounts for the activity and the accumulation of reserves for the City's self-insurance program. The City participates in a pool made up of other cities and local governments which lowers the cost of purchasing stop-loss coverage. Revenues come from other City funds.

## MEDICAL SELF-INSURANCE FUND (511)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change             | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|--------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                    |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -               | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                  | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Charges for Services            | 20,653,697          | 24,317,393          | 23,630,909             | 26,026,888          | 2,395,979          | 10%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interest                        | 292,484             | 245,708             | 247,083                | 270,894             | 23,811             | 10%               |
| Other Revenue                   | 3,690,769           | 3,000,586           | 3,192,511              | 3,581,787           | 389,277            | 12%               |
| Non-Revenue                     | 45,695              | -                   | -                      | -                   | -                  | N/A               |
| <b>TOTAL REVENUE</b>            | <b>24,682,644</b>   | <b>27,563,687</b>   | <b>27,070,503</b>      | <b>29,879,569</b>   | <b>2,809,067</b>   | <b>10%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                    |                   |
| Salaries & Wages                | -                   | -                   | -                      | 81,082              | 81,082             | N/A               |
| Overtime                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Compensation              | 4,268               | 6,600               | 4,573                  | 6,900               | 2,327              | 51%               |
| Personnel Benefits              | 23,682,268          | 21,498,634          | 30,849,058             | 25,047,079          | (5,801,978)        | -19%              |
| Supplies                        | -                   | 33,225              | 86,776                 | 47,393              | (39,383)           | -45%              |
| Professional Services           | 700,117             | 4,230,771           | 1,230,463              | 4,452,035           | 3,221,572          | 262%              |
| Communication                   | -                   | -                   | -                      | -                   | -                  | N/A               |
| Training                        | -                   | -                   | -                      | -                   | -                  | N/A               |
| Advertising                     | -                   | -                   | -                      | -                   | -                  | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                  | N/A               |
| Repairs & Maintenance           | -                   | -                   | -                      | -                   | -                  | N/A               |
| Other Services & Charges        | 288,665             | 288,551             | 44,444                 | 391,136             | 346,692            | 780%              |
| Intergovernmental               | 44,440              | 80,132              | 47,589                 | -                   | (47,589)           | -100%             |
| Capital                         | -                   | -                   | -                      | -                   | -                  | N/A               |
| Interfund Payments              | -                   | -                   | (169,708)              | -                   | 169,708            | -100%             |
| Debt Service                    | -                   | -                   | -                      | -                   | -                  | N/A               |
| Transfers Out                   | -                   | 80,000              | -                      | 80,000              | 80,000             | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>24,719,757</b>   | <b>26,217,913</b>   | <b>32,093,195</b>      | <b>30,105,626</b>   | <b>(1,987,569)</b> | <b>-6%</b>        |
| <b>NET CHANGES</b>              | <b>(37,113)</b>     | <b>1,345,774</b>    | <b>(5,022,693)</b>     | <b>(226,057)</b>    | <b>4,796,636</b>   | <b>-95%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>9,339,575</b>    | <b>9,272,099</b>    | <b>9,272,099</b>       | <b>4,249,406</b>    | <b>(5,022,693)</b> | <b>-54%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$9,302,462</b>  | <b>\$10,617,873</b> | <b>\$4,249,406</b>     | <b>\$4,023,349</b>  | <b>(\$226,057)</b> | <b>-5%</b>        |

**Fund Notes:**

The Medical Self-Insurance Fund accounts for the activity and accumulation of reserves for the City's self-insured medical program. The program is managed by the City with the assistance of an employee committee. Revenues come from other City funds.

## WORKERS' COMPENSATION FUND (512)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change           | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                  |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -             | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                | N/A               |
| Charges for Services            | 3,124,794           | 3,487,739           | 3,216,004              | 4,170,383           | 954,379          | 30%               |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                | N/A               |
| Interest                        | 4,908               | 13,200              | 20,801                 | 13,200              | (7,601)          | -37%              |
| Other Revenue                   | 494,903             | 121,000             | 132,526                | 121,000             | (11,526)         | -9%               |
| Non-Revenue                     | 159,480             | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL REVENUE</b>            | <b>3,784,085</b>    | <b>3,621,939</b>    | <b>3,369,331</b>       | <b>4,304,583</b>    | <b>935,252</b>   | <b>28%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                  |                   |
| Salaries & Wages                | 177,640             | 184,168             | 173,174                | 230,662             | 57,488           | 33%               |
| Overtime                        | 9,131               | 12,000              | -                      | -                   | -                | N/A               |
| Supplemental Help               | -                   | -                   | -                      | -                   | -                | N/A               |
| Other Compensation              | 175                 | 120                 | -                      | -                   | -                | N/A               |
| Personnel Benefits              | 3,360,722           | 2,889,987           | 2,601,472              | 2,680,376           | 78,904           | 3%                |
| Supplies                        | 3,551               | 1,000               | -                      | -                   | -                | N/A               |
| Professional Services           | 44,778              | 107,508             | 47,104                 | 64,097              | 16,993           | 36%               |
| Communication                   | -                   | 400                 | -                      | -                   | -                | N/A               |
| Training                        | 3,880               | 3,000               | -                      | -                   | -                | N/A               |
| Advertising                     | -                   | 1,600               | -                      | -                   | -                | N/A               |
| Rentals                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                | N/A               |
| Repairs & Maintenance           | -                   | 250                 | -                      | -                   | -                | N/A               |
| Other Services & Charges        | 2,091               | 18,500              | 37,299                 | 39,416              | 2,117            | 6%                |
| Intergovernmental               | 453,147             | -                   | 509,516                | 777,659             | 268,143          | 53%               |
| Capital                         | -                   | -                   | -                      | -                   | -                | N/A               |
| Interfund Payments              | 12,842              | 12,842              | -                      | -                   | -                | N/A               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>4,067,956</b>    | <b>3,231,375</b>    | <b>3,368,565</b>       | <b>3,792,210</b>    | <b>423,645</b>   | <b>13%</b>        |
| <b>NET CHANGES</b>              | <b>(283,871)</b>    | <b>390,564</b>      | <b>766</b>             | <b>512,373</b>      | <b>511,607</b>   | <b>66785%</b>     |
| <b>FUND BALANCE JANUARY 1</b>   | <b>381,407</b>      | <b>421,080</b>      | <b>497,389</b>         | <b>498,155</b>      | <b>766</b>       | <b>0%</b>         |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$97,536</b>     | <b>\$811,644</b>    | <b>\$498,155</b>       | <b>\$1,010,529</b>  | <b>\$512,373</b> | <b>103%</b>       |

**Fund Notes:**

The Workers' Compensation Fund accounts for the activity and accumulation of reserves for the City's self-insured workers' compensation program. The program is managed by the City with the assistance of an employee committee. Revenues come from other City funds.

## INFORMATION TECHNOLOGY FUND (520)

|                                 | 2017-2018<br>Actual | 2019-2020<br>Budget | 2019-2020<br>Estimates | 2021-2022<br>Budget | Change               | Percent<br>Change |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|----------------------|-------------------|
| <b>REVENUE</b>                  |                     |                     |                        |                     |                      |                   |
| Property Tax                    | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                 | N/A               |
| Sales Tax                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utility Taxes                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| Other Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Total Taxes                     | -                   | -                   | -                      | -                   | -                    | N/A               |
| Licenses and Permits            | -                   | -                   | -                      | -                   | -                    | N/A               |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Charges for Services            | 12,841,234          | 14,717,153          | 14,794,282             | 15,282,929          | 488,647              | 3%                |
| Fines & Forfeits                | -                   | -                   | -                      | -                   | -                    | N/A               |
| Interest                        | 41,419              | -                   | 82,155                 | -                   | (82,155)             | -100%             |
| Other Revenue                   | (5,790)             | -                   | -                      | -                   | -                    | N/A               |
| Non-Revenue                     | -                   | 1,566,216           | 2,329,963              | 5,639,049           | 3,309,086            | 142%              |
| <b>TOTAL REVENUE</b>            | <b>12,876,863</b>   | <b>16,283,369</b>   | <b>17,206,400</b>      | <b>20,921,978</b>   | <b>3,715,578</b>     | <b>22%</b>        |
| <b>EXPENDITURES</b>             |                     |                     |                        |                     |                      |                   |
| Salaries & Wages                | 5,414,290           | 6,708,642           | 7,098,470              | 7,975,265           | 876,796              | 12%               |
| Overtime                        | 5,376               | -                   | 1,360                  | -                   | (1,360)              | -100%             |
| Supplemental Help               | -                   | -                   | 25,873                 | -                   | (25,873)             | -100%             |
| Other Compensation              | 5,607               | 6,008               | 5,950                  | 4,800               | (1,150)              | -19%              |
| Personnel Benefits              | 1,437,816           | 2,417,195           | 2,488,607              | 2,732,311           | 243,704              | 10%               |
| Supplies                        | 247,461             | 271,000             | 256,942                | 75,404              | (181,537)            | -71%              |
| Professional Services           | 1,348,864           | 2,813,935           | 3,025,806              | 6,794,293           | 3,768,487            | 125%              |
| Communication                   | 198,300             | 263,471             | 251,293                | 233,610             | (17,683)             | -7%               |
| Training                        | 70,967              | 162,600             | 45,496                 | 19,815              | (25,681)             | -56%              |
| Advertising                     | 4,409               | -                   | 3,392                  | -                   | (3,392)              | -100%             |
| Rentals                         | -                   | 100                 | -                      | -                   | -                    | N/A               |
| Insurance                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Utilities                       | -                   | -                   | -                      | -                   | -                    | N/A               |
| Repairs & Maintenance           | 2,382,020           | 3,527,238           | 4,373,113              | 4,960,394           | 587,281              | 13%               |
| Other Services & Charges        | 81,661              | 37,200              | 87,927                 | 70,387              | (17,540)             | -20%              |
| Intergovernmental               | -                   | -                   | -                      | -                   | -                    | N/A               |
| Capital                         | (0)                 | 20,000              | 10,527                 | -                   | (10,527)             | -100%             |
| Interfund Payments              | 3,007               | 55,979              | 55,979                 | 87,125              | 31,146               | 56%               |
| Debt Service                    | -                   | -                   | -                      | -                   | -                    | N/A               |
| Transfers Out                   | -                   | -                   | -                      | -                   | -                    | N/A               |
| <b>TOTAL EXPENDITURES</b>       | <b>11,199,779</b>   | <b>16,283,368</b>   | <b>17,730,734</b>      | <b>22,953,404</b>   | <b>5,222,670</b>     | <b>29%</b>        |
| <b>NET CHANGES</b>              | <b>1,677,084</b>    | <b>1</b>            | <b>(524,334)</b>       | <b>(2,031,426)</b>  | <b>(1,507,092)</b>   | <b>287%</b>       |
| <b>FUND BALANCE JANUARY 1</b>   | <b>2,274,715</b>    | <b>2,555,760</b>    | <b>2,555,760</b>       | <b>2,031,426</b>    | <b>(524,334)</b>     | <b>-21%</b>       |
| <b>FUND BALANCE DECEMBER 31</b> | <b>\$3,951,799</b>  | <b>\$2,555,761</b>  | <b>\$2,031,426</b>     | <b>-</b>            | <b>(\$2,031,426)</b> | <b>-100%</b>      |

**Fund Notes:**

The Information Technology Fund accounts for the activity of the Technology and Information Services Department. The revenues come from other City departments.