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**BUDGET BY FUND**

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**FUND SPREADSHEETS**

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**GENERAL FUND (100)**

	2013-2014 Actual	2015-2016 Budget	2015-2016 Estimates	2017-2018 Budget	Change	Percent Change
<b>REVENUE</b>						
Property Tax	\$32,880,730	\$35,770,449	\$35,302,318	\$38,391,175	\$3,088,857	8.7%
Sales Tax	41,604,850.81	48,231,459.00	47,082,351.00	49,936,930.00	2,854,579.00	6.1%
Utility Taxes	20,402,883.15	19,074,952.00	20,799,391.00	22,717,294.00	1,917,903.00	9.2%
Other Taxes	1,087,021.69	1,324,229.00	2,132,502.00	1,228,863.00	-903,639.00	-42.4%
Total Taxes	\$95,975,485	\$104,401,089	\$105,316,562	\$112,274,262	\$6,957,700	6.6%
Licenses and Permits	17,394,881	19,884,410	20,472,878	21,459,794	986,916	4.8%
Intergovernmental	19,639,956	3,489,096	22,192,909	5,653,753	-16,539,156	-74.5%
Charges for Services	9,153,750	27,832,339	3,869,018	28,847,203	24,978,185	645.6%
Fines & Forfeits	1,377,255	1,118,006	1,136,022	1,182,000	45,978	4.0%
Interest	15,127	587,656	452,586	456,886	4,300	1.0%
Other Revenue	-107,581	1,002,779	1,619,125	762,000	-857,125	-52.9%
Non-Revenue	88,602	0	5,893,201	0	-5,893,201	-100.0%
<b>TOTAL REVENUE</b>	<b>\$143,537,475</b>	<b>\$158,315,375</b>	<b>\$160,952,301</b>	<b>\$170,635,898</b>	<b>\$9,683,597</b>	<b>6.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$65,935,054	\$76,256,876	\$71,935,083	\$77,777,744	\$5,842,661	8.1%
Overtime	3,447,924	2,467,273	3,521,646	2,882,689	-638,957	-18.1%
Supplemental Help	1,620,004	1,641,679	1,398,312	2,016,689	618,377	44.2%
Other Compensation	538,387	353,008	535,267	330,535	-204,732	-38.2%
Personnel Benefits	23,744,138	27,474,178	27,499,819	30,225,114	2,725,295	9.9%
Supplies	2,984,564	3,374,817	3,039,375	3,763,605	724,230	23.8%
Professional Services	2,969,532	3,517,387	3,915,173	4,934,742	1,019,569	26.0%
Communication	513,988	834,989	961,828	751,802	-210,026	-21.8%
Training	511,182	864,302	641,401	937,575	296,174	46.2%
Advertising	71,232	93,732	70,823	118,754	47,931	67.7%
Rentals	105,581	139,261	157,876	113,824	-44,052	-27.9%
Insurance	2,464	3,130	2,877	3,000	123	4.3%
Utilities	4,969,948	6,533,767	5,959,953	6,906,812	946,859	15.9%
Repairs & Maintenance	1,528,557	2,699,091	2,705,069	3,561,168	856,099	31.6%
Other Services & Charges	3,620,705	3,042,699	2,935,979	3,278,116	342,137	11.7%
Intergovernmental	4,467,295	4,828,508	4,984,586	5,152,849	168,263	3.4%
Capital	212,870	114,000	102,821	171,040	68,219	66.3%
Interfund Payments	11,582,367	13,293,598	13,287,175	15,581,686	2,294,511	17.3%
Debt Service	0	0	0	0	0	N/A
Transfers Out	17,867,191	15,579,121	15,310,871	18,054,871	2,744,000	17.9%
<b>TOTAL EXPENDITURES</b>	<b>\$146,692,983</b>	<b>\$163,111,416</b>	<b>\$158,965,932</b>	<b>\$176,562,615</b>	<b>\$17,596,683</b>	<b>11.1%</b>
<b>NET CHANGES</b>	<b>(3,155,508)</b>	<b>(4,796,041)</b>	<b>1,986,369</b>	<b>(5,926,717)</b>	<b>(7,913,086)</b>	<b>-398.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>11,975,534</b>	<b>9,447,615</b>	<b>8,820,026</b>	<b>10,806,395</b>	<b>1,986,369</b>	<b>22.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$8,820,026</b>	<b>\$4,651,574</b>	<b>\$10,806,395</b>	<b>\$4,879,678</b>	<b>(\$5,926,717)</b>	<b>-54.8%</b>

Fund Notes:

The General Fund is the largest operating fund of the City and includes: police, fire, transportation, planning, recreation, administration, city council, finance, human resources, and other services. Since most of the 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/project expenditures.

Change in fund balance: Salary and benefits are budgeted very conservatively, in that we budget a full compliment of employees without any vacancy factors. Therefore the estimated actuals for the 2015/2016 biennium are \$3.3M below the 2015/2016 budget. In 2016/2017 we again budgeted very conservatively, again resulting in a variance of 8% as compared to the estimate. The 2017/2018 budget as compared to the previous biennium's budget has only increased by 4.6%

**TOTAL GENERAL FUND - SUB FUNDS**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$12,159,191	\$12,489,186	\$12,424,065	\$12,700,322	\$276,257	2.2%
Sales Tax	2,404,612	0	0	0	0	N/A
Other Taxes	8,462,798	9,682,846	10,124,452	10,285,000	160,548	1.6%
<b>Total Taxes</b>	<b>\$23,026,602</b>	<b>\$22,172,032</b>	<b>\$22,548,517</b>	<b>\$22,985,322</b>	<b>\$436,805</b>	<b>1.9%</b>
Intergovernmental	952,652	126,796	155,618	108,349	(47,269)	-30.4%
Charges for Services	1,978,120	1,192,585	1,588,939	1,040,273	(548,666)	-34.5%
Fines & Forfeits	38,058	0	12,053	0	(12,053)	-100.0%
Interest	125,571	257,177	155,143	159,017	3,874	2.5%
Other Revenue	373,827	256,537	318,143	172,063	(146,080)	-45.9%
Non-Revenue	16,907,300	22,154,912	24,428,642	18,637,576	(5,791,066)	-23.7%
<b>TOTAL REVENUE</b>	<b>\$43,402,129</b>	<b>\$46,160,039</b>	<b>\$49,207,055</b>	<b>\$43,102,600</b>	<b>(\$6,104,455)</b>	<b>-12.4%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$9,522,943	\$10,762,934	\$13,178,566	\$10,269,187	(\$2,909,379)	-22.1%
Overtime	611,423	185,428	668,817	85,390	(583,427)	-87.2%
Supplemental Help	230,987	313,114	324,318	286,841	(37,477)	-11.6%
Other Compensation	55,411	28,559	89,937	17,900	(72,037)	-80.1%
Personnel Benefits	3,748,396	3,802,663	2,996,913	3,444,431	447,518	14.9%
Supplies	1,517,755	1,934,151	2,075,963	2,932,152	856,189	41.2%
Professional Services	4,248,507	2,662,592	5,591,636	2,899,490	(2,692,146)	-48.1%
Communication	35,928	25,297	32,226	24,760	(7,466)	-23.2%
Training	22,990	41,072	42,828	38,128	(4,700)	-11.0%
Advertising	111,254	136,370	92,688	136,370	43,682	47.1%
Rentals	156,321	243,176	149,611	258,204	108,593	72.6%
Utilities	125,287	538	226,052	568	(225,484)	-99.7%
Repairs & Maintenance	5,975,043	9,569,971	5,208,754	6,137,421	928,667	17.8%
Other Services & Charges	333,568	488,766	485,835	702,870	217,035	44.7%
Capital	814,827	7,278,500	6,161,579	3,720,578	(2,441,001)	-39.6%
Interfund Payments	549,865	580,709	1,168,058	726,624	(441,434)	-37.8%
Debt Service	1,016,695	777,223	492,764	195,750	(297,014)	-60.3%
Transfers Out	14,238,482	14,595,535	14,376,797	15,425,368	1,048,571	7.3%
<b>TOTAL EXPENDITURES</b>	<b>\$43,315,682</b>	<b>\$53,426,598</b>	<b>\$53,363,341</b>	<b>\$47,302,032</b>	<b>(\$6,061,309)</b>	<b>-11.4%</b>
<b>NET CHANGES</b>	<b>86,446</b>	<b>(7,266,559)</b>	<b>(4,156,285)</b>	<b>(4,199,432)</b>	<b>(43,147)</b>	<b>1.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>26,304,124</b>	<b>26,464,282</b>	<b>26,390,570</b>	<b>22,234,285</b>	<b>(4,156,285)</b>	<b>-15.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$26,390,570</b>	<b>\$19,197,723</b>	<b>\$22,234,285</b>	<b>\$18,034,853</b>	<b>(\$4,199,432)</b>	<b>-18.9%</b>

**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.

Change in fund balance: The purpose of the equipment replacement funds is to accumulate funds in preparation for large replacement expenditures. Therefore, it is normal for fund balances to fluctuate, based on replacement activity. Refunding of Bear Creek debt reduced the draw on business tax in 2015-2016 as compared to budget, therefore, actual ending fund balance was higher than budgeted for the biennium. The new biennium budgets for full use of the funds. Major maintenance fund balances are managed in conjunction with Capital Investment fund balances, and are entirely dependant on the timing of Capital and Major Maintenance Projects

**ARTS ACTIVITY FUND (011)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$38,300	\$43,500	\$27,000	\$0	(\$27,000)	-100.0%
Charges for Services	55	350	1,648	362	(1,286)	-78.0%
Interest	0	1,406	1,553	1,406	(147)	-9.5%
Other Revenue	670	125,000	0	0	0	N/A
Non-Revenue	463,990	422,631	608,931	562,419	(46,512)	-7.6%
<b>TOTAL REVENUE</b>	<b>\$503,015</b>	<b>\$592,887</b>	<b>\$639,132</b>	<b>\$564,187</b>	<b>(\$74,945)</b>	<b>-11.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$119,272	\$141,076	\$145,005	\$140,685	(\$4,320)	-3.0%
Overtime	7,061	8,500	7,973	15,600	7,627	95.7%
Supplemental Help	8,600	20,001	0	0	0	N/A
Other Compensation	877	1,384	885	600	(285)	-32.2%
Personnel Benefits	37,369	43,531	41,787	60,398	18,611	44.5%
Supplies	3,174	7,822	12,564	17,929	5,365	42.7%
Professional Services	160,183	333,000	325,062	201,000	(124,062)	-38.2%
Communication	10	300	6	0	(6)	-100.0%
Training	2,372	7,000	0	4,060	4,060	N/A
Advertising	16,146	47,000	32,404	47,000	14,596	45.0%
Rentals	510	77,500	59,122	76,500	17,378	29.4%
Repairs & Maintenance	19,442	60,000	27,652	63,000	35,348	127.8%
Other Services & Charges	20,147	20,000	17,148	22,800	5,652	33.0%
Capital	29,145	0	67,528	0	(67,528)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$424,309</b>	<b>\$767,114</b>	<b>\$737,136</b>	<b>\$649,572</b>	<b>(\$87,564)</b>	<b>-11.9%</b>
<b>NET CHANGES</b>	<b>78,706</b>	<b>(174,227)</b>	<b>(98,003)</b>	<b>(85,385)</b>	<b>12,618</b>	<b>-12.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>240,019</b>	<b>318,725</b>	<b>318,725</b>	<b>220,722</b>	<b>(98,003)</b>	<b>-30.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$318,725</b>	<b>\$144,498</b>	<b>\$220,722</b>	<b>\$135,337</b>	<b>(\$85,385)</b>	<b>-38.7%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$2,126,401	\$2,231,649	\$2,197,555	\$2,276,506	\$78,951	3.6%
Total Taxes	\$2,126,401	\$2,231,649	\$2,197,555	\$2,276,506	\$78,951	3.6%
Intergovernmental	17,525	0	25,320	0	(25,320)	-100.0%
Charges for Services	488,912	612,885	577,789	665,012	87,223	15.1%
Interest	0	6,751	14,715	0	(14,715)	-100.0%
Other Revenue	44,828	30,232	97,643	12,868	(84,775)	-86.8%
<b>TOTAL REVENUE</b>	<b>\$2,677,667</b>	<b>\$2,881,517</b>	<b>\$2,913,022</b>	<b>\$2,954,386</b>	<b>\$41,364</b>	<b>1.4%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$1,192,955	\$1,311,052	\$1,343,062	\$1,337,220	(\$5,842)	-0.4%
Overtime	18,235	13,918	22,000	13,918	(8,082)	-36.7%
Supplemental Help	91,454	121,044	112,067	121,044	8,977	8.0%
Other Compensation	926	3,277	1,007	840	(167)	-16.6%
Personnel Benefits	535,458	704,225	591,261	605,393	14,132	2.4%
Supplies	257,096	342,138	239,398	342,138	102,740	42.9%
Professional Services	5,651	11,016	70,146	11,016	(59,130)	-84.3%
Communication	15,565	24,550	22,266	24,558	2,292	10.3%
Training	14,255	25,346	29,360	25,342	(4,018)	-13.7%
Rentals	25,577	56,196	3,118	56,196	53,078	1702.1%
Utilities	1,139	538	467	568	101	21.7%
Repairs & Maintenance	432,460	355,260	322,346	355,260	32,914	10.2%
Other Services & Charges	5,132	12,546	5,368	12,546	7,178	133.7%
Interfund Payments	53,862	47,320	47,320	43,772	(3,548)	-7.5%
Transfers Out	0	0	0	250,000	250,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$2,649,764</b>	<b>\$3,028,426</b>	<b>\$2,809,187</b>	<b>\$3,199,811</b>	<b>\$390,624</b>	<b>13.9%</b>
<b>NET CHANGES</b>	<b>27,902</b>	<b>(146,909)</b>	<b>103,835</b>	<b>(245,425)</b>	<b>(349,260)</b>	<b>-336.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>958,117</b>	<b>986,019</b>	<b>986,019</b>	<b>1,089,855</b>	<b>103,835</b>	<b>10.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$986,019</b>	<b>\$839,110</b>	<b>\$1,089,855</b>	<b>\$844,430</b>	<b>(\$245,425)</b>	<b>-22.5%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$118,963	\$118,000	\$43,854	\$124,316	\$80,462	183.5%
Other Revenue	191,771	93,000	140,585	150,902	10,317	7.3%
Non-Revenue	578,423	659,400	573,682	589,003	15,321	2.7%
<b>TOTAL REVENUE</b>	<b>\$889,157</b>	<b>\$870,400</b>	<b>\$758,121</b>	<b>\$864,221</b>	<b>\$106,100</b>	<b>14.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$160,994	\$144,029	\$150,343	\$156,307	\$5,964	4.0%
Overtime	105,882	103,010	108,841	55,872	(52,969)	-48.7%
Supplemental Help	13,100	42,803	30,975	36,531	5,556	17.9%
Personnel Benefits	72,855	86,122	67,926	81,859	13,933	20.5%
Supplies	41,410	48,144	46,056	48,994	2,938	6.4%
Professional Services	258,928	181,502	231,894	257,872	25,978	11.2%
Communication	118	447	97	202	105	107.6%
Training	2,822	5,676	7,068	5,676	(1,392)	-19.7%
Advertising	93,608	89,370	59,247	89,370	30,123	50.8%
Rentals	130,234	109,480	87,371	125,508	38,137	43.7%
Other Services & Charges	16,184	6,030	17,559	6,030	(11,529)	-65.7%
<b>TOTAL EXPENDITURES</b>	<b>\$896,133</b>	<b>\$816,613</b>	<b>\$807,377</b>	<b>\$864,221</b>	<b>\$56,844</b>	<b>7.0%</b>
<b>NET CHANGES</b>	<b>(6,977)</b>	<b>53,787</b>	<b>(49,256)</b>	<b>0</b>	<b>49,256</b>	<b>-100.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>56,233</b>	<b>49,256</b>	<b>49,256</b>	<b>0</b>	<b>(49,256)</b>	<b>-100.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$49,256</b>	<b>\$103,043</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

**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. While there are some user fees, the majority of the resources come from a transfer to this fund from the General Fund (see "non-revenue" in the list above).

**HUMAN SERVICES FUND (019)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$88,775	\$83,296	\$103,298	\$108,349	\$5,051	4.9%
Other Revenue	9,328	8,305	7,906	8,293	387	4.9%
Non-Revenue	1,549,038	1,600,460	1,600,460	2,211,215	610,755	38.2%
<b>TOTAL REVENUE</b>	<b>\$1,647,141</b>	<b>\$1,692,061</b>	<b>\$1,711,664</b>	<b>\$2,327,857</b>	<b>\$616,193</b>	<b>36.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$38,541	\$0	\$50,509	\$0	(\$50,509)	-100.0%
Personnel Benefits	14,131	0	18,013	0	(18,013)	-100.0%
Professional Services	1,596,484	1,600,460	1,496,792	2,184,479	687,687	45.9%
<b>TOTAL EXPENDITURES</b>	<b>\$1,649,156</b>	<b>\$1,600,460</b>	<b>\$1,565,313</b>	<b>\$2,184,479</b>	<b>\$619,166</b>	<b>39.6%</b>
<b>NET CHANGES</b>	<b>(2,015)</b>	<b>91,601</b>	<b>146,351</b>	<b>143,378</b>	<b>(2,973)</b>	<b>-2.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>34,395</b>	<b>32,380</b>	<b>32,380</b>	<b>178,732</b>	<b>146,351</b>	<b>452.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$32,380</b>	<b>\$123,981</b>	<b>\$178,732</b>	<b>\$322,110</b>	<b>\$143,378</b>	<b>80.2%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$10,886	\$22,997	\$22,997	\$19,917	(\$3,080)	-13.4%
Non-Revenue	607,279	1,192,964	1,192,964	898,484	(294,480)	-24.7%
<b>TOTAL REVENUE</b>	<b>\$618,165</b>	<b>\$1,215,961</b>	<b>\$1,215,961</b>	<b>\$918,401</b>	<b>(\$297,560)</b>	<b>-24.5%</b>
<b>EXPENDITURES</b>						
Capital	\$49,894	\$3,806,000	\$3,768,086	\$136,300	(\$3,631,786)	-96.4%
<b>TOTAL EXPENDITURES</b>	<b>\$49,894</b>	<b>\$3,806,000</b>	<b>\$3,768,086</b>	<b>\$136,300</b>	<b>(\$3,631,786)</b>	<b>-96.4%</b>
<b>NET CHANGES</b>	<b>568,271</b>	<b>(2,590,039)</b>	<b>(2,552,125)</b>	<b>782,101</b>	<b>3,334,226</b>	<b>-130.6%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>3,984,301</b>	<b>4,552,572</b>	<b>4,552,572</b>	<b>2,000,447</b>	<b>(2,552,125)</b>	<b>-56.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,552,572</b>	<b>\$1,962,533</b>	<b>\$2,000,447</b>	<b>\$2,782,548</b>	<b>\$782,101</b>	<b>39.1%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$17,570	\$35,140	\$17,570	\$0	(\$17,570)	-100.0%
Non-Revenue	193,595	105,112	312,000	719,245	407,245	130.5%
<b>TOTAL REVENUE</b>	<b>\$211,165</b>	<b>\$140,252</b>	<b>\$329,570</b>	<b>\$719,245</b>	<b>\$389,675</b>	<b>118.2%</b>
<b>EXPENDITURES</b>						
Personnel Benefits	\$171,212	\$0	\$100,345	\$0	(\$100,345)	-100.0%
Professional Services	12,000	0	0	0	0	N/A
Transfers Out	0	0	0	1,251,906	1,251,906	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$183,212</b>	<b>\$0</b>	<b>\$100,345</b>	<b>\$1,251,906</b>	<b>\$1,151,561</b>	<b>1147.6%</b>
<b>NET CHANGES</b>	<b>27,953</b>	<b>140,252</b>	<b>229,225</b>	<b>(532,661)</b>	<b>(761,886)</b>	<b>-332.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>6,908,569</b>	<b>6,936,522</b>	<b>6,936,522</b>	<b>7,165,746</b>	<b>229,225</b>	<b>3.3%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$6,936,522</b>	<b>\$7,076,774</b>	<b>\$7,165,746</b>	<b>\$6,633,085</b>	<b>(\$532,661)</b>	<b>-7.4%</b>

Fund Notes:

The Operating Reserve Fund accumulates and maintains the City's general reserves consistent with its 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 FUND (027)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$9,731	\$19,072	\$9,855	\$0	(\$9,855)	-100.0%
Non-Revenue	2,000,000	2,000,000	2,000,000	3,454,814	1,454,814	72.7%
<b>TOTAL REVENUE</b>	<b>\$2,009,731</b>	<b>\$2,019,072</b>	<b>\$2,009,855</b>	<b>\$3,454,814</b>	<b>\$1,444,959</b>	<b>71.9%</b>
<b>EXPENDITURES</b>						
Personnel Benefits	\$59,495	\$0	\$7,133	\$0	(\$7,133)	-100.0%
Supplies	1,180,464	1,511,247	1,730,514	2,298,291	567,777	32.8%
Capital	684,593	3,222,500	675,965	3,584,278	2,908,313	430.2%
Transfers Out	80,000	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$2,005,394</b>	<b>\$4,733,747</b>	<b>\$2,413,611</b>	<b>\$5,882,569</b>	<b>\$3,468,958</b>	<b>143.7%</b>
<b>NET CHANGES</b>	<b>4,337</b>	<b>(2,714,675)</b>	<b>(403,756)</b>	<b>(2,427,755)</b>	<b>(2,023,999)</b>	<b>501.3%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>3,056,496</b>	<b>3,060,833</b>	<b>3,060,833</b>	<b>2,657,077</b>	<b>(403,756)</b>	<b>-13.2%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$3,060,833</b>	<b>\$346,158</b>	<b>\$2,657,077</b>	<b>\$229,322</b>	<b>(\$2,427,755)</b>	<b>-91.4%</b>

**Fund Notes:**

The Capital Equipment Replacement Reserve Fund provides resources for the timely replacement of a variety of equipment. This is 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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Other Taxes	\$8,462,798	\$9,682,846	\$10,124,452	\$10,285,000	\$160,548	1.6%
Total Taxes	\$8,462,798	\$9,682,846	\$10,124,452	\$10,285,000	\$160,548	1.6%
Interest	\$0	(\$668)	\$0	\$0	\$0	N/A
<b>TOTAL REVENUE</b>	\$8,462,798	\$9,682,178	\$10,124,452	\$10,285,000	\$160,548	1.6%
<b>EXPENDITURES</b>						
Transfers Out	\$8,348,190	\$9,682,846	\$9,642,187	\$10,939,250	\$1,297,063	13.5%
<b>TOTAL EXPENDITURES</b>	\$8,348,190	\$9,682,846	\$9,642,187	\$10,939,250	\$1,297,063	13.5%
<b>NET CHANGES</b>	114,608	(668)	482,265	(654,250)	(1,136,515)	-235.7%
<b>FUND BALANCE JANUARY 1</b>	58,995	173,603	173,603	655,868	482,265	277.8%
<b>FUND BALANCE DECEMBER 31</b>	\$173,603	\$172,935	\$655,868	\$1,618	(\$654,250)	-99.8%

**Fund Notes:**

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

**REAL PROPERTY FUND (031)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$6,848	\$0	\$192	\$0	(\$192)	-100.0%
Other Revenue	0	0	259	0	(259)	-100.0%
Non-Revenue	83,800	0	1,840,160	250,000	(1,590,160)	-86.4%
<b>TOTAL REVENUE</b>	<b>\$90,648</b>	<b>\$0</b>	<b>\$1,840,612</b>	<b>\$250,000</b>	<b>(\$1,590,612)</b>	<b>-86.4%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$2,570	\$0	\$4,672	\$0	(\$4,672)	-100.0%
Personnel Benefits	1,081	0	2,024	0	(2,024)	-100.0%
Professional Services	4,555	31,247	214,781	11,911	(202,870)	-94.5%
Capital	51,195	0	1,650,000	0	(1,650,000)	-100.0%
Interfund Payments	0	0	381	0	(381)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$59,401</b>	<b>\$31,247</b>	<b>\$1,871,858</b>	<b>\$11,911</b>	<b>(\$1,859,947)</b>	<b>-99.4%</b>
<b>NET CHANGES</b>	<b>31,247</b>	<b>(31,247)</b>	<b>(31,246)</b>	<b>238,089</b>	<b>269,335</b>	<b>-862.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>0</b>	<b>31,247</b>	<b>31,247</b>	<b>0</b>	<b>(31,246)</b>	<b>-100.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$31,247</b>	<b>\$0</b>	<b>\$0</b>	<b>\$238,089</b>	<b>\$238,089</b>	<b>141125839.0%</b>

## Fund Notes:

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

**FIRE LEVY FUND (035)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$4,769,856	\$4,895,588	\$4,860,691	\$4,949,613	\$88,922	1.8%
Total Taxes	\$4,769,856	\$4,895,588	\$4,860,691	\$4,949,613	\$88,922	1.8%
Interest	\$6,811	\$14,247	\$0	\$0	\$0	N/A
<b>TOTAL REVENUE</b>	<b>\$4,776,667</b>	<b>\$4,909,835</b>	<b>\$4,860,691</b>	<b>\$4,949,613</b>	<b>\$88,922</b>	<b>1.8%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$3,669,765	\$4,390,621	\$4,012,827	\$4,428,950	\$416,123	10.4%
Overtime	286,134	60,000	345,994	0	(345,994)	-100.0%
Personnel Benefits	1,318,243	1,457,748	1,279,817	1,333,162	53,345	4.2%
<b>TOTAL EXPENDITURES</b>	<b>\$5,274,143</b>	<b>\$5,908,369</b>	<b>\$5,638,637</b>	<b>\$5,762,112</b>	<b>\$123,475</b>	<b>2.2%</b>
<b>NET CHANGES</b>	<b>(497,475)</b>	<b>(998,534)</b>	<b>(777,946)</b>	<b>(812,499)</b>	<b>(34,553)</b>	<b>4.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>2,475,390</b>	<b>1,977,915</b>	<b>1,977,915</b>	<b>1,199,968</b>	<b>(777,946)</b>	<b>-39.3%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,977,915</b>	<b>\$979,381</b>	<b>\$1,199,968</b>	<b>\$387,469</b>	<b>(\$812,499)</b>	<b>-67.7%</b>

**Fund Notes:**

The Fire Levy Fund accounts for a property tax dedicated to providing fire and emergency medical services to the City. This tax was approved by the voters in 2007 and was first collected in 2008.

**POLICE LEVY FUND (036)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Percent Change</b>
<b>REVENUE</b>						
Property Tax	\$4,593,243	\$4,675,010	\$4,680,988	\$4,775,607	\$94,619	2.0%
Total Taxes	\$4,593,243	\$4,675,010	\$4,680,988	\$4,775,607	\$94,619	2.0%
Interest	\$12,864	\$23,635	\$0	\$0	\$0	N/A
<b>TOTAL REVENUE</b>	<b>\$4,606,107</b>	<b>\$4,698,645</b>	<b>\$4,680,988</b>	<b>\$4,775,607</b>	<b>\$94,619</b>	<b>2.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$3,115,502	\$3,848,320	\$3,195,312	\$3,789,106	\$593,794	18.6%
Overtime	185,990	0	169,694	0	(169,694)	-100.0%
Other Compensation	50,668	2,400	54,028	0	(54,028)	-100.0%
Personnel Benefits	1,067,619	1,217,142	1,105,946	1,172,471	66,525	6.0%
Supplies	28	0	0	0	0	N/A
Professional Services	0	45,000	0	0	0	N/A
Communication	18,080	0	7,852	0	(7,852)	-100.0%
Training	2,241	0	4,301	0	(4,301)	-100.0%
Interfund Payments	0	87,919	209,462	95,402	(114,060)	-54.5%
<b>TOTAL EXPENDITURES</b>	<b>\$4,440,127</b>	<b>\$5,200,781</b>	<b>\$4,746,594</b>	<b>\$5,056,979</b>	<b>\$310,385</b>	<b>6.5%</b>
<b>NET CHANGES</b>	<b>165,980</b>	<b>(502,136)</b>	<b>(65,606)</b>	<b>(281,372)</b>	<b>(215,766)</b>	<b>328.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>4,161,128</b>	<b>4,327,108</b>	<b>4,327,108</b>	<b>4,261,502</b>	<b>(65,606)</b>	<b>-1.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,327,108</b>	<b>\$3,824,972</b>	<b>\$4,261,502</b>	<b>\$3,980,130</b>	<b>(\$281,372)</b>	<b>-6.6%</b>

Fund Notes:  
 The Police Levy Fund accounts for a property tax dedicated to providing police and law enforcement services to the City.  
 This tax was approved by the voters in 2007 and was first collected in 2008.

**PARKS LEVY FUND (037)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$669,692	\$686,939	\$684,831	\$698,596	\$13,765	2.0%
Total Taxes	\$669,692	\$686,939	\$684,831	\$698,596	\$13,765	2.0%
Interest	\$0	\$3,282	\$0	\$0	\$0	N/A
Other Revenue	92	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>\$669,785</b>	<b>\$690,221</b>	<b>\$684,831</b>	<b>\$698,596</b>	<b>\$13,765</b>	<b>2.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$242,218	\$344,748	\$401,843	\$416,919	\$15,076	3.8%
Overtime	326	0	0	0	0	N/A
Supplemental Help	102,782	129,266	107,298	129,266	21,968	20.5%
Other Compensation	1,135	840	4,048	2,880	(1,168)	-28.9%
Personnel Benefits	104,480	151,194	179,347	204,728	25,381	14.2%
Supplies	27,168	24,800	13,413	24,800	11,387	84.9%
Professional Services	12,388	12,652	39,542	12,652	(26,890)	-68.0%
Training	125	3,050	2,098	3,050	952	45.4%
Advertising	10	0	20	0	(20)	-100.0%
Other Services & Charges	111	8,404	3,000	8,404	5,404	180.1%
<b>TOTAL EXPENDITURES</b>	<b>\$490,743</b>	<b>\$674,954</b>	<b>\$750,610</b>	<b>\$802,699</b>	<b>\$52,089</b>	<b>6.9%</b>
<b>NET CHANGES</b>	<b>179,041</b>	<b>15,267</b>	<b>(65,779)</b>	<b>(104,103)</b>	<b>(38,324)</b>	<b>58.3%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>441,101</b>	<b>620,142</b>	<b>620,142</b>	<b>554,364</b>	<b>(65,779)</b>	<b>-10.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$620,142</b>	<b>\$635,409</b>	<b>\$554,364</b>	<b>\$450,261</b>	<b>(\$104,103)</b>	<b>-18.8%</b>

Fund Notes:

The Parks Levy Fund accounts for a property tax dedicated to providing park maintenance services to the City. This tax was approved by the voters in 2007 and was first collected in 2008.

**PARKS MAINTENANCE PROJECTS FUND (095)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>	<b>Change</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>		<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$9,000	\$0	\$0	\$0	\$0	N/A
Charges for Services	36,857	0	0	0	0	N/A
Interest	13,074	31,546	17,085	33,078	15,993	93.6%
Non-Revenue	2,049,906	1,400,000	1,900,000	3,000,000	1,100,000	57.9%
<b>TOTAL REVENUE</b>	<b>\$2,108,838</b>	<b>\$1,431,546</b>	<b>\$1,917,085</b>	<b>\$3,033,078</b>	<b>\$1,115,993</b>	<b>58.2%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$464,245	\$476,969	\$605,531	\$0	(\$605,531)	-100.0%
Overtime	240	0	1,397	0	(1,397)	-100.0%
Supplemental Help	9,550	0	0	0	0	N/A
Other Compensation	1,413	3,220	2,026	0	(2,026)	-100.0%
Personnel Benefits	136,800	160,139	204,351	0	(204,351)	-100.0%
Supplies	204	0	823	200,000	199,177	24215.7%
Professional Services	734,890	100,000	300,945	0	(300,945)	-100.0%
Communication	32	0	4	0	(4)	-100.0%
Advertising	186	0	0	0	0	N/A
Repairs & Maintenance	615,984	600,000	670,512	2,721,346	2,050,834	305.9%
Other Services & Charges	45,622	0	3,979	0	(3,979)	-100.0%
Interfund Payments	115,835	49,726	58,940	0	(58,940)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$2,125,002</b>	<b>\$1,390,054</b>	<b>\$1,848,509</b>	<b>\$2,921,346</b>	<b>\$1,072,837</b>	<b>58.0%</b>
<b>NET CHANGES</b>	<b>(16,164)</b>	<b>41,492</b>	<b>68,576</b>	<b>111,732</b>	<b>43,156</b>	<b>62.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>104,586</b>	<b>136,125</b>	<b>88,422</b>	<b>156,998</b>	<b>68,576</b>	<b>77.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$88,422</b>	<b>\$177,617</b>	<b>\$156,998</b>	<b>\$268,730</b>	<b>\$111,732</b>	<b>71.2%</b>

**Fund Notes:**

The Parks Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to park facilities. The Park Maintenance Projects Fund was created in 2011.

**TRANSPORTATION MAINTENANCE PROJECTS FUND (096)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$799,051	\$0		\$0	\$0	N/A
Charges for Services	108,054	113,901	279,025	0	(279,025)	-100.0%
Interest	33,920	81,001	50,212	84,936	34,724	69.2%
Other Revenue	120,853	0		0	0	N/A
Non-Revenue	3,151,351	6,000,000	6,000,000	2,200,000	(3,800,000)	-63.3%
<b>TOTAL REVENUE</b>	<b>\$4,213,230</b>	<b>\$6,194,902</b>	<b>\$6,329,237</b>	<b>\$2,284,936</b>	<b>(\$4,044,301)</b>	<b>-63.9%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$422,824	\$0	\$3,149,090	\$0	(\$3,149,090)	-100.0%
Overtime	7,555	0	12,918	0	(12,918)	-100.0%
Supplemental Help	5,401	0	73,978	0	(73,978)	-100.0%
Other Compensation	303	17,438	27,943	13,580	(14,363)	-51.4%
Personnel Benefits	188,336	(17,438)	(642,256)	(13,580)	628,676	-97.9%
Supplies	7,527	0	33,195	0	(33,195)	-100.0%
Professional Services	1,063,135	279,649	1,948,941	0	(1,948,941)	-100.0%
Communication	2,041	0	2,001	0	(2,001)	-100.0%
Training	970	0	0	0	0	N/A
Advertising	1,254	0	730	0	(730)	-100.0%
Utilities	53,319	0	117,265	0	(117,265)	-100.0%
Repairs & Maintenance	2,968,129	5,053,000	2,007,152	1,250,000	(757,152)	-37.7%
Other Services & Charges	16,694	0	22,738	0	(22,738)	-100.0%
Interfund Payments	301,366	373,264	820,643	504,586	(316,057)	-38.5%
Debt Service	197,588	777,223	492,764	195,750	(297,014)	-60.3%
Transfers Out	0	402,689	0	938,800	938,800	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$5,236,441</b>	<b>\$6,885,825</b>	<b>\$8,067,102</b>	<b>\$2,889,136</b>	<b>(\$5,177,966)</b>	<b>-64.2%</b>
<b>NET CHANGES</b>	<b>(1,023,211)</b>	<b>(690,923)</b>	<b>(1,737,865)</b>	<b>(604,200)</b>	<b>1,133,665</b>	<b>-65.2%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>3,421,781</b>	<b>2,398,569</b>	<b>2,398,570</b>	<b>660,705</b>	<b>(1,737,865)</b>	<b>-72.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$2,398,570</b>	<b>\$1,707,646</b>	<b>\$660,705</b>	<b>\$56,505</b>	<b>(\$604,200)</b>	<b>-91.4%</b>

**Fund Notes:**

The Transportation Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to transportation. The Transportation Maintenance Projects Fund was created in 2011.

**GENERAL GOVERNMENT MAINTENANCE PROJECTS FUND (099)**

	2013-2014	2015-2016	2015-2016	2017-2018	Change	Percent Change
	Actual	Budget	Estimates	Budget		
<b>REVENUE</b>						
Sales Tax	\$2,404,612	\$0		\$0	\$0	N/A
Total Taxes	\$2,404,612	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,225,278	\$347,449	\$686,623	\$250,583	(\$436,040)	-63.5%
Fines & Forfeits	38,058	0	12,053	0	(12,053)	-100.0%
Interest	13,865	18,768	20,964	19,680	(1,284)	-6.1%
Other Revenue	6,285	0	71,750	0	(71,750)	-100.0%
Non-Revenue	6,229,918	8,774,345	8,400,444	4,752,396	(3,648,048)	-43.4%
<b>TOTAL REVENUE</b>	<b>\$9,918,016</b>	<b>\$9,140,562</b>	<b>\$9,191,834</b>	<b>\$5,022,659</b>	<b>(\$4,169,175)</b>	<b>-45.4%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$94,057	\$106,119	\$120,373	\$0	(\$120,373)	-100.0%
Supplemental Help	99	0	0	0	0	N/A
Other Compensation	89	0	0	0	0	N/A
Personnel Benefits	41,317	0	41,220	0	(41,220)	-100.0%
Supplies	684	0	0	0	0	N/A
Professional Services	400,295	68,066	963,534	220,560	(742,974)	-77.1%
Communication	82	0	0	0	0	N/A
Training	205	0	0	0	0	N/A
Advertising	50	0	287	0	(287)	-100.0%
Utilities	70,830	0	108,320	0	(108,320)	-100.0%
Repairs & Maintenance	1,938,187	3,501,711	2,181,090	1,747,815	(433,275)	-19.9%
Other Services & Charges	229,678	441,786	416,043	653,090	237,047	57.0%
Capital	0	250,000	0	0	0	N/A
Interfund Payments	78,802	22,480	31,311	82,864	51,553	164.6%
Debt Service	819,106	0	0	0	0	N/A
Transfers Out	5,810,292	4,510,000	4,734,610	2,045,412	(2,689,198)	-56.8%
<b>TOTAL EXPENDITURES</b>	<b>\$9,483,773</b>	<b>\$8,900,162</b>	<b>\$8,596,788</b>	<b>\$4,749,741</b>	<b>(\$3,847,047)</b>	<b>-44.7%</b>
<b>NET CHANGES</b>	<b>434,243</b>	<b>240,400</b>	<b>595,046</b>	<b>272,918</b>	<b>(322,128)</b>	<b>-54.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>403,013</b>	<b>863,266</b>	<b>837,256</b>	<b>1,432,302</b>	<b>595,046</b>	<b>71.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$837,256</b>	<b>\$1,103,666</b>	<b>\$1,432,302</b>	<b>\$1,705,220</b>	<b>\$272,918</b>	<b>19.1%</b>

**Fund Notes:**

The General Government Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to general governmental assets. The General Government Maintenance Projects Fund was created in 2011.

## **TOTAL SPECIAL REVENUE FUNDS**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Sales Tax	\$705,991	\$774,676	\$774,276	\$1,009,221	\$234,945	30.3%
Other Taxes	9,915,299	8,863,600	10,783,696	9,400,000	(1,383,696)	-12.8%
Total Taxes	\$10,621,290	\$9,638,276	\$11,557,972	\$10,409,221	(\$1,148,751)	-9.9%
Licenses & Permits	\$643,923	\$1,974,904	\$1,472,316	\$2,844,388	\$1,372,072	93.2%
Intergovernmental	12,228,543	1,220,503	659,830	1,349,863	690,033	104.6%
Charges for Services	5,933,184	20,723,219	20,112,481	21,411,038	1,298,557	6.5%
Fines & Forfeits	26,988	6,000	26,731	6,000	(20,731)	-77.6%
Interest	96,122	41,512	104,740	66,092	(38,648)	-36.9%
Other Revenue	151,274	115,484	804,687	81,093	(723,594)	-89.9%
Non-Revenue	1,481,325	2,023,642	1,898,642	1,980,800	82,158	4.3%
<b>TOTAL REVENUE</b>	<b>\$31,182,649</b>	<b>\$35,743,540</b>	<b>\$36,637,398</b>	<b>\$38,148,495</b>	<b>\$1,511,097</b>	<b>4.1%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$9,448,545	\$12,453,940	\$10,807,383	\$13,534,545	\$2,727,162	25.2%
Overtime	1,128,520	974,651	2,056,011	1,369,000	(687,011)	-33.4%
Supplemental Help	941,940	1,059,570	919,543	1,042,620	123,077	13.4%
Other Compensation	14,119	14,012	18,498	17,799	(699)	-3.8%
Personnel Benefits	3,433,721	4,234,969	3,834,504	4,309,212	474,708	12.4%
Supplies	690,557	838,450	802,700	1,161,149	358,449	44.7%
Professional Services	1,917,283	2,501,551	2,378,442	2,847,290	468,848	19.7%
Communication	84,383	114,187	75,952	125,807	49,855	65.6%
Training	18,095	38,700	34,654	140,348	105,694	305.0%
Advertising	14,675	75,311	26,878	115,020	88,142	327.9%
Rentals	45,968	46,178	21,631	33,378	11,747	54.3%
Utilities	0	57,000	30,000	60,000	30,000	100.0%
Repairs & Maintenance	52,919	67,650	61,348	95,550	34,202	55.7%
Other Services & Charges	1,634,777	2,363,089	1,581,363	2,892,479	1,311,116	82.9%
Intergovernmental	345,907	663,771	465,599	329,692	(135,907)	-29.2%
Capital	231,211	333,991	1,125,709	260,000	(865,709)	-76.9%
Interfund Payments	816,275	1,227,378	1,118,617	1,187,470	68,853	6.2%
Transfers Out	7,070,401	13,070,883	12,468,746	12,657,559	188,813	1.5%
<b>TOTAL EXPENDITURES</b>	<b>\$27,889,298</b>	<b>\$40,135,281</b>	<b>\$37,827,577</b>	<b>\$42,178,918</b>	<b>\$4,351,341</b>	<b>11.5%</b>
<b>NET CHANGES</b>	<b>3,293,351</b>	<b>(4,391,741)</b>	<b>(1,190,179)</b>	<b>(4,030,423)</b>	<b>(2,840,244)</b>	<b>238.6%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>7,375,247</b>	<b>11,196,553</b>	<b>10,668,598</b>	<b>9,478,419</b>	<b>(1,190,179)</b>	<b>-11.2%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$10,668,598</b>	<b>\$6,804,812</b>	<b>\$9,478,419</b>	<b>\$5,447,997</b>	<b>(\$4,030,423)</b>	<b>-42.5%</b>

### Fund Notes:

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

Change in fund balance: A development agreement between the city and the private sector ended in 2016. The City is no longer charging a franchise fee, and is therefore drawing down fund balance. The change in fund balance is dependant on the timing of capital projects funded by REET.

**RECREATION ACTIVITY FUND (110)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Licenses and Permits	\$0	\$0	\$0	\$101,214	\$101,214	N/A
Charges for Services	4,698,067	5,246,740	4,735,786	5,803,693	1,067,907	22.5%
Interest	12,058	24,312	12,053	12,642	589	4.9%
Other Revenue	52,135	50,651	682,237	61,608	(620,629)	-91.0%
<b>TOTAL REVENUE</b>	<b>\$4,762,260</b>	<b>\$5,321,703</b>	<b>\$5,430,076</b>	<b>\$5,979,157</b>	<b>\$549,081</b>	<b>10.1%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$1,474,094	\$1,538,825	\$1,546,003	\$1,579,378	\$33,375	2.2%
Overtime	5,007	3,300	11,057	1,000	(10,057)	-91.0%
Supplemental Help	926,900	1,048,870	871,190	1,022,620	151,430	17.4%
Other Compensation	9,793	10,564	13,451	8,616	(4,835)	-35.9%
Personnel Benefits	630,123	697,738	665,055	782,132	117,077	17.6%
Supplies	288,840	370,550	244,651	335,868	91,217	37.3%
Professional Services	1,237,693	1,320,029	1,604,132	1,620,865	16,733	1.0%
Communication	1,435	32,187	1,943	30,942	28,999	1492.1%
Training	9,204	19,000	9,369	13,998	4,629	49.4%
Advertising	11,185	45,221	21,938	45,020	23,082	105.2%
Rentals	43,715	43,178	18,541	29,178	10,637	57.4%
Repairs & Maintenance	1,037	1,150	849	1,150	301	35.4%
Other Services & Charges	140,936	172,469	200,429	376,494	176,065	87.8%
Intergovernmental	3,250	0	0	0	0	N/A
Interfund Payments	40,300	362,726	362,726	320,000	(42,726)	-11.8%
<b>TOTAL EXPENDITURES</b>	<b>\$4,823,512</b>	<b>\$5,665,807</b>	<b>\$5,571,334</b>	<b>\$6,167,261</b>	<b>\$595,927</b>	<b>10.7%</b>
<b>NET CHANGES</b>	<b>(61,252)</b>	<b>(344,104)</b>	<b>(141,258)</b>	<b>(188,104)</b>	<b>(46,846)</b>	<b>33.2%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>805,803</b>	<b>744,551</b>	<b>744,551</b>	<b>603,292</b>	<b>(141,258)</b>	<b>-19.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$744,551</b>	<b>\$400,447</b>	<b>\$603,292</b>	<b>\$415,188</b>	<b>(\$188,104)</b>	<b>-31.2%</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)**

	<b>2013-2014 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Estimates</b>	<b>2017-2018 Budget</b>	<b>Change</b>	<b>Percent Change</b>
<b>REVENUE</b>						
Licenses and Permits	\$643,923	\$1,974,904	\$1,274,560	\$2,535,174	\$1,260,614	98.9%
Charges for Services	452	946	0	0	0	N/A
Interest	2,092	3,531	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>\$646,467</b>	<b>\$1,979,381</b>	<b>\$1,274,560</b>	<b>\$2,535,174</b>	<b>\$1,260,614</b>	<b>98.9%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$184,468	\$1,720,736	\$569,941	\$2,456,101	\$1,886,160	330.9%
Overtime	8,610	0	3,287	0	(3,287)	-100.0%
Other Compensation	0	0	1,081	2,000	919	85.1%
Personnel Benefits	89,010	516,058	214,535	615,545	401,010	186.9%
Supplies	12,746	0	55	204,106	204,051	374130.8%
Professional Services	3,355	0	0	0	0	N/A
Communication	1,523	0	2,066	0	(2,066)	-100.0%
Training	263	0	3,839	0	(3,839)	-100.0%
Advertising	200	0	0	0	0	N/A
Repairs & Maintenance	0	0	92	0	(92)	-100.0%
Other Services & Charges	2,864	0	715	0	(715)	-100.0%
Capital	73,668	0	0	0	0	N/A
Interfund Payments	0	12,348	6,134	0	(6,134)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$376,706</b>	<b>\$2,249,142</b>	<b>\$801,744</b>	<b>\$3,277,752</b>	<b>\$2,476,008</b>	<b>308.8%</b>
<b>NET CHANGES</b>	<b>269,761</b>	<b>(269,761)</b>	<b>472,817</b>	<b>(742,578)</b>	<b>(1,215,394)</b>	<b>-257.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>0</b>	<b>269,761</b>	<b>269,761</b>	<b>742,578</b>	<b>472,817</b>	<b>175.3%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$269,761</b>	<b>\$0</b>	<b>\$742,578</b>	<b>\$0</b>	<b>(\$742,578)</b>	<b>-100.0%</b>

Fund Notes:

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

**CABLE ACCESS FUND (117)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$12,901	(\$20,000)	\$0	\$0	\$0	N/A
Other Revenue	66,158	0	13,424	0	(13,424)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$79,059</b>	<b>(\$20,000)</b>	<b>\$13,424</b>	<b>\$0</b>	<b>(\$13,424)</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>						
Supplemental Help	\$0	\$8,500	\$0	\$20,000	\$20,000	N/A
Personnel Benefits	0	1,250	0	0	0	N/A
Supplies	38,368	74,000	175,101	178,000	2,899	1.7%
Professional Services	29,899	86,500	22,107	86,500	64,393	291.3%
Communication	485	0	0	0	0	N/A
Advertising	0	3,090	0	3,000	3,000	N/A
Repairs & Maintenance	5,186	6,000	8,424	10,000	1,576	18.7%
Other Services & Charges	4,701	87,570	2,342	44,000	41,658	1778.6%
Capital	41,073	50,000	154,121	140,000	(14,121)	-9.2%
<b>TOTAL EXPENDITURES</b>	<b>\$119,712</b>	<b>\$316,910</b>	<b>\$362,095</b>	<b>\$481,500</b>	<b>\$119,405</b>	<b>33.0%</b>
<b>NET CHANGES</b>	<b>(40,653)</b>	<b>(336,910)</b>	<b>(348,671)</b>	<b>(481,500)</b>	<b>(132,829)</b>	<b>38.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>1,209,771</b>	<b>1,169,118</b>	<b>1,169,118</b>	<b>820,447</b>	<b>(348,671)</b>	<b>-29.8%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,169,118</b>	<b>\$832,208</b>	<b>\$820,447</b>	<b>\$338,947</b>	<b>(\$481,500)</b>	<b>-58.7%</b>

**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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Licenses and Permits	\$0	\$0	\$197,755	\$208,000	\$10,245	5.2%
Intergovernmental	429,377	953,203	384,045	1,119,473	735,428	191.5%
Interest	16,337	10,569	7,408	7,541	133	1.8%
Non-Revenue	1,481,325	2,023,642	1,898,642	1,980,800	82,158	4.3%
<b>TOTAL REVENUE</b>	<b>\$1,927,039</b>	<b>\$2,987,414</b>	<b>\$2,487,850</b>	<b>\$3,315,814</b>	<b>\$827,964</b>	<b>33.3%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$816,378	\$931,729	\$840,430	\$1,111,998	\$271,568	32.3%
Overtime	1,898	0	2,023	0	(2,023)	-100.0%
Supplemental Help	13,742	0	19,253	0	(19,253)	-100.0%
Other Compensation	1,783	1,600	1,312	3,568	2,256	172.0%
Personnel Benefits	287,869	365,444	278,300	377,303	99,003	35.6%
Supplies	8,435	0	616	11,000	10,384	1684.4%
Professional Services	179,387	393,402	206,169	495,015	288,846	140.1%
Communication	1,250	0	416	1,060	644	154.6%
Training	2,267	0	58	6,400	6,342	10903.9%
Advertising	81	20,000	1,145	60,000	58,855	5141.4%
Repairs & Maintenance	85	0	0	2,000	2,000	N/A
Other Services & Charges	1,239,333	1,668,400	1,071,706	1,883,000	811,294	75.7%
Interfund Payments	18,837	19,000	19,000	1,179	(17,821)	-93.8%
Transfers Out	435,000	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$3,006,345</b>	<b>\$3,399,575</b>	<b>\$2,440,429</b>	<b>\$3,952,523</b>	<b>\$1,512,094</b>	<b>62.0%</b>
<b>NET CHANGES</b>	<b>(1,079,306)</b>	<b>(412,161)</b>	<b>47,422</b>	<b>(636,709)</b>	<b>(684,131)</b>	<b>-1442.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>1,776,196</b>	<b>733,942</b>	<b>696,890</b>	<b>744,312</b>	<b>47,422</b>	<b>6.8%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$696,890</b>	<b>\$321,781</b>	<b>\$744,312</b>	<b>\$107,603</b>	<b>(\$636,709)</b>	<b>-85.5%</b>

**Fund Notes:**

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

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

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$11,533,365	\$0	\$0	\$0	\$0	N/A
Charges for Services	0	13,989,269	13,917,358	13,819,017	(98,341)	-0.7%
Interest	935	0	8,062	0	(8,062)	-100.0%
Other Revenue	0	0	267	0	(267)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$11,534,300</b>	<b>\$13,989,269</b>	<b>\$13,925,687</b>	<b>\$13,819,017</b>	<b>(\$106,670)</b>	<b>-0.8%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$6,393,423	\$7,630,406	\$7,250,718	\$7,691,606	\$440,888	6.1%
Overtime	1,059,968	911,351	1,977,259	1,300,000	(677,259)	-34.3%
Other Compensation	768	168	683	1,479	797	116.7%
Personnel Benefits	2,223,367	2,448,447	2,464,856	2,314,469	(150,387)	-6.1%
Supplies	263,015	286,000	268,383	322,875	54,492	20.3%
Professional Services	4,652	5,000	46,658	20,500	(26,158)	-56.1%
Communication	57,989	53,000	50,318	68,405	18,087	35.9%
Training	3,855	12,000	16,540	112,750	96,210	581.7%
Advertising	81	0	0	0	0	N/A
Repairs & Maintenance	46,395	60,000	51,783	82,000	30,217	58.4%
Other Services & Charges	199,511	207,000	108,625	189,625	81,000	74.6%
Intergovernmental	342,657	663,771	465,599	329,692	(135,907)	-29.2%
Capital	91,470	133,991	717,343	0	(717,343)	-100.0%
Interfund Payments	573,972	657,792	555,785	678,245	122,460	22.0%
<b>TOTAL EXPENDITURES</b>	<b>\$11,261,123</b>	<b>\$13,068,926</b>	<b>\$13,974,549</b>	<b>\$13,111,646</b>	<b>(\$862,903)</b>	<b>-6.2%</b>
<b>NET CHANGES</b>	<b>273,177</b>	<b>920,343</b>	<b>(48,862)</b>	<b>707,371</b>	<b>756,233</b>	<b>-1547.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>361,822</b>	<b>1,125,903</b>	<b>634,999</b>	<b>586,138</b>	<b>(48,862)</b>	<b>-7.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$634,999</b>	<b>\$2,046,246</b>	<b>\$586,138</b>	<b>\$1,293,509</b>	<b>\$707,371</b>	<b>120.7%</b>

**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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$57,224	\$89,145	\$100,405	\$108,598	\$8,193	8.2%
Fines & Forfeits	17,874	0	10,400	0	(10,400)	-100.0%
Interest	3,668	6,686	2,959	3,103	144	4.9%
Other Revenue	32,716	64,833	37,855	19,485	(18,370)	-48.5%
<b>TOTAL REVENUE</b>	<b>\$111,482</b>	<b>\$160,664</b>	<b>\$151,619</b>	<b>\$131,186</b>	<b>(\$20,433)</b>	<b>-13.5%</b>
<b>EXPENDITURES</b>						
Supplies	\$40,302	\$60,000	\$30,852	\$40,000	\$9,148	29.7%
Other Services & Charges	(340)	0	0	0	0	N/A
Capital	0	150,000	254,245	120,000	(134,245)	-52.8%
<b>TOTAL EXPENDITURES</b>	<b>\$39,962</b>	<b>\$210,000</b>	<b>\$285,097</b>	<b>\$160,000</b>	<b>(\$125,097)</b>	<b>-43.9%</b>
<b>NET CHANGES</b>	<b>71,520</b>	<b>(49,336)</b>	<b>(133,478)</b>	<b>(28,814)</b>	<b>104,664</b>	<b>-78.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>304,461</b>	<b>375,981</b>	<b>375,981</b>	<b>242,503</b>	<b>(133,478)</b>	<b>-35.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$375,981</b>	<b>\$326,645</b>	<b>\$242,503</b>	<b>\$213,689</b>	<b>(\$28,814)</b>	<b>-11.9%</b>

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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Percent Change</b>
<b>REVENUE</b>						
Other Taxes	\$9,915,299	\$8,863,600	\$10,783,696	\$9,400,000	(\$1,383,696)	-12.8%
Total Taxes	\$9,915,299	\$8,863,600	\$10,783,696	\$9,400,000	(\$1,383,696)	-12.8%
Interest	\$39,012	\$0	\$61,461	\$30,000	(\$31,461)	-51.2%
<b>TOTAL REVENUE</b>	\$9,954,311	\$8,863,600	\$10,845,157	\$9,430,000	(\$1,415,157)	-13.0%
<b>EXPENDITURES</b>						
Transfers Out	\$6,373,701	\$12,790,883	\$12,190,883	\$12,330,000	\$139,117	1.1%
<b>TOTAL EXPENDITURES</b>	\$6,373,701	\$12,790,883	\$12,190,883	\$12,330,000	\$139,117	1.1%
<b>NET CHANGES</b>	3,580,610	(3,927,283)	(1,345,726)	(2,900,000)	(1,554,274)	115.5%
<b>FUND BALANCE JANUARY 1</b>	2,137,424	5,718,034	5,718,034	4,372,308	(1,345,726)	-23.5%
<b>FUND BALANCE DECEMBER 31</b>	\$5,718,034	\$1,790,751	\$4,372,308	\$1,472,308	(\$2,900,000)	-66.3%

Fund Notes:

The Real Estate Excise Tax (REET) Fund is used to account for these tax revenues which are restricted in how they can be used. These taxes can only be used for 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 .5% tax on the transfer of real property within Redmond's city limits.

**DRUG ENFORCEMENT FUND (126)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Fines & Forfeits	\$9,114	\$6,000	\$16,331	\$6,000	(\$10,331)	-63.3%
Interest	619	1,200	824	1,200	376	45.6%
<b>TOTAL REVENUE</b>	<b>\$9,733</b>	<b>\$7,200</b>	<b>\$17,155</b>	<b>\$7,200</b>	<b>(\$9,955)</b>	<b>-58.0%</b>
<b>EXPENDITURES</b>						
Supplies	\$0	\$0	\$26,079	\$0	(\$26,079)	-100.0%
Other Services & Charges	5,642	0	3,655	0	(3,655)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$5,642</b>	<b>\$0</b>	<b>\$29,735</b>	<b>\$0</b>	<b>(\$29,735)</b>	<b>-100.0%</b>
<b>NET CHANGES</b>	<b>4,091</b>	<b>7,200</b>	<b>(12,580)</b>	<b>7,200</b>	<b>19,780</b>	<b>-157.2%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>52,753</b>	<b>56,844</b>	<b>56,844</b>	<b>44,265</b>	<b>(12,580)</b>	<b>-22.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$56,844</b>	<b>\$64,044</b>	<b>\$44,265</b>	<b>\$51,465</b>	<b>\$7,200</b>	<b>16.3%</b>

**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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>	<b>Change</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>		<b>Change</b>
<b>REVENUE</b>						
Sales Tax	\$705,991	\$774,676	\$774,276	\$1,009,221	\$234,945	30.3%
Total Taxes	\$705,991	\$774,676	\$774,276	\$1,009,221	\$234,945	30.3%
Interest	\$4,876	\$9,855	\$5,750	\$6,031	\$281	4.9%
<b>TOTAL REVENUE</b>	<b>\$710,867</b>	<b>\$784,531</b>	<b>\$780,026</b>	<b>\$1,015,252</b>	<b>\$235,226</b>	<b>30.2%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$5,160	\$0	\$3,869	\$0	(\$3,869)	-100.0%
Personnel Benefits	1,734	0	1,297	0	(1,297)	-100.0%
Professional Services	302,138	430,620	313,209	430,620	117,411	37.5%
Training	50	0	0	0	0	N/A
Other Services & Charges	2,333	14,360	178	14,360	14,182	7964.5%
Capital	25,000	0	0	0	0	N/A
Transfers Out	261,700	280,000	277,863	309,309	31,446	11.3%
<b>TOTAL EXPENDITURES</b>	<b>\$598,115</b>	<b>\$724,980</b>	<b>\$596,415</b>	<b>\$754,289</b>	<b>\$157,874</b>	<b>26.5%</b>
<b>NET CHANGES</b>	<b>112,752</b>	<b>59,551</b>	<b>183,611</b>	<b>260,963</b>	<b>77,352</b>	<b>42.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>376,128</b>	<b>488,880</b>	<b>488,880</b>	<b>672,491</b>	<b>183,611</b>	<b>37.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$488,880</b>	<b>\$548,431</b>	<b>\$672,491</b>	<b>\$933,454</b>	<b>\$260,963</b>	<b>38.8%</b>

**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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$265,800	\$267,300	\$275,785	\$230,390	(\$45,395)	-16.5%
Charges for Services	1,177,440	1,397,119	1,358,931	1,679,730	320,799	23.6%
Interest	3,624	5,359	6,224	5,575	(649)	-10.4%
Other Revenue	266	0	70,904	0	(70,904)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$1,447,130</b>	<b>\$1,669,778</b>	<b>\$1,711,844</b>	<b>\$1,915,695</b>	<b>\$203,851</b>	<b>11.9%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$575,022	\$632,244	\$596,422	\$695,462	\$99,040	16.6%
Overtime	53,037	60,000	62,385	68,000	5,615	9.0%
Supplemental Help	1,298	2,200	29,100	0	(29,100)	-100.0%
Other Compensation	1,775	1,680	1,973	2,136	164	8.3%
Personnel Benefits	201,618	206,032	210,462	219,763	9,301	4.4%
Supplies	38,852	47,900	56,963	69,300	12,337	21.7%
Professional Services	160,160	266,000	186,167	193,790	7,623	4.1%
Communication	21,701	29,000	21,209	25,400	4,191	19.8%
Training	2,456	7,700	4,849	7,200	2,351	48.5%
Advertising	3,128	7,000	3,795	7,000	3,205	84.5%
Rentals	2,253	3,000	3,090	4,200	1,110	35.9%
Utilities	0	57,000	30,000	60,000	30,000	100.0%
Repairs & Maintenance	216	500	200	400	200	100.0%
Other Services & Charges	39,798	213,290	193,712	385,000	191,288	98.7%
Interfund Payments	183,166	175,512	174,972	188,046	13,074	7.5%
Transfers Out	0	0	0	18,250	18,250	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$1,284,481</b>	<b>\$1,709,058</b>	<b>\$1,575,297</b>	<b>\$1,943,947</b>	<b>\$368,650</b>	<b>23.4%</b>
<b>NET CHANGES</b>	<b>162,650</b>	<b>(39,280)</b>	<b>136,547</b>	<b>(28,252)</b>	<b>(164,799)</b>	<b>-120.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>350,889</b>	<b>513,539</b>	<b>513,539</b>	<b>650,086</b>	<b>136,547</b>	<b>26.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$513,539</b>	<b>\$474,259</b>	<b>\$650,086</b>	<b>\$621,834</b>	<b>(\$28,252)</b>	<b>-4.3%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>	<b>0.00</b>	<b>0.0%</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 FUNDS**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$1,226	\$0	\$0	\$0	\$0	N/A
Sales Tax	0	2,513,966	2,513,966	2,636,084	122,118	4.9%
<b>Total Taxes</b>	<b>\$1,226</b>	<b>\$2,513,966</b>	<b>\$2,513,966</b>	<b>\$2,636,084</b>	<b>\$122,118</b>	<b>4.9%</b>
Licenses and Permits	0	0	0	0	0	N/A
Intergovernmental	0	0	0	0	0	N/A
Charges for Services	\$0	\$770,447	\$770,448	\$771,465	\$1,017	0.1%
Fines & Forfeits	0	0	0	0	0	N/A
Interest	1,321	0	19,378	20,824	1,446	7.5%
Other Revenue	0	0	0	0	0	N/A
Non-Revenue	45,750,799	37,977,403	37,936,667	7,827,312	(30,109,355)	-79.4%
<b>TOTAL REVENUE</b>	<b>\$45,753,346</b>	<b>\$41,261,816</b>	<b>\$41,240,459</b>	<b>\$11,255,685</b>	<b>(\$29,984,774)</b>	<b>-72.7%</b>
<b>EXPENDITURES</b>						
Professional Services	\$0	\$1,830	\$1,872	\$1,830	(\$42)	-2.3%
Debt Service	46,029,220	34,257,268	34,043,674	11,234,862	(22,808,812)	-67.0%
Transfers Out	0	7,000,000	7,000,000	0	(7,000,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$46,029,220</b>	<b>\$41,259,098</b>	<b>\$41,045,546</b>	<b>\$11,236,692</b>	<b>(\$29,808,854)</b>	<b>-72.6%</b>
<b>NET CHANGES</b>	<b>(275,875)</b>	<b>2,718</b>	<b>194,913</b>	<b>18,993</b>	<b>(175,920)</b>	<b>-90.3%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>307,072</b>	<b>31,197</b>	<b>31,197</b>	<b>226,110</b>	<b>194,913</b>	<b>624.8%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$31,197</b>	<b>\$33,915</b>	<b>\$226,110</b>	<b>\$245,103</b>	<b>\$18,993</b>	<b>8.4%</b>

Fund Notes:

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

**EXCESS LEVY FUND (230)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>	<b>Change</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>		<b>Change</b>
<b>REVENUE</b>						
Interest	\$796	\$0	\$0	\$0	\$0	N/A
Non-Revenue	6,767	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>\$7,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
Debt Service	\$284,284	\$0	\$0	\$0	\$0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$284,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>NET CHANGES</b>	<b>(276,721)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FUND BALANCE JANUARY 1</b>	<b>276,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

Fund Notes:  
 The Excess Levy Fund is used for activity that is specifically approved by the voters to support debt service on bond issues. This bond issue was related to the Senior Center and Public Safety Building. Fund retired in 2013.

**DEBT SERVICE FUND (233)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Property Tax	\$1,226	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$2,513,966	\$2,513,966	\$2,636,084	\$122,118	4.9%
<b>Total Taxes</b>	<b>\$1,226</b>	<b>\$2,513,966</b>	<b>\$2,513,966</b>	<b>\$2,636,084</b>	<b>\$122,118</b>	<b>4.9%</b>
Charges for Services	\$0	\$770,447	\$770,448	\$771,465	\$1,017	0.1%
Interest	524	0	19,378	20,824	1,446	7.5%
Non-Revenue	45,744,032	37,977,403	37,936,667	7,827,312	(30,109,355)	-79.4%
<b>TOTAL REVENUE</b>	<b>\$45,745,782</b>	<b>\$41,261,816</b>	<b>\$41,240,459</b>	<b>\$11,255,685</b>	<b>(\$29,984,774)</b>	<b>-72.7%</b>
<b>EXPENDITURES</b>						
Professional Services	\$0	\$1,830	\$1,872	\$1,830	(\$42)	-2.3%
Debt Service	45,744,936	34,257,268	34,043,674	11,234,862	(22,808,812)	-67.0%
Transfers Out	0	7,000,000	7,000,000	0	(7,000,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$45,744,936</b>	<b>\$41,259,098</b>	<b>\$41,045,546</b>	<b>\$11,236,692</b>	<b>(\$29,808,854)</b>	<b>-72.6%</b>
<b>NET CHANGES</b>	<b>846</b>	<b>2,718</b>	<b>194,913</b>	<b>18,993</b>	<b>(175,920)</b>	<b>-90.3%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>30,351</b>	<b>31,197</b>	<b>31,197</b>	<b>226,109</b>	<b>194,913</b>	<b>624.8%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$31,197</b>	<b>\$33,915</b>	<b>\$226,109</b>	<b>\$245,102</b>	<b>\$18,993</b>	<b>8.4%</b>

**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**

	2013-2014	2015-2016	2015-2016	2017-2018		Percent
	Actual	Budget	Estimates	Budget	Change	Change
<b>REVENUE</b>						
Intergovernmental	\$8,239,716	\$13,842,122	\$14,009,474	\$27,971,972	\$13,962,498	99.7%
Charges for Services	8,725,084	8,926,684	6,316,305	6,200,000	(116,305)	-1.8%
Interest	332,863	667,574	428,357	458,379	30,022	7.0%
Other Revenue	565,555	622,289	309,488	15,713,160	15,403,672	4977.2%
Non-Revenue	21,569,622	28,111,961	27,803,474	22,727,018	(5,076,456)	-18.3%
<b>TOTAL REVENUE</b>	<b>\$39,432,841</b>	<b>\$52,170,630</b>	<b>\$48,867,098</b>	<b>\$73,070,529</b>	<b>\$24,203,431</b>	<b>49.5%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$1,431,655	\$0	\$2,797,783	\$0	(\$2,797,783)	-100.0%
Overtime	28,755	0	26,373	0	(26,373)	-100.0%
Supplemental Help	18,190	0	571	0	(571)	-100.0%
Other Compensation	2,051	0	0	0	0	N/A
Personnel Benefits	707,789	0	1,795,614	0	(1,795,614)	-100.0%
Supplies	49,203	0	127,197	14,120,000	13,992,803	11000.9%
Professional Services	8,274,274	0	9,714,108	0	(9,714,108)	-100.0%
Communication	11,637	0	20,508	0	(20,508)	-100.0%
Training	1,418	0	2,482	0	(2,482)	-100.0%
Advertising	12,011	0	33,813	0	(33,813)	-100.0%
Rentals	3,112	0	0	0	0	N/A
Utilities	65,640	0	457,961	0	(457,961)	-100.0%
Repairs & Maintenance	0	20,000	2,022	8,005,356	8,003,334	395870.7%
Other Services & Charges	109,603	0	1,134,323	0	(1,134,323)	-100.0%
Capital	13,439,804	53,378,946	41,102,779	52,417,436	11,314,657	27.5%
Interfund Payments	67,636	0	59,436	0	(59,436)	-100.0%
Debt Service	281,854	1,794,176	1,830,847	0	(1,830,847)	-100.0%
Transfers Out	10,472,237	10,527,883	7,513,391	5,200,000	(2,313,391)	-30.8%
<b>TOTAL EXPENDITURES</b>	<b>\$34,976,867</b>	<b>\$65,721,005</b>	<b>\$66,619,208</b>	<b>\$79,742,792</b>	<b>\$13,123,584</b>	<b>19.7%</b>
<b>NET CHANGES</b>	<b>4,455,974</b>	<b>(13,550,375)</b>	<b>(17,752,110)</b>	<b>(6,672,263)</b>	<b>11,079,847</b>	<b>-62.4%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>29,281,926</b>	<b>32,033,941</b>	<b>33,737,900</b>	<b>15,985,790</b>	<b>(17,752,110)</b>	<b>-52.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$33,737,900</b>	<b>\$18,483,566</b>	<b>\$15,985,790</b>	<b>\$9,313,527</b>	<b>(\$6,672,263)</b>	<b>-41.7%</b>

Fund Notes:  
 Capital Project Funds are used to account for capital construction and related projects within general government (other than utilities or internal enterprise).

**COUNCIL CIP FUND (314)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>EXPENDITURES</b>						
Transfers Out	\$280,247	\$0	\$0	\$0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$280,247</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>NET CHANGES</b>	<b>(280,247)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FUND BALANCE JANUARY 1</b>	<b>280,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</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.

**PARKS CIP FUND (315)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$337,077	\$3,000,000	\$262,787	\$3,450,000	\$3,187,213	1212.9%
Charges for Services	3,586,909	3,855,711	2,796,371	2,600,000	(196,371)	-7.0%
Interest	45,649	82,336	35,588	86,337	50,749	142.6%
Other Revenue	826	334,156	644	334,156	333,512	51811.4%
Non-Revenue	5,009,640	2,862,024	3,905,539	9,328,861	5,423,322	138.9%
<b>TOTAL REVENUE</b>	<b>\$8,980,102</b>	<b>\$10,134,227</b>	<b>\$7,000,929</b>	<b>\$15,799,354</b>	<b>\$8,798,425</b>	<b>125.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$90,462	\$0	\$405,063	\$0	(\$405,063)	-100.0%
Overtime	11,186	0	2,968	0	(2,968)	-100.0%
Supplemental Help	20	0	0	0	0	N/A
Other Compensation	352	0	0	0	0	N/A
Personnel Benefits	44,565	0	275,847	0	(275,847)	-100.0%
Supplies	18,853	0	1,411	14,120,000	14,118,589	1000262.5%
Professional Services	549,178	0	2,671,920	0	(2,671,920)	-100.0%
Communication	1,170	0	3,301	0	(3,301)	-100.0%
Training	0	0	0	0	0	N/A
Advertising	597	0	2,511	0	(2,511)	-100.0%
Rentals	2,253	0	0	0	0	N/A
Utilities	1,026	0	6,830	0	(6,830)	-100.0%
Repairs & Maintenance	0	0	696	1,796,176	1,795,480	258145.4%
Other Services & Charges	21,397	0	15,604	0	(15,604)	-100.0%
Capital	613,103	7,708,462	3,050,815	0	(3,050,815)	-100.0%
Interfund Payments	3,750	0	10,838	0	(10,838)	-100.0%
Debt Service	0	1,794,176	1,673,072	0	(1,673,072)	-100.0%
Transfers Out	4,065,981	1,700,000	2,623,723	3,000,000	376,277	14.3%
<b>TOTAL EXPENDITURES</b>	<b>\$5,423,894</b>	<b>\$11,202,638</b>	<b>\$10,744,600</b>	<b>\$18,916,176</b>	<b>\$8,171,576</b>	<b>76.1%</b>
<b>NET CHANGES</b>	<b>3,556,208</b>	<b>(1,068,411)</b>	<b>(3,743,671)</b>	<b>(3,116,822)</b>	<b>626,849</b>	<b>-16.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>3,641,233</b>	<b>7,108,332</b>	<b>7,197,441</b>	<b>3,453,770</b>	<b>(3,743,671)</b>	<b>-52.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$7,197,441</b>	<b>\$6,039,921</b>	<b>\$3,453,770</b>	<b>\$336,948</b>	<b>(\$3,116,822)</b>	<b>-90.2%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>	<b>Change</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>		<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$7,902,639	\$10,842,122	\$13,746,687	\$24,521,972	\$10,775,285	78.4%
Charges for Services	4,927,182	5,070,973	3,519,934	3,600,000	80,066	2.3%
Interest	198,084	395,477	300,534	173,064	(127,470)	-42.4%
Other Revenue	564,729	40,000	88,694	15,115,760	15,027,066	16942.6%
Non-Revenue	13,149,544	16,704,495	17,362,493	7,057,907	(10,304,586)	-59.3%
<b>TOTAL REVENUE</b>	<b>\$26,742,178</b>	<b>\$33,053,067</b>	<b>\$35,018,342</b>	<b>\$50,468,703</b>	<b>\$15,450,361</b>	<b>44.1%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$1,239,145	\$0	\$2,126,563	\$0	(\$2,126,563)	-100.0%
Overtime	16,912	0	19,244	0	(19,244)	-100.0%
Supplemental Help	18,170	0	338	0	(338)	-100.0%
Other Compensation	1,639	0	0	0	0	N/A
Personnel Benefits	612,247	0	1,346,668	0	(1,346,668)	-100.0%
Supplies	29,080	0	119,346	0	(119,346)	-100.0%
Professional Services	7,107,936	0	6,649,565	0	(6,649,565)	-100.0%
Communication	9,743	0	15,646	0	(15,646)	-100.0%
Training	1,418	0	2,482	0	(2,482)	-100.0%
Advertising	11,414	0	30,316	0	(30,316)	-100.0%
Rentals	859	0	0	0	0	N/A
Utilities	62,040	0	444,421	0	(444,421)	-100.0%
Repairs & Maintenance	0	20,000	0	0	0	N/A
Other Services & Charges	87,775	0	1,093,709	0	(1,093,709)	-100.0%
Capital	12,080,300	32,101,554	27,925,704	52,417,436	24,491,732	87.7%
Interfund Payments	56,616	0	42,167	0	(42,167)	-100.0%
Debt Service	281,854	0	157,776	0	(157,776)	-100.0%
Transfers Out	3,371,351	6,170,000	4,841,007	2,200,000	(2,641,007)	-54.6%
<b>TOTAL EXPENDITURES</b>	<b>\$24,988,500</b>	<b>\$38,291,554</b>	<b>\$44,814,951</b>	<b>\$54,617,436</b>	<b>\$9,802,485</b>	<b>21.9%</b>
<b>NET CHANGES</b>	<b>1,753,678</b>	<b>(5,238,487)</b>	<b>(9,796,609)</b>	<b>(4,148,733)</b>	<b>5,647,876</b>	<b>-57.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>17,425,804</b>	<b>17,429,481</b>	<b>19,179,482</b>	<b>9,382,873</b>	<b>(9,796,609)</b>	<b>-51.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$19,179,482</b>	<b>\$12,190,994</b>	<b>\$9,382,873</b>	<b>\$5,234,140</b>	<b>(\$4,148,733)</b>	<b>-44.2%</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.

**FIRE CIP FUND (317)**

	<b>2013-2014 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Estimates</b>	<b>2017-2018 Budget</b>	<b>Change</b>	<b>Percent Change</b>
<b>EXPENDITURES</b>						
Transfers Out	\$2,300,000	\$0	\$0	\$0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$2,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>NET CHANGES</b>	<b>(2,300,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FUND BALANCE JANUARY 1</b>	<b>2,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</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.

**POLICE CIP FUND (318)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>EXPENDITURES</b>						
Transfers Out	\$150,958	\$0	\$0	\$0	0	N/A
<b>TOTAL EXPENDITURES</b>	\$150,958	\$0	\$0	\$0	\$0	N/A
<b>NET CHANGES</b>	(150,958)	0	0	0	0	N/A
<b>FUND BALANCE JANUARY 1</b>	150,958	0	0	0	0	0.0%
<b>FUND BALANCE DECEMBER 31</b>	\$0	\$0	\$0	\$0	\$0	0.0%

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.

**GENERAL GOVERNMENT CIP FUND (319)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$210,993	\$0	\$0	\$0	\$0	N/A
Interest	89,130	189,761	92,235	198,978	106,743	115.7%
Other Revenue	0	248,133	220,150	263,244	43,094	19.6%
Non-Revenue	3,410,438	8,545,442	6,535,442	6,340,250	(195,192)	-3.0%
<b>TOTAL REVENUE</b>	<b>\$3,710,561</b>	<b>\$8,983,336</b>	<b>\$6,847,827</b>	<b>\$6,802,472</b>	<b>(\$45,355)</b>	<b>-0.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$102,047	\$0	\$266,157	\$0	(\$266,157)	-100.0%
Overtime	657	0	4,161	0	(4,161)	-100.0%
Supplemental Help	0	0	234	0	(234)	-100.0%
Other Compensation	60	0	0	0	0	N/A
Personnel Benefits	50,977	0	173,098	0	(173,098)	-100.0%
Supplies	1,269	0	6,440	0	(6,440)	-100.0%
Professional Services	617,160	0	392,622	0	(392,622)	-100.0%
Communication	724	0	1,561	0	(1,561)	-100.0%
Advertising	0	0	986	0	(986)	-100.0%
Utilities	2,574	0	6,710	0	(6,710)	-100.0%
Repairs & Maintenance	0	0	1,326	6,209,180	6,207,854	468102.7%
Other Services & Charges	431	0	25,009	0	(25,009)	-100.0%
Capital	746,400	13,568,930	10,126,260	0	(10,126,260)	-100.0%
Interfund Payments	7,270	0	6,431	0	(6,431)	-100.0%
Transfers Out	303,701	2,657,883	48,661	0	(48,661)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,833,270</b>	<b>\$16,226,813</b>	<b>\$11,059,657</b>	<b>\$6,209,180</b>	<b>(\$4,850,477)</b>	<b>-43.9%</b>
<b>NET CHANGES</b>	<b>1,877,292</b>	<b>(7,243,477)</b>	<b>(4,211,830)</b>	<b>593,292</b>	<b>4,805,122</b>	<b>-114.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>5,483,684</b>	<b>7,496,128</b>	<b>7,360,976</b>	<b>3,149,146</b>	<b>(4,211,830)</b>	<b>-57.2%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$7,360,976</b>	<b>\$252,651</b>	<b>\$3,149,146</b>	<b>\$3,742,438</b>	<b>\$593,292</b>	<b>18.8%</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 ENTERPRISE FUNDS**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Licenses and Permits	\$21,719	\$16,689	\$27,637	\$24,000	(\$3,637)	-13.2%
Intergovernmental	10,690,577	2,456,419	4,949,195	6,187,316	1,238,121	25.0%
Charges for Services	102,820,781	104,833,268	108,465,566	113,541,202	5,075,636	4.7%
Interest	358,338	2,013,208	883,974	925,621	41,647	4.7%
Other Revenue	6,691,523	4,955,650	7,330,748	10,029,677	2,698,929	36.8%
Non-Revenue	67,078,427	23,378,114	30,451,885	16,410,160	(14,041,725)	-46.1%
<b>TOTAL REVENUE</b>	<b>\$187,661,366</b>	<b>\$137,653,348</b>	<b>\$152,109,005</b>	<b>\$147,117,976</b>	<b>(\$4,991,029)</b>	<b>-3.3%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$11,528,127	\$11,222,790	\$12,846,342	\$12,583,988	(\$262,354)	-2.0%
Overtime	135,777	135,500	153,835	137,500	(16,335)	-10.6%
Supplemental Help	202,457	384,000	304,906	378,900	73,994	24.3%
Other Compensation	27,300	16,973	25,898	14,724	(11,174)	-43.1%
Personnel Benefits	4,528,953	4,699,657	5,060,783	4,976,089	(84,694)	-1.7%
Supplies	1,152,049	1,179,460	1,336,060	2,098,860	762,800	57.1%
Professional Services	10,038,014	2,304,939	10,551,058	3,368,691	(7,182,367)	-68.1%
Communication	158,791	186,917	173,863	194,413	20,550	11.8%
Training	81,933	173,500	132,632	190,900	58,268	43.9%
Advertising	40,371	20,600	23,147	18,400	(4,747)	-20.5%
Rentals	33,312	40,000	16,234	40,000	23,766	146.4%
Utilities	791,032	823,616	921,058	963,874	42,816	4.6%
Repairs & Maintenance	569,851	1,631,700	1,047,008	1,216,600	169,592	16.2%
Other Services & Charges	20,027,454	18,825,330	18,845,476	20,404,170	1,558,694	8.3%
Intergovernmental	28,550,794	31,832,488	32,215,998	34,954,158	2,738,160	8.5%
Capital	37,709,781	41,417,342	33,270,668	42,380,232	9,109,564	27.4%
Interfund Payments	8,386,814	8,732,472	8,815,871	9,234,081	418,210	4.7%
Debt Service	3,049,840	7,540,745	5,765,933	6,337,183	571,250	9.9%
Transfers Out	40,860,800	16,878,114	26,099,916	16,702,160	(9,397,756)	-36.0%
<b>TOTAL EXPENDITURES</b>	<b>\$167,873,449</b>	<b>\$148,046,143</b>	<b>\$157,606,685</b>	<b>\$156,194,923</b>	<b>(\$1,411,762)</b>	<b>-0.9%</b>
<b>NET CHANGES</b>	<b>19,787,917</b>	<b>(10,392,795)</b>	<b>(5,497,680)</b>	<b>(9,076,947)</b>	<b>(3,579,267)</b>	<b>65.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>60,011,043</b>	<b>79,798,960</b>	<b>79,798,960</b>	<b>74,301,280</b>	<b>(5,497,680)</b>	<b>-6.9%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$79,798,960</b>	<b>\$69,406,165</b>	<b>\$74,301,280</b>	<b>\$65,224,333</b>	<b>(\$9,076,947)</b>	<b>-12.2%</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).

**WATER/WASTEWATER UTILITY FUND (401)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$165,618	\$50,188	\$136,944	\$170,000	\$33,056	24.1%
Charges for Services	65,995,168	68,526,011	70,910,856	73,907,771	2,996,915	4.2%
Interest	(176,505)	480,944	97,134	125,106	27,972	28.8%
Other Revenue	361,118	320,000	357,158	320,000	(37,158)	-10.4%
<b>TOTAL REVENUE</b>	<b>\$66,345,400</b>	<b>\$69,377,143</b>	<b>\$71,502,093</b>	<b>\$74,522,877</b>	<b>\$3,020,784</b>	<b>4.2%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$5,647,079	\$6,415,592	\$6,329,879	\$7,090,383	\$760,504	12.0%
Overtime	80,088	101,000	103,396	101,000	(2,396)	-2.3%
Supplemental Help	148,190	192,000	134,874	192,000	57,126	42.4%
Other Compensation	17,136	11,628	16,954	8,124	(8,830)	-52.1%
Personnel Benefits	2,163,515	2,711,896	2,438,514	2,849,300	410,786	16.8%
Supplies	654,872	729,160	831,502	879,160	47,658	5.7%
Professional Services	292,304	981,210	784,090	1,200,100	416,010	53.1%
Communication	75,288	93,259	91,809	106,080	14,271	15.5%
Training	59,713	119,000	69,102	128,000	58,898	85.2%
Advertising	16,159	7,400	7,579	7,400	(179)	-2.4%
Rentals	20,053	17,000	8,854	17,000	8,146	92.0%
Utilities	497,711	521,096	554,196	588,344	34,148	6.2%
Repairs & Maintenance	316,438	511,100	508,252	537,100	28,848	5.7%
Other Services & Charges	15,889,266	15,748,366	15,586,940	16,973,787	1,386,847	8.9%
Intergovernmental	24,925,134	27,463,126	27,760,465	30,395,860	2,635,395	9.5%
Capital	187,662	963,074	1,261,796	405,000	(856,796)	-67.9%
Interfund Payments	3,095,786	3,184,312	3,242,794	2,507,664	(735,130)	-22.7%
Debt Service	2,162,402	3,459,045	2,184,143	2,208,276	24,133	1.1%
Transfers Out	5,964,865	5,946,835	10,339,083	8,037,490	(2,301,593)	-22.3%
<b>TOTAL EXPENDITURES</b>	<b>\$62,213,662</b>	<b>\$69,176,099</b>	<b>\$72,254,222</b>	<b>\$74,232,068</b>	<b>\$1,977,846</b>	<b>2.7%</b>
<b>NET CHANGES</b>	<b>4,131,738</b>	<b>201,044</b>	<b>(752,129)</b>	<b>290,809</b>	<b>1,042,938</b>	<b>-138.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>10,624,000</b>	<b>14,755,738</b>	<b>14,755,738</b>	<b>14,003,609</b>	<b>(752,129)</b>	<b>-5.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$14,755,738</b>	<b>\$14,956,782</b>	<b>\$14,003,609</b>	<b>\$14,294,418</b>	<b>\$290,809</b>	<b>2.1%</b>

**Fund Notes:**

The Water/Wastewater Utility Fund accounts for the water and wastewater utility within the City. The increase in revenue between the estimated 2009-2010 and 2011-2012 budgeted numbers is primarily due to forecasted rate increases in Cascade Water Alliance and Metro (Metropolitan Municipal Corporation) Transit, growth in development review fees and transfers related to the General Fund Fire Protection obligation.

**NOVELTY HILL (UPD) FUND (402)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$13,616,051	\$12,706,312	\$13,344,187	\$13,497,803	\$153,616	1.2%
Interest	28,268	156,042	36,560	53,074	16,514	45.2%
Other Revenue	143,722	0	13,447	0	(13,447)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$13,788,040</b>	<b>\$12,862,354</b>	<b>\$13,394,194</b>	<b>\$13,550,877</b>	<b>\$156,683</b>	<b>1.2%</b>
<b>EXPENDITURES</b>						
Supplies	\$92,187	\$112,000	\$101,414	\$142,000	40,586	40.0%
Professional Services	23,609	247,100	38,901	272,100	233,199	599.5%
Communication	50,450	70,045	53,686	65,000	11,314	21.1%
Rentals	45	3,000	0	3,000	3,000	N/A
Utilities	123,462	135,575	134,403	153,740	19,337	14.4%
Repairs & Maintenance	23,350	95,000	20,271	130,000	109,729	541.3%
Other Services & Charges	3,510,020	2,513,678	2,631,118	2,715,888	84,770	3.2%
Intergovernmental	3,538,510	3,938,250	3,996,534	4,212,814	216,280	5.4%
Capital	54,325	75,000	51,417	75,000	23,583	45.9%
Interfund Payments	1,946,328	2,170,304	2,108,504	2,776,538	668,034	31.7%
Transfers Out	2,481,844	2,852,458	2,790,147	2,886,472	96,325	3.5%
<b>TOTAL EXPENDITURES</b>	<b>\$11,844,130</b>	<b>\$12,212,410</b>	<b>\$11,926,397</b>	<b>\$13,432,552</b>	<b>\$1,506,155</b>	<b>12.6%</b>
<b>NET CHANGES</b>	<b>1,943,911</b>	<b>649,944</b>	<b>1,467,797</b>	<b>118,325</b>	<b>(1,349,472)</b>	<b>-91.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>2,491,929</b>	<b>4,435,840</b>	<b>4,435,840</b>	<b>5,903,637</b>	<b>1,467,797</b>	<b>33.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$4,435,840</b>	<b>\$5,085,784</b>	<b>\$5,903,637</b>	<b>\$6,021,962</b>	<b>\$118,325</b>	<b>2.0%</b>

Fund Notes:

The Novelty Hill (UPD) Fund accounts for the water and wastewater utility outside of the City. Revenues are primarily utility rates.

**WATER CONSTRUCTION FUND (403)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$98,420	\$321,904	\$182,556	\$167,330	(\$15,226)	-8.3%
Other Revenue	2,142,812	1,030,200	1,738,145	1,111,000	(627,145)	-36.1%
Non-Revenue	4,349,964	4,816,975	4,681,067	4,682,990	1,923	0.0%
<b>TOTAL REVENUE</b>	<b>\$6,591,196</b>	<b>\$6,169,079</b>	<b>\$6,601,768</b>	<b>\$5,961,320</b>	<b>(\$640,448)</b>	<b>-9.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$121,807	\$0	\$528,110	\$0	(\$528,110)	-100.0%
Overtime	2,351	0	10,195	0	(10,195)	-100.0%
Other Compensation	8	0	33	0	(33)	-100.0%
Personnel Benefits	58,224	0	252,440	0	(252,440)	-100.0%
Professional Services	322,871	0	1,399,856	0	(1,399,856)	-100.0%
Communication	387	0	1,677	0	(1,677)	-100.0%
Training	222	0	960	0	(960)	-100.0%
Utilities	3,310	0	14,353	0	(14,353)	-100.0%
Other Services & Charges	54	0	234	0	(234)	-100.0%
Capital	609,562	10,401,193	2,642,840	7,340,000	4,697,160	177.7%
Interfund Payments	5,974	0	25,901	0	(25,901)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,124,771</b>	<b>\$10,401,193</b>	<b>\$4,876,598</b>	<b>\$7,340,000</b>	<b>\$2,463,402</b>	<b>50.5%</b>
<b>NET CHANGES</b>	<b>5,466,425</b>	<b>(4,232,114)</b>	<b>1,725,170</b>	<b>(1,378,680)</b>	<b>(3,103,850)</b>	<b>-179.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>4,311,607</b>	<b>9,778,032</b>	<b>9,778,032</b>	<b>11,503,202</b>	<b>1,725,170</b>	<b>17.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$9,778,032</b>	<b>\$5,545,918</b>	<b>\$11,503,202</b>	<b>\$10,124,522</b>	<b>(\$1,378,680)</b>	<b>-12.0%</b>

**Fund Notes:**

The Water Construction Fund accounts for the construction projects related to the City's water enterprise fund within the City. In 2009, the wastewater portion of this fund was moved to the new Wastewater Construction Fund (404).

**WASTEWATER CONSTRUCTION FUND (404)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$32,830	\$74,308	\$57,466	\$62,488	\$5,022	8.7%
Other Revenue	1,826,502	1,045,450	2,265,385	1,700,000	(565,385)	-25.0%
Non-Revenue	1,614,900	7,629,860	5,658,016	3,208,500	(2,449,516)	-43.3%
<b>TOTAL REVENUE</b>	<b>\$3,474,232</b>	<b>\$8,749,618</b>	<b>\$7,980,867</b>	<b>\$4,970,988</b>	<b>(\$3,009,879)</b>	<b>-37.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$136,443	\$0	\$244,148	\$0	(\$244,148)	-100.0%
Overtime	923	0	1,652	0	(1,652)	-100.0%
Supplemental Help	138	0	247	0	(247)	-100.0%
Other Compensation	285	0	509	0	(509)	-100.0%
Personnel Benefits	63,996	0	114,514	0	(114,514)	-100.0%
Supplies	186	0	333	0	(333)	-100.0%
Professional Services	965,061	0	1,726,864	0	(1,726,864)	-100.0%
Communication	731	0	1,309	0	(1,309)	-100.0%
Training	716	0	1,281	0	(1,281)	-100.0%
Advertising	648	0	1,159	0	(1,159)	-100.0%
Utilities	86	0	153	0	(153)	-100.0%
Other Services & Charges	5,006	0	8,957	0	(8,957)	-100.0%
Capital	2,628,132	8,775,000	4,702,735	6,960,543	2,257,808	48.0%
Interfund Payments	10,093	0	18,061	0	(18,061)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,812,443</b>	<b>\$8,775,000</b>	<b>\$6,821,923</b>	<b>\$6,960,543</b>	<b>\$138,620</b>	<b>2.0%</b>
<b>NET CHANGES</b>	<b>(338,212)</b>	<b>(25,382)</b>	<b>1,158,945</b>	<b>(1,989,555)</b>	<b>(3,148,500)</b>	<b>-271.7%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>3,528,088</b>	<b>3,189,877</b>	<b>3,189,876</b>	<b>4,348,821</b>	<b>1,158,945</b>	<b>36.3%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$3,189,876</b>	<b>\$3,164,495</b>	<b>\$4,348,821</b>	<b>\$2,359,266</b>	<b>(\$1,989,555)</b>	<b>-45.7%</b>

Fund Notes:

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

**STORMWATER MANAGEMENT FUND (405)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Licenses and Permits	\$21,719	\$16,689	\$27,637	\$24,000	(\$3,637)	-13.2%
Intergovernmental	447,813	410,231	255,314	945,410	690,096	270.3%
Charges for Services	23,209,562	23,600,945	24,210,522	26,135,628	1,925,106	8.0%
Interest	73,361	22,766	59,129	28,993	(30,136)	-51.0%
Other Revenue	0	0	510,000	0	(510,000)	-100.0%
Non-Revenue	26,303,868	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>\$50,056,323</b>	<b>\$24,050,631</b>	<b>\$25,062,602</b>	<b>\$27,134,031</b>	<b>\$2,071,429</b>	<b>8.3%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$4,448,795	\$4,807,198	\$4,915,581	\$5,493,605	\$578,024	11.8%
Overtime	23,757	34,500	18,644	36,500	17,856	95.8%
Supplemental Help	52,056	192,000	168,341	186,900	18,559	11.0%
Other Compensation	7,785	5,345	6,948	6,600	(348)	-5.0%
Personnel Benefits	1,661,377	1,987,761	1,845,079	2,126,789	281,710	15.3%
Supplies	249,272	338,300	307,747	1,077,700	769,953	250.2%
Professional Services	742,280	1,076,629	1,196,709	1,896,491	699,782	58.5%
Communication	21,340	23,613	18,007	23,333	5,326	29.6%
Training	20,959	54,500	61,082	62,900	1,818	3.0%
Advertising	11,289	13,200	5,865	11,000	5,135	87.6%
Rentals	12,165	20,000	6,651	20,000	13,349	200.7%
Utilities	147,788	166,945	204,952	221,790	16,838	8.2%
Repairs & Maintenance	230,063	1,025,600	518,484	549,500	31,016	6.0%
Other Services & Charges	529,537	563,286	553,092	714,495	161,403	29.2%
Intergovernmental	87,150	431,112	458,999	345,484	(113,515)	-24.7%
Capital	93,160	428,074	726,522	60,000	(666,522)	-91.7%
Interfund Payments	3,263,762	3,377,856	3,375,028	3,949,879	574,851	17.0%
Debt Service	623,103	4,081,700	3,397,788	4,128,907	731,119	21.5%
Transfers Out	32,327,851	8,078,821	12,910,655	5,778,198	(7,132,457)	-55.2%
<b>TOTAL EXPENDITURES</b>	<b>\$44,553,491</b>	<b>\$26,706,440</b>	<b>\$30,696,175</b>	<b>\$26,690,071</b>	<b>(\$4,006,104)</b>	<b>-13.1%</b>
<b>NET CHANGES</b>	<b>5,502,832</b>	<b>(2,655,809)</b>	<b>(5,633,573)</b>	<b>443,960</b>	<b>6,077,533</b>	<b>-107.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>5,874,461</b>	<b>11,377,293</b>	<b>11,377,293</b>	<b>5,743,720</b>	<b>(5,633,573)</b>	<b>-49.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$11,377,293</b>	<b>\$8,721,484</b>	<b>\$5,743,720</b>	<b>\$6,187,680</b>	<b>\$443,960</b>	<b>7.7%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>27.48</b>	<b>30.85</b>	<b>27.60</b>	<b>27.25</b>	<b>(0.35)</b>	<b>-1.3%</b>

Fund Notes:  
The Stormwater Management Fund accounts for the surface stormwater utility within the City. Revenues are primarily utility rates.

**STORMWATER CONSTRUCTION FUND (406)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Intergovernmental	\$10,077,145	\$1,996,000	\$4,556,937	\$5,071,906	\$514,969	11.3%
Interest	184,028	433,254	266,066	236,821	(29,245)	-11.0%
Other Revenue	2,217,369	2,560,000	2,446,613	6,898,677	4,452,064	182.0%
Non-Revenue	32,327,851	8,078,821	17,322,655	5,668,698	(11,653,957)	-67.3%
<b>TOTAL REVENUE</b>	<b>\$44,806,394</b>	<b>\$13,068,075</b>	<b>\$24,592,271</b>	<b>\$17,876,102</b>	<b>(\$6,716,169)</b>	<b>-27.3%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$1,170,183	\$0	\$814,557	\$0	(\$814,557)	-100.0%
Overtime	28,657	0	19,948	0	(19,948)	-100.0%
Supplemental Help	2,073	0	1,443	0	(1,443)	-100.0%
Other Compensation	2,082	0	1,449	0	(1,449)	-100.0%
Personnel Benefits	579,901	0	403,665	0	(403,665)	-100.0%
Supplies	92,677	0	64,512	0	(64,512)	-100.0%
Professional Services	7,499,979	0	5,220,690	0	(5,220,690)	-100.0%
Communication	10,595	0	7,375	0	(7,375)	-100.0%
Training	160	0	111	0	(111)	-100.0%
Advertising	12,275	0	8,544	0	(8,544)	-100.0%
Rentals	1,049	0	730	0	(730)	-100.0%
Utilities	18,675	0	12,999	0	(12,999)	-100.0%
Other Services & Charges	93,572	0	65,135	0	(65,135)	-100.0%
Capital	34,136,939	19,185,001	23,822,549	26,099,689	2,277,140	9.6%
Interfund Payments	64,623	0	44,984	0	(44,984)	-100.0%
Debt Service	264,335	0	184,002	0	(184,002)	-100.0%
Transfers Out	86,240	0	60,031	0	(60,031)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$44,064,014</b>	<b>\$19,185,001</b>	<b>\$30,732,725</b>	<b>\$26,099,689</b>	<b>(\$4,633,036)</b>	<b>-15.1%</b>
<b>NET CHANGES</b>	<b>742,380</b>	<b>(6,116,926)</b>	<b>(6,140,454)</b>	<b>(8,223,587)</b>	<b>(2,083,133)</b>	<b>33.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>23,174,800</b>	<b>23,917,180</b>	<b>23,917,180</b>	<b>17,776,726</b>	<b>(6,140,454)</b>	<b>-25.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$23,917,180</b>	<b>\$17,800,254</b>	<b>\$17,776,726</b>	<b>\$9,553,139</b>	<b>(\$8,223,587)</b>	<b>-46.3%</b>

Fund Notes:  
 The Stormwater Construction Fund accounts for the construction projects related to the City's stormwater enterprise fund within the City.

**NOVELTY HILL (UPD) WATER CONSTRUCTION FUND (407)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$57,303	\$253,779	\$90,288	\$121,923	\$31,635	35.0%
Non-Revenue	1,147,948	1,360,686	1,335,502	1,370,604	35,102	2.6%
<b>TOTAL REVENUE</b>	<b>\$1,205,251</b>	<b>\$1,614,465</b>	<b>\$1,425,790</b>	<b>\$1,492,527</b>	<b>\$66,737</b>	<b>4.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$0	\$0	\$10,704	\$0	(\$10,704)	-100.0%
Personnel Benefits	0	0	4,864	0	(4,864)	-100.0%
Supplies	62,856	0	30,552	0	(30,552)	-100.0%
Professional Services	16,504	0	29,558	0	(29,558)	-100.0%
Training	53	0	0	0	0	N/A
Capital	0	840,000	62,808	900,000	837,192	1332.9%
Interfund Payments	0	0	382	0	(382)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$79,413</b>	<b>\$840,000</b>	<b>\$138,868</b>	<b>\$900,000</b>	<b>\$761,132</b>	<b>548.1%</b>
<b>NET CHANGES</b>	<b>1,125,838</b>	<b>774,465</b>	<b>1,286,922</b>	<b>592,527</b>	<b>(694,395)</b>	<b>-54.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>4,888,928</b>	<b>6,014,766</b>	<b>6,014,766</b>	<b>7,301,688</b>	<b>1,286,922</b>	<b>21.4%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$6,014,766</b>	<b>\$6,789,231</b>	<b>\$7,301,688</b>	<b>\$7,894,215</b>	<b>\$592,527</b>	<b>8.1%</b>

**Fund Notes:**

The Novelty Hill (UPD) Water Construction Fund accounts for the construction projects related to the City's water enterprise fund outside of the City. In 2008, the Wastewater portion of this fund was moved to the Novelty Hill (UPD) Wastewater Construction fund.

**NOVELTY HILL (UPD) WASTEWATER CONSTRUCTION FUND (408)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Interest	\$60,635	\$270,211	\$94,775	\$129,886	\$35,111	37.0%
Non-Revenue	1,333,896	1,491,772	1,454,645	1,479,368	24,723	1.7%
<b>TOTAL REVENUE</b>	<b>\$1,394,530</b>	<b>\$1,761,983</b>	<b>\$1,549,420</b>	<b>\$1,609,254</b>	<b>\$59,834</b>	<b>3.9%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$3,820	\$0	\$3,362	\$0	(\$3,362)	-100.0%
Other Compensation	5	0	4	0	(4)	-100.0%
Personnel Benefits	1,939	0	1,707	0	(1,707)	-100.0%
Professional Services	175,406	0	154,390	0	(154,390)	-100.0%
Training	110	0	97	0	(97)	-100.0%
Capital	0	750,000	0	540,000	540,000	N/A
Interfund Payments	247	0	217	0	(217)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$181,526</b>	<b>\$750,000</b>	<b>\$159,777</b>	<b>\$540,000</b>	<b>\$380,223</b>	<b>238.0%</b>
<b>NET CHANGES</b>	<b>1,213,005</b>	<b>1,011,983</b>	<b>1,389,643</b>	<b>1,069,254</b>	<b>(320,389)</b>	<b>-23.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>5,117,230</b>	<b>6,330,234</b>	<b>6,330,235</b>	<b>7,719,878</b>	<b>1,389,643</b>	<b>22.0%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$6,330,235</b>	<b>\$7,342,217</b>	<b>\$7,719,878</b>	<b>\$8,789,132</b>	<b>\$1,069,254</b>	<b>13.9%</b>

Fund Notes:  
 The Novelty Hill (UPD) Wastewater Construction Fund accounts for the construction projects related to the City's wastewater enterprise fund outside of the City.

**TOTAL INTERNAL SERVICE FUNDS**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$34,710,024	\$39,612,574	\$41,482,556	\$39,691,238	(\$1,791,318)	-4.3%
Interest	174,723	246,453	482,276	295,549	(186,727)	-38.7%
Other Revenue	5,147,678	3,553,163	151,785	2,738,462	2,586,677	1704.2%
Non-Revenue	44,754	605,865	1,335,722	216,008	(1,119,714)	-83.8%
<b>TOTAL REVENUE</b>	<b>\$40,077,179</b>	<b>\$44,018,055</b>	<b>\$43,452,339</b>	<b>\$42,941,857</b>	<b>(\$510,482)</b>	<b>-1.2%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$5,051,575	\$5,660,308	\$5,800,220	\$6,070,028	\$269,808	4.7%
Overtime	18,594	14,000	54,491	14,400	(40,091)	-73.6%
Supplemental Help	0	29,120	14,560	29,120	14,560	100.0%
Other Compensation	17,210	14,148	20,701	22,568	1,867	9.0%
Personnel Benefits	22,272,638	31,126,769	24,871,146	28,602,210	3,731,064	15.0%
Supplies	557,476	474,150	677,362	582,870	(94,492)	-13.9%
Professional Services	2,602,197	2,940,217	2,307,216	3,482,155	1,174,939	50.9%
Communication	130,205	133,200	166,903	219,200	52,297	31.3%
Training	49,885	118,967	73,310	119,000	45,690	62.3%
Advertising	5,003	6,600	2,113	6,600	4,487	212.4%
Rentals	5,263	3,000	2,671	3,000	330	12.3%
Insurance	1,652,604	1,600,000	1,983,606	1,949,610	(33,996)	-1.7%
Utilities	78	2,000	1,170	2,000	830	70.9%
Repairs & Maintenance	2,247,041	2,471,750	2,556,579	2,705,096	148,517	5.8%
Other Services & Charges	1,086,496	1,503,158	1,125,506	1,416,493	290,987	25.9%
Intergovernmental	324,169	531,351	481,935	577,641	95,706	19.9%
Capital	1,704,889	583,843	552,439	4,895,125	4,342,686	786.1%
Interfund Payments	209,002	223,748	197,141	193,275	(3,866)	-2.0%
Transfers Out	217,464	80,000	303,714	80,000	(223,714)	-73.7%
<b>TOTAL EXPENDITURES</b>	<b>\$38,151,788</b>	<b>\$47,516,329</b>	<b>\$41,192,781</b>	<b>\$50,970,391</b>	<b>\$9,777,610</b>	<b>23.7%</b>
<b>NET CHANGES</b>	<b>1,925,391</b>	<b>(3,498,274)</b>	<b>2,259,558</b>	<b>(8,028,534)</b>	<b>(10,288,092)</b>	<b>-455.3%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>15,977,050</b>	<b>17,902,441</b>	<b>17,902,441</b>	<b>20,161,999</b>	<b>2,259,558</b>	<b>12.6%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$17,902,441</b>	<b>\$14,404,167</b>	<b>\$20,161,999</b>	<b>\$12,133,465</b>	<b>(\$8,028,534)</b>	<b>-39.8%</b>

Fund Notes:

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

**FLEET MAINTENANCE FUND (501)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$5,437,055	\$4,981,684	\$4,981,684	\$4,733,718	(\$247,966)	-4.98%
Interest	46,687	102,932	73,222	108,005	34,783	47.50%
Non-Revenue	44,754	205,865	225,447	216,008	(9,439)	-4.19%
<b>TOTAL REVENUE</b>	<b>\$5,528,496</b>	<b>\$5,290,481</b>	<b>\$5,280,353</b>	<b>\$5,057,731</b>	<b>(\$222,622)</b>	<b>-4.2%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$710,472	\$1,087,546	\$958,519	\$1,122,999	\$164,480	17.2%
Overtime	2,813	2,000	2,166	2,400	234	10.8%
Supplemental Help	0	29,120	14,560	29,120	14,560	100.0%
Other Compensation	6,813	2,748	8,001	10,560	2,559	32.0%
Personnel Benefits	269,260	451,060	382,554	443,763	61,209	16.0%
Supplies	391,209	322,000	347,319	423,000	75,681	21.8%
Professional Services	24,640	22,000	38,761	40,000	1,239	3.2%
Communication	2,538	2,600	3,239	4,600	1,361	42.0%
Training	11,368	16,000	9,090	16,000	6,910	76.0%
Advertising	2,933	2,000	1,809	2,000	191	10.5%
Rentals	5,263	3,000	2,671	3,000	330	12.3%
Utilities	78	2,000	1,170	2,000	830	70.9%
Repairs & Maintenance	140,049	200,000	154,378	200,000	45,622	29.6%
Other Services & Charges	821,283	1,068,546	804,919	971,325	166,406	20.7%
Intergovernmental	626	0	483	606	123	25.6%
Capital	1,575,450	489,843	614,232	3,645,125	3,030,893	493.4%
Interfund Payments	152,995	179,298	150,995	152,426	1,431	0.9%
<b>TOTAL EXPENDITURES</b>	<b>\$4,117,792</b>	<b>\$3,879,761</b>	<b>\$3,494,865</b>	<b>\$7,068,924</b>	<b>\$3,574,059</b>	<b>102.3%</b>
<b>NET CHANGES</b>	<b>1,410,704</b>	<b>1,410,720</b>	<b>1,785,488</b>	<b>(2,011,193)</b>	<b>(3,796,681)</b>	<b>-212.6%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>4,523,009</b>	<b>5,933,713</b>	<b>5,933,713</b>	<b>7,719,201</b>	<b>1,785,488</b>	<b>30.1%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$5,933,713</b>	<b>\$7,344,433</b>	<b>\$7,719,201</b>	<b>\$5,708,008</b>	<b>(\$2,011,193)</b>	<b>-26.1%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$1,833,469	\$2,117,686	\$2,118,414	\$2,089,710	(\$28,704)	-1.4%
Interest	8,954	28,821	18,826	0	(18,826)	-100.0%
Other Revenue	138,117	55,584	33,545	89,978	56,433	168.2%
<b>TOTAL REVENUE</b>	<b>\$1,980,540</b>	<b>\$2,202,091</b>	<b>\$2,170,785</b>	<b>\$2,179,688</b>	<b>\$8,903</b>	<b>0.4%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$88,562	\$95,463	\$93,202	\$95,363	\$2,161	2.3%
Other Compensation	120	0	60	120	60	100.0%
Personnel Benefits	24,292	25,633	27,035	27,803	768	2.8%
Supplies	0	200	0	200	200	N/A
Professional Services	54,546	5,000	30,991	30,000	(991)	-3.2%
Communication	0	200	1	200	199	21639.1%
Training	101	0	0	0	0	N/A
Insurance	1,652,604	1,600,000	1,983,606	1,949,610	(33,996)	-1.7%
Repairs & Maintenance	460	500	0	500	500	N/A
Other Services & Charges	54,890	20,000	778	60,000	59,222	7612.1%
Interfund Payments	25,000	25,000	25,000	25,000	(0)	0.0%
Transfers Out	23,869	0	0	0	0	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$1,924,444</b>	<b>\$1,771,996</b>	<b>\$2,160,673</b>	<b>\$2,188,796</b>	<b>\$28,123</b>	<b>1.3%</b>
<b>NET CHANGES</b>	<b>56,096</b>	<b>430,095</b>	<b>10,112</b>	<b>(9,108)</b>	<b>(19,220)</b>	<b>-190.1%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>1,063,334</b>	<b>1,119,430</b>	<b>1,119,430</b>	<b>1,129,542</b>	<b>10,112</b>	<b>0.9%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,119,430</b>	<b>\$1,549,525</b>	<b>\$1,129,542</b>	<b>\$1,120,434</b>	<b>(\$9,108)</b>	<b>-0.8%</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 other local governments which lowers the cost of purchasing stop-loss coverage.) Revenues come from other City funds.

**MEDICAL SELF-INSURANCE FUND (511)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$18,877,977	\$19,950,107	\$22,158,609	\$18,250,000	(\$3,908,609)	-17.64%
Interest	94,977	101,500	344,935	174,344	(170,591)	-49.46%
Other Revenue	4,166,623	3,377,579	0	2,528,484	2,528,484	N/A
Non-Revenue	0	0	1,110,275	0	(1,110,275)	-100.00%
<b>TOTAL REVENUE</b>	<b>\$23,139,577</b>	<b>\$23,429,186</b>	<b>\$23,613,819</b>	<b>\$20,952,828</b>	<b>(\$2,660,991)</b>	<b>-11.3%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$75	\$0	\$0	\$0	\$0	N/A
Other Compensation	4,291	6,600	4,804	6,600	1,796	37.4%
Personnel Benefits	19,438,532	27,347,796	22,029,560	25,458,766	3,429,206	15.6%
Supplies	15	0	0	0	0	N/A
Professional Services	1,634,603	854,572	705,888	754,271	48,383	6.9%
Training	(125)	0	0	0	0	N/A
Other Services & Charges	166,537	365,112	247,361	326,668	79,307	32.1%
Intergovernmental	9,157	142,695	162,927	172,849	9,922	6.1%
Transfers Out	193,595	80,000	303,714	80,000	(223,714)	-73.7%
<b>TOTAL EXPENDITURES</b>	<b>\$21,446,680</b>	<b>\$28,796,775</b>	<b>\$23,454,253</b>	<b>\$26,799,154</b>	<b>\$3,344,901</b>	<b>14.3%</b>
<b>NET CHANGES</b>	<b>1,692,897</b>	<b>(5,367,589)</b>	<b>159,566</b>	<b>(5,846,326)</b>	<b>(6,005,892)</b>	<b>-3763.9%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>7,681,987</b>	<b>9,374,884</b>	<b>9,374,884</b>	<b>9,534,449</b>	<b>159,566</b>	<b>1.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$9,374,884</b>	<b>\$4,007,295</b>	<b>\$9,534,449</b>	<b>\$3,688,123</b>	<b>(\$5,846,326)</b>	<b>-61.3%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$791,944	\$2,377,608	\$2,038,360	\$1,666,576	(\$371,784)	-18.2%
Interest	3,972	13,200	11,855	13,200	1,345	11.3%
Other Revenue	842,937	120,000	118,240	120,000	1,760	1.5%
Non-Revenue	0	400,000		0	0	N/A
<b>TOTAL REVENUE</b>	<b>\$1,638,854</b>	<b>\$2,910,808</b>	<b>\$2,168,455</b>	<b>\$1,800,376</b>	<b>(\$368,079)</b>	<b>-17.0%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$257,491	\$309,086	\$168,424	\$202,296	\$33,872	20.1%
Overtime	5,519	12,000	10,695	12,000	1,305	12.2%
Other Compensation	185	0	720	488	(232)	-32.2%
Personnel Benefits	1,324,077	1,918,947	934,330	1,148,378	214,048	22.9%
Supplies	749	1,000	143	1,000	857	600.1%
Professional Services	142,579	77,000	78,955	77,000	(1,955)	-2.5%
Communication	65	400	0	400	400	N/A
Training	110	3,000	2,811	3,000	189	6.7%
Advertising	0	1,600	0	1,600	1,600	N/A
Repairs & Maintenance	0	250	0	250	250	N/A
Other Services & Charges	7,503	13,500	2,229	13,500	11,271	505.7%
Intergovernmental	314,385	388,656	318,526	404,186	85,660	26.9%
Interfund Payments	19,646	12,842	13,118	12,842	(276)	-2.1%
<b>TOTAL EXPENDITURES</b>	<b>\$2,072,309</b>	<b>\$2,738,281</b>	<b>\$1,529,951</b>	<b>\$1,876,940</b>	<b>\$346,989</b>	<b>22.7%</b>
<b>NET CHANGES</b>	<b>(433,456)</b>	<b>172,527</b>	<b>638,504</b>	<b>(76,564)</b>	<b>(715,068)</b>	<b>-112.0%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>552,903</b>	<b>119,447</b>	<b>119,447</b>	<b>757,951</b>	<b>638,504</b>	<b>534.5%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$119,447</b>	<b>\$291,974</b>	<b>\$757,951</b>	<b>\$681,387</b>	<b>(\$76,564)</b>	<b>-10.1%</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)**

	<b>2013-2014</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2017-2018</b>		<b>Percent</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUE</b>						
Charges for Services	\$7,769,579	\$10,185,489	\$10,185,489	\$12,951,234	\$2,765,745	27.2%
Interest	20,133	0	33,438	0	(33,438)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$7,789,712</b>	<b>\$10,185,489</b>	<b>\$10,218,927</b>	<b>\$12,951,234</b>	<b>\$2,732,307</b>	<b>26.7%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$3,994,976	\$4,168,213	\$4,580,074	\$4,649,370	\$69,296	1.5%
Overtime	10,262	0	41,630	0	(41,630)	-100.0%
Other Compensation	5,800	4,800	7,116	4,800	(2,316)	-32.5%
Personnel Benefits	1,216,476	1,383,333	1,497,668	1,523,500	25,832	1.7%
Supplies	165,502	150,950	329,900	158,670	(171,230)	-51.9%
Professional Services	745,829	1,981,645	1,452,620	2,580,884	1,128,264	77.7%
Communication	127,601	130,000	163,663	214,000	50,337	30.8%
Training	38,430	99,967	61,409	100,000	38,591	62.8%
Advertising	2,070	3,000	303	3,000	2,697	888.6%
Repairs & Maintenance	2,106,532	2,271,000	2,402,201	2,504,346	102,145	4.3%
Other Services & Charges	36,283	36,000	70,219	45,000	(25,219)	-35.9%
Capital	129,439	94,000	(61,793)	1,250,000	1,311,793	-2122.9%
Interfund Payments	11,361	6,608	8,028	3,007	(5,021)	-62.5%
<b>TOTAL EXPENDITURES</b>	<b>\$8,590,562</b>	<b>\$10,329,516</b>	<b>\$10,553,038</b>	<b>\$13,036,577</b>	<b>\$2,483,539</b>	<b>23.5%</b>
<b>NET CHANGES</b>	<b>(800,850)</b>	<b>(144,027)</b>	<b>(334,111)</b>	<b>(85,343)</b>	<b>248,768</b>	<b>-74.5%</b>
<b>FUND BALANCE JANUARY 1</b>	<b>2,155,817</b>	<b>1,354,967</b>	<b>1,354,967</b>	<b>1,020,855</b>	<b>(334,111)</b>	<b>-24.7%</b>
<b>FUND BALANCE DECEMBER 31</b>	<b>\$1,354,967</b>	<b>\$1,210,940</b>	<b>\$1,020,855</b>	<b>\$935,512</b>	<b>(\$85,343)</b>	<b>-8.4%</b>

## Fund Notes:

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