
BUDGET BY FUND

FUND SPREADSHEETS

GENERAL FUND (100)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Property Tax	\$31,751,608	\$33,030,987	\$32,714,917	\$35,770,449	\$3,055,532	9.3%
Sales Tax	42,755,074	41,274,936	43,068,242	48,231,459	5,163,217	12.0%
Utility Taxes	22,399,782	23,771,492	17,729,505	19,074,952	1,345,447	7.6%
Other Taxes	918,391	1,020,289	2,070,566	1,324,229	(746,337)	-36.0%
Total Taxes	97,824,855	99,097,704	95,583,230	104,401,089	8,817,859	9.2%
Licenses & Permits	14,012,042	17,549,282	17,446,433	20,015,592	2,569,159	14.7%
Intergovernmental	19,603,838	20,558,774	19,404,070	21,955,284	2,551,214	13.1%
Charges for Services	3,409,733	3,928,475	2,741,713	3,590,773	849,060	31.0%
Fines & Forfeits	1,508,013	1,652,746	893,618	946,824	53,206	6.0%
Interest	450,797	916,631	612,270	587,656	(24,614)	-4.0%
Other Revenue	568,033	852,914	1,010,717	923,430	(87,287)	-8.6%
Non-Revenue	6,017,345	5,736,335	6,453,799	5,739,110	(714,689)	-11.1%
TOTAL REVENUE	\$143,394,658	\$150,292,861	\$144,145,850	\$158,159,758	\$14,013,908	9.7%
EXPENDITURES						
Salaries & Wages	\$65,928,481	\$70,290,261	\$65,692,675	\$75,623,887	\$9,931,212	15.1%
Overtime	1,929,477	2,088,276	2,988,278	2,467,273	(521,005)	-17.4%
Supplemental Help	1,485,912	1,576,342	1,670,766	1,641,679	(29,087)	-1.7%
Other Compensation	93,762	134,260	593,037	352,808	(240,229)	-40.5%
Personnel Benefits	22,733,048	25,638,202	22,561,807	27,414,702	4,852,895	21.5%
Supplies	3,251,618	3,560,834	3,134,429	3,648,499	514,070	16.4%
Professional Services	2,724,927	3,637,809	2,727,695	3,568,887	841,192	30.8%
Communication	651,998	832,709	796,553	843,989	47,436	6.0%
Training	486,818	620,115	577,920	416,295	(161,625)	-28.0%
Advertising	37,622	138,789	0	0	0	N/A
Rentals	152,690	117,401	136,653	139,261	2,608	1.9%
Insurance	2,041	4,980	0	0	0	N/A
Utilities	5,094,868	5,989,586	6,291,516	6,533,767	242,251	3.9%
Repairs & Maintenance	1,992,225	2,268,818	1,986,554	2,660,264	673,710	33.9%
Other Services & Charges	3,899,084	4,165,147	2,778,931	3,371,048	592,117	21.3%
Intergovernmental	4,242,359	4,654,054	4,276,633	4,828,508	551,875	12.9%
Capital	99,586	0	378,274	114,000	(264,274)	-69.9%
Interfund Payments	8,746,214	11,593,026	11,576,338	13,293,598	1,717,260	14.8%
Debt Service	0	0	1,764,160	0	(1,764,160)	-100.0%
Transfers Out	14,033,010	17,814,369	16,005,925	15,585,421	(420,504)	-2.6%
TOTAL EXPENDITURES	\$137,585,739	\$155,124,978	\$145,938,144	\$162,503,886	\$16,565,742	11.4%
NET CHANGES	5,808,919	(4,832,117)	(1,792,294)	(4,344,128)	(2,551,834)	142.4%
FUND BALANCE JANUARY 1	5,430,990	9,982,433	11,239,909	9,447,615	(1,792,294)	-15.9%
FUND BALANCE DECEMBER 31	\$11,239,909	\$5,150,316	\$9,447,615	\$5,103,487	(\$4,344,128)	-46.0%
FULL-TIME EQUIVALENTS	414.53	406.78	415.22	410.17	(5.05)	-1.2%

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.

Added 3.0 Firefighter FTEs to the Fire Department via a Technical Amendment, due to reinstatement of Fire Station #13 engine at the request of Fire District #34.

TOTAL SUB FUNDS OF GENERAL FUND

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$12,016,348	\$12,230,574	\$12,192,908	\$12,489,186	\$296,278	2.4%
Sales Tax	0	2,404,612	2,404,612	0	(2,404,612)	-100.0%
Other Taxes	8,132,373	8,348,190	9,349,532	9,682,846	333,314	3.6%
Total Taxes	20,148,721	22,983,376	23,947,052	22,172,032	(1,775,020)	-7.4%
Intergovernmental	2,937,398	760,332	3,408,507	151,284	(3,257,223)	-95.6%
Charges for Services	531,058	446,000	572,856	700,992	128,136	22.4%
Fines & Forfeits	2,644,825	0	25,247	0	(25,247)	-100.0%
Interest	110,391	553,279	293,275	257,511	(35,764)	-12.2%
Other Revenue	597,725	1,623,241	1,587,072	680,673	(906,399)	-57.1%
Non-Revenue	16,219,246	19,890,466	15,746,475	22,197,881	6,451,406	41.0%
TOTAL REVENUE	\$43,189,363	\$46,256,694	\$45,580,484	\$46,160,373	\$579,889	1.3%
EXPENDITURES						
Salaries & Wages	\$8,004,568	\$9,843,031	\$9,691,938	\$10,762,934	\$1,070,996	11.1%
Overtime	360,838	173,411	523,710	185,428	(338,282)	-64.6%
Supplemental Help	289,594	336,398	278,337	313,114	34,777	12.5%
Other Compensation	6,372	6,536	6,196	11,121	4,925	79.5%
Personnel Benefits	2,948,057	3,591,054	3,428,498	3,820,101	391,603	11.4%
Supplies	2,144,546	2,703,812	1,786,087	1,934,151	148,064	8.3%
Professional Services	5,295,366	2,182,242	2,120,498	2,740,995	620,497	29.3%
Communication	20,711	36,152	28,971	25,297	(3,674)	-12.7%
Training	24,475	36,470	38,092	11,008	(27,084)	-71.1%
Advertising	128,390	93,829	79,832	0	(79,832)	-100.0%
Rentals	183,410	163,228	180,869	178,176	(2,693)	-1.5%
Utilities	118,442	84,962	392	538	146	37.2%
Repairs & Maintenance	5,388,825	10,682,415	2,473,076	9,569,971	7,096,895	287.0%
Other Services & Charges	508,429	561,891	85,690	655,200	569,510	664.6%
Intergovernmental	4,603	0	312,382	0	(312,382)	-100.0%
Capital	1,634,884	6,017,000	10,556,303	7,278,500	(3,277,803)	-31.1%
Interfund Payments	966,524	532,466	338,578	4,580,709	4,242,131	1252.9%
Debt Service	(69,529)	2,001,084	5,391,779	1,179,912	(4,211,867)	-78.1%
Transfers Out	9,393,782	15,463,903	11,561,225	10,790,892	(770,333)	-6.7%
TOTAL EXPENDITURES	\$37,352,286	\$54,509,884	\$48,882,453	\$54,038,047	\$5,155,594	10.5%
NET CHANGES	5,837,077	(8,253,190)	(3,301,969)	(7,877,674)	(4,575,705)	138.6%
FUND BALANCE JANUARY 1	21,330,003	27,162,583	27,167,080	23,865,111	(3,301,969)	-12.2%
FUND BALANCE DECEMBER 31	\$27,167,080	\$18,909,393	\$23,865,111	\$15,987,437	(\$7,877,674)	-33.0%
FULL-TIME EQUIVALENTS	62.81	70.32	70.82	85.85	15.03	21.2%

Fund Notes:

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

ARTS ACTIVITY FUND (011)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$34,000	\$30,000	\$42,600	\$43,500	\$900	2.1%
Charges for Services	350	1,000	112	350	238	212.5%
Interest	1,655	2,000	1,353	1,406	53	3.9%
Other Revenue	10,280	10,000	0	0	0	N/A
Non-Revenue	412,875	462,263	460,215	422,631	(37,584)	-8.2%
TOTAL REVENUE	\$459,159	\$505,263	\$504,280	\$467,887	(\$36,393)	-7.2%
EXPENDITURES						
Salaries & Wages	\$145,762	\$72,898	\$116,259	\$141,076	\$24,817	21.3%
Overtime	1,901	0	3,405	8,500	5,095	149.6%
Supplemental Help	15,312	50,000	17,399	20,001	2,602	15.0%
Other Compensation	890	432	980	1,384	404	41.2%
Personnel Benefits	47,575	21,698	38,181	43,531	5,350	14.0%
Supplies	8,221	10,000	3,541	7,822	4,281	120.9%
Professional Services	170,015	102,500	138,909	273,000	134,091	96.5%
Communication	1,291	12,221	0	300	300	N/A
Training	7,425	3,500	4,274	0	(4,274)	-100.0%
Advertising	18,807	10,000	6,109	0	(6,109)	-100.0%
Rentals	5,895	0	741	12,500	11,759	1586.9%
Repairs & Maintenance	5,615	70,000	20,175	60,000	39,825	197.4%
Other Services & Charges	13,170	137,635	15,004	74,000	58,996	393.2%
Capital	82,946	110,000	45,013	0	(45,013)	-100.0%
TOTAL EXPENDITURES	\$524,825	\$600,884	\$409,990	\$642,114	\$232,124	56.6%
NET CHANGES	(65,665)	(95,621)	94,290	(174,227)	(268,517)	-284.8%
FUND BALANCE JANUARY 1	305,684	240,019	240,019	334,309	94,290	39.3%
FUND BALANCE DECEMBER 31	\$240,019	\$144,398	\$334,309	\$160,082	(\$174,227)	-52.1%
FULL-TIME EQUIVALENTS	0.50	1.00	0.50	1.00	0.50	100.0%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Property Tax	\$2,098,665	\$2,138,041	\$2,153,829	\$2,231,649	\$77,820	3.6%
Total Taxes	2,098,665	2,138,041	2,153,829	2,231,649	77,820	3.6%
Intergovernmental	25,112	40,000	23,967	24,488	521	2.2%
Charges for Services	432,420	400,000	433,557	547,741	114,184	26.3%
Interest	4,496	10,000	6,494	6,751	257	4.0%
Other Revenue	112,128	140,000	91,004	70,888	(20,116)	-22.1%
TOTAL REVENUE	\$2,672,821	\$2,728,041	\$2,708,851	\$2,881,517	\$172,666	6.4%
EXPENDITURES						
Salaries & Wages	\$1,100,964	\$1,199,640	\$1,233,710	\$1,311,052	\$77,342	6.3%
Overtime	15,976	13,312	14,155	13,918	(237)	-1.7%
Supplemental Help	129,758	115,776	115,776	121,044	5,268	4.6%
Other Compensation	831	840	926	3,277	2,351	253.9%
Personnel Benefits	446,991	511,437	555,637	704,225	148,588	26.7%
Supplies	78,591	327,248	334,988	342,138	7,150	2.1%
Professional Services	125,785	10,536	10,536	11,016	480	4.6%
Communication	12,171	23,484	20,000	24,550	4,550	22.8%
Training	8,835	24,244	24,244	7,372	(16,872)	-69.6%
Advertising	25	0	0	0	0	N/A
Rentals	12,614	53,748	35,527	56,196	20,669	58.2%
Utilities	1,333	514	392	538	146	37.2%
Repairs & Maintenance	624,118	339,804	597,470	355,260	(242,210)	-40.5%
Other Services & Charges	3,560	12,000	6,015	30,520	24,505	407.4%
Capital	1,515	0	0	0	0	N/A
Interfund Payments	46,981	53,862	53,862	47,320	(6,542)	-12.1%
TOTAL EXPENDITURES	\$2,610,048	\$2,686,445	\$3,003,238	\$3,028,426	\$25,188	0.8%
NET CHANGES	62,774	41,596	(294,387)	(146,909)	147,478	-50.1%
FUND BALANCE JANUARY 1	895,343	958,117	958,117	663,730	(294,387)	-30.7%
FUND BALANCE DECEMBER 31	\$958,117	\$999,713	\$663,730	\$516,821	(\$146,909)	-22.1%
FULL-TIME EQUIVALENTS	10.01	10.01	10.01	10.01	0.00	0.0%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$98,288	\$45,000	\$38,142	\$39,000	\$858	2.2%
Interest	(295)	0	0	0	0	N/A
Other Revenue	151,713	103,252	227,081	297,000	69,919	30.8%
Non-Revenue	631,500	587,550	555,698	659,400	103,702	18.7%
TOTAL REVENUE	\$881,206	\$735,802	\$820,921	\$995,400	\$174,479	21.3%
EXPENDITURES						
Salaries & Wages	\$149,741	\$135,001	\$182,622	\$144,029	(\$38,593)	-21.1%
Overtime	96,633	96,907	57,351	103,010	45,659	79.6%
Supplemental Help	25,719	42,204	24,782	42,803	18,021	72.7%
Other Compensation	42	0	0	0	0	N/A
Personnel Benefits	76,100	63,749	64,689	86,122	21,433	33.1%
Supplies	73,392	48,204	42,643	48,144	5,501	12.9%
Professional Services	247,984	191,233	151,112	306,502	155,390	102.8%
Communication	1,172	447	74	447	373	504.1%
Training	3,288	5,676	5,728	1,616	(4,112)	-71.8%
Advertising	108,399	83,829	73,723	0	(73,723)	-100.0%
Rentals	144,955	109,480	144,601	109,480	(35,121)	-24.3%
Repairs & Maintenance	39	0	0	0	0	N/A
Other Services & Charges	25,902	6,030	31,026	99,460	68,434	220.6%
Transfers Out	(43)	0	0	0	0	N/A
TOTAL EXPENDITURES	\$953,323	\$782,760	\$778,351	\$941,613	\$163,262	21.0%
NET CHANGES	(72,117)	(46,958)	42,570	53,787	11,217	26.3%
FUND BALANCE JANUARY 1	128,350	56,233	56,233	98,803	42,570	75.7%
FUND BALANCE DECEMBER 31	\$56,233	\$9,275	\$98,803	\$152,590	\$53,787	54.4%
FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00	0.00	0.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$42,516	\$88,332	\$78,869	\$83,296	\$4,427	5.6%
Interest	(316)	0	0	0	0	N/A
Other Revenue	9,180	8,000	9,508	8,305	(1,203)	-12.7%
Non-Revenue	1,346,650	1,549,038	1,549,038	1,600,460	51,422	3.3%
TOTAL REVENUE	\$1,398,030	\$1,645,370	\$1,637,415	\$1,692,061	\$54,646	3.3%
EXPENDITURES						
Salaries & Wages	\$16,495	\$44,166	\$38,642	\$0	(\$38,642)	-100.0%
Personnel Benefits	4,671	0	15,522	0	(15,522)	-100.0%
Professional Services	1,238,387	1,593,204	1,200,345	1,600,460	400,115	33.3%
Other Services & Charges	1,600	0	0	0	0	N/A
TOTAL EXPENDITURES	\$1,261,153	\$1,637,370	\$1,254,509	\$1,600,460	\$345,951	27.6%
NET CHANGES	136,877	8,000	382,906	91,601	(291,305)	-76.1%
FUND BALANCE JANUARY 1	42,079	178,956	178,956	561,862	382,906	214.0%
FUND BALANCE DECEMBER 31	\$178,956	\$186,956	\$561,862	\$653,463	\$91,601	16.3%
FULL-TIME EQUIVALENTS	0.75	1.75	1.75	1.75	0.00	0.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$24,124	\$40,000	\$23,760	\$22,997	(\$763)	-3.2%
Other Revenue	7,200	259,360	0	304,480	304,480	N/A
Non-Revenue	1,169,689	888,484	607,279	888,484	281,205	46.3%
TOTAL REVENUE	\$1,201,014	\$1,187,844	\$631,039	\$1,215,961	\$584,922	92.7%
EXPENDITURES						
Supplies	\$58,932	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	2,791	0	0	0	0	N/A
Capital	728,805	3,122,000	0	3,806,000	3,806,000	N/A
Transfers Out	7,800	0	0	0	0	N/A
TOTAL EXPENDITURES	\$798,328	\$3,122,000	\$0	\$3,806,000	\$3,806,000	N/A
NET CHANGES	402,686	(1,934,156)	631,039	(2,590,039)	(3,221,078)	-510.4%
FUND BALANCE JANUARY 1	3,581,615	3,984,301	3,984,301	4,615,340	631,039	15.8%
FUND BALANCE DECEMBER 31	\$3,984,301	\$2,050,145	\$4,615,340	\$2,025,301	(\$2,590,039)	-56.1%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	(\$10,494)	\$0	\$124,288	\$35,140	(\$89,148)	-71.7%
Other Revenue	0	944,216	944,216	0	(944,216)	-100.0%
Non-Revenue	334,950	80,000	136,053	105,112	(30,941)	-22.7%
TOTAL REVENUE	\$324,456	\$1,024,216	\$1,204,557	\$140,252	(\$1,064,305)	-88.4%
EXPENDITURES						
Personnel Benefits	\$76,392	\$0	\$93,739	\$0	(\$93,739)	-100.0%
Professional Services	0	0	12,000	0	(12,000)	-100.0%
Transfers Out	800,000	944,216	944,216	1,108,046	163,830	17.4%
TOTAL EXPENDITURES	\$876,392	\$944,216	\$1,049,955	\$1,108,046	\$58,091	5.5%
NET CHANGES	(551,935)	80,000	154,602	(967,794)	(1,122,396)	-726.0%
FUND BALANCE JANUARY 1	7,460,504	6,908,569	6,908,569	7,063,171	154,602	2.2%
FUND BALANCE DECEMBER 31	\$6,908,569	\$6,988,569	\$7,063,171	\$6,095,377	(\$967,794)	-13.7%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$129,853	\$0	\$0	\$0	\$0	N/A
Interest	25,625	50,000	20,504	19,072	(1,432)	-7.0%
Other Revenue	4,730	0	0	0	0	N/A
Non-Revenue	2,060,253	2,000,000	2,000,000	2,000,000	0	0.0%
TOTAL REVENUE	\$2,220,461	\$2,050,000	\$2,020,504	\$2,019,072	(\$1,432)	-0.1%
EXPENDITURES						
Supplies	\$1,907,192	\$2,297,950	\$1,377,412	\$1,511,247	\$133,835	9.7%
Rentals	217	0	0	0	0	N/A
Repairs & Maintenance	5,821	0	571	0	(571)	-100.0%
Capital	821,618	1,174,000	723,890	3,222,500	2,498,610	345.2%
Transfers Out	0	80,000	80,000	0	(80,000)	-100.0%
TOTAL EXPENDITURES	\$2,734,849	\$3,551,950	\$2,181,873	\$4,733,747	\$2,551,874	117.0%
NET CHANGES	(514,388)	(1,501,950)	(161,369)	(2,714,675)	(2,553,306)	1582.3%
FUND BALANCE JANUARY 1	3,570,884	3,056,496	3,056,496	2,895,127	(161,369)	-5.3%
FUND BALANCE DECEMBER 31	\$3,056,496	\$1,554,546	\$2,895,127	\$180,452	(\$2,714,675)	-93.8%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$8,132,373	\$8,348,190	\$8,441,222	\$9,682,846	\$1,241,624	14.7%
Total Taxes	8,132,373	8,348,190	8,441,222	9,682,846	1,241,624	14.7%
Interest	12,805	20,000	0	(334)	(334)	N/A
TOTAL REVENUE	\$8,145,178	\$8,368,190	\$8,441,222	\$9,682,512	\$1,241,290	14.7%
EXPENDITURES						
Transfers Out	\$8,401,925	\$8,348,190	\$8,348,190	\$9,682,846	\$1,334,656	16.0%
TOTAL EXPENDITURES	\$8,401,925	\$8,348,190	\$8,348,190	\$9,682,846	\$1,334,656	16.0%
NET CHANGES	(256,747)	20,000	93,032	(334)	(93,366)	-100.4%
FUND BALANCE JANUARY 1	280,363	23,616	23,616	116,648	93,032	393.9%
FUND BALANCE DECEMBER 31	\$23,616	\$43,616	\$116,648	\$116,314	(\$334)	-0.3%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Other Revenue	\$0	\$50,000	\$44,650	\$0	(\$44,650)	-100.0%
TOTAL REVENUE	\$0	\$50,000	\$44,650	\$0	(\$44,650)	-100.0%
EXPENDITURES						
Professional Services	\$0	\$50,000	\$0	\$44,650	\$44,650	N/A
TOTAL EXPENDITURES	\$0	\$50,000	\$0	\$44,650	\$44,650	N/A
NET CHANGES	0	0	44,650	(44,650)	(89,300)	-200.0%
FUND BALANCE JANUARY 1	0	0	0	44,650	44,650	N/A
FUND BALANCE DECEMBER 31	\$0	\$0	\$44,650	\$0	(\$44,650)	-100.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$4,720,313	\$4,804,045	\$4,784,792	\$4,895,588	\$110,796	2.3%
Total Taxes	4,720,313	4,804,045	4,784,792	4,895,588	110,796	2.3%
Interest	13,184	39,176	13,732	14,247	515	3.8%
TOTAL REVENUE	\$4,733,497	\$4,843,221	\$4,798,524	\$4,909,835	\$111,311	2.3%
EXPENDITURES						
Salaries & Wages	\$3,106,854	\$3,924,854	\$3,773,844	\$4,390,621	\$616,777	16.3%
Overtime	108,688	61,192	284,382	60,000	(224,382)	-78.9%
Personnel Benefits	1,037,016	1,399,610	1,334,224	1,457,748	123,524	9.3%
TOTAL EXPENDITURES	\$4,252,559	\$5,385,656	\$5,392,450	\$5,908,369	\$515,919	9.6%
NET CHANGES	480,939	(542,435)	(593,926)	(998,534)	(404,608)	68.1%
FUND BALANCE JANUARY 1	1,994,451	2,475,390	2,475,390	1,881,464	(593,926)	-24.0%
FUND BALANCE DECEMBER 31	\$2,475,390	\$1,932,955	\$1,881,464	\$882,930	(\$998,534)	-53.1%
FULL-TIME EQUIVALENTS	18.00	20.00	20.00	21.14	1.14	5.7%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Property Tax	\$4,536,483	\$4,615,652	\$4,582,894	\$4,675,010	\$92,116	2.0%
Total Taxes	4,536,483	4,615,652	4,582,894	4,675,010	92,116	2.0%
Interest	20,204	58,000	22,986	23,635	649	2.8%
TOTAL REVENUE	\$4,556,686	\$4,673,652	\$4,605,880	\$4,698,645	\$92,765	2.0%
EXPENDITURES						
Salaries & Wages	\$2,209,408	\$3,470,596	\$3,249,040	\$3,848,320	\$599,280	18.4%
Overtime	98,003	0	164,417	0	(164,417)	-100.0%
Other Compensation	1,595	1,200	3,450	2,400	(1,050)	-30.4%
Personnel Benefits	794,370	1,254,219	1,215,103	1,217,142	2,039	0.2%
Supplies	0	0	28	0	(28)	-100.0%
Professional Services	0	0	0	45,000	45,000	N/A
Communication	4,609	0	8,897	0	(8,897)	-100.0%
Training	2,775	0	3,816	0	(3,816)	-100.0%
Repairs & Maintenance	239	0	0	0	0	N/A
Other Services & Charges	105	0	0	0	0	N/A
Interfund Payments	27,897	0	0	87,919	87,919	N/A
TOTAL EXPENDITURES	\$3,139,001	\$4,726,015	\$4,644,751	\$5,200,781	\$556,030	12.0%
NET CHANGES	1,417,685	(52,363)	(38,871)	(502,136)	(463,265)	1191.8%
FUND BALANCE JANUARY 1	2,743,443	4,161,128	4,161,128	4,122,257	(38,871)	-0.9%
FUND BALANCE DECEMBER 31	\$4,161,128	\$4,108,765	\$4,122,257	\$3,620,121	(\$502,136)	-12.2%
FULL-TIME EQUIVALENTS	17.00	20.50	21.50	24.50	3.00	14.0%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Property Tax	\$660,887	\$672,836	\$671,393	\$686,939	\$15,546	2.3%
Total Taxes	660,887	672,836	671,393	686,939	15,546	2.3%
Interest	1,882	17,277	3,163	3,282	119	3.8%
Other Revenue	21,982	0	0	0	0	N/A
TOTAL REVENUE	\$684,751	\$690,113	\$674,556	\$690,221	\$15,665	2.3%
EXPENDITURES						
Salaries & Wages	\$329,956	\$353,865	\$248,803	\$344,748	\$95,945	38.6%
Overtime	326	2,000	0	0	0	N/A
Supplemental Help	87,149	128,418	120,380	129,266	8,886	7.4%
Other Compensation	1,645	3,360	840	840	0	0.0%
Personnel Benefits	129,424	154,193	111,403	151,194	39,791	35.7%
Supplies	13,639	20,410	27,475	24,800	(2,675)	-9.7%
Professional Services	3,911	14,651	7,922	12,652	4,730	59.7%
Training	295	3,050	30	2,020	1,990	6633.3%
Other Services & Charges	4,591	10,404	346	9,434	9,088	2626.6%
TOTAL EXPENDITURES	\$570,936	\$690,351	\$517,199	\$674,954	\$157,755	30.5%
NET CHANGES	113,814	(238)	157,357	15,267	(142,090)	-90.3%
FUND BALANCE JANUARY 1	327,287	441,101	441,101	598,458	157,357	35.7%
FUND BALANCE DECEMBER 31	\$441,101	\$440,863	\$598,458	\$613,725	\$15,267	2.6%
FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00	0.00	0.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$0	\$64,000	\$9,000	\$0	(\$9,000)	-100.0%
Interest	1,532	0	0	31,546	31,546	N/A
Non-Revenue	982,208	2,049,906	2,299,906	1,400,000	(899,906)	-39.1%
TOTAL REVENUE	\$983,740	\$2,113,906	\$2,308,906	\$1,431,546	(\$877,360)	-38.0%
EXPENDITURES						
Salaries & Wages	\$363,627	\$489,898	\$588,603	\$476,969	(\$111,634)	-19.0%
Other Compensation	1,188	704	0	3,220	3,220	N/A
Personnel Benefits	102,720	137,642	0	160,139	160,139	N/A
Supplies	229	0	0	0	0	N/A
Professional Services	135,266	0	190,234	100,000	(90,234)	-47.4%
Communication	6	0	0	0	0	N/A
Utilities	554	0	0	0	0	N/A
Repairs & Maintenance	75,212	1,369,920	94,500	600,000	505,500	534.9%
Other Services & Charges	1,017	0	0	0	0	N/A
Capital	0	0	1,406,070	0	(1,406,070)	-100.0%
Interfund Payments	199,005	115,742	0	49,726	49,726	N/A
Transfers Out	330	0	121,202	0	(121,202)	-100.0%
TOTAL EXPENDITURES	\$879,154	\$2,113,906	\$2,400,609	\$1,390,054	(\$1,010,555)	-42.1%
NET CHANGES	104,586	0	(91,703)	41,492	133,195	-145.2%
FUND BALANCE JANUARY 1	0	104,586	104,586	12,883	(91,703)	-87.7%
FUND BALANCE DECEMBER 31	\$104,586	\$104,586	\$12,883	\$54,375	\$41,492	322.1%
FULL-TIME EQUIVALENTS	2.00	2.51	2.51	2.75	0.24	9.6%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$2,656,119	\$538,000	\$2,242,706	\$0	(2,242,706)	-100.0%
Charges for Services	0	0	101,045	113,901	12,856	12.7%
Interest	13,171	0	59,160	81,001	21,841	36.9%
Other Revenue	280,511	108,413	270,613	0	(270,613)	-100.0%
Non-Revenue	7,233,747	3,151,351	3,151,787	6,000,000	2,848,213	90.4%
TOTAL REVENUE	\$10,183,549	\$3,797,764	\$5,825,311	\$6,194,902	\$369,591	6.3%
EXPENDITURES						
Salaries & Wages	\$539,555	\$152,113	\$260,415	\$0	(\$260,415)	-100.0%
Overtime	37,354	0	0	0	0	N/A
Supplemental Help	31,655	0	0	0	0	N/A
Other Compensation	180	0	0	0	0	N/A
Personnel Benefits	223,717	48,506	0	0	0	N/A
Supplies	604	0	0	0	0	N/A
Professional Services	1,569,092	149,000	0	279,649	279,649	N/A
Communication	1,334	0	0	0	0	N/A
Training	1,106	0	0	0	0	N/A
Advertising	1,159	0	0	0	0	N/A
Utilities	48,772	0	0	0	0	N/A
Repairs & Maintenance	3,302,204	6,412,932	0	5,053,000	5,053,000	N/A
Other Services & Charges	23,411	0	0	0	0	N/A
Intergovernmental	0	0	66,514	0	(66,514)	-100.0%
Capital	0	0	7,879,513	0	(7,879,513)	-100.0%
Interfund Payments	500,328	284,716	284,716	373,264	88,548	31.1%
Debt Service	0	470,059	340,242	1,179,912	839,670	246.8%
Transfers Out	183,517	0	0	0	0	N/A
TOTAL EXPENDITURES	\$6,463,987	\$7,517,326	\$8,831,400	\$6,885,825	(\$1,945,575)	-22.0%
NET CHANGES	3,719,562	(3,719,562)	(3,006,089)	(690,923)	2,315,166	-77.0%
FUND BALANCE JANUARY 1	0	3,719,562	3,719,562	713,473	(3,006,089)	-80.8%
FUND BALANCE DECEMBER 31	\$3,719,562	\$0	\$713,473	\$22,550	(\$690,923)	-96.8%
FULL-TIME EQUIVALENTS	10.55	10.55	10.55	20.70	10.15	96.2%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Sales Tax	\$0	\$2,404,612	\$2,404,612	\$0	(\$2,404,612)	-100.0%
Other Taxes	0	0	908,310	0	(908,310)	-100.0%
Total Taxes	0	2,404,612	3,312,922	0	(3,312,922)	-100.0%
Intergovernmental	49,797	0	1,011,365	0	(1,011,365)	-100.0%
Fines & Forfeits	2,644,825	0	25,247	0	(25,247)	-100.0%
Interest	2,817	316,826	17,835	18,768	933	5.2%
Non-Revenue	2,047,374	9,121,874	4,986,499	9,121,794	4,135,295	82.9%
TOTAL REVENUE	\$4,744,813	\$11,843,312	\$9,353,868	\$9,140,562	(\$213,306)	-2.3%
EXPENDITURES						
Salaries & Wages	\$42,204	\$0	\$0	\$106,119	\$106,119	N/A
Overtime	1,957	0	0	0	0	N/A
Other Compensation	2	0	0	0	0	N/A
Personnel Benefits	9,081	0	0	0	0	N/A
Supplies	3,747	0	0	0	0	N/A
Professional Services	1,804,926	71,118	409,440	68,066	(341,374)	-83.4%
Communication	129	0	0	0	0	N/A
Training	750	0	0	0	0	N/A
Rentals	19,729	0	0	0	0	N/A
Utilities	67,783	84,448	0	0	0	N/A
Repairs & Maintenance	1,372,786	2,489,759	1,760,360	3,501,711	1,741,351	98.9%
Other Services & Charges	435,073	395,822	33,299	441,786	408,487	1226.7%
Intergovernmental	4,603	0	245,868	0	(245,868)	-100.0%
Capital	0	1,611,000	501,817	250,000	(251,817)	-50.2%
Interfund Payments	192,313	78,146	0	4,022,480	4,022,480	N/A
Debt Service	(69,529)	1,531,025	5,051,537	0	(5,051,537)	-100.0%
Transfers Out	253	6,091,497	2,067,617	0	(2,067,617)	-100.0%
TOTAL EXPENDITURES	\$3,885,807	\$12,352,815	\$10,069,938	\$8,390,162	(\$1,679,776)	-16.7%
NET CHANGES	859,006	(509,503)	(716,070)	750,400	1,466,470	-204.8%
FUND BALANCE JANUARY 1	0	854,509	859,006	142,936	(716,070)	-83.4%
FUND BALANCE DECEMBER 31	\$859,006	\$345,006	\$142,936	\$893,336	\$750,400	525.0%

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

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Other Taxes	\$6,738,327	\$6,662,700	\$14,870,694	\$9,138,276	(\$5,732,418)	-38.5%
Total Taxes	6,738,327	6,662,700	14,870,694	9,138,276	(5,732,418)	-38.5%
Licenses & Permits	0	1,350,427	776,851	700,344	(76,507)	-9.8%
Intergovernmental	12,735,240	13,172,147	11,857,119	14,436,874	2,579,755	21.8%
Charges for Services	4,629,740	5,620,606	5,409,277	5,903,334	494,057	9.1%
Fines & Forfeits	3,218	6,000	3,000	6,000	3,000	100.0%
Interest	102,559	335,751	111,846	51,512	(60,334)	-53.9%
Other Revenue	364,463	775,859	779,579	786,100	6,521	0.8%
Non-Revenue	1,620,000	1,514,834	1,514,834	2,023,642	508,808	33.6%
TOTAL REVENUE	\$26,193,547	\$29,438,324	\$35,323,200	\$33,046,082	(\$2,277,118)	-6.4%
EXPENDITURES						
Salaries & Wages	9,642,494	\$10,999,145	\$9,614,826	\$11,373,341	\$1,758,515	18.3%
Overtime	500,230	695,400	793,744	663,300	(130,444)	-16.4%
Supplemental Help	844,614	931,551	983,025	1,059,570	76,545	7.8%
Other Compensation	14,115	18,773	14,609	14,212	(397)	-2.7%
Personnel Benefits	3,248,946	4,040,954	3,428,685	4,038,387	609,702	17.8%
Supplies	782,614	849,230	780,684	898,450	117,766	15.1%
Professional Services	1,787,216	1,978,059	1,902,792	2,450,051	547,259	28.8%
Communication	123,118	107,861	96,303	114,187	17,884	18.6%
Training	19,267	42,715	25,902	14,924	(10,978)	-42.4%
Advertising	16,991	58,169	24,577	0	(24,577)	-100.0%
Rentals	24,763	76,670	32,211	46,178	13,967	43.4%
Utilities	0	40,000	20,000	57,000	37,000	185.0%
Repairs & Maintenance	95,925	70,410	63,278	67,650	4,372	6.9%
Other Services & Charges	1,447,432	2,368,715	1,820,910	2,154,214	333,304	18.3%
Intergovernmental	323,098	318,339	392,624	663,771	271,147	69.1%
Capital	390,435	475,000	232,393	200,000	(32,393)	-13.9%
Interfund Payments	931,916	817,699	816,365	1,227,378	411,013	50.3%
Transfers Out	5,234,044	7,127,946	12,243,133	12,474,385	231,252	1.9%
TOTAL EXPENDITURES	\$25,427,216	\$31,016,636	\$33,286,061	\$37,516,998	\$4,230,937	12.7%
NET CHANGES	766,331	(1,578,312)	2,037,139	(4,470,916)	(6,508,055)	-319.5%
FUND BALANCE JANUARY 1	6,265,811	7,032,141	7,032,142	9,069,281	2,037,139	29.0%
FUND BALANCE DECEMBER 31	\$7,032,142	\$5,453,829	\$9,069,281	\$4,598,365	(\$4,470,916)	-49.3%
FULL-TIME EQUIVALENTS	49.12	49.12	55.74	59.29	3.55	6.4%

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.

RECREATION ACTIVITY FUND (110)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$4,629,740	\$4,436,844	\$4,232,023	\$4,665,269	\$433,246	10.2%
Interest	16,716	30,000	16,919	24,312	7,393	43.7%
Other Revenue	34,788	479,525	595,866	632,122	36,256	6.1%
TOTAL REVENUE	\$4,681,244	\$4,946,369	\$4,844,808	\$5,321,703	\$476,895	9.8%
EXPENDITURES						
Salaries & Wages	\$1,393,329	\$1,318,208	\$1,490,673	\$1,538,825	\$48,152	3.2%
Overtime	7,241	3,879	4,993	3,300	(1,693)	-33.9%
Supplemental Help	808,287	923,051	953,175	1,048,870	95,695	10.0%
Other Compensation	8,757	13,503	10,109	10,564	455	4.5%
Personnel Benefits	596,870	638,358	651,318	697,738	46,420	7.1%
Supplies	257,830	289,507	302,931	370,550	67,619	22.3%
Professional Services	1,168,241	1,213,150	1,286,113	1,320,029	33,916	2.6%
Communication	39,609	39,310	1,505	32,187	30,682	2038.7%
Training	13,342	15,942	15,722	6,224	(9,498)	-60.4%
Advertising	7,194	45,169	10,393	0	(10,393)	-100.0%
Rentals	14,309	45,740	29,367	43,178	13,811	47.0%
Repairs & Maintenance	882	2,104	2,407	1,150	(1,257)	-52.2%
Other Services & Charges	135,361	155,668	218,601	226,964	8,363	3.8%
Interfund Payments	31,704	40,300	40,300	362,726	322,426	800.1%
Transfers Out	0	145	3,440	3,502	62	1.8%
TOTAL EXPENDITURES	\$4,482,954	\$4,744,034	\$5,021,047	\$5,665,807	\$644,760	12.8%
NET CHANGES	198,290	202,335	(176,239)	(344,104)	(167,865)	95.2%
FUND BALANCE JANUARY 1	607,513	805,803	805,803	629,564	(176,239)	-21.9%
FUND BALANCE DECEMBER 31	\$805,803	\$1,008,138	\$629,564	\$285,460	(\$344,104)	-54.7%
FULL-TIME EQUIVALENTS	10.49	10.49	10.61	11.16	0.55	5.2%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Licenses & Permits	\$0	\$1,350,427	\$776,851	\$700,344	(\$76,507)	-9.8%
Charges for Services	0	0	911	946	35	3.8%
Interest	0	0	3,403	3,531	128	3.8%
TOTAL REVENUE	\$0	\$1,350,427	\$781,165	\$704,821	(\$76,344)	-9.8%
EXPENDITURES						
Salaries & Wages	\$0	\$991,220	\$50,076	\$866,390	\$816,314	1630.2%
Overtime	0	0	2,840	0	(2,840)	-100.0%
Personnel Benefits	0	359,207	23,692	370,450	346,758	1463.6%
Supplies	0	0	435	0	(435)	-100.0%
Communication	0	0	623	0	(623)	-100.0%
Other Services & Charges	0	0	3,368	0	(3,368)	-100.0%
Interfund Payments	0	0	0	12,348	12,348	N/A
TOTAL EXPENDITURES	\$0	\$1,350,427	\$81,034	\$1,249,188	\$1,168,154	1441.6%
NET CHANGES	0	0	700,131	(544,367)	(1,244,498)	-177.8%
FUND BALANCE JANUARY 1	0	0	0	700,131	700,131	N/A
FUND BALANCE DECEMBER 31	\$0	\$0	\$700,131	\$155,764	(\$544,367)	-77.8%
FULL-TIME EQUIVALENTS	0.00	0.00	6.50	6.50	0.00	0.0%

Fund Notes:

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

CABLE ACCESS FUND (117)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Interest	\$20,506	\$216,000	\$14,541	(\$10,000)	(\$24,541)	-168.8%
Other Revenue	150,954	94,000	33,921	0	(33,921)	-100.0%
Non-Revenue	250,000	0	0	0	0	N/A
TOTAL REVENUE	\$421,460	\$310,000	\$48,462	(\$10,000)	(\$58,462)	-120.6%
EXPENDITURES						
Supplemental Help	\$0	\$8,500	\$8,500	\$8,500	\$0	0.0%
Personnel Benefits	0	1,250	700	1,250	550	78.6%
Supplies	47,750	109,000	76,682	74,000	(2,682)	-3.5%
Professional Services	86,093	39,000	30,782	35,000	4,218	13.7%
Communication	0	0	985	0	(985)	-100.0%
Repairs & Maintenance	3,880	6,000	10,000	6,000	(4,000)	-40.0%
Other Services & Charges	7,642	6,200	6,717	6,200	(517)	-7.7%
Capital	270,627	375,000	163,893	50,000	(113,893)	-69.5%
Transfers Out	250,000	0	0	0	0	N/A
TOTAL EXPENDITURES	\$665,992	\$544,950	\$298,259	\$180,950	(\$117,309)	-39.3%
NET CHANGES	(244,532)	(234,950)	(249,797)	(190,950)	58,847	-23.6%
FUND BALANCE JANUARY 1	1,454,303	1,209,771	1,209,771	959,974	(249,797)	-20.6%
FUND BALANCE DECEMBER 31	\$1,209,771	\$974,821	\$959,974	\$769,024	(\$190,950)	-19.9%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$344,362	\$320,000	\$283,827	\$953,203	\$669,376	235.8%
Interest	32,881	48,000	21,732	10,569	(11,163)	-51.4%
Non-Revenue	1,370,000	1,514,834	1,514,834	2,023,642	508,808	33.6%
TOTAL REVENUE	\$1,747,243	\$1,882,834	\$1,820,393	\$2,987,414	\$1,167,021	64.1%
EXPENDITURES						
Salaries & Wages	\$848,768	\$830,318	\$840,789	\$972,327	\$131,538	15.6%
Overtime	4,671	0	1,926	0	(1,926)	-100.0%
Supplemental Help	33,575	0	19,577	0	(19,577)	-100.0%
Other Compensation	1,863	1,800	1,800	1,800	0	0.0%
Personnel Benefits	250,476	320,735	303,618	375,175	71,557	23.6%
Supplies	5,274	0	9,815	0	(9,815)	-100.0%
Professional Services	52,414	0	65,063	393,402	328,339	504.6%
Communication	53	0	2,538	0	(2,538)	-100.0%
Training	345	0	3,029	0	(3,029)	-100.0%
Advertising	5,567	0	10,081	0	(10,081)	-100.0%
Rentals	1,361	0	0	0	0	N/A
Repairs & Maintenance	44,694	0	173	0	(173)	-100.0%
Other Services & Charges	1,024,966	1,952,000	1,330,581	1,688,400	357,819	26.9%
Interfund Payments	63,967	18,837	18,837	19,000	163	0.9%
Transfers Out	100,538	485,000	485,000	0	(485,000)	-100.0%
TOTAL EXPENDITURES	\$2,438,531	\$3,608,690	\$3,092,827	\$3,450,104	\$357,277	11.6%
NET CHANGES	(691,288)	(1,725,856)	(1,272,434)	(462,690)	809,744	-63.6%
FUND BALANCE JANUARY 1	2,467,485	1,776,196	1,776,197	503,763	(1,272,434)	-71.6%
FUND BALANCE DECEMBER 31	\$1,776,197	\$50,340	\$503,763	\$41,073	(\$462,690)	-91.8%
FULL-TIME EQUIVALENTS	3.00	3.00	3.00	6.00	3.00	100.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016	Change	Percent Change
	Actual	Budget	Estimated	Budget		
REVENUE						
Intergovernmental	\$11,215,416	\$12,605,409	\$11,304,489	\$13,216,371	\$1,911,882	16.9%
Interest	(314)	0	1,820	0	(1,820)	-100.0%
Other Revenue	35,164	62,334	0	0	0	N/A
TOTAL REVENUE	\$11,250,267	\$12,667,743	\$11,306,309	\$13,216,371	\$1,910,062	16.9%
EXPENDITURES						
Salaries & Wages	\$6,841,904	\$7,257,295	\$6,640,659	\$7,363,555	\$722,896	10.9%
Overtime	436,739	631,521	734,122	600,000	(134,122)	-18.3%
Other Compensation	1,727	1,766	891	168	(723)	-81.1%
Personnel Benefits	2,213,433	2,523,560	2,240,191	2,387,742	147,551	6.6%
Supplies	294,316	269,133	308,085	346,000	37,915	12.3%
Professional Services	33,274	20,909	12,107	5,000	(7,107)	-58.7%
Communication	35,371	48,551	74,749	53,000	(21,749)	-29.1%
Training	4,722	17,773	2,265	6,000	3,735	164.9%
Advertising	0	0	164	0	(164)	-100.0%
Rentals	7,347	28,930	0	0	0	N/A
Repairs & Maintenance	46,470	61,306	49,982	60,000	10,018	20.0%
Other Services & Charges	217,488	168,047	187,070	153,000	(34,070)	-18.2%
Intergovernmental	323,098	318,339	392,624	663,771	271,147	69.1%
Capital	119,808	0	0	0	0	N/A
Interfund Payments	643,768	573,972	573,972	657,792	83,820	14.6%
TOTAL EXPENDITURES	\$11,219,465	\$11,921,102	\$11,216,881	\$12,296,028	\$1,079,147	9.6%
NET CHANGES	30,802	746,641	89,428	920,343	830,915	929.1%
FUND BALANCE JANUARY 1	331,020	361,822	361,822	451,250	89,428	24.7%
FUND BALANCE DECEMBER 31	\$361,822	\$1,108,463	\$451,250	\$1,371,593	\$920,343	204.0%
FULL-TIME EQUIVALENTS	32.00	32.00	32.00	32.00	0.00	0.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$1,963	\$0	\$5,270	\$6,686	\$1,416	26.9%
Other Revenue	143,251	140,000	149,720	153,978	4,258	2.8%
TOTAL REVENUE	\$145,214	\$140,000	\$154,990	\$160,664	\$5,674	3.7%
EXPENDITURES						
Supplies	\$125,815	\$126,000	\$57,813	\$60,000	\$2,187	3.8%
Capital	0	100,000	68,500	150,000	81,500	119.0%
TOTAL EXPENDITURES	\$125,815	\$226,000	\$126,313	\$210,000	\$83,687	66.3%
NET CHANGES	19,399	(86,000)	28,677	(49,336)	(78,013)	-272.0%
FUND BALANCE JANUARY 1	285,062	304,461	304,461	333,138	28,677	9.4%
FUND BALANCE DECEMBER 31	\$304,461	\$218,461	\$333,138	\$283,802	(\$49,336)	-14.8%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$6,131,449	\$6,062,700	\$14,157,807	\$8,363,600	(\$5,794,207)	-40.9%
Total Taxes	6,131,449	6,062,700	14,157,807	8,363,600	(5,794,207)	-40.9%
Interest	20,589	30,000	31,686	0	(31,686)	-100.0%
TOTAL REVENUE	\$6,152,038	\$6,092,700	\$14,189,493	\$8,363,600	(\$5,825,893)	-41.1%
EXPENDITURES						
Transfers Out	\$4,623,000	\$6,373,701	\$11,489,493	\$12,190,883	\$701,390	6.1%
TOTAL EXPENDITURES	\$4,623,000	\$6,373,701	\$11,489,493	\$12,190,883	\$701,390	6.1%
NET CHANGES	1,529,038	(281,001)	2,700,000	(3,827,283)	(6,527,283)	-241.8%
FUND BALANCE JANUARY 1	275,894	1,804,932	1,804,932	4,504,932	2,700,000	149.6%
FUND BALANCE DECEMBER 31	\$1,804,932	\$1,523,931	\$4,504,932	\$677,649	(\$3,827,283)	-85.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Fines & Forfeits	\$3,218	\$6,000	\$3,000	\$6,000	\$3,000	100.0%
Interest	496	0	1,268	1,200	(68)	-5.4%
TOTAL REVENUE	\$3,715	\$6,000	\$4,268	\$7,200	\$2,932	68.7%
EXPENDITURES						
Personnel Benefits	\$175	\$0	\$0	\$0	\$0	N/A
Supplies	39,369	0	0	0	0	N/A
Communication	498	0	0	0	0	N/A
Training	226	0	0	0	0	N/A
Other Services & Charges	0	0	11,642	0	(11,642)	-100.0%
TOTAL EXPENDITURES	\$40,268	\$0	\$11,642	\$0	(\$11,642)	-100.0%
NET CHANGES	(36,553)	6,000	(7,374)	7,200	14,574	-197.6%
FUND BALANCE JANUARY 1	78,692	42,139	42,139	34,765	(7,374)	-17.5%
FUND BALANCE DECEMBER 31	\$42,139	\$48,139	\$34,765	\$41,965	\$7,200	20.7%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$606,878	\$600,000	\$712,887	\$774,676	\$61,789	8.7%
Total Taxes	606,878	600,000	712,887	774,676	61,789	8.7%
Interest	6,090	6,600	9,498	9,855	357	3.8%
TOTAL REVENUE	\$612,968	\$606,600	\$722,385	\$784,531	\$62,146	8.6%
EXPENDITURES						
Salaries & Wages	\$4,294	\$0	\$5,162	\$0	(\$5,162)	-100.0%
Personnel Benefits	1,228	0	1,753	0	(1,753)	-100.0%
Professional Services	269,874	425,000	316,901	430,620	113,719	35.9%
Training	33	0	50	0	(50)	-100.0%
Other Services & Charges	1,430	13,800	24,088	14,360	(9,728)	-40.4%
Transfers Out	260,506	269,100	265,200	280,000	14,800	5.6%
TOTAL EXPENDITURES	\$537,364	\$707,900	\$613,154	\$724,980	\$111,826	18.2%
NET CHANGES	75,604	(101,300)	109,231	59,551	(49,680)	-45.5%
FUND BALANCE JANUARY 1	300,524	376,128	376,128	485,359	109,231	29.0%
FUND BALANCE DECEMBER 31	\$376,128	\$274,828	\$485,359	\$544,910	\$59,551	12.3%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$1,175,462	\$246,738	\$268,803	\$267,300	(\$1,503)	-0.6%
Charges for Services	0	1,183,762	1,176,343	1,237,119	60,776	5.2%
Interest	3,631	5,151	5,709	5,359	(350)	-6.1%
Other Revenue	307	0	72	0	(72)	-100.0%
TOTAL REVENUE	\$1,179,399	\$1,435,651	\$1,450,927	\$1,509,778	\$58,851	4.1%
EXPENDITURES						
Salaries & Wages	\$554,200	\$602,104	\$587,467	\$632,244	\$44,777	7.6%
Overtime	51,579	60,000	49,863	60,000	10,137	20.3%
Supplemental Help	2,753	0	1,773	2,200	427	24.1%
Other Compensation	1,768	1,704	1,809	1,680	(129)	-7.1%
Personnel Benefits	186,763	197,844	207,413	206,032	(1,381)	-0.7%
Supplies	12,260	55,590	24,923	47,900	22,977	92.2%
Professional Services	177,321	280,000	191,826	266,000	74,174	38.7%
Communication	47,587	20,000	15,903	29,000	13,097	82.4%
Training	600	9,000	4,836	2,700	(2,136)	-44.2%
Advertising	4,229	13,000	3,939	0	(3,939)	-100.0%
Rentals	1,746	2,000	2,844	3,000	156	5.5%
Utilities	0	40,000	20,000	57,000	37,000	185.0%
Repairs & Maintenance	0	1,000	716	500	(216)	-30.2%
Other Services & Charges	60,545	73,000	38,843	65,290	26,447	68.1%
Interfund Payments	192,477	184,590	183,256	175,512	(7,744)	-4.2%
TOTAL EXPENDITURES	\$1,293,828	\$1,539,832	\$1,335,411	\$1,549,058	\$213,647	16.0%
NET CHANGES	(114,429)	(104,181)	115,516	(39,280)	(154,796)	-134.0%
FUND BALANCE JANUARY 1	465,318	350,889	350,889	466,405	115,516	32.9%
FUND BALANCE DECEMBER 31	\$350,889	\$246,708	\$466,405	\$427,125	(\$39,280)	-8.4%
FULL-TIME EQUIVALENTS	3.63	3.63	3.63	3.63	0.00	0.0%

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

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$575,373	\$4,377	\$0	\$0	\$0	N/A
Sales Tax	0	0	0	2,513,966	2,513,966	N/A
Total Taxes	575,373	4,377	0	2,513,966	2,513,966	N/A
Interest	1,714	0	796	0	(796)	-100.0%
Non-Revenue	15,683,347	45,750,801	46,363,948	8,235,145	(38,128,803)	-82.2%
TOTAL REVENUE	\$16,260,435	\$45,755,178	\$46,364,744	\$10,749,111	(\$35,615,633)	-76.8%
EXPENDITURES						
Professional Services	\$0	\$0	\$0	\$1,830	\$1,830	N/A
Debt Service	7,614,376	46,030,458	46,646,180	10,749,112	(35,897,068)	-77.0%
Transfers Out	8,612,163	0	0	0	0	N/A
TOTAL EXPENDITURES	\$16,226,540	\$46,030,458	\$46,646,180	\$10,750,942	(\$35,895,238)	-77.0%
NET CHANGES	33,895	(275,280)	(281,436)	(1,831)	279,605	-99.3%
FUND BALANCE JANUARY 1	276,937	307,252	310,832	29,396	(281,436)	-90.5%
FUND BALANCE DECEMBER 31	\$310,832	\$31,972	\$29,396	\$27,565	(\$1,831)	-6.2%

Fund Notes:

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

EXCESS LEVY FUND (230)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$575,373	\$4,377	\$0	\$0	\$0	N/A
Total Taxes	575,373	4,377	0	0	0	N/A
Interest	1,706	0	796	0	(796)	-100.0%
Non-Revenue	0	6,767	6,767	0	(6,767)	-100.0%
TOTAL REVENUE	\$577,079	\$11,144	\$7,563	\$0	(\$7,563)	-100.0%
EXPENDITURES						
Debt Service	\$573,715	\$285,815	\$287,864	\$0	(\$287,864)	-100.0%
TOTAL EXPENDITURES	\$573,715	\$285,815	\$287,864	\$0	(\$287,864)	-100.0%
NET CHANGES	3,364	(274,671)	(280,301)	0	280,301	-100.0%
FUND BALANCE JANUARY 1	276,937	276,721	280,301	0	(280,301)	-100.0%
FUND BALANCE DECEMBER 31	\$280,301	\$2,050	\$0	\$0	\$0	0.0%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Sales Tax	\$0	\$0	\$0	\$2,513,966	\$2,513,966	N/A
Total Taxes	0	0	0	2,513,966	2,513,966	N/A
Interest	8	0	0	0	0	N/A
Non-Revenue	15,683,347	45,744,034	46,357,181	8,235,145	(38,122,036)	-82.2%
TOTAL REVENUE	\$15,683,355	\$45,744,034	\$46,357,181	\$10,749,111	(\$35,608,070)	-76.8%
EXPENDITURES						
Professional Services	\$0	\$0	\$0	\$1,830	\$1,830	N/A
Debt Service	7,040,661	45,744,643	46,358,316	10,749,112	(35,609,204)	-76.8%
Transfers Out	8,612,163	0	0	0	0	N/A
TOTAL EXPENDITURES	\$15,652,824	\$45,744,643	\$46,358,316	\$10,750,942	(\$35,607,374)	-76.8%
NET CHANGES	30,531	(609)	(1,135)	(1,831)	(696)	61.3%
FUND BALANCE JANUARY 1	0	30,531	30,531	29,396	(1,135)	-3.7%
FUND BALANCE DECEMBER 31	\$30,531	\$29,922	\$29,396	\$27,565	(\$1,831)	-6.2%

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

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Property Tax						
Sales Tax	\$2,255,275	\$0	\$0	\$0	\$0	N/A
Total Taxes	2,255,275	0	0	0	0	N/A
Intergovernmental	5,386,851	14,142,054	12,888,213	11,176,278	(1,711,935)	-13.3%
Charges for Services	8,557,803	4,923,028	8,768,333	8,926,686	158,353	1.8%
Interest	611,978	567,234	402,076	667,574	265,498	66.0%
Other Revenue	1,604,097	611,234	665,023	288,133	(376,890)	-56.7%
Non-Revenue	25,421,815	18,688,684	22,690,692	25,851,961	3,161,269	13.9%
TOTAL REVENUE	\$43,837,819	\$38,932,234	\$45,414,337	\$46,910,632	\$1,496,295	3.3%
EXPENDITURES						
Salaries & Wages	\$1,436,216	\$0	\$0	\$0	\$0	N/A
Overtime	36,478	0	0	0	0	N/A
Supplemental Help	5,517	0	0	0	0	N/A
Other Compensation	1,488	0	0	0	0	N/A
Personnel Benefits	663,496	0	0	0	0	N/A
Supplies	263,189	1,115,000	0	0	0	N/A
Professional Services	5,626,327	1,140,000	0	0	0	N/A
Communication	13,526	0	0	0	0	N/A
Training	30	0	0	0	0	N/A
Advertising	4,513	0	0	0	0	N/A
Utilities	50,170	0	0	0	0	N/A
Repairs & Maintenance	1,065,566	850,197	0	10,420,000	10,420,000	N/A
Other Services & Charges	930,919	0	0	0	0	N/A
Capital	30,737,351	36,801,051	35,998,880	39,978,946	3,980,066	11.1%
Interfund Payments	84,062	0	0	0	0	N/A
Debt Service	6,423,839	0	1,796,076	1,794,176	(1,900)	-0.1%
Transfers Out	14,345,076	10,537,168	8,854,376	10,527,883	1,673,507	18.9%
TOTAL EXPENDITURES	\$61,687,763	\$50,443,416	\$46,649,332	\$62,721,005	\$16,071,673	34.5%
NET CHANGES	(17,849,944)	(11,511,182)	(1,234,995)	(15,810,373)	(14,575,378)	1180.2%
FUND BALANCE JANUARY 1	47,423,923	29,191,180	29,573,979	28,338,984	(1,234,995)	-4.2%
FUND BALANCE DECEMBER 31	\$29,573,979	\$17,679,998	\$28,338,984	\$12,528,611	(\$15,810,373)	-55.8%

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)

	2011-2012	2013-2014	2013-2014	2015-2016	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$8,737	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$8,737	\$0	\$0	\$0	\$0	N/A
EXPENDITURES						
Salaries & Wages	\$36,903	\$0	\$0	\$0	\$0	N/A
Overtime	475	0	0	0	0	N/A
Supplemental Help	45	0	0	0	0	N/A
Personnel Benefits	18,749	0	0	0	0	N/A
Professional Services	33,575	0	0	0	0	N/A
Communication	1,011	0	0	0	0	N/A
Advertising	32	0	0	0	0	N/A
Other Services & Charges	539	0	0	0	0	N/A
Capital	807,650	0	0	0	0	N/A
Interfund Payments	3,152	0	0	0	0	N/A
Transfers Out	700,000	280,247	35,711	0	(35,711)	-100.0%
TOTAL EXPENDITURES	\$1,602,130	\$280,247	\$35,711	\$0	(\$35,711)	-100.0%
NET CHANGES	(1,593,392)	(280,247)	(35,711)	0	35,711	-100.0%
FUND BALANCE JANUARY 1	1,629,103	280,247	35,711	(0)	(35,711)	-100.0%
FUND BALANCE DECEMBER 31	\$35,711	\$0	(\$0)	(\$0)	\$0	0.0%

Fund Notes:

The Council CIP Fund accumulates resources for either projects or transfers for other capital project funds. In 2013-2014, the Fund was closed and combined with the General Government CIP Fund (319).

PARKS CIP FUND (315)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$89,633	\$147,405	\$325,847	\$334,156	\$8,309	2.5%
Charges for Services	3,029,522	1,359,085	3,634,378	3,855,713	221,335	6.1%
Interest	93,944	156,807	132,992	82,336	(50,656)	-38.1%
Other Revenue	273,857	400,000	0	0	0	N/A
Non-Revenue	11,467,843	5,009,640	5,001,123	2,862,024	(2,139,099)	-42.8%
TOTAL REVENUE	\$14,954,799	\$7,072,937	\$9,094,340	\$7,134,229	(\$1,960,111)	-21.6%
EXPENDITURES						
Salaries & Wages	\$98,513	\$0	\$0	\$0	\$0	N/A
Overtime	152	0	0	0	0	N/A
Other Compensation	93	0	0	0	0	N/A
Personnel Benefits	41,430	0	0	0	0	N/A
Supplies	1,509	1,115,000	0	0	0	N/A
Professional Services	715,219	1,140,000	0	0	0	N/A
Communication	4,008	0	0	0	0	N/A
Advertising	674	0	0	0	0	N/A
Utilities	3,983	0	0	0	0	N/A
Other Services & Charges	122,342	0	0	0	0	N/A
Capital	14,986,361	800,000	2,503,268	4,708,462	2,205,194	88.1%
Interfund Payments	7,979	0	0	0	0	N/A
Debt Service	124,904	0	1,796,076	1,794,176	(1,900)	-0.1%
Transfers Out	3,520,340	4,065,982	2,219,906	1,700,000	(519,906)	-23.4%
TOTAL EXPENDITURES	\$19,627,507	\$7,120,982	\$6,519,250	\$8,202,638	\$1,683,388	25.8%
NET CHANGES	(4,672,707)	(48,045)	2,575,090	(1,068,409)	(3,643,499)	-141.5%
FUND BALANCE JANUARY 1	8,312,956	3,535,663	3,640,249	6,215,339	2,575,090	70.7%
FUND BALANCE DECEMBER 31	\$3,640,249	\$3,487,618	\$6,215,339	\$5,146,930	(\$1,068,409)	-17.2%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$5,215,875	\$13,994,649	\$12,562,366	\$10,842,122	(\$1,720,244)	-13.7%
Charges for Services	5,362,838	3,563,943	5,133,955	5,070,973	(62,982)	-1.2%
Interest	326,719	410,427	222,258	395,477	173,219	77.9%
Other Revenue	0	108,500	378,963	40,000	(338,963)	-89.4%
Non-Revenue	9,322,897	13,124,044	13,864,131	14,954,495	1,090,364	7.9%
TOTAL REVENUE	\$20,228,329	\$31,201,563	\$32,161,673	\$31,303,067	(\$858,606)	-2.7%
EXPENDITURES						
Salaries & Wages	\$1,116,813	\$0	\$0	\$0	\$0	N/A
Overtime	20,581	0	0	0	0	N/A
Supplemental Help	5,472	0	0	0	0	N/A
Other Compensation	1,154	0	0	0	0	N/A
Personnel Benefits	520,023	0	0	0	0	N/A
Supplies	21,499	0	0	0	0	N/A
Professional Services	4,074,463	0	0	0	0	N/A
Communication	6,176	0	0	0	0	N/A
Training	30	0	0	0	0	N/A
Advertising	2,978	0	0	0	0	N/A
Utilities	40,941	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	20,000	20,000	N/A
Other Services & Charges	626,300	0	0	0	0	N/A
Capital	9,839,245	35,268,051	32,238,702	32,101,554	(137,148)	-0.4%
Interfund Payments	61,864	0	0	0	0	N/A
Debt Service	508,714	0	0	0	0	N/A
Transfers Out	7,233,747	3,371,351	3,321,351	6,170,000	2,848,649	85.8%
TOTAL EXPENDITURES	\$24,080,000	\$38,639,402	\$35,560,053	\$38,291,554	\$2,731,501	7.7%
NET CHANGES	(3,851,672)	(7,437,839)	(3,398,380)	(6,988,487)	(3,590,107)	105.6%
FUND BALANCE JANUARY 1	21,183,945	17,332,273	17,332,273	13,933,893	(3,398,380)	-19.6%
FUND BALANCE DECEMBER 31	\$17,332,273	\$9,894,434	\$13,933,893	\$6,945,406	(\$6,988,487)	-50.2%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$165,443	\$0	\$0	\$0	\$0	N/A
Interest	87,986	0	0	0	0	N/A
Other Revenue	10,000	0	0	0	0	N/A
Non-Revenue	112,574	0	0	0	0	N/A
TOTAL REVENUE	\$376,002	\$0	\$0	\$0	\$0	N/A
EXPENDITURES						
Salaries & Wages	\$183,652	\$0	\$0	\$0	\$0	N/A
Overtime	15,270	0	0	0	0	N/A
Other Compensation	242	0	0	0	0	N/A
Personnel Benefits	83,121	0	0	0	0	N/A
Supplies	240,182	0	0	0	0	N/A
Professional Services	687,679	0	0	0	0	N/A
Communication	2,330	0	0	0	0	N/A
Advertising	830	0	0	0	0	N/A
Utilities	5,246	0	0	0	0	N/A
Other Services & Charges	81,352	0	0	0	0	N/A
Capital	5,104,095	0	0	0	0	N/A
Interfund Payments	11,067	0	0	0	0	N/A
Transfers Out	905,249	2,300,000	2,855,438	0	(2,855,438)	-100.0%
TOTAL EXPENDITURES	\$7,320,315	\$2,300,000	\$2,855,438	\$0	(\$2,855,438)	-100.0%
NET CHANGES	(6,944,313)	(2,300,000)	(2,855,438)	0	2,855,438	-100.0%
FUND BALANCE JANUARY 1	9,799,751	2,300,000	2,855,438	0	(2,855,438)	-100.0%
FUND BALANCE DECEMBER 31	\$2,855,438	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

The Fire CIP Fund accounts for capital projects related to fire facilities and equipment. The source of funds varies, but includes grants, general funds and others. In 2013-2014, the Fund was closed and combined with the General Government CIP Fund (319).

POLICE CIP FUND (318)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$8,447	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$8,447	\$0	\$0	\$0	\$0	N/A
EXPENDITURES						
Transfers Out	\$873,355	\$150,958	\$118,269	\$0	(\$118,269)	-100.0%
TOTAL EXPENDITURES	\$873,355	\$150,958	\$118,269	\$0	(\$118,269)	-100.0%
NET CHANGES	(864,908)	(150,958)	(118,269)	0	118,269	-100.0%
FUND BALANCE JANUARY 1	983,177	150,958	118,269	0	(118,269)	-100.0%
FUND BALANCE DECEMBER 31	\$118,269	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

The Police CIP Fund accounts for capital projects related to police facilities and equipment. The source of funds varies, but includes grants, general funds and others. In 2013-2014, the Fund was closed and combined with the General Government CIP Fund (319).

GENERAL GOVERNMENT CIP FUND (319)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Sales Tax	\$2,255,275	\$0	\$0	\$0	\$0	N/A
Total Taxes	2,255,275	0	0	0	0	N/A
Intergovernmental	81,344	0	0	0	0	N/A
Interest	86,145	0	46,826	189,761	142,935	305.2%
Other Revenue	1,320,240	102,734	286,060	248,133	(37,927)	-13.3%
Non-Revenue	4,518,500	555,000	3,825,438	8,035,442	4,210,004	110.1%
TOTAL REVENUE	\$8,261,504	\$657,734	\$4,158,324	\$8,473,336	\$4,315,012	103.8%
EXPENDITURES						
Salaries & Wages	\$335	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	173	0	0	0	0	N/A
Professional Services	115,391	0	0	0	0	N/A
Repairs & Maintenance	1,065,566	850,197	0	10,400,000	10,400,000	N/A
Other Services & Charges	100,386	0	0	0	0	N/A
Capital	0	733,000	1,256,910	3,168,930	1,912,020	152.1%
Debt Service	5,790,221	0	0	0	0	N/A
Transfers Out	1,112,385	368,630	303,701	2,657,883	2,354,182	775.2%
TOTAL EXPENDITURES	\$8,184,456	\$1,951,827	\$1,560,611	\$16,226,813	\$14,666,202	939.8%
NET CHANGES	77,048	(1,294,093)	2,597,713	(7,753,477)	(10,351,190)	-398.5%
FUND BALANCE JANUARY 1	5,514,991	5,592,039	5,592,039	8,189,752	2,597,713	46.5%
FUND BALANCE DECEMBER 31	\$5,592,039	\$4,297,946	\$8,189,752	\$436,275	(\$7,753,477)	-94.7%

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

	2011-2012	2013-2014	2013-2014	2015-2016	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Intergovernmental	\$1,793,129	\$12,568,096	\$12,649,078	\$1,231,507	(\$11,417,571)	-90.3%
Charges for Services	92,700,655	99,063,960	100,514,308	104,340,308	3,826,000	3.8%
Interest	793,680	1,593,561	1,293,035	2,013,208	720,173	55.7%
Other Revenue	10,840,239	34,549,212	32,142,094	5,291,154	(26,850,940)	-83.5%
Non-Revenue	17,724,369	47,629,574	48,435,972	23,378,114	(25,057,858)	-51.7%
TOTAL REVENUE	\$123,852,073	\$195,404,403	\$195,034,486	\$136,254,291	(\$58,780,195)	-30.1%
EXPENDITURES						
Salaries & Wages	\$11,452,189	\$11,158,921	\$10,648,128	\$11,222,790	\$574,662	5.4%
Overtime	133,640	139,000	118,803	135,500	16,697	14.1%
Supplemental Help	166,463	136,800	251,927	384,000	132,073	52.4%
Other Compensation	20,968	18,823	25,704	16,973	(8,731)	-34.0%
Personnel Benefits	3,915,527	4,393,490	3,418,886	4,699,657	1,280,771	37.5%
Supplies	14,412,271	15,684,934	16,020,882	15,988,357	(32,525)	-0.2%
Professional Services	6,822,177	2,056,008	1,280,112	2,304,939	1,024,827	80.1%
Communication	163,277	193,933	155,695	186,917	31,222	20.1%
Training	104,729	174,200	96,531	61,300	(35,231)	-36.5%
Advertising	(7,171)	20,200	20,486	0	(20,486)	-100.0%
Rentals	33,756	70,200	20,257	40,000	19,743	97.5%
Utilities	689,251	746,645	733,186	823,616	90,430	12.3%
Repairs & Maintenance	703,038	1,013,200	897,470	1,581,700	684,230	76.2%
Other Services & Charges	1,079,986	1,772,256	1,479,930	1,887,277	407,347	27.5%
Intergovernmental	25,074,723	29,273,824	28,522,426	31,617,576	3,095,150	10.9%
Capital	16,166,205	75,398,233	74,860,147	40,441,032	(34,419,115)	-46.0%
Interfund Payments	8,917,558	8,437,296	8,822,585	8,748,782	(73,803)	-0.8%
Debt Service	2,260,922	3,296,190	4,763,974	7,540,745	2,776,771	58.3%
Transfers Out	21,594,792	46,568,012	47,098,314	18,965,925	(28,132,389)	-59.7%
TOTAL EXPENDITURES	\$113,704,301	\$200,552,165	\$199,235,443	\$146,647,086	(\$52,588,357)	-26.4%
NET CHANGES	10,147,772	(5,147,762)	(4,200,957)	(10,392,795)	(6,191,838)	147.4%
FUND BALANCE JANUARY 1	49,863,270	60,011,043	60,011,042	55,810,086	(4,200,957)	-7.0%
FUND BALANCE DECEMBER 31	\$60,011,042	\$54,863,281	\$55,810,086	\$45,417,291	(\$10,392,795)	-18.6%
FULL-TIME EQUIVALENTS	64.01	65.01	65.13	66.08	0.95	1.5%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$95,847	\$163,219	\$162,529	\$50,188	(\$112,341)	-69.1%
Charges for Services	57,855,749	65,169,921	64,823,405	68,340,547	3,517,142	5.4%
Interest	76,881	251,800	138,089	480,944	342,855	248.3%
Other Revenue	3,262,878	377,091	490,759	505,464	14,705	3.0%
TOTAL REVENUE	\$61,291,355	\$65,962,031	\$65,614,781	\$69,377,143	\$3,762,362	5.7%
EXPENDITURES						
Salaries & Wages	\$5,371,724	\$6,121,995	\$5,941,824	\$6,415,592	\$473,768	8.0%
Overtime	76,776	99,000	86,397	101,000	14,603	16.9%
Supplemental Help	124,005	81,800	155,451	192,000	36,549	23.5%
Other Compensation	13,951	12,288	16,833	11,628	(5,205)	-30.9%
Personnel Benefits	1,796,898	2,436,884	1,679,796	2,711,896	1,032,100	61.4%
Supplies	10,308,889	13,307,715	12,963,711	13,656,669	692,958	5.3%
Professional Services	379,435	700,906	299,516	981,210	681,694	227.6%
Communication	78,386	108,866	72,987	93,259	20,272	27.8%
Training	76,116	109,500	67,438	48,500	(18,938)	-28.1%
Advertising	4,378	8,000	10,473	0	(10,473)	-100.0%
Rentals	8,239	17,000	16,221	17,000	779	4.8%
Utilities	411,336	407,330	491,091	521,096	30,005	6.1%
Repairs & Maintenance	440,073	493,200	353,296	511,100	157,804	44.7%
Other Services & Charges	800,498	1,220,565	1,163,343	1,473,115	309,772	26.6%
Intergovernmental	22,014,583	25,647,886	24,815,876	27,463,126	2,647,250	10.7%
Capital	90,181	490,000	493,248	954,919	461,671	93.6%
Interfund Payments	3,610,635	2,997,137	3,580,361	3,192,467	(387,894)	-10.8%
Debt Service	2,260,922	2,354,619	2,187,996	3,459,045	1,271,049	58.1%
Transfers Out	9,720,811	9,710,388	9,776,241	7,372,477	(2,403,764)	-24.6%
TOTAL EXPENDITURES	\$57,587,835	\$66,325,079	\$64,172,099	\$69,176,099	\$5,004,000	7.8%
NET CHANGES	3,703,520	(363,048)	1,442,682	201,044	(1,241,638)	-86.1%
FUND BALANCE JANUARY 1	6,920,480	10,624,000	10,624,000	12,066,682	1,442,682	13.6%
FUND BALANCE DECEMBER 31	\$10,624,000	\$10,260,952	\$12,066,682	\$12,267,726	\$201,044	1.7%
FULL-TIME EQUIVALENTS	36.53	34.16	37.53	38.83	1.30	3.5%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$12,573,078	\$10,989,841	\$12,684,715	\$12,382,127	(\$302,588)	-2.4%
Interest	28,590	87,550	58,188	156,042	97,854	168.2%
Other Revenue	141,480	133,738	215,146	150,040	(65,106)	-30.3%
TOTAL REVENUE	\$12,743,148	\$11,211,129	\$12,958,049	\$12,688,209	(\$269,840)	-2.1%
EXPENDITURES						
Supplies	\$3,813,191	\$1,979,759	2,721,822	1,993,388	(728,434)	-26.8%
Professional Services	22,792	175,750	50,430	247,100	196,670	390.0%
Communication	61,255	67,000	59,955	70,045	10,090	16.8%
Rentals	0	3,000	1,045	3,000	1,955	187.1%
Utilities	115,219	129,815	126,730	135,575	8,845	7.0%
Repairs & Maintenance	21,573	95,000	64,985	95,000	30,015	46.2%
Other Services & Charges	87,998	134,691	144,312	152,762	8,450	5.9%
Intergovernmental	3,015,537	3,513,138	3,608,832	3,938,250	329,418	9.1%
Capital	71,299	135,000	70,005	75,000	4,995	7.1%
Interfund Payments	1,849,415	2,117,655	1,972,693	2,170,304	197,611	10.0%
Transfers Out	2,645,811	2,726,021	2,879,079	3,157,841	278,762	9.7%
TOTAL EXPENDITURES	\$11,704,089	\$11,076,829	\$11,699,888	\$12,038,265	\$338,377	2.9%
NET CHANGES	1,039,059	134,300	1,258,161	649,944	(608,217)	-48.3%
FUND BALANCE JANUARY 1	1,452,870	2,491,929	2,491,929	3,750,090	1,258,161	50.5%
FUND BALANCE DECEMBER 31	\$2,491,929	\$2,626,229	\$3,750,090	\$4,400,034	\$649,944	17.3%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$106	\$0	\$0	\$0	\$0	N/A
Interest	67,959	170,986	159,845	321,904	162,059	101.4%
Other Revenue	4,096,422	975,077	1,576,884	1,030,200	(546,684)	-34.7%
Non-Revenue	4,876,007	4,319,940	4,360,817	4,816,975	456,158	10.5%
TOTAL REVENUE	\$9,040,494	\$5,466,003	\$6,097,546	\$6,169,079	\$71,533	1.2%
EXPENDITURES						
Salaries & Wages	\$247,656	\$0	\$0	\$0	\$0	N/A
Overtime	1,706	0	0	0	0	N/A
Supplemental Help	6,725	0	0	0	0	N/A
Other Compensation	235	0	0	0	0	N/A
Personnel Benefits	110,952	0	0	0	0	N/A
Supplies	6,350	0	0	0	0	N/A
Professional Services	701,605	0	0	0	0	N/A
Communication	1,142	0	0	0	0	N/A
Training	54	0	0	0	0	N/A
Advertising	709	0	0	0	0	N/A
Rentals	479	0	0	0	0	N/A
Utilities	10,206	0	0	0	0	N/A
Other Services & Charges	3,790	0	0	0	0	N/A
Capital	5,205,158	6,761,900	2,137,175	10,401,193	8,264,018	386.7%
Interfund Payments	13,943	0	0	0	0	N/A
TOTAL EXPENDITURES	\$6,310,710	\$6,761,900	\$2,137,175	\$10,401,193	\$8,264,018	386.7%
NET CHANGES	2,729,784	(1,295,897)	3,960,371	(4,232,114)	(8,192,485)	-206.9%
FUND BALANCE JANUARY 1	1,581,823	4,311,607	4,311,607	8,271,978	3,960,371	91.9%
FUND BALANCE DECEMBER 31	\$4,311,607	\$3,015,710	\$8,271,978	\$4,039,864	(\$4,232,114)	-51.2%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$41,819	\$36,625	\$59,649	\$74,308	\$14,659	24.6%
Other Revenue	603,004	368,528	1,662,519	1,045,450	(617,069)	-37.1%
Non-Revenue	1,661,851	7,114,900	3,131,412	7,629,860	4,498,448	143.7%
TOTAL REVENUE	\$2,306,673	\$7,520,053	\$4,853,580	\$8,749,618	\$3,896,038	80.3%
EXPENDITURES						
Salaries & Wages	\$63,653	\$0	\$0	\$0	\$0	N/A
Overtime	1,158	0	0	0	0	N/A
Supplemental Help	15	0	0	0	0	N/A
Other Compensation	55	0	0	0	0	N/A
Personnel Benefits	27,127	0	0	0	0	N/A
Supplies	6	0	0	0	0	N/A
Professional Services	402,813	0	0	0	0	N/A
Communication	124	0	0	0	0	N/A
Training	23	0	0	0	0	N/A
Advertising	(21,462)	0	0	0	0	N/A
Other Services & Charges	8,067	0	0	0	0	N/A
Capital	522,464	9,129,156	7,269,334	8,775,000	1,505,666	20.7%
Interfund Payments	5,523	0	0	0	0	N/A
TOTAL EXPENDITURES	\$1,009,566	\$9,129,156	\$7,269,334	\$8,775,000	\$1,505,666	20.7%
NET CHANGES	1,297,108	(1,609,103)	(2,415,754)	(25,382)	2,390,372	-98.9%
FUND BALANCE JANUARY 1	2,230,980	3,528,088	3,528,088	1,112,334	(2,415,754)	-68.5%
FUND BALANCE DECEMBER 31	\$3,528,088	\$1,918,985	\$1,112,334	\$1,086,952	(\$25,382)	-2.3%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$185,461	\$200,000	\$337,121	\$145,319	(\$191,802)	-56.9%
Charges for Services	22,271,297	22,904,198	23,006,189	23,617,634	611,445	2.7%
Interest	96,288	202,611	85,195	22,766	(62,429)	-73.3%
Other Revenue		26,182,778	26,182,778	0	(26,182,778)	-100.0%
TOTAL REVENUE	\$22,553,047	\$49,489,587	\$49,611,283	\$23,785,719	(\$25,825,564)	-52.1%
EXPENDITURES						
Salaries & Wages	\$4,884,638	\$5,036,926	\$4,706,304	\$4,807,198	\$100,894	2.1%
Overtime	29,814	40,000	32,406	34,500	2,094	6.5%
Supplemental Help	34,818	55,000	96,476	192,000	95,524	99.0%
Other Compensation	6,351	6,535	8,871	5,345	(3,526)	-39.7%
Personnel Benefits	1,592,614	1,956,606	1,739,090	1,987,761	248,671	14.3%
Supplies	258,215	397,460	335,349	338,300	2,951	0.9%
Professional Services	818,094	1,179,352	930,166	1,076,629	146,463	15.7%
Communication	18,633	18,067	22,753	23,613	860	3.8%
Training	26,016	64,700	29,093	12,800	(16,293)	-56.0%
Advertising	4,641	12,200	10,013	0	(10,013)	-100.0%
Rentals	24,964	50,200	2,991	20,000	17,009	568.7%
Utilities	149,340	209,500	115,365	166,945	51,580	44.7%
Repairs & Maintenance	241,391	425,000	479,189	975,600	496,411	103.6%
Other Services & Charges	133,236	417,000	172,275	261,400	89,125	51.7%
Intergovernmental	44,604	112,800	97,718	216,200	118,482	121.2%
Capital	0	200,000	263,635	419,919	156,284	59.3%
Interfund Payments	3,393,927	3,322,504	3,269,531	3,386,011	116,480	3.6%
Debt Service	0	941,571	2,575,978	4,081,700	1,505,722	58.5%
Transfers Out	9,228,170	34,131,603	34,442,994	8,435,607	(26,007,387)	-75.5%
TOTAL EXPENDITURES	\$20,889,466	\$48,577,024	\$49,330,197	\$26,441,528	(\$22,888,669)	-46.4%
NET CHANGES	1,663,581	912,563	281,086	(2,655,809)	(2,936,895)	-1044.8%
FUND BALANCE JANUARY 1	4,210,880	5,874,461	5,874,461	6,155,546	281,086	4.8%
FUND BALANCE DECEMBER 31	\$5,874,461	\$6,787,024	\$6,155,546	\$3,499,737	(\$2,655,809)	-43.1%
FULL-TIME EQUIVALENTS	27.48	30.85	27.60	27.25	(0.35)	-1.3%

Fund Notes:

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

STORMWATER CONSTRUCTION FUND (406)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$1,511,821	\$12,204,877	\$12,149,428	\$1,036,000	(\$11,113,428)	-91.5%
Interest	354,075	361,463	445,830	433,254	(12,576)	-2.8%
Other Revenue	2,736,455	6,512,000	2,014,008	2,560,000	545,992	27.1%
Non-Revenue	8,820,589	33,712,890	38,461,899	8,078,821	(30,383,078)	-79.0%
TOTAL REVENUE	\$13,422,940	\$52,791,230	\$53,071,165	\$12,108,075	(\$40,963,090)	-77.2%
EXPENDITURES						
Salaries & Wages	\$869,946	\$0	\$0	\$0	\$0	N/A
Overtime	23,150	0	0	0	0	N/A
Supplemental Help	901	0	0	0	0	N/A
Other Compensation	375	0	0	0	0	N/A
Personnel Benefits	380,585	0	0	0	0	N/A
Supplies	25,604	0	0	0	0	N/A
Professional Services	4,497,334	0	0	0	0	N/A
Communication	3,739	0	0	0	0	N/A
Training	2,520	0	0	0	0	N/A
Advertising	4,563	0	0	0	0	N/A
Rentals	75	0	0	0	0	N/A
Utilities	3,151	0	0	0	0	N/A
Other Services & Charges	44,904	0	0	0	0	N/A
Capital	10,209,663	58,617,002	64,215,447	18,225,001	(45,990,446)	-71.6%
Interfund Payments	43,078	0	0	0	0	N/A
TOTAL EXPENDITURES	\$16,109,586	\$58,617,002	\$64,215,447	\$18,225,001	(\$45,990,446)	-71.6%
NET CHANGES	(2,686,646)	(5,825,772)	(11,144,282)	(6,116,926)	5,027,356	-45.1%
FUND BALANCE JANUARY 1	25,861,446	23,174,800	23,174,800	12,030,518	(11,144,282)	-48.1%
FUND BALANCE DECEMBER 31	\$23,174,800	\$17,349,028	\$12,030,518	\$5,913,592	(\$6,116,926)	-50.8%

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

NOVELTY HILL (UPD) WATER CONSTRUCTION FUND (407)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$425	\$0	\$0	\$0	\$0	N/A
Interest	62,639	241,801	126,957	253,779	126,822	99.9%
Non-Revenue	1,095,320	1,147,948	1,147,948	1,360,686	212,738	18.5%
TOTAL REVENUE	\$1,158,383	\$1,389,749	\$1,274,905	\$1,614,465	\$339,560	26.6%
EXPENDITURES						
Capital	\$0	\$14,575	\$115,000	\$840,000	\$725,000	630.4%
TOTAL EXPENDITURES	\$16	\$14,575	\$115,000	\$840,000	\$725,000	630.4%
NET CHANGES	1,158,367	1,375,174	1,159,905	774,465	(385,440)	-33.2%
FUND BALANCE JANUARY 1	3,730,561	4,888,928	4,888,928	6,048,833	1,159,905	23.7%
FUND BALANCE DECEMBER 31	\$4,888,928	\$6,264,102	\$6,048,833	\$6,823,298	\$774,465	12.8%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$65,430	\$240,725	\$219,282	\$270,211	\$50,929	23.2%
Non-Revenue	1,270,603	1,333,896	1,333,896	1,491,772	157,876	11.8%
TOTAL REVENUE	\$1,336,033	\$1,574,621	\$1,553,178	\$1,761,983	\$208,805	13.4%
EXPENDITURES						
Salaries & Wages	\$14,573	\$0	\$0	\$0	\$0	N/A
Overtime	1,035	0	0	0	0	N/A
Personnel Benefits	7,351	0	0	0	0	N/A
Professional Services	102	0	0	0	0	N/A
Other Services & Charges	1,493	0	0	0	0	N/A
Capital	67,440	50,600	296,303	750,000	453,697	153.1%
Interfund Payments	1,037	0	0	0	0	N/A
TOTAL EXPENDITURES	\$93,033	\$50,600	\$296,303	\$750,000	\$453,697	153.1%
NET CHANGES	1,243,000	1,524,021	1,256,875	1,011,983	(244,892)	-19.5%
FUND BALANCE JANUARY 1	3,874,230	5,117,230	5,117,230	6,374,105	1,256,875	24.6%
FUND BALANCE DECEMBER 31	\$5,117,230	\$6,641,251	\$6,374,105	\$7,386,088	\$1,011,983	15.9%

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

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$191,883	\$127,048	\$127,048	\$145,124	\$18,076	14.2%
Interest	181,092	220,700	206,374	246,453	40,079	19.4%
Other Revenue	34,011,077	39,752,144	39,069,740	43,176,908	4,107,168	10.5%
Non-Revenue	1,604,722	53,000	1,880,973	455,584	(1,425,389)	-75.8%
TOTAL REVENUE	\$35,988,774	\$40,152,892	\$41,284,135	\$44,024,069	\$2,739,934	6.6%
EXPENDITURES						
Salaries & Wages	\$4,993,350	\$5,538,290	\$5,071,336	\$5,579,502	\$508,166	10.0%
Overtime	12,693	15,000	21,752	14,000	(7,752)	-35.6%
Supplemental Help	17,766	28,417	0	29,120	29,120	N/A
Other Compensation	10,730	10,872	12,591	14,148	1,557	12.4%
Personnel Benefits	18,697,238	26,666,302	25,760,773	31,064,548	5,303,775	20.6%
Supplies	528,783	460,143	565,364	1,522,696	957,332	169.3%
Professional Services	2,183,319	1,749,648	1,770,906	2,940,217	1,169,311	66.0%
Communication	106,537	85,684	121,305	133,200	11,895	9.8%
Training	75,090	112,000	56,542	35,001	(21,541)	-38.1%
Advertising	545	6,600	5,406	0	(5,406)	-100.0%
Rentals	11,067	20,000	2,509	3,000	491	19.6%
Insurance	1,831,626	1,576,131	1,714,352	1,600,000	(114,352)	-6.7%
Utilities	1,076	2,000	178	2,000	1,822	1023.6%
Repairs & Maintenance	2,067,952	2,267,125	2,356,855	2,471,750	114,895	4.9%
Other Services & Charges	1,253,852	1,440,976	1,176,937	545,178	(631,759)	-53.7%
Intergovernmental	296,450	392,578	323,731	396,356	72,625	22.4%
Capital	1,367,960	1,840,358	1,442,007	583,843	(858,164)	-59.5%
Interfund Payments	223,291	209,002	209,002	364,757	155,755	74.5%
Transfers Out	178,648	103,869	257,464	80,000	(177,464)	-68.9%
TOTAL EXPENDITURES	\$33,857,971	\$42,524,995	\$40,869,010	\$47,379,316	\$6,510,306	15.9%
NET CHANGES	2,130,803	(2,372,103)	415,125	(3,355,247)	(3,770,372)	-908.2%
FUND BALANCE JANUARY 1	13,578,351	14,263,681	15,709,154	16,124,279	415,125	2.6%
FUND BALANCE DECEMBER 31	\$15,709,154	\$11,891,578	\$16,124,279	\$12,769,032	(\$3,355,247)	-20.8%
FULL-TIME EQUIVALENTS	31.58	31.58	32.58	33.08	0.50	1.5%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$191,883	\$127,048	\$127,048	\$145,124	\$18,076	14.2%
Interest	47,521	160,000	93,176	102,932	9,756	10.5%
Other Revenue	4,411,658	5,437,589	5,418,851	5,048,439	(370,412)	-6.8%
Non-Revenue	7,800	0	0	0	0	N/A
TOTAL REVENUE	\$4,658,862	\$5,724,637	\$5,639,075	\$5,296,495	(\$342,580)	-6.1%
EXPENDITURES						
Salaries & Wages	\$745,572	\$951,471	\$770,393	\$1,087,546	\$317,153	41.2%
Overtime	800	3,000	1,894	2,000	106	5.6%
Supplemental Help	17,766	28,417	0	29,120	29,120	N/A
Other Compensation	7,473	7,008	6,856	2,748	(4,108)	-59.9%
Personnel Benefits	260,558	394,930	287,574	451,060	163,486	56.9%
Supplies	328,001	292,063	388,576	1,370,546	981,970	252.7%
Professional Services	17,252	14,000	16,061	22,000	5,939	37.0%
Communication	2,133	2,084	2,525	2,600	75	3.0%
Training	12,833	23,000	11,900	6,000	(5,900)	-49.6%
Advertising	60	2,000	2,431	0	(2,431)	-100.0%
Rentals	11,067	20,000	2,509	3,000	491	19.6%
Insurance	1,054	0	0	0	0	N/A
Utilities	1,076	2,000	178	2,000	1,822	1023.6%
Repairs & Maintenance	302,678	300,000	132,970	200,000	67,030	50.4%
Other Services & Charges	1,058,582	1,207,433	902,922	32,000	(870,922)	-96.5%
Intergovernmental	0	0	333	0	(333)	-100.0%
Capital	971,795	1,746,358	1,262,568	489,843	(772,725)	-61.2%
Interfund Payments	168,993	152,995	152,995	179,298	26,303	17.2%
TOTAL EXPENDITURES	\$3,907,691	\$5,146,759	\$3,942,685	\$3,879,761	(\$62,924)	-1.6%
NET CHANGES	751,171	577,878	1,696,390	1,416,734	(279,656)	-16.5%
FUND BALANCE JANUARY 1	2,821,860	3,251,723	3,573,031	5,269,421	1,696,390	47.5%
FUND BALANCE DECEMBER 31	\$3,573,031	\$3,829,601	\$5,269,421	\$6,686,155	\$1,416,734	26.9%
FULL-TIME EQUIVALENTS	6.58	6.58	6.58	7.08	0.50	7.6%

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)

	2011-2012	2013-2014	2013-2014	2015-2016	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$15,433	\$27,500	\$8,598	\$28,821	\$20,223	235.2%
Other Revenue	1,080,338	1,833,469	1,833,469	2,117,686	284,217	15.5%
Non-Revenue	49,202	53,000	71,662	55,584	(16,078)	-22.4%
TOTAL REVENUE	\$1,144,973	\$1,913,969	\$1,913,729	\$2,202,091	\$288,362	15.1%
EXPENDITURES						
Salaries & Wages	\$83,340	\$89,537	\$91,873	\$95,463	\$3,590	3.9%
Overtime	1,176	0	0	0	0	N/A
Other Compensation	120	120	120	0	(120)	-100.0%
Personnel Benefits	22,699	24,487	25,147	25,633	486	1.9%
Supplies	2	200	0	200	200	N/A
Professional Services	500	5,000	52,000	5,000	(47,000)	-90.4%
Communication	9	200	0	200	200	N/A
Training	0	0	101	0	(101)	-100.0%
Insurance	1,830,572	1,576,131	1,714,352	1,600,000	(114,352)	-6.7%
Repairs & Maintenance	460	500	383	500	117	30.5%
Other Services & Charges	22,980	20,000	72,403	20,000	(52,403)	-72.4%
Interfund Payments	24,676	25,000	25,000	25,000	0	0.0%
Transfers Out	0	23,869	23,869	0	(23,869)	-100.0%
TOTAL EXPENDITURES	\$1,986,534	\$1,765,044	\$2,005,248	\$1,771,996	(\$233,252)	-11.6%
NET CHANGES	(841,561)	148,925	(91,519)	430,095	521,614	-570.0%
FUND BALANCE JANUARY 1	1,493,277	651,716	651,716	560,197	(91,519)	-14.0%
FUND BALANCE DECEMBER 31	\$651,716	\$800,641	\$560,197	\$990,292	\$430,095	76.8%

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)

	2011-2012 Actual	2013-2014 Budget	2013-2014 Estimated	2015-2016 Budget	Change	Percent Change
REVENUE						
Interest	\$87,587	\$20,000	\$95,134	\$101,500	\$6,366	6.7%
Other Revenue	19,453,869	23,030,178	22,401,345	23,327,686	926,341	4.1%
Non-Revenue	1,018,944	0	1,442,100	0	(1,442,100)	-100.0%
TOTAL REVENUE	\$20,560,400	\$23,050,178	\$23,938,579	\$23,429,186	(\$509,393)	-2.1%
EXPENDITURES						
Salaries and Wages	\$0	\$0	\$100	\$0	(\$100)	-100.0%
Other Compensation	0	0	0	6,600	6,600	N/A
Personnel Benefits	16,062,229	23,752,024	22,673,220	27,347,796	4,674,576	20.6%
Supplies	1,370	0	25	0	(25)	-100.0%
Professional Services	620,814	640,648	691,213	854,572	163,359	23.6%
Training	1,461	0	0	0	0	N/A
Other Services & Charges	124,404	161,043	169,190	365,112	195,922	115.8%
Intergovernmental	2,300	3,922	5,834	7,700	1,866	32.0%
Interfund Payments	0	0	0	134,995	134,995	N/A
Transfers Out	178,648	80,000	233,595	80,000	(153,595)	-65.8%
TOTAL EXPENDITURES	\$16,991,225	\$24,637,637	\$23,773,177	\$28,796,775	\$5,023,598	21.1%
NET CHANGES	3,569,175	(1,587,459)	165,402	(5,367,589)	(5,532,991)	-3345.2%
FUND BALANCE JANUARY 1	5,206,512	7,681,987	8,775,687	8,941,089	165,402	1.9%
FUND BALANCE DECEMBER 31	\$8,775,687	\$6,094,528	\$8,941,089	\$3,573,500	(\$5,367,589)	-60.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$10,797	\$13,200	\$9,466	\$13,200	\$3,734	39.4%
Other Revenue	1,683,698	1,691,286	1,637,010	2,497,608	860,598	52.6%
Non-Revenue	0	0	367,211	400,000	32,789	8.9%
TOTAL REVENUE	\$1,694,495	\$1,704,486	\$2,013,687	\$2,910,808	\$897,121	44.6%
EXPENDITURES						
Salaries & Wages	\$269,527	\$283,724	\$270,345	\$309,086	\$38,741	14.3%
Overtime	4,632	12,000	9,032	12,000	2,968	32.9%
Other Compensation	120	144	165	0	(\$165)	-100.0%
Personnel Benefits	1,237,168	1,152,217	1,581,814	1,918,947	337,133	21.3%
Supplies	130	1,000	0	1,000	1,000	N/A
Professional Services	78,327	77,000	59,800	77,000	17,200	28.8%
Communication	0	400	0	400	400	N/A
Training	450	3,000	260	1,000	740	284.6%
Advertising	0	1,600	0	0	0	N/A
Repairs & Maintenance	186	250	0	250	250	N/A
Other Services & Charges	7,701	13,500	7,439	17,100	9,661	129.9%
Intergovernmental	294,150	388,656	317,564	388,656	71,092	22.4%
Interfund Payments	18,245	19,646	19,646	18,856	(790)	-4.0%
TOTAL EXPENDITURES	\$1,910,636	\$1,953,137	\$2,266,065	\$2,744,295	\$478,230	21.1%
NET CHANGES	(216,142)	(248,651)	(252,378)	166,513	418,891	-166.0%
FUND BALANCE JANUARY 1	769,045	552,903	552,903	300,525	(252,378)	-45.6%
FUND BALANCE DECEMBER 31	\$552,903	\$304,252	\$300,525	\$467,038	\$166,513	55.4%
FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00	0.00	0.0%

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)

	2011-2012	2013-2014	2013-2014	2015-2016	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$19,754	\$0	\$0	\$0	\$0	N/A
Other Revenue	7,381,514	7,759,622	7,779,065	10,185,489	2,406,424	30.9%
Non-Revenue	528,777	0	0	0	0	N/A
TOTAL REVENUE	\$7,930,045	\$7,759,622	\$7,779,065	\$10,185,489	\$2,406,424	30.9%
EXPENDITURES						
Salaries & Wages	\$3,894,911	\$4,213,558	\$3,938,625	\$4,087,407	\$148,782	3.8%
Overtime	6,085	0	10,826	0	(10,826)	-100.0%
Other Compensation	3,017	3,600	5,450	4,800	(650)	-11.9%
Personnel Benefits	1,114,585	1,342,644	1,193,018	1,321,112	128,094	10.7%
Supplies	199,280	166,880	176,763	150,950	(25,813)	-14.6%
Professional Services	1,466,427	1,013,000	951,832	1,981,645	1,029,813	108.2%
Communication	104,394	83,000	118,780	130,000	11,220	9.4%
Training	60,346	86,000	44,281	28,001	(16,280)	-36.8%
Advertising	485	3,000	2,975	0	(2,975)	-100.0%
Repairs & Maintenance	1,764,628	1,966,375	2,223,502	2,271,000	47,498	2.1%
Other Services & Charges	40,185	39,000	24,983	110,966	85,983	344.2%
Capital	396,165	94,000	179,439	94,000	(85,439)	-47.6%
Interfund Payments	11,377	11,361	11,361	6,608	(4,753)	-41.8%
TOTAL EXPENDITURES	\$9,061,885	\$9,022,418	\$8,881,835	\$10,186,489	\$1,304,654	14.7%
NET CHANGES	(1,131,841)	(1,262,796)	(1,102,770)	(1,000)	1,101,770	-99.9%
FUND BALANCE JANUARY 1	3,287,658	2,125,352	2,155,817	1,053,047	(1,102,770)	-51.2%
FUND BALANCE DECEMBER 31	\$2,155,817	\$862,556	\$1,053,047	\$1,052,047	(\$1,000)	-0.1%
FULL-TIME EQUIVALENTS	24.00	24.00	25.00	25.00	0.00	0.0%

Fund Notes:

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