
BUDGET BY FUND

FUND SPREADSHEETS

GENERAL FUND (100)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$35,123,697	\$38,391,175	\$38,582,225	\$41,313,377	\$2,731,152	7.1%
Sales Tax	\$50,056,537	\$49,936,930	47,615,255	\$57,707,905	10,092,650	21.2%
Utility Taxes	\$21,059,175	\$22,717,294	21,813,181	\$23,782,952	1,969,771	9.0%
Other Taxes	\$1,200,944	\$1,228,863	1,137,664	\$1,211,971	74,307	6.5%
Total Taxes	\$107,440,353	\$112,274,262	109,148,325	124,016,205	14,867,880	13.6%
Licenses and Permits	\$20,199,641	\$21,459,794	24,635,452	\$26,408,980	1,773,528	7.2%
Intergovernmental	\$5,959,556	\$5,898,670	5,432,669	\$6,612,851	1,180,182	21.7%
Charges for Services	\$28,005,099	\$29,002,162	28,169,059	\$29,277,397	1,108,338	3.9%
Fines & Forfeits	\$1,145,512	\$1,182,000	1,043,571	\$1,389,664	346,093	33.2%
Interest	\$553,358	\$456,886	1,080,266	\$1,098,681	18,415	1.7%
Other Revenue	\$156,222	\$762,000	449,705	\$491,087	41,382	9.2%
Non-Revenue	\$7,460	\$0	49,000	\$200,000	151,000	308.2%
TOTAL REVENUE	\$163,467,201	\$171,035,774	\$170,008,047	\$189,494,865	\$19,486,818	11.5%
EXPENDITURES						
Salaries & Wages	\$70,527,390	\$78,631,917	\$77,739,727	\$85,812,325	\$8,072,598	10.4%
Overtime	\$3,848,440	\$3,113,188	\$3,993,849	\$3,337,987	(655,862)	-16.4%
Supplemental Help	\$1,380,139	\$2,016,689	\$1,754,112	\$1,839,611	85,499	4.9%
Other Compensation	\$474,897	\$330,535	\$398,102	\$345,106	(52,996)	-13.3%
Personnel Benefits	\$27,871,645	\$30,343,451	\$30,988,372	\$34,161,800	3,173,428	10.2%
Supplies	\$3,368,927	\$3,771,105	\$3,775,302	\$3,814,708	39,406	1.0%
Professional Services	\$3,977,664	\$4,894,742	\$4,233,142	\$6,924,822	2,691,681	63.6%
Communication	\$792,442	\$827,802	\$813,497	\$1,036,903	223,406	27.5%
Training	\$685,593	\$954,075	\$607,347	\$951,680	344,333	56.7%
Advertising	\$74,286	\$118,754	\$82,624	\$120,093	37,469	45.3%
Rentals	\$97,470	\$113,824	\$141,538	\$134,065	(7,473)	-5.3%
Insurance	\$6,543	\$3,000	\$11,335	\$2,700	(8,635)	-76.2%
Utilities	\$5,845,224	\$6,711,648	\$5,809,959	\$6,353,480	543,521	9.4%
Repairs & Maintenance	\$2,593,048	\$3,561,168	\$4,216,643	\$3,439,067	(777,576)	-18.4%
Other Services & Charges	\$2,735,999	\$3,251,376	\$2,690,923	\$5,437,365	2,746,443	102.1%
Intergovernmental	\$5,027,219	\$5,246,241	\$5,135,154	\$5,432,262	297,108	5.8%
Capital	\$123,643	\$210,570	\$258,783	\$45,000	(213,783)	-82.6%
Interfund Payments	\$13,329,180	\$15,591,423	\$15,827,931	\$17,231,902	1,403,970	8.9%
Debt Service	\$0	\$0	\$0	\$0	0	N/A
Transfers Out	\$15,250,882	\$18,214,351	\$20,154,808	\$18,669,373	(1,485,435)	-7.4%
TOTAL EXPENDITURES	\$158,010,631	\$177,905,860	\$178,633,148	\$195,090,249	\$16,457,101	9.2%
NET CHANGES	\$5,456,570	(\$6,870,086)	(\$8,625,101)	(\$5,595,384)	\$3,029,717	-35.1%
FUND BALANCE JANUARY 1	\$12,072,635	\$10,450,958	\$17,529,205	\$8,904,104	(\$8,625,101)	-49.2%
FUND BALANCE DECEMBER 31	\$17,529,205	\$3,580,872	\$8,904,104	\$3,308,720	(\$5,595,384)	-62.8%

Fund Notes:

The General Fund is the largest operating fund of the City and includes: Police, Fire, Public Works, Planning, Parks, Executive, City Council, Finance, Human Resources, Technology and Information Services 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.

TOTAL GENERAL FUND - SUB FUNDS

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$12,407,316	\$12,700,322	\$12,850,302	\$13,444,422	\$594,120	4.6%
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$10,048,461	\$10,285,000	\$10,879,737	\$11,142,417	\$262,680	2.4%
Total Taxes	\$22,455,777	\$22,985,322	\$23,730,039	\$24,586,839	\$856,800	3.6%
Licenses & Permits	\$0	\$0	\$0	\$150,000	\$0	N/A
Intergovernmental	\$484,667	\$108,349	\$1,405,210	\$0	(\$1,405,210)	-100.0%
Charges for Services	\$1,292,094	\$1,040,273	\$2,073,188	\$1,093,231	(\$979,957)	-47.3%
Fines & Forfeits	\$22,619	\$0	\$4,918	\$0	(\$4,918)	-100.0%
Interest	\$83,335	\$159,430	\$22,393	\$545,510	\$523,117	2336.0%
Other Revenue	\$191,230	\$1,207,650	\$223,800	\$2,806,726	\$2,582,926	1154.1%
Non-Revenue	\$19,695,774	\$31,937,576	\$22,948,747	\$35,192,942	\$12,244,195	53.4%
TOTAL REVENUE	\$44,225,496	\$57,438,600	\$50,408,296	\$64,375,248	\$13,816,953	27.4%
EXPENDITURES						
Salaries & Wages	\$11,406,722	\$10,302,162	\$11,746,655	\$11,483,147	(\$263,508)	-2.2%
Overtime	\$712,757	\$145,390	\$766,442	\$86,937	(\$679,505)	-88.7%
Supplemental Help	\$303,873	\$286,841	\$286,922	\$250,691	(\$36,231)	-12.6%
Other Compensation	\$72,732	\$17,900	\$68,937	\$2,644	(\$66,293)	-96.2%
Personnel Benefits	\$2,655,166	\$3,569,017	\$2,471,243	\$4,918,035	\$2,446,792	99.0%
Supplies	\$1,703,401	\$2,932,152	\$3,322,244	\$2,640,029	(\$682,215)	-20.5%
Professional Services	\$4,469,215	\$3,460,490	\$4,524,204	\$3,075,061	(\$1,449,143)	-32.0%
Communication	\$23,962	\$24,760	\$19,800	\$26,758	\$6,958	35.1%
Training	\$30,549	\$38,128	\$51,481	\$36,108	(\$15,373)	-29.9%
Advertising	\$108,230	\$136,370	\$86,661	\$136,370	\$49,709	57.4%
Rentals	\$205,160	\$1,158,204	\$307,707	\$1,232,804	\$925,097	300.6%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$146,909	\$568	\$121,992	\$568	(\$121,424)	-99.5%
Repairs & Maintenance	\$3,267,694	\$10,454,351	\$8,732,255	\$26,701,930	\$17,969,675	205.8%
Other Services & Charges	\$525,475	\$1,702,870	\$1,222,041	\$1,561,798	\$339,757	27.8%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$4,423,962	\$13,720,578	\$2,954,464	\$953,200	(\$2,001,264)	-67.7%
Interfund Payments	\$622,991	\$797,792	\$824,130	\$1,706,427	\$882,297	107.1%
Debt Service	\$196,694	\$195,750	\$199,219	\$194,806	(\$4,413)	-2.2%
Transfers Out	\$15,064,330	\$14,628,276	\$14,708,540	\$13,562,703	(\$1,145,837)	-7.8%
TOTAL EXPENDITURES	\$45,939,821	\$63,571,599	\$52,414,938	\$68,570,016	\$16,155,078	30.8%
NET CHANGES	(\$1,714,325)	(\$6,132,999)	(\$2,006,642)	(\$4,194,767)	(\$2,338,125)	116.5%
FUND BALANCE JANUARY 1	\$30,023,912	\$27,908,010	\$28,309,587	\$26,302,945	(\$2,006,642)	-7.1%
FUND BALANCE DECEMBER 31	\$28,309,587	\$21,775,012	\$26,302,944	\$22,108,177	(\$4,344,767)	-16.5%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$7,000	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,045	\$362	\$2,065	\$2,163	\$98	4.7%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$462	\$1,406	\$712	\$1,474	\$762	107.0%
Other Revenue	\$9,112	\$16,000	\$5,000	\$0	(\$5,000)	-100.0%
Non-Revenue	\$606,078	\$562,419	\$581,274	\$517,223	(\$64,051)	-11.0%
TOTAL REVENUE	\$625,698	\$580,187	\$589,051	\$520,860	(\$68,191)	-11.6%
EXPENDITURES						
Salaries & Wages	\$133,326	\$140,685	\$166,526	\$150,937	(\$15,589)	-9.4%
Overtime	\$7,742	\$15,600	\$14,054	\$15,600	1,546	11.0%
Supplemental Help	\$0	\$0	\$3,159	\$0	(3,159)	-100.0%
Other Compensation	\$810	\$600	\$610	\$601	(9)	-1.5%
Personnel Benefits	\$42,111	\$60,398	\$49,690	\$50,869	1,179	2.4%
Supplies	\$9,203	\$17,929	\$11,268	\$17,930	6,662	59.1%
Professional Services	\$310,508	\$212,000	\$246,405	\$313,000	66,595	27.0%
Communication	\$32	\$0	\$0	\$2,000	2,000	N/A
Training	\$223	\$4,060	\$19,516	\$6,100	(13,416)	-68.7%
Advertising	\$23,849	\$47,000	\$7,540	\$47,000	39,460	523.4%
Rentals	\$56,314	\$76,500	\$68,801	\$96,500	27,699	40.3%
Insurance	\$0	\$0	\$0	\$0	0	N/A
Utilities	\$250	\$0	\$0	\$0	0	N/A
Repairs & Maintenance	\$8,498	\$63,000	\$15,833	\$10,000	(5,833)	-36.8%
Other Services & Charges	\$10,905	\$22,800	\$16,120	\$22,800	6,680	41.4%
Intergovernmental	\$0	\$0	\$0	\$0	0	N/A
Capital	\$33,380	\$0	\$0	\$0	0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	0	N/A
Debt Service	\$0	\$0	\$0	\$0	0	N/A
Transfers Out	\$0	\$0	\$0	\$0	0	N/A
TOTAL EXPENDITURES	\$637,151	\$660,572	\$619,520	\$733,336	\$113,816	18.4%
NET CHANGES	(\$11,453)	(\$80,385)	(\$30,469)	(\$212,476)	(\$182,007)	597.4%
FUND BALANCE JANUARY 1	\$314,591	\$303,139	\$303,138	\$272,670	(\$30,469)	-10.1%
FUND BALANCE DECEMBER 31	\$303,138	\$222,754	\$272,670	\$60,194	(\$212,476)	-77.9%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$2,188,715	\$2,276,506	\$2,243,592	\$2,322,264	\$78,672	3.5%
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$2,188,715	\$2,276,506	\$2,243,592	\$2,322,264	\$78,672	3.5%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$18,544	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$691,650	\$665,012	\$708,062	\$692,225	(\$15,837)	-2.2%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	(\$668)	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$8,560	\$12,868	\$12,305	\$12,868	\$563	4.6%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$2,906,801	\$2,954,386	\$2,963,959	\$3,027,357	\$63,398	2.1%
EXPENDITURES						
Salaries & Wages	\$1,238,248	\$1,337,220	\$1,354,870	\$1,547,144	\$192,274	14.2%
Overtime	\$26,325	\$13,918	\$38,207	\$13,918	(\$24,289)	-63.6%
Supplemental Help	\$118,952	\$121,044	\$122,240	\$121,044	(\$1,196)	-1.0%
Other Compensation	\$902	\$840	\$854	\$841	(\$13)	-1.5%
Personnel Benefits	\$565,715	\$605,393	\$665,472	\$767,834	\$102,362	15.4%
Supplies	\$202,468	\$342,138	\$316,307	\$342,138	\$25,831	8.2%
Professional Services	\$50,276	\$11,016	\$3,531	\$11,016	\$7,485	212.0%
Communication	\$18,863	\$24,558	\$16,167	\$24,558	\$8,391	51.9%
Training	\$21,344	\$25,342	\$28,560	\$25,342	(\$3,218)	-11.3%
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$19,036	\$56,196	\$30,245	\$56,196	\$25,951	85.8%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$539	\$568	\$1,961	\$568	(\$1,393)	-71.0%
Repairs & Maintenance	\$269,969	\$355,260	\$278,278	\$355,260	\$76,982	27.7%
Other Services & Charges	\$4,182	\$12,546	\$5,217	\$12,546	\$7,329	140.5%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$47,320	\$43,772	\$43,890	\$51,356	\$7,466	17.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$250,000	\$250,000	\$370,000	\$120,000	48.0%
TOTAL EXPENDITURES	\$2,584,140	\$3,199,811	\$3,155,799	\$3,699,761	\$543,962	17.2%
NET CHANGES	\$322,661	(\$245,425)	(\$191,840)	(\$672,404)	(\$480,564)	250.5%
FUND BALANCE JANUARY 1	\$1,359,938	\$1,313,315	\$1,682,599	\$1,490,759	(\$191,840)	-11.4%
FUND BALANCE DECEMBER 31	\$1,682,599	\$1,067,890	\$1,490,759	\$818,355	(\$672,404)	-45.1%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$150,000	\$150,000	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$115,355	\$124,316	\$131,076	\$133,000	\$1,924	1.5%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	(\$136)	\$413	\$0	\$1,000	\$1,000	N/A
Other Revenue	\$87,582	\$170,489	\$186,112	\$230,000	\$43,888	23.6%
Non-Revenue	\$537,381	\$589,003	\$554,400	\$719,693	\$165,293	29.8%
TOTAL REVENUE	\$740,182	\$884,221	\$871,589	\$1,233,693	\$362,104	41.5%
EXPENDITURES						
Salaries & Wages	\$121,370	\$227,611	\$113,101	\$250,540	\$137,439	121.5%
Overtime	\$77,182	\$55,872	\$14,527	\$57,019	\$42,492	292.5%
Supplemental Help	\$35,264	\$36,531	\$25,651	\$36,531	\$10,880	42.4%
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$57,260	\$81,859	\$59,718	\$139,479	\$79,762	133.6%
Supplies	\$38,334	\$48,994	\$71,207	\$103,995	\$32,788	46.0%
Professional Services	\$215,240	\$257,872	\$260,799	\$257,872	(\$2,927)	-1.1%
Communication	\$104	\$202	\$1,375	\$200	(\$1,175)	-85.5%
Training	\$6,186	\$5,676	\$2,301	\$1,616	(\$685)	-29.8%
Advertising	\$83,896	\$89,370	\$77,221	\$89,370	\$12,149	15.7%
Rentals	\$127,171	\$125,508	\$148,877	\$125,108	(\$23,769)	-16.0%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$14,660	\$6,030	(\$10,018)	\$5,000	\$15,018	-149.9%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$776,666	\$935,525	\$764,758	\$1,066,730	\$301,973	39.5%
NET CHANGES	(\$36,484)	(\$51,304)	\$106,831	\$166,963	\$60,132	56.3%
FUND BALANCE JANUARY 1	\$49,473	\$84,293	\$12,989	\$119,820	\$106,831	822.5%
FUND BALANCE DECEMBER 31	\$12,989	\$32,989	\$119,820	\$286,782	\$166,963	139.3%

Fund Notes:

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

HUMAN SERVICES FUND (019)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$99,198	\$108,349	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$243	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$11,370	\$8,293	\$13,227	\$13,858	\$631	4.8%
Non-Revenue	\$1,600,460	\$2,211,215	\$2,211,215	\$2,419,469	\$208,254	9.4%
TOTAL REVENUE	\$1,711,271	\$2,327,857	\$2,224,442	\$2,433,327	\$208,885	9.4%
EXPENDITURES						
Salaries & Wages	\$35,970	\$0	\$39,071	\$0	(\$39,071)	-100.0%
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$13,616	\$0	\$15,893	\$0	(\$15,893)	-100.0%
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$1,671,567	\$2,184,479	\$2,088,109	\$2,419,475	\$331,366	15.9%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$176	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,721,330	\$2,184,479	\$2,143,073	\$2,419,475	\$276,402	12.9%
NET CHANGES	(\$10,059)	\$143,379	\$81,369	\$13,852	(\$67,517)	-83.0%
FUND BALANCE JANUARY 1	\$33,149	\$23,091	\$23,090	\$104,459	\$81,369	352.4%
FUND BALANCE DECEMBER 31	\$23,090	\$166,470	\$104,459	\$118,311	\$13,852	13.3%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$7,206	\$19,917	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$957,734	\$898,484	\$896,484	\$888,484	(\$8,000)	-0.9%
TOTAL REVENUE	\$964,940	\$918,401	\$896,484	\$888,484	(\$8,000)	-0.9%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$25,804	\$0	\$0	\$0	\$0	N/A
Professional Services	\$7,508	\$0	\$946	\$0	(\$946)	-100.0%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$49	\$0	(\$49)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$3,587,896	\$136,300	\$79,385	\$0	(\$79,385)	-100.0%
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$3,621,207	\$136,300	\$80,381	\$0	(\$80,381)	-100.0%
NET CHANGES	(\$2,656,268)	\$782,101	\$816,103	\$888,484	\$72,381	8.9%
FUND BALANCE JANUARY 1	\$4,563,415	\$1,907,147	\$1,907,147	\$2,723,250	\$816,103	42.8%
FUND BALANCE DECEMBER 31	\$1,907,147	\$2,689,248	\$2,723,250	\$3,611,734	\$888,484	32.6%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$4,203	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$2,855	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$328,826	\$719,245	\$719,245	\$889,092	\$169,847	23.6%
TOTAL REVENUE	\$335,884	\$719,245	\$719,245	\$889,092	\$169,847	23.6%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$110,348	\$0	\$117,254	\$749,093	\$631,839	538.9%
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$454,814	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$110,348	\$454,814	\$117,254	\$749,093	\$631,839	538.9%
NET CHANGES	\$225,537	\$264,431	\$601,991	\$139,999	(\$461,992)	-76.7%
FUND BALANCE JANUARY 1	\$6,958,746	\$7,184,282	\$7,184,283	\$7,786,273	\$601,991	8.4%
FUND BALANCE DECEMBER 31	\$7,184,283	\$7,448,713	\$7,786,273	\$7,926,272	\$139,999	1.8%

Fund Notes:

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

CAPITAL EQUIPMENT REPLACEMENT FUND (027)

	2015-2016	2017-2018	2017-2018	2019-2020	Change	Percent
	Actual	Budget	Estimates	Budget		Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$6,200	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$1,436	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$7,156	\$0	(\$7,156)	-100.0%
Non-Revenue	\$2,000,000	\$3,454,814	\$3,454,814	\$2,000,000	(\$1,454,814)	-42.1%
TOTAL REVENUE	\$2,007,636	\$3,454,814	\$3,461,970	\$2,000,000	(\$1,461,970)	-42.2%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$7,133	\$0	\$0	\$0	\$0	N/A
Supplies	\$1,356,152	\$2,298,291	\$2,733,401	\$2,151,067	(\$582,334)	-21.3%
Professional Services	\$2,483	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$7,776	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$773,292	\$3,584,278	\$1,084,278	\$953,200	(\$131,078)	-12.1%
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,146,836	\$5,882,569	\$3,817,679	\$3,104,267	(\$713,412)	-18.7%
NET CHANGES	(\$139,200)	(\$2,427,755)	(\$355,709)	(\$1,104,267)	(\$748,558)	210.4%
FUND BALANCE JANUARY 1	\$3,072,528	\$2,933,328	\$2,933,328	\$2,577,619	(\$355,709)	-12.1%
FUND BALANCE DECEMBER 31	\$2,933,328	\$505,573	\$2,577,619	\$1,473,352	(\$1,104,267)	-42.8%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$10,048,461	\$10,285,000	\$10,879,737	\$11,142,417	\$262,680	2.4%
Total Taxes	\$10,048,461	\$10,285,000	\$10,879,737	\$11,142,417	\$262,680	2.4%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	(\$3,909)	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$10,044,552	\$10,285,000	\$10,879,737	\$11,142,417	\$262,680	2.4%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$8,905,658	\$10,939,250	\$10,939,251	\$11,142,417	\$203,167	1.9%
TOTAL EXPENDITURES	\$8,905,658	\$10,939,250	\$10,939,251	\$11,142,417	\$203,167	1.9%
NET CHANGES	\$1,138,894	(\$654,250)	(\$59,513)	\$0	\$59,513	-100.0%
FUND BALANCE JANUARY 1	\$178,205	\$1,317,099	\$1,317,099	\$1,257,586	(\$59,513)	-4.5%
FUND BALANCE DECEMBER 31	\$1,317,099	\$662,849	\$1,257,586	\$1,257,586	\$0	0.0%

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 some debt service on bonds sold for transportation projects.

REAL PROPERTY FUND (031)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$35,378	\$0	\$119,231	\$0	(\$119,231)	-100.0%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$7,192	\$0	\$8,276	\$2,627	(\$5,649)	-68.3%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$1,940,452	\$250,000	\$125,000	\$0	(\$125,000)	-100.0%
TOTAL REVENUE	\$1,983,022	\$250,000	\$252,507	\$2,627	(\$249,880)	-99.0%
EXPENDITURES						
Salaries & Wages	\$9,202	\$0	\$14,020	\$0	(\$14,020)	-100.0%
Overtime	\$0	\$0	\$0	\$0	0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	0	N/A
Other Compensation	\$0	\$0	\$0	\$0	0	N/A
Personnel Benefits	\$3,319	\$0	\$6,014	\$0	(6,014)	-100.0%
Supplies	\$0	\$0	\$0	\$0	0	N/A
Professional Services	\$20,143	\$11,911	\$38,812	\$30,000	(\$8,812)	-22.7%
Communication	\$0	\$0	\$0	\$0	0	N/A
Training	\$0	\$0	\$0	\$0	0	N/A
Advertising	\$0	\$0	\$0	\$0	0	N/A
Rentals	\$0	\$0	\$0	\$0	0	N/A
Insurance	\$0	\$0	\$0	\$0	0	N/A
Utilities	\$938	\$0	\$4,190	\$0	(4,190)	-100.0%
Repairs & Maintenance	\$0	\$0	\$0	\$0	0	N/A
Other Services & Charges	\$193	\$0	\$1,495	\$0	(1,495)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	0	N/A
Capital	\$0	\$0	\$1,604,892	\$0	(1,604,892)	-100.0%
Interfund Payments	\$188	\$0	\$1,250	\$0	(1,250)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$33,983	\$11,911	\$1,670,672	\$30,000	(\$1,640,672)	-98.2%
NET CHANGES	\$1,949,039	\$238,089	(\$1,418,165)	(\$27,373)	\$1,390,792	-98.1%
FUND BALANCE JANUARY 1	\$38,187	\$1,987,226	\$1,987,226	\$569,062	(\$1,418,165)	-71.4%
FUND BALANCE DECEMBER 31	\$1,987,226	\$2,225,315	\$569,062	\$541,689	(\$27,373)	

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

PUBLIC SAFETY LEVY FUND (035)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$9,509,506	\$9,725,220	\$9,867,229	\$10,367,813	\$500,584	5.1%
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$9,509,506	\$9,725,220	\$9,867,229	\$10,367,813	\$500,584	5.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$5,628	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$1,114,586	\$1,114,586	N/A
TOTAL REVENUE	\$9,515,134	\$9,725,220	\$9,867,229	\$11,482,399	\$1,615,170	16.4%
EXPENDITURES						
Salaries & Wages	\$7,286,438	\$8,179,727	\$7,471,736	\$8,976,015	\$1,504,279	20.1%
Overtime	\$593,958	\$60,000	\$689,894	\$0	(\$689,894)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$52,618	\$0	\$53,268	\$0	(\$53,268)	-100.0%
Personnel Benefits	\$2,422,873	\$2,630,219	\$2,450,781	\$2,946,043	\$495,262	20.2%
Supplies	\$0	\$0	\$1,115	\$0	(\$1,115)	-100.0%
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$3,910	\$0	\$0	\$0	\$0	N/A
Training	\$2,258	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$279	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$29,394	\$0	\$185,908	\$0	(\$185,908)	-100.0%
Interfund Payments	\$122,537	\$95,402	\$120,763	\$151,768	\$31,005	25.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$1,114,586	\$1,114,586	N/A
TOTAL EXPENDITURES	\$10,514,263	\$10,965,348	\$10,973,465	\$13,188,412	\$2,214,947	20.2%
NET CHANGES	(\$999,129)	(\$1,240,128)	(\$1,106,237)	(\$1,706,013)	(\$599,776)	54.2%
FUND BALANCE JANUARY 1	\$6,324,352	\$5,325,223	\$5,325,223	\$4,218,986	(\$1,106,237)	-20.8%
FUND BALANCE DECEMBER 31	\$5,325,223	\$4,085,095	\$4,218,986	\$2,512,973	(\$1,706,013)	-40.4%

Fund Notes:

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

PARKS LEVY FUND (037)

	2015-2016	2017-2018	2017-2018	2019-2020	Change	Percent
	Actual	Budget	Estimates	Budget		Change
REVENUE						
Property Tax	\$709,094	\$698,596	\$739,481	\$754,345	\$14,864	2.0%
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$709,094	\$698,596	\$739,481	\$754,345	\$14,864	2.0%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$267	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$709,361	\$698,596	\$739,481	\$754,345	\$14,864	2.0%
EXPENDITURES						
Salaries & Wages	\$385,368	\$416,919	\$403,446	\$558,511	\$155,064	38.4%
Overtime	\$929	\$0	\$1,743	\$400	(1,343)	-77.1%
Supplemental Help	\$103,391	\$129,266	\$107,144	\$93,116	(14,028)	-13.1%
Other Compensation	\$3,545	\$2,880	\$2,490	\$1,202	(1,289)	-51.7%
Personnel Benefits	\$174,730	\$204,728	\$198,722	\$264,717	65,995	33.2%
Supplies	\$11,437	\$24,800	\$8,470	\$24,900	16,430	194.0%
Professional Services	\$30,897	\$12,652	\$2,751	\$12,652	9,901	360.0%
Communication	\$0	\$0	\$0	\$0	0	N/A
Training	\$538	\$3,050	\$0	\$3,050	3,050	N/A
Advertising	\$10	\$0	\$20	\$0	(20)	-100.0%
Rentals	\$0	\$0	\$0	\$0	0	N/A
Insurance	\$0	\$0	\$0	\$0	0	N/A
Utilities	\$0	\$0	\$0	\$0	0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	0	N/A
Other Services & Charges	\$0	\$8,404	\$988	\$8,804	7,816	791.2%
Intergovernmental	\$0	\$0	\$0	\$0	0	N/A
Capital	\$0	\$0	\$0	\$0	0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	0	N/A
Debt Service	\$0	\$0	\$0	\$0	0	N/A
Transfers Out	\$0	\$0	\$0	\$0	0	N/A
TOTAL EXPENDITURES	\$710,846	\$802,699	\$725,775	\$967,352	\$241,577	33.3%
NET CHANGES	(\$1,485)	(\$104,103)	\$13,706	(\$213,007)	(\$226,712)	-1654.2%
FUND BALANCE JANUARY 1	\$622,347	\$620,862	\$620,862	\$634,568	\$13,706	2.2%
FUND BALANCE DECEMBER 31	\$620,862	\$516,759	\$634,568	\$421,561	(\$213,007)	-33.6%

Fund Notes:

The Parks Levy Fund accounts for a property tax levy 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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$50,000	\$0	(\$50,000)	-100.0%
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$2,942	\$33,078	(\$0)	\$127,668	\$127,668	0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$1,450,000	\$4,700,000	\$2,950,000	\$13,041,064	\$10,091,064	342.1%
TOTAL REVENUE	\$1,452,942	\$4,733,078	\$3,000,000	\$13,168,732	\$10,168,732	339.0%
EXPENDITURES						
Salaries & Wages	\$527,390	\$0	\$79,783	\$0	(\$79,783)	-100.0%
Overtime	\$933	\$0	\$135	\$0	(\$135)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$1,729	\$0	\$25	\$0	(\$25)	-100.0%
Personnel Benefits	\$179,114	\$0	\$47,716	\$0	(\$47,716)	-100.0%
Supplies	\$46,753	\$200,000	\$103,544	\$0	(\$103,544)	-100.0%
Professional Services	\$231,902	\$550,000	\$234,868	\$0	(\$234,868)	-100.0%
Communication	\$3	\$0	\$41	\$0	(\$41)	-100.0%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$2,638	\$900,000	\$59,784	\$955,000	\$895,216	1497.4%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$3,023	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$493,968	\$2,971,346	\$2,326,837	\$11,794,321	\$9,467,484	406.9%
Other Services & Charges	\$11,910	\$0	\$3,700	\$0	(\$3,700)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$49,742	\$82,426	\$42,560	\$249,411	\$206,851	486.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,549,104	\$4,703,772	\$2,898,993	\$12,998,732	\$10,099,739	348.4%
NET CHANGES	(\$96,161)	\$29,306	\$101,007	\$170,000	\$68,993	68.3%
FUND BALANCE JANUARY 1	\$56,158	\$40,004	(\$40,004)	\$61,003	\$101,007	-252.5%
FUND BALANCE DECEMBER 31	(\$40,004)	\$69,310	\$61,003	\$231,003	\$170,000	278.7%

Fund Notes:

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

TRANSPORTATION MAINTENANCE PROJECTS FUND (096)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$353,725	\$0	\$1,355,210	\$0	(\$1,355,210)	-100.0%
Charges for Services	\$85,053	\$0	(\$10,357)	\$0	\$10,357	-100.0%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$26,773	\$84,936	\$2,779	\$382,661	\$379,882	0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$1,926,300	\$2,200,000	\$2,200,000	\$7,511,789	\$5,311,789	241.4%
TOTAL REVENUE	\$2,391,851	\$2,284,936	\$3,547,632	\$7,894,450	\$4,346,818	122.5%
EXPENDITURES						
Salaries & Wages	\$1,574,846	\$0	\$1,848,978	\$0	(\$1,848,978)	-100.0%
Overtime	\$5,688	\$0	\$7,722	\$0	(\$7,722)	-100.0%
Supplemental Help	\$46,267	\$0	\$28,728	\$0	(\$28,728)	-100.0%
Other Compensation	\$13,129	\$13,580	\$11,690	\$0	(\$11,690)	-100.0%
Personnel Benefits	(\$960,188)	(\$13,580)	(\$1,348,109)	\$0	\$1,348,109	-100.0%
Supplies	\$13,250	\$0	\$562	\$0	(\$562)	-100.0%
Professional Services	\$1,199,490	\$0	\$420,772	\$0	(\$420,772)	-100.0%
Communication	\$1,044	\$0	\$1,868	\$0	(\$1,868)	-100.0%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$311	\$0	\$325	\$0	(\$325)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$57,021	\$0	\$12,479	\$0	(\$12,479)	-100.0%
Repairs & Maintenance	\$1,006,453	\$3,716,930	\$2,035,571	\$8,498,700	\$6,463,129	317.5%
Other Services & Charges	\$95,048	\$0	\$22,324	\$0	(\$22,324)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$380,139	\$493,328	\$510,786	\$1,040,644	\$529,858	103.7%
Debt Service	\$196,694	\$195,750	\$199,219	\$194,806	(\$4,413)	-2.2%
Transfers Out	\$311,400	\$938,800	\$953,680	\$935,700	(\$17,980)	-1.9%
TOTAL EXPENDITURES	\$3,940,590	\$5,344,808	\$4,706,594	\$10,669,850	\$5,963,256	126.7%
NET CHANGES	(\$1,548,740)	(\$3,059,872)	(\$1,158,962)	(\$2,775,400)	(\$1,616,438)	139.5%
FUND BALANCE JANUARY 1	\$5,586,109	\$3,853,765	\$4,037,369	\$2,878,407	(\$1,158,962)	-28.7%
FUND BALANCE DECEMBER 31	\$4,037,369	\$793,893	\$2,878,407	\$103,007	(\$2,775,400)	-96.4%

Fund Notes:

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

GENERAL GOVERNMENT MAINTENANCE PROJECTS FUND (099)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$361,613	\$250,583	\$1,123,111	\$265,843	(\$857,268)	-76.3%
Fines & Forfeits	\$22,619	\$0	\$4,918	\$0	(\$4,918)	-100.0%
Interest	\$31,695	\$19,680	\$10,627	\$30,080	\$19,453	183.1%
Other Revenue	\$71,750	\$1,000,000	\$0	\$2,550,000	\$2,550,000	N/A
Non-Revenue	\$8,348,542	\$16,352,396	\$9,256,314	\$6,091,542	(\$3,164,772)	-34.2%
TOTAL REVENUE	\$8,836,220	\$17,622,659	\$10,394,970	\$8,937,465	(\$1,457,505)	-14.0%
EXPENDITURES						
Salaries & Wages	\$94,565	\$0	\$255,122	\$0	(\$255,122)	-100.0%
Overtime	\$0	\$0	\$161	\$0	(\$161)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$39,136	\$0	\$208,093	\$0	(\$208,093)	-100.0%
Supplies	\$0	\$0	\$76,370	\$0	(\$76,370)	-100.0%
Professional Services	\$729,201	\$220,560	\$1,227,212	\$31,046	(\$1,196,166)	-97.5%
Communication	\$6	\$0	\$350	\$0	(\$350)	-100.0%
Training	\$0	\$0	\$1,104	\$0	(\$1,104)	-100.0%
Advertising	\$164	\$0	\$1,556	\$0	(\$1,556)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$85,139	\$0	\$103,363	\$0	(\$103,363)	-100.0%
Repairs & Maintenance	\$1,480,753	\$3,347,815	\$4,075,737	\$6,043,649	\$1,967,912	48.3%
Other Services & Charges	\$388,400	\$1,653,090	\$1,182,167	\$1,512,648	\$330,481	28.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$10,000,000	\$0	\$0	\$0	N/A
Interfund Payments	\$23,064	\$82,864	\$104,880	\$213,248	\$108,368	103.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$5,847,272	\$2,045,412	\$2,565,610	\$0	(\$2,565,610)	-100.0%
TOTAL EXPENDITURES	\$8,687,698	\$17,349,741	\$9,801,724	\$7,800,591	(\$2,001,133)	-20.4%
NET CHANGES	\$148,522	\$272,918	\$593,247	\$1,136,874	\$543,628	91.6%
FUND BALANCE JANUARY 1	\$866,714	\$1,015,236	\$1,015,236	\$1,608,482	\$593,247	58.4%
FUND BALANCE DECEMBER 31	\$1,015,236	\$1,288,154	\$1,608,482	\$2,745,357	\$1,136,874	70.7%

Fund Notes:

The General Government Maintenance Projects Fund is used to account for major maintenance and related projects within general government. 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

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$793,214	\$1,009,221	\$973,462	\$1,158,070	\$184,608	19.0%
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$15,351,747	\$11,600,000	\$12,448,236	\$10,000,000	(\$2,448,236)	-19.7%
Total Taxes	\$16,144,961	\$12,609,221	\$13,421,697	\$11,158,070	(\$2,263,627)	-16.9%
Licenses & Permits	\$2,417,606	\$5,835,546	\$3,181,152	\$14,309,013	\$11,127,860	349.8%
Intergovernmental	\$656,801	\$1,349,863	\$1,017,689	\$1,002,980	(\$14,709)	-1.4%
Charges for Services	\$20,298,411	\$22,475,548	\$21,268,873	\$22,969,817	\$1,700,944	8.0%
Fines & Forfeits	\$105,924	\$6,000	\$56,973	\$27,355	(\$29,618)	-52.0%
Interest	\$148,917	\$55,092	\$252,818	\$111,846	(\$140,972)	-55.8%
Other Revenue	\$81,286	\$81,094	\$147,525	\$168,538	\$21,013	14.2%
Non-Revenue	\$2,071,142	\$1,980,800	\$1,980,800	\$1,970,000	(\$10,800)	-0.5%
TOTAL REVENUE	\$41,925,048	\$44,393,164	\$41,327,527	\$51,717,619	\$10,390,092	25.1%
EXPENDITURES						
Salaries & Wages	\$11,270,141	\$16,694,399	\$12,303,181	\$20,320,038	\$8,016,858	65.2%
Overtime	\$1,990,341	\$1,679,555	\$1,917,115	\$1,928,000	\$10,885	0.6%
Supplemental Help	\$823,402	\$1,042,620	\$843,258	\$974,262	\$131,004	15.5%
Other Compensation	\$15,870	\$17,799	\$13,514	\$23,571	\$10,056	74.4%
Personnel Benefits	\$3,929,382	\$4,715,909	\$4,523,411	\$7,824,830	\$3,301,419	73.0%
Supplies	\$803,998	\$1,191,205	\$884,213	\$978,240	\$94,027	10.6%
Professional Services	\$2,601,082	\$2,867,290	\$3,113,042	\$4,146,534	\$1,033,492	33.2%
Communication	\$78,739	\$128,807	\$62,358	\$196,889	\$134,531	215.7%
Training	\$28,428	\$175,348	\$56,996	\$186,498	\$129,502	227.2%
Advertising	\$26,117	\$115,020	\$101,470	\$129,520	\$28,050	27.6%
Rentals	\$20,281	\$22,378	\$35,272	\$93,264	\$57,992	164.4%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$60,000	\$15,857	\$60,000	\$44,143	278.4%
Repairs & Maintenance	\$49,789	\$95,550	\$16,620	\$59,180	\$42,560	256.1%
Other Services & Charges	\$1,372,637	\$2,911,681	\$2,089,929	\$2,074,731	(\$15,198)	-0.7%
Intergovernmental	\$312,414	\$329,692	\$196,284	\$205,515	\$9,231	4.7%
Capital	\$1,250,833	\$260,000	\$99,281	\$262,000	\$162,719	163.9%
Interfund Payments	\$1,227,253	\$1,174,961	\$866,633	\$1,045,936	\$179,303	20.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$13,912,383	\$17,907,559	\$16,057,369	\$12,142,920	(\$3,914,449)	-24.4%
TOTAL EXPENDITURES	\$39,713,086	\$51,389,773	\$43,195,803	\$52,651,928	\$9,456,125	21.9%
NET CHANGES	\$2,211,962	(\$6,996,609)	(\$1,868,277)	(\$934,310)	\$933,967	-50.0%
FUND BALANCE JANUARY 1	\$11,190,175	\$13,393,833	\$13,402,137	\$11,533,861	(\$1,868,277)	-13.9%
FUND BALANCE DECEMBER 31	\$13,402,137	\$6,397,224	\$11,533,861	\$10,599,551	(\$934,310)	-8.1%

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 restrictions. A review of each of the Special Revenue fund will indicate the nature of the restriction of that particular revenue source.

RECREATION ACTIVITY FUND (110)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$2,088	\$101,214	\$17,025	\$68,000	\$50,975	299.4%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$5,246,122	\$5,803,693	\$5,092,088	\$5,048,800	(\$43,288)	-0.9%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$15,403	\$1,642	\$24,123	\$19,000	(\$5,123)	-21.2%
Other Revenue	\$60,609	\$61,609	\$65,798	\$167,000	\$101,202	153.8%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$5,324,223	\$5,968,158	\$5,199,033	\$5,302,800	\$103,767	2.0%
EXPENDITURES						
Salaries & Wages	\$1,488,416	\$1,508,074	\$1,550,700	\$1,101,566	(\$449,134)	-29.0%
Overtime	\$4,910	\$1,000	\$7,030	\$0	(\$7,030)	-100.0%
Supplemental Help	\$805,513	\$1,022,620	\$757,314	\$942,262	\$184,948	24.4%
Other Compensation	\$10,701	\$8,616	\$8,449	\$4,807	(\$3,643)	-43.1%
Personnel Benefits	\$667,360	\$782,132	\$721,384	\$697,635	(\$23,749)	-3.3%
Supplies	\$250,208	\$335,868	\$239,701	\$295,292	\$55,591	23.2%
Professional Services	\$1,605,393	\$1,620,865	\$1,697,723	\$1,479,280	(\$218,443)	-12.9%
Communication	\$1,832	\$30,942	\$1,296	\$33,924	\$32,628	2517.0%
Training	\$8,008	\$13,998	\$6,288	\$15,998	\$9,710	154.4%
Advertising	\$15,595	\$45,020	\$53,932	\$47,520	(\$6,412)	-11.9%
Rentals	\$15,872	\$18,178	\$21,395	\$89,064	\$67,669	316.3%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$857	\$0	(\$857)	-100.0%
Repairs & Maintenance	\$1,095	\$1,150	\$860	\$1,144	\$284	33.1%
Other Services & Charges	\$174,814	\$376,494	\$366,064	\$459,618	\$93,554	25.6%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$362,726	\$320,000	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$5,412,441	\$6,084,957	\$5,432,994	\$5,168,109	(\$264,885)	-4.9%
NET CHANGES	(\$88,218)	(\$116,799)	(\$233,961)	\$134,691	\$368,651	-157.6%
FUND BALANCE JANUARY 1	\$747,536	\$588,013	\$659,318	\$425,357	(\$233,961)	-35.5%
FUND BALANCE DECEMBER 31	\$659,318	\$471,214	\$425,357	\$560,048	\$134,691	31.7%

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 AGREEMENT FUND (115)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$2,203,717	\$5,526,332	\$2,919,898	\$13,954,173	\$11,034,275	377.9%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$7,674	\$0	\$34,405	\$0	(\$34,405)	-100.0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$2,211,391	\$5,526,332	\$2,954,303	\$13,954,173	\$10,999,870	372.3%
EXPENDITURES						
Salaries & Wages	\$960,522	\$5,447,259	\$1,236,763	\$8,608,237	\$7,371,473	596.0%
Overtime	\$8,535	\$0	\$11,146	\$0	(\$11,146)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$945	\$2,000	\$1,220	\$16,072	\$14,853	1217.6%
Personnel Benefits	\$369,918	\$615,545	\$533,300	\$3,416,953	\$2,883,652	540.7%
Supplies	\$682	\$204,106	\$142,860	\$70,348	(\$72,512)	-50.8%
Professional Services	\$8,203	\$0	\$138,728	\$900,000	\$761,272	548.8%
Communication	\$4,101	\$0	\$5,245	\$58,465	\$53,220	1014.7%
Training	\$4,663	\$0	\$24,711	\$97,000	\$72,289	292.5%
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$182	\$0	\$609	\$14,636	\$14,027	2303.7%
Other Services & Charges	\$827	\$0	\$22,952	\$108,804	\$85,852	374.1%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$12,348	\$0	(\$67)	\$96,750	\$96,817	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,370,928	\$6,268,910	\$2,117,467	\$13,387,265	\$11,269,798	532.2%
NET CHANGES	\$840,463	(\$742,578)	\$836,836	\$566,908	(\$269,929)	-32.3%
FUND BALANCE JANUARY 1	\$269,761	\$1,113,675	\$1,110,224	\$1,947,060	\$836,836	75.4%
FUND BALANCE DECEMBER 31	\$1,110,224	\$371,097	\$1,947,060	\$2,513,968	\$566,908	29.1%

Fund Notes:

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

CABLE ACCESS FUND (117)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$13,339	\$0	\$19,129	\$20,041	\$912	4.8%
Other Revenue	\$12,109	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$25,448	\$0	\$19,129	\$20,041	\$912	4.8%
EXPENDITURES						
Salaries & Wages	\$29	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$20,000	\$0	\$20,000	\$20,000	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$6	\$0	\$0	\$0	\$0	N/A
Supplies	\$108,465	\$178,000	\$53,745	\$156,000	\$102,255	190.3%
Professional Services	\$22,334	\$86,500	\$26,308	\$86,500	\$60,192	228.8%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$3,000	\$0	\$3,000	\$3,000	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$3,869	\$10,000	\$0	\$10,000	\$10,000	N/A
Other Services & Charges	\$6,884	\$44,000	\$7,239	\$50,000	\$42,761	590.7%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$145,853	\$140,000	\$0	\$142,000	\$142,000	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$287,440	\$481,500	\$87,292	\$467,500	\$380,208	435.6%
NET CHANGES	(\$261,992)	(\$481,500)	(\$68,162)	(\$447,459)	(\$379,297)	556.5%
FUND BALANCE JANUARY 1	\$1,172,301	\$910,308	\$910,308	\$842,146	(\$68,162)	-7.5%
FUND BALANCE DECEMBER 31	\$910,308	\$428,808	\$842,146	\$394,687	(\$447,459)	-53.1%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$211,801	\$208,000	\$244,229	\$286,840	\$42,611	17.4%
Intergovernmental	\$382,179	\$1,119,473	\$808,317	\$794,346	(\$13,971)	-1.7%
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$10,207	\$7,541	\$12,235	\$12,531	\$296	2.4%
Other Revenue	\$0	\$0	\$80,000	\$0	(\$80,000)	-100%
Non-Revenue	\$2,023,642	\$1,980,800	\$1,980,800	\$1,970,000	(\$10,800)	-0.5%
TOTAL REVENUE	\$2,627,828	\$3,315,814	\$3,125,581	\$3,063,717	(\$61,864)	-2.0%
EXPENDITURES						
Salaries & Wages	\$940,938	\$1,111,998	\$1,084,928	\$1,143,698	\$58,769	5.4%
Overtime	\$4,068	\$0	\$2,465	\$0	(\$2,465)	-100.0%
Supplemental Help	\$9,553	\$0	\$59,904	\$0	(\$59,904)	-100.0%
Other Compensation	\$1,600	\$3,568	\$2,024	\$1,202	(\$822)	-40.6%
Personnel Benefits	\$328,058	\$377,303	\$389,194	\$431,620	\$42,426	10.9%
Supplies	\$8,359	\$11,000	\$36,363	\$15,000	(\$21,363)	-58.7%
Professional Services	\$409,044	\$495,015	\$472,454	\$564,839	\$92,385	19.6%
Communication	\$716	\$1,060	\$630	\$1,700	\$1,070	170.0%
Training	\$805	\$6,400	\$2,457	\$6,300	\$3,843	156.4%
Advertising	\$5,593	\$60,000	\$42,705	\$50,000	\$7,295	17.1%
Rentals	\$0	\$0	\$3,081	\$0	(\$3,081)	-100.0%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$2,000	\$0	\$3,000	\$3,000	N/A
Other Services & Charges	\$895,859	\$1,883,000	\$1,231,631	\$810,100	(\$421,531)	-34.2%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$19,000	\$7,781	\$7,884	\$814	(\$7,070)	-89.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$508	\$0	(\$508)	-100.0%
TOTAL EXPENDITURES	\$2,623,593	\$3,959,125	\$3,336,230	\$3,028,272	(\$307,958)	-9.2%
NET CHANGES	\$4,235	(\$643,311)	(\$210,649)	\$35,445	\$246,093	-116.8%
FUND BALANCE JANUARY 1	\$723,258	\$758,641	\$727,493	\$516,844	(\$210,649)	-29.0%
FUND BALANCE DECEMBER 31	\$727,493	\$115,330	\$516,844	\$552,289	\$35,445	6.9%

Fund Notes:

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

ADVANCED LIFE SUPPORT (ALS) FUND (122)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$9,352	\$0	\$2,723	\$0	(\$2,723)	-100.0%
Charges for Services	\$13,596,082	\$14,883,527	\$14,376,138	\$16,028,446	\$1,652,308	11.5%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$360	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$1,616	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$47,500	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$13,654,909	\$14,883,527	\$14,378,861	\$16,028,446	\$1,649,585	11.5%
EXPENDITURES						
Salaries & Wages	\$7,261,651	\$7,931,606	\$7,811,566	\$8,755,121	\$943,555	12.1%
Overtime	\$1,909,450	\$1,610,555	\$1,858,539	\$1,860,000	\$1,461	0.1%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$632	\$1,479	\$541	\$409	(\$132)	-24.4%
Personnel Benefits	\$2,345,722	\$2,721,166	\$2,637,693	\$2,989,359	\$351,667	13.3%
Supplies	\$325,910	\$352,931	\$306,421	\$314,000	\$7,579	2.5%
Professional Services	\$21,209	\$40,500	\$44,886	\$60,000	\$15,114	33.7%
Communication	\$57,416	\$71,405	\$55,188	\$61,600	\$6,412	11.6%
Training	\$12,196	\$147,750	\$15,420	\$60,000	\$44,580	289.1%
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$426	\$0	\$677	\$0	(\$677)	-100.0%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$44,491	\$82,000	\$15,151	\$30,000	\$14,849	98.0%
Other Services & Charges	\$142,427	\$208,827	\$175,996	\$209,296	\$33,300	18.9%
Intergovernmental	\$312,414	\$329,692	\$196,284	\$205,515	\$9,231	4.7%
Capital	\$866,414	\$0	\$89,281	\$0	(\$89,281)	-100.0%
Interfund Payments	\$657,792	\$659,134	\$668,292	\$679,101	\$10,809	1.6%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$13,958,149	\$14,157,045	\$13,875,934	\$15,224,401	\$1,348,467	9.7%
NET CHANGES	(\$303,240)	\$726,482	\$502,927	\$804,045	\$301,119	59.9%
FUND BALANCE JANUARY 1	\$1,125,873	\$822,663	\$822,633	\$1,325,560	\$502,927	61.1%
FUND BALANCE DECEMBER 31	\$822,633	\$1,549,145	\$1,325,560	\$2,129,605	\$804,045	60.7%

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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$100,404	\$108,598	\$108,597	\$117,459	\$8,862	8.2%
Fines & Forfeits	\$19,300	\$0	\$26,110	\$27,355	\$1,245	4.8%
Interest	\$4,607	\$3,103	\$4,377	\$3,251	(\$1,126)	-25.7%
Other Revenue	\$6,697	\$19,485	\$1,468	\$1,538	\$70	4.8%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$131,008	\$131,186	\$140,552	\$149,603	\$9,051	6.4%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$55,238	\$40,000	\$14,147	\$40,000	\$25,853	182.7%
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	(\$274)	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$238,566	\$120,000	\$10,000	\$120,000	\$110,000	1100.0%
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$293,530	\$160,000	\$24,147	\$160,000	\$135,853	562.6%
NET CHANGES	(\$162,522)	(\$28,814)	\$116,405	(\$10,397)	(\$126,802)	-108.9%
FUND BALANCE JANUARY 1	\$347,999	\$214,206	\$185,477	\$301,882	\$116,405	62.8%
FUND BALANCE DECEMBER 31	\$185,477	\$185,392	\$301,882	\$291,485	(\$10,397)	-3.4%

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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$15,351,747	\$11,600,000	\$12,448,236	\$10,000,000	(\$2,448,236)	-19.7%
Total Taxes	\$15,351,747	\$11,600,000	\$12,448,236	\$10,000,000	(\$2,448,236)	-19.7%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$81,645	\$30,000	\$126,636	\$30,000	(\$96,636)	-76.3%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$15,433,392	\$11,630,000	\$12,574,872	\$10,030,000	(\$2,544,872)	-20.2%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$13,632,383	\$17,580,000	\$15,729,804	\$11,742,922	(\$3,986,882)	-25.3%
TOTAL EXPENDITURES	\$13,632,383	\$17,580,000	\$15,729,804	\$11,742,922	(\$3,986,882)	-25.3%
NET CHANGES	\$1,801,009	(\$5,950,000)	(\$3,154,932)	(\$1,712,922)	\$1,442,010	-45.7%
FUND BALANCE JANUARY 1	\$5,740,807	\$7,541,816	\$7,541,816	\$4,386,884	(\$3,154,932)	-41.8%
FUND BALANCE DECEMBER 31	\$7,541,816	\$1,591,816	\$4,386,884	\$2,673,962	(\$1,712,922)	-39.0%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$86,624	\$6,000	\$30,863	\$0	(\$30,863)	-100.0%
Interest	\$770	\$1,200	\$1,977	\$0	(\$1,977)	-100.0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$87,394	\$7,200	\$32,840	\$0	(\$32,840)	-100.0%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$8,733	\$0	\$40,139	\$0	(\$40,139)	-100.0%
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$260	\$0	\$579	\$0	(\$579)	-100.0%
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$1,807	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$10,799	\$0	\$40,717	\$0	(\$40,717)	-100.0%
NET CHANGES	\$76,594	\$7,200	(\$7,877)	\$0	\$7,877	-100.0%
FUND BALANCE JANUARY 1	\$57,339	\$133,933	\$133,933	\$126,056	(\$7,877)	-5.9%
FUND BALANCE DECEMBER 31	\$133,933	\$141,133	\$126,056	\$126,056	\$0	0.0%

Fund Notes:

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

TOURISM (HOTEL/MOTEL TAX) FUND (131)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$793,214	\$1,009,221	\$973,462	\$1,158,070	\$184,608	19.0%
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$793,214	\$1,009,221	\$973,462	\$1,158,070	\$184,608	19.0%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$8,322	\$6,031	\$15,998	\$16,761	\$763	4.8%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$801,537	\$1,015,252	\$989,459	\$1,174,831	\$185,372	18.7%
EXPENDITURES						
Salaries & Wages	\$2,835	\$0	\$3,151	\$0	(\$3,151)	-100.0%
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$1,008	\$0	\$1,425	\$0	(\$1,425)	-100.0%
Supplies	\$8	\$0	\$149	\$0	(\$149)	-100.0%
Professional Services	\$366,286	\$430,620	\$533,755	\$605,125	\$71,370	13.4%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$3,924	\$0	(\$3,924)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$88	\$14,360	\$921	\$20,513	\$19,592	2126.9%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$280,000	\$309,309	\$266,843	\$399,998	\$133,155	49.9%
TOTAL EXPENDITURES	\$650,223	\$754,289	\$810,167	\$1,025,636	\$215,469	26.6%
NET CHANGES	\$151,313	\$260,963	\$179,292	\$149,195	(\$30,097)	-16.8%
FUND BALANCE JANUARY 1	\$491,407	\$642,720	\$642,720	\$822,012	\$179,292	27.9%
FUND BALANCE DECEMBER 31	\$642,720	\$903,683	\$822,012	\$971,207	\$149,195	18.1%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$265,270	\$230,390	\$206,649	\$208,634	\$1,985	1.0%
Charges for Services	\$1,355,802	\$1,679,730	\$1,692,051	\$1,775,112	\$83,061	4.9%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$6,589	\$5,575	\$13,937	\$10,262	(\$3,675)	-26.4%
Other Revenue	\$255	\$0	\$259	\$0	(\$259)	-100.0%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$1,627,917	\$1,915,695	\$1,912,896	\$1,994,008	\$81,112	4.2%
EXPENDITURES						
Salaries & Wages	\$615,749	\$695,462	\$616,073	\$711,418	\$95,345	15.5%
Overtime	\$63,378	\$68,000	\$37,934	\$68,000	\$30,066	79.3%
Supplemental Help	\$8,336	\$0	\$26,039	\$12,000	(\$14,039)	-53.9%
Other Compensation	\$1,993	\$2,136	\$1,281	\$1,081	(\$199)	-15.6%
Personnel Benefits	\$217,311	\$219,763	\$240,415	\$289,263	\$48,848	20.3%
Supplies	\$46,394	\$69,300	\$50,689	\$87,600	\$36,911	72.8%
Professional Services	\$168,612	\$193,790	\$199,188	\$450,790	\$251,602	126.3%
Communication	\$14,674	\$25,400	\$0	\$41,200	\$41,200	N/A
Training	\$2,495	\$7,200	\$7,542	\$7,200	(\$342)	-4.5%
Advertising	\$4,928	\$7,000	\$909	\$29,000	\$28,091	3092.1%
Rentals	\$3,984	\$4,200	\$10,118	\$4,200	(\$5,918)	-58.5%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$60,000	\$15,000	\$60,000	\$45,000	300.0%
Repairs & Maintenance	\$152	\$400	\$0	\$400	\$400	N/A
Other Services & Charges	\$150,205	\$385,000	\$285,126	\$416,400	\$131,274	46.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$175,387	\$188,046	\$190,525	\$269,271	\$78,746	41.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$18,250	\$60,213	\$0	(\$60,213)	-100.0%
TOTAL EXPENDITURES	\$1,473,598	\$1,943,947	\$1,741,051	\$2,447,823	\$706,772	40.6%
NET CHANGES	\$154,318	(\$28,252)	\$171,845	(\$453,815)	(\$625,660)	-364.1%
FUND BALANCE JANUARY 1	\$513,896	\$667,858	\$668,214	\$840,059	\$171,845	25.7%
FUND BALANCE DECEMBER 31	\$668,214	\$639,606	\$840,059	\$386,244	(\$453,815)	-54.0%

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 FUND

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$2,513,966	\$2,636,084	\$2,636,084	\$2,737,161	\$101,077	3.8%
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$2,513,966	\$2,636,084	\$2,636,084	\$2,737,161	\$101,077	3.8%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$770,447	\$771,465	\$771,167	\$764,997	(\$6,170)	-0.8%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$24,035	\$20,824	\$63,692	\$35,000	(\$28,692)	-45.0%
Other Revenue	\$2,429	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$39,887,038	\$7,827,312	\$7,827,312	\$5,776,200	(\$2,051,112)	-26.2%
TOTAL REVENUE	\$43,197,915	\$11,255,685	\$11,298,255	\$9,313,358	(\$1,984,897)	-17.6%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$2,873	\$1,830	\$1,500	\$0	(\$1,500)	-100.0%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$34,043,675	\$11,234,862	\$11,234,862	\$11,225,062	(\$9,800)	-0.1%
Transfers Out	\$7,000,000	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$41,046,548	\$11,236,692	\$11,236,362	\$11,225,062	(\$11,300)	-0.1%
NET CHANGES	\$2,151,368	\$18,993	\$61,893	(\$1,911,704)	(\$1,973,597)	-3188.7%
FUND BALANCE JANUARY 1	\$38,832	\$2,190,199	\$2,190,200	\$2,252,093	\$61,893	2.8%
FUND BALANCE DECEMBER 31	\$2,190,200	\$2,209,192	\$2,252,093	\$340,389	(\$1,911,704)	-84.9%

Fund Notes:
Debt Service Fund is used to account for City debt payments (both principal and interest).

DEBT SERVICE FUND (233)

	2015-2016	2017-2018	2017-2018	2019-2020		
	Actual	Budget	Estimates	Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$2,513,966	\$2,636,084	\$2,636,084	\$2,737,161	\$101,077	3.8%
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$2,513,966	\$2,636,084	\$2,636,084	\$2,737,161	\$101,077	3.8%
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$770,447	\$771,465	\$771,167	\$764,997	(\$6,170)	-0.8%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$24,035	\$20,824	\$63,692	\$35,000	(\$28,692)	-45.0%
Other Revenue	\$2,429	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$39,887,038	\$7,827,312	\$7,827,312	\$5,776,200	(\$2,051,112)	-26.2%
TOTAL REVENUE	\$43,197,915	\$11,255,685	\$11,298,255	\$9,313,358	(\$1,984,897)	-17.6%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$2,873	\$1,830	\$1,500	\$0	(\$1,500)	-100.0%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$34,043,675	\$11,234,862	\$11,234,862	\$11,225,062	(\$9,800)	-0.1%
Transfers Out	\$7,000,000	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$41,046,548	\$11,236,692	\$11,236,362	\$11,225,062	(\$11,300)	-0.1%
NET CHANGES	\$2,151,368	\$18,993	\$61,893	(\$1,911,704)	(\$1,973,597)	-3188.7%
FUND BALANCE JANUARY 1	\$38,832	\$2,190,199	\$2,190,200	\$2,252,093	\$61,893	2.8%
FUND BALANCE DECEMBER 31	\$2,190,200	\$2,209,192	\$2,252,093	\$340,389	(\$1,911,704)	-84.9%

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

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$8,916,910	\$12,353,972	\$14,004,069	\$21,630,945	\$7,626,876	54.5%
Charges for Services	\$12,433,783	\$6,200,000	\$12,478,046	\$8,079,275	(\$4,398,771)	-35.3%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$370,539	\$458,380	\$699,073	\$66,235	(\$632,838)	-90.5%
Other Revenue	\$469,358	\$15,713,160	\$408,366	\$1,518,822	\$1,110,456	271.9%
Non-Revenue	\$25,684,428	\$39,945,018	\$26,436,853	\$17,205,194	(\$9,231,659)	-34.9%
TOTAL REVENUE	\$47,875,017	\$74,670,530	\$54,026,407	\$48,500,471	(\$5,525,936)	-10.2%
EXPENDITURES						
Salaries & Wages	\$1,812,585	\$0	\$940,552	\$0	(\$940,552)	-100.0%
Overtime	\$18,455	\$0	\$26,693	\$0	(\$26,693)	-100.0%
Supplemental Help	\$371	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$1,535,157	\$0	\$904,271	\$0	(\$904,271)	-100.0%
Supplies	\$64,915	\$14,120,000	\$18,962	\$0	(\$18,962)	-100.0%
Professional Services	\$8,494,329	\$0	\$4,941,804	\$0	(\$4,941,804)	-100.0%
Communication	\$17,598	\$0	\$7,658	\$0	(\$7,658)	-100.0%
Training	\$880	\$0	\$339	\$0	(\$339)	-100.0%
Advertising	\$17,153	\$0	\$18,805	\$0	(\$18,805)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$208,766	\$0	\$107,858	\$0	(\$107,858)	-100.0%
Repairs & Maintenance	\$34,555	\$5,505,356	\$13,628	\$0	(\$13,628)	-100.0%
Other Services & Charges	\$537,542	\$0	\$279,961	\$0	(\$279,961)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$29,717,869	\$53,330,546	\$41,392,331	\$46,127,810	\$4,735,479	11.4%
Interfund Payments	\$61,910	\$0	\$21,351	\$0	(\$21,351)	-100.0%
Debt Service	\$1,866,719	\$0	\$897,788	\$1,793,776	\$895,989	99.8%
Transfers Out	\$3,914,587	\$12,550,000	\$6,610,000	\$5,711,222	(\$898,778)	-13.6%
TOTAL EXPENDITURES	\$48,303,391	\$85,505,902	\$56,182,001	\$53,632,808	(\$2,549,193)	-4.5%
NET CHANGES	(\$428,374)	(\$10,835,372)	(\$2,155,594)	(\$5,132,337)	(\$2,976,743)	138.1%
FUND BALANCE JANUARY 1	\$30,914,892	\$30,221,147	\$30,486,518	\$28,330,924	(\$2,155,594)	-7.1%
FUND BALANCE DECEMBER 31	\$30,486,518	\$19,385,775	\$28,330,924	\$23,198,588	(\$5,132,337)	-18.1%

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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	N/A
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	N/A
NET CHANGES	\$0	\$0	\$0	\$0	\$0	N/A
FUND BALANCE JANUARY 1	\$0	\$0	\$0	\$0	\$0	N/A
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$0	\$0	N/A

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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$3,450,000	\$2,950,000	\$1,221,000	(\$1,729,000)	-58.6%
Charges for Services	\$5,663,437	\$2,600,000	\$6,012,905	\$3,600,000	(\$2,412,905)	-40.1%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$76,432	\$86,337	\$117,411	\$0	(\$117,411)	-100.0%
Other Revenue	\$360,664	\$334,156	\$408,366	\$180,000	(\$228,366)	-55.9%
Non-Revenue	\$3,703,524	\$9,328,861	\$7,828,861	\$914,326	(\$6,914,535)	-88.3%
TOTAL REVENUE	\$9,804,057	\$15,799,354	\$17,317,543	\$5,915,326	(\$11,402,217)	-65.8%
EXPENDITURES						
Salaries & Wages	\$317,993	\$0	\$210,991	\$0	(\$210,991)	-100.0%
Overtime	\$1,836	\$0	\$936	\$0	(\$936)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$258,065	\$0	\$167,411	\$0	(\$167,411)	-100.0%
Supplies	\$4,134	\$14,120,000	\$7,950	\$0	(\$7,950)	-100.0%
Professional Services	\$2,660,932	\$0	\$936,361	\$0	(\$936,361)	-100.0%
Communication	\$2,653	\$0	\$2,971	\$0	(\$2,971)	-100.0%
Training	\$0	\$0	\$339	\$0	(\$339)	-100.0%
Advertising	\$1,491	\$0	\$1,718	\$0	(\$1,718)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$4,500	\$0	\$81,608	\$0	(\$81,608)	-100.0%
Repairs & Maintenance	\$413	\$1,796,176	\$0	\$0	\$0	N/A
Other Services & Charges	\$58,639	\$0	\$111,739	\$0	(\$111,739)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$2,476,635	\$0	\$14,577,045	\$4,034,150	(\$10,542,895)	-72.3%
Interfund Payments	\$10,674	\$0	\$2,177	\$0	(\$2,177)	-100.0%
Debt Service	\$1,794,175	\$0	\$897,788	\$1,793,776	\$895,989	99.8%
Transfers Out	\$1,608,298	\$3,250,000	\$1,500,000	\$2,800,000	\$1,300,000	86.7%
TOTAL EXPENDITURES	\$9,200,439	\$19,166,176	\$18,499,031	\$8,627,926	(\$9,871,105)	-53.4%
NET CHANGES	\$603,618	(\$3,366,822)	(\$1,181,488)	(\$2,712,600)	(\$1,531,112)	129.6%
FUND BALANCE JANUARY 1	\$7,290,562	\$7,490,270	\$7,894,180	\$6,712,692	(\$1,181,488)	-15.0%
FUND BALANCE DECEMBER 31	\$7,894,180	\$4,123,448	\$6,712,692	\$4,000,092	(\$2,712,600)	-40.4%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$8,847,285	\$8,903,972	\$10,704,069	\$20,409,945	\$9,705,876	90.7%
Charges for Services	\$6,341,250	\$3,600,000	\$5,985,988	\$4,200,000	(\$1,785,988)	-29.8%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$224,106	\$173,065	\$541,815	\$0	(\$541,815)	-100.0%
Other Revenue	\$68,694	\$15,115,760	\$0	\$1,338,822	\$1,338,822	N/A
Non-Revenue	\$16,945,462	\$22,675,907	\$10,959,742	\$15,649,868	\$4,690,126	42.8%
TOTAL REVENUE	\$32,426,797	\$50,468,704	\$28,191,613	\$41,598,635	\$13,407,022	47.6%
EXPENDITURES						
Salaries & Wages	\$1,176,789	\$0	\$654,262	\$0	(\$654,262)	-100.0%
Overtime	\$11,474	\$0	\$25,511	\$0	(\$25,511)	-100.0%
Supplemental Help	\$155	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$991,190	\$0	\$637,901	\$0	(\$637,901)	-100.0%
Supplies	\$55,110	\$0	\$9,211	\$0	(\$9,211)	-100.0%
Professional Services	\$5,294,956	\$0	\$3,888,280	\$0	(\$3,888,280)	-100.0%
Communication	\$10,719	\$0	\$4,341	\$0	(\$4,341)	-100.0%
Training	\$880	\$0	\$0	\$0	\$0	N/A
Advertising	\$14,750	\$0	\$16,509	\$0	(\$16,509)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$197,727	\$0	\$26,250	\$0	(\$26,250)	-100.0%
Repairs & Maintenance	\$25,492	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$443,636	\$0	\$158,278	\$0	(\$158,278)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$16,634,461	\$52,417,436	\$24,934,464	\$41,452,660	\$16,518,196	66.2%
Interfund Payments	\$38,721	\$0	\$17,194	\$0	(\$17,194)	-100.0%
Debt Service	\$72,544	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$2,261,289	\$5,200,000	\$2,000,000	\$1,200,000	(\$800,000)	-40.0%
TOTAL EXPENDITURES	\$27,229,893	\$57,617,436	\$32,372,201	\$42,652,660	\$10,280,459	31.8%
NET CHANGES	\$5,196,904	(\$7,148,732)	(\$4,180,588)	(\$1,054,025)	\$3,126,563	-74.8%
FUND BALANCE JANUARY 1	\$16,123,626	\$21,459,069	\$21,320,529	\$17,139,941	(\$4,180,588)	-19.6%
FUND BALANCE DECEMBER 31	\$21,320,529	\$14,310,337	\$17,139,941	\$16,085,916	(\$1,054,025)	-6.1%

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

GENERAL GOVERNMENT CIP FUND (319)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$69,625	\$0	\$350,000	\$0	(\$350,000)	-100.0%
Charges for Services	\$429,095	\$0	\$479,154	\$279,275	(\$199,879)	-41.7%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$70,001	\$198,978	\$39,847	\$66,235	\$26,388	66.2%
Other Revenue	\$40,000	\$263,244	\$0	\$0	\$0	N/A
Non-Revenue	\$5,035,442	\$7,940,250	\$7,648,250	\$641,000	(\$7,007,250)	-91.6%
TOTAL REVENUE	\$5,644,163	\$8,402,472	\$8,517,251	\$986,510	(\$7,530,741)	-88.4%
EXPENDITURES						
Salaries & Wages	\$317,803	\$0	\$75,299	\$0	(\$75,299)	-100.0%
Overtime	\$5,144	\$0	\$247	\$0	(\$247)	-100.0%
Supplemental Help	\$216	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$285,902	\$0	\$98,959	\$0	(\$98,959)	-100.0%
Supplies	\$5,671	\$0	\$1,800	\$0	(\$1,800)	-100.0%
Professional Services	\$538,441	\$0	\$117,164	\$0	(\$117,164)	-100.0%
Communication	\$4,225	\$0	\$347	\$0	(\$347)	-100.0%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$912	\$0	\$578	\$0	(\$578)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$6,539	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$8,651	\$3,709,180	\$13,628	\$0	(\$13,628)	-100.0%
Other Services & Charges	\$35,267	\$0	\$9,944	\$0	(\$9,944)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$10,606,773	\$913,110	\$1,880,822	\$641,000	(\$1,239,822)	-65.9%
Interfund Payments	\$12,516	\$0	\$1,980	\$0	(\$1,980)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$45,000	\$4,100,000	\$3,110,000	\$1,711,222	(\$1,398,778)	-45.0%
TOTAL EXPENDITURES	\$11,873,059	\$8,722,290	\$5,310,768	\$2,352,222	(\$2,958,546)	-55.7%
NET CHANGES	(\$6,228,896)	(\$319,818)	\$3,206,483	(\$1,365,712)	(\$4,572,195)	-142.6%
FUND BALANCE JANUARY 1	\$7,500,704	\$1,271,808	\$1,271,808	\$4,478,291	\$3,206,483	252.1%
FUND BALANCE DECEMBER 31	\$1,271,808	\$951,990	\$4,478,291	\$3,112,580	(\$1,365,712)	-30.5%

Fund Notes:

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

TOTAL COMMUNITY FACILITIES DISTRICT (CFD) FUNDS

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$0	\$0	\$634,671	\$748,000	\$113,329	17.9%
Other Revenue	\$0	\$15,522,400	\$4,358,793	\$0	(\$4,358,793)	-100.0%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$0	\$15,522,400	\$4,993,464	\$748,000	(\$4,245,464)	-85.0%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$2,645	\$3,810	\$1,165	44.0%
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$5,781	\$6,000	\$219	3.8%
Capital	\$0	\$31,634,236	\$0	\$22,483,413	\$22,483,413	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$24,618,000	\$10,712,538	\$13,186,657	\$2,474,119	23.1%
TOTAL EXPENDITURES	\$0	\$56,252,236	\$10,720,963	\$35,679,880	\$24,958,917	232.8%
NET CHANGES	\$0	(\$40,729,836)	(\$5,727,499)	(\$34,931,880)	(\$29,204,381)	509.9%
FUND BALANCE JANUARY 1	\$0	\$40,729,836	\$40,659,380	\$34,931,880	(\$5,727,499)	-14.1%
FUND BALANCE DECEMBER 31	\$0	\$0	\$34,931,880	\$0	(\$34,931,880)	-100.0%

Fund Notes:

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

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

COMMUNITY FACILITIES DISTRICT FUND 2014-1 (361)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$0	\$0	\$537,093	\$400,000	(\$137,093)	-25.5%
Other Revenue	\$0	\$4,440,000	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$0	\$4,440,000	\$537,093	\$400,000	(\$137,093)	-25.5%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$1,777	\$1,810	\$34	1.9%
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$5,781	\$6,000	\$219	3.8%
Capital	\$0	\$31,634,236	\$0	\$22,483,413	\$22,483,413	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$31,634,236	\$7,557	\$22,491,223	\$22,483,666	297515%
NET CHANGES	\$0	(\$27,194,236)	\$529,535	(\$22,091,223)	(\$22,620,758)	-4271.8%
FUND BALANCE JANUARY 1	\$0	\$27,194,236	\$21,561,688	\$22,091,223	\$529,535	2.5%
FUND BALANCE DECEMBER 31	\$0	\$0	\$22,091,223	\$0	(\$22,091,223)	-100.0%

Fund Notes:

The Community Facilities District was established July 15, 2014 by Council Resolution No. 1411 to fund improvements at the Overlake Transit Center (OTC).
Council approved changing CFD 2014-1 from fiduciary fund (650) to CIP fund (361) on 02/27/2017

COMMUNITY FACILITIES DISTRICT FUND 2016-1 (362)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$0	\$0	\$97,578	\$348,000	\$250,422	256.6%
Other Revenue	\$0	\$11,082,400	\$4,358,793	\$0	(\$4,358,793)	-100.0%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$0	\$11,082,400	\$4,456,372	\$348,000	(\$4,108,372)	-92.2%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$0	\$0	\$0	\$0	\$0	N/A
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$869	\$2,000	\$1,132	130.3%
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$24,618,000	\$10,712,538	\$13,186,657	\$2,474,119	23.1%
TOTAL EXPENDITURES	\$0	\$24,618,000	\$10,713,406	\$13,188,657	\$2,475,251	23.1%
NET CHANGES	\$0	(\$13,535,600)	(\$6,257,035)	(\$12,840,657)	(\$6,583,622)	105.2%
FUND BALANCE JANUARY 1	\$0	\$13,535,600	\$19,097,692	\$12,840,657	(\$6,257,035)	-32.8%
FUND BALANCE DECEMBER 31	\$0	\$0	\$12,840,657	\$0	(\$12,840,657)	-100.0%

Fund Notes:

The Community Facilities District (CFD 2016-1) was established July 21, 2016 by Council Resolution No. 1453 to fund improvements the multimodal improvements at 154th Ave NE and NE 51st street along with bicycle lanes, the intersection of NE 31st street and 156th Ave NE.
 CFD 2016-1 was amended on July 18th, 2017 by Council Resolution No. 1478 to include multimodal, intersection and signal improvements at the intersection of 156th Ave NE and NE 51st Street and the NE 40th street trunkline project.
 Council approved changing CFD 2016-1 from Fiduciary fund (651) to CIP fund (362) on 02/21/2017.

TOTAL ENTERPRISE FUNDS

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$27,855	\$24,000	\$28,676	\$21,000	(\$7,676)	-26.8%
Intergovernmental	\$3,458,425	\$6,231,316	\$2,589,195	\$3,848,850	\$1,259,655	48.7%
Charges for Services	\$114,849,524	\$114,093,662	\$113,773,979	\$122,094,700	\$8,320,721	7.3%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$1,177,144	\$925,621	\$1,666,463	\$1,324,793	(\$341,670)	-20.5%
Other Revenue	\$8,651,225	\$5,229,677	\$10,521,374	\$6,648,572	(\$3,872,802)	-36.8%
Non-Revenue	\$28,870,911	\$25,410,160	\$45,212,460	\$21,277,115	(\$23,935,345)	-52.9%
TOTAL REVENUE	\$157,035,083	\$151,914,436	\$173,792,148	\$155,215,030	(\$18,577,118)	-10.7%
EXPENDITURES						
Salaries & Wages	\$12,371,423	\$12,583,988	\$10,957,311	\$13,491,885	\$2,534,574	23.1%
Overtime	\$146,810	\$137,500	\$157,263	\$141,000	(\$16,263)	-10.3%
Supplemental Help	\$208,365	\$378,900	\$252,530	\$462,490	\$209,960	83.1%
Other Compensation	\$21,464	\$14,724	\$17,213	\$15,597	(\$1,615)	-9.4%
Personnel Benefits	\$5,392,885	\$4,976,089	\$4,733,144	\$5,743,745	\$1,010,601	21.4%
Supplies	\$1,539,000	\$2,098,860	\$1,307,377	\$1,720,560	\$413,183	31.6%
Professional Services	\$8,321,727	\$3,368,691	\$13,621,183	\$3,715,700	(\$9,905,483)	-72.7%
Communication	\$217,539	\$194,413	\$192,655	\$210,734	\$18,079	9.4%
Training	\$115,438	\$190,900	\$157,667	\$277,500	\$119,833	76.0%
Advertising	\$15,814	\$18,400	\$17,466	\$17,900	\$434	2.5%
Rentals	\$16,462	\$40,000	\$15,640	\$40,000	\$24,360	155.8%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$1,020,097	\$963,874	\$990,176	\$1,032,108	\$41,932	4.2%
Repairs & Maintenance	\$1,014,891	\$1,216,600	\$1,038,620	\$1,622,000	\$583,380	56.2%
Other Services & Charges	\$20,868,042	\$21,359,630	\$18,610,370	\$21,907,400	\$3,297,030	17.7%
Intergovernmental	\$33,805,664	\$34,954,158	\$35,091,083	\$38,072,429	\$2,981,346	8.5%
Capital	\$20,687,667	\$48,813,347	\$27,654,856	\$60,904,618	\$33,249,762	120.2%
Interfund Payments	\$9,904,954	\$9,234,081	\$9,452,719	\$9,710,635	\$257,916	2.7%
Debt Service	\$5,673,850	\$6,337,183	\$10,254,701	\$4,126,908	(\$6,127,793)	-59.8%
Transfers Out	\$27,752,447	\$16,702,160	\$34,692,048	\$18,528,076	(\$16,163,972)	-46.6%
TOTAL EXPENDITURES	\$149,094,536	\$163,583,498	\$169,214,021	\$181,741,285	\$12,527,264	7.4%
NET CHANGES	\$7,940,548	(\$11,669,062)	\$4,578,127	(\$26,526,255)	(\$31,104,382)	-679.4%
FUND BALANCE JANUARY 1	\$81,662,740	\$89,603,290	\$89,603,287	\$94,181,414	\$4,578,127	5.1%
FUND BALANCE DECEMBER 31	\$89,603,287	\$77,934,228	\$94,181,414	\$67,655,159	(\$26,526,255)	-28.2%

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 OPERATING FUND (401)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$123,317	\$170,000	\$165,780	\$170,000	\$4,220	2.5%
Charges for Services	\$71,481,624	\$73,907,771	\$73,806,953	\$78,744,232	\$4,937,279	6.7%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$138,846	\$125,106	\$230,758	\$177,032	(\$53,726)	-23.3%
Other Revenue	\$456,716	\$320,000	\$285,787	\$320,000	\$34,213	12.0%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$72,200,502	\$74,522,877	\$74,489,278	\$79,411,264	\$4,921,986	6.6%
EXPENDITURES						
Salaries & Wages	\$6,365,519	\$7,090,383	\$5,817,402	\$7,694,584	\$1,877,182	32.3%
Overtime	\$104,088	\$101,000	\$123,557	\$101,000	(\$22,557)	-18.3%
Supplemental Help	\$102,088	\$192,000	\$153,335	\$274,530	\$121,195	79.0%
Other Compensation	\$14,602	\$8,124	\$11,354	\$8,844	(\$2,509)	-22.1%
Personnel Benefits	\$2,478,224	\$2,849,300	\$2,393,225	\$3,371,064	\$977,839	40.9%
Supplies	\$952,672	\$879,160	\$751,343	\$716,960	(\$34,383)	-4.6%
Professional Services	\$596,739	\$1,200,100	\$904,899	\$1,602,500	\$697,601	77.1%
Communication	\$93,066	\$106,080	\$113,929	\$126,634	\$12,705	11.2%
Training	\$64,760	\$128,000	\$106,323	\$180,000	\$73,677	69.3%
Advertising	\$6,681	\$7,400	\$11,552	\$12,900	\$1,348	11.7%
Rentals	\$7,894	\$17,000	\$8,215	\$17,000	\$8,785	106.9%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$567,248	\$588,344	\$594,396	\$607,000	\$12,604	2.1%
Repairs & Maintenance	\$503,653	\$537,100	\$396,740	\$556,000	\$159,260	40.1%
Other Services & Charges	\$16,233,913	\$17,252,787	\$14,644,814	\$17,661,086	\$3,016,272	20.6%
Intergovernmental	\$27,554,184	\$30,395,860	\$30,407,009	\$32,523,721	\$2,116,712	7.0%
Capital	\$1,104,083	\$405,000	\$675,214	\$160,000	(\$515,214)	-76.3%
Interfund Payments	\$3,232,887	\$2,507,664	\$2,770,942	\$2,206,150	(\$564,792)	-20.4%
Debt Service	\$2,159,881	\$2,208,276	\$6,125,793	\$0	(\$6,125,793)	-100.0%
Transfers Out	\$9,946,835	\$8,037,490	\$15,182,434	\$9,434,440	(\$5,747,994)	-37.9%
TOTAL EXPENDITURES	\$72,089,018	\$74,511,068	\$81,192,475	\$77,254,413	(\$3,938,062)	-4.9%
NET CHANGES	\$111,484	\$11,809	(\$6,703,197)	\$2,156,851	\$8,860,048	-132.2%
FUND BALANCE JANUARY 1	\$14,755,738	\$14,867,222	\$14,867,222	\$8,164,025	(\$6,703,197)	-45.1%
FUND BALANCE DECEMBER 31	\$14,867,222	\$14,879,031	\$8,164,025	\$10,320,876	\$2,156,851	26.4%

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

NOVELTY HILL OPERATING FUND (402)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$19,048,706	\$14,050,263	\$14,361,225	\$15,856,124	\$1,494,899	10.4%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$200,852	\$53,074	\$113,069	\$72,954	(\$40,115)	-35.5%
Other Revenue	\$0	\$0	\$55,344	\$0	(\$55,344)	-100.0%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$19,249,558	\$14,103,337	\$14,529,638	\$15,929,078	\$1,399,440	9.6%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$0	\$0	\$0	\$0	\$0	N/A
Supplies	\$159,513	\$142,000	\$74,788	\$142,000	\$67,212	89.9%
Professional Services	\$269,922	\$272,100	\$102,283	\$272,100	\$169,817	166.0%
Communication	\$98,216	\$65,000	\$55,522	\$62,000	\$6,478	11.7%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$3,000	\$3,000	\$500	\$3,000	\$2,500	500.0%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$198,932	\$153,740	\$152,401	\$169,400	\$16,999	11.2%
Repairs & Maintenance	\$97,439	\$130,000	\$109,254	\$130,000	\$20,746	19.0%
Other Services & Charges	\$3,770,667	\$3,268,348	\$2,875,353	\$3,241,083	\$365,730	12.7%
Intergovernmental	\$5,945,320	\$4,212,814	\$4,327,704	\$5,169,808	\$842,104	19.5%
Capital	\$151,536	\$75,000	\$37,500	\$75,000	\$37,500	100.0%
Interfund Payments	\$3,255,691	\$2,776,538	\$2,707,078	\$3,215,102	\$508,024	18.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$4,299,764	\$2,886,472	\$6,572,708	\$2,973,949	(\$3,598,759)	-54.8%
TOTAL EXPENDITURES	\$18,250,000	\$13,985,012	\$17,015,091	\$15,453,442	(\$1,561,649)	-9.2%
NET CHANGES	\$999,558	\$118,325	(\$2,485,453)	\$475,636	\$2,961,089	-119.1%
FUND BALANCE JANUARY 1	\$5,027,502	\$6,027,060	\$6,027,060	\$3,541,607	(\$2,485,453)	-41.2%
FUND BALANCE DECEMBER 31	\$6,027,060	\$6,145,385	\$3,541,607	\$4,017,243	\$475,636	13.4%

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

WATER CIP FUND (403)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$210,673	\$167,330	\$251,830	\$244,739	(\$7,091)	-2.8%
Other Revenue	\$2,237,618	\$1,111,000	\$1,379,013	\$1,854,360	\$475,347	34.5%
Non-Revenue	\$4,892,927	\$4,682,990	\$10,328,659	\$6,561,866	(\$3,766,793)	-36.5%
TOTAL REVENUE	\$7,341,218	\$5,961,320	\$11,959,503	\$8,660,965	(\$3,298,538)	-27.6%
EXPENDITURES						
Salaries & Wages	\$141,939	\$0	\$220,903	\$0	(\$220,903)	-100.0%
Overtime	\$7,381	\$0	\$1,237	\$0	(\$1,237)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$125,096	\$0	\$212,093	\$0	(\$212,093)	-100.0%
Supplies	\$43,668	\$0	\$79	\$0	(\$79)	-100.0%
Professional Services	\$783,134	\$0	\$479,202	\$0	(\$479,202)	-100.0%
Communication	\$629	\$0	\$2,428	\$0	(\$2,428)	-100.0%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$1,520	\$0	\$421	\$0	(\$421)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$4,186	\$0	(\$4,186)	-100.0%
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$1,389	\$0	\$26,199	\$0	(\$26,199)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$815,467	\$9,573,115	\$10,874,674	\$9,097,395	(\$1,777,279)	-16.3%
Interfund Payments	\$6,359	\$0	\$5,779	\$0	(\$5,779)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,926,584	\$9,573,115	\$11,827,200	\$9,097,395	(\$2,729,805)	-23.1%
NET CHANGES	\$5,414,634	(\$3,611,795)	\$132,303	(\$436,430)	(\$568,733)	-429.9%
FUND BALANCE JANUARY 1	\$9,371,266	\$14,785,900	\$14,785,899	\$14,918,202	\$132,303	0.9%
FUND BALANCE DECEMBER 31	\$14,785,899	\$11,174,105	\$14,918,202	\$14,481,772	(\$436,430)	-2.9%

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

WASTEWATER CIP FUND (404)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$59,545	\$62,488	\$136,630	\$172,173	\$35,543	26.0%
Other Revenue	\$2,135,412	\$1,700,000	\$2,514,539	\$2,150,000	(\$364,539)	-14.5%
Non-Revenue	\$5,372,050	\$3,208,500	\$7,809,500	\$2,872,574	(\$4,936,926)	-63.2%
TOTAL REVENUE	\$7,567,007	\$4,970,988	\$10,460,669	\$5,194,747	(\$5,265,922)	-50.3%
EXPENDITURES						
Salaries & Wages	\$213,505	\$0	\$128,284	\$0	(\$128,284)	-100.0%
Overtime	\$2,624	\$0	\$950	\$0	(\$950)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$238,367	\$0	\$157,757	\$0	(\$157,757)	-100.0%
Supplies	\$109	\$0	\$3,340	\$0	(\$3,340)	-100.0%
Professional Services	\$490,772	\$0	\$466,665	\$0	(\$466,665)	-100.0%
Communication	\$2,155	\$0	\$908	\$0	(\$908)	-100.0%
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$1,138	\$0	\$181	\$0	(\$181)	-100.0%
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$289	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$9,402	\$0	\$24,640	\$0	(\$24,640)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$1,049,085	\$6,960,543	\$2,907,579	\$20,263,282	\$17,355,703	596.9%
Interfund Payments	\$10,090	\$0	\$6,855	\$0	(\$6,855)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,017,536	\$6,960,543	\$3,697,159	\$20,263,282	\$16,566,123	448.1%
NET CHANGES	\$5,549,471	(\$1,989,555)	\$6,763,510	(\$15,068,535)	(\$21,832,045)	-322.8%
FUND BALANCE JANUARY 1	\$2,893,242	\$8,442,714	\$8,442,714	\$15,206,224	\$6,763,510	80.1%
FUND BALANCE DECEMBER 31	\$8,442,714	\$6,453,159	\$15,206,224	\$137,689	(\$15,068,535)	-99.1%

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

STORMWATER OPERATING FUND (405)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$27,855	\$24,000	\$28,676	\$21,000	(\$7,676)	-26.8%
Intergovernmental	\$620,096	\$989,410	\$965,898	\$840,000	(\$125,898)	-13.0%
Charges for Services	\$24,319,195	\$26,135,628	\$25,605,800	\$27,494,344	\$1,888,544	7.4%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$131,691	\$28,993	\$228,241	\$17,881	(\$210,360)	-92.2%
Other Revenue	(\$22,997)	\$0	\$1,919,066	\$0	(\$1,919,066)	-100.0%
Non-Revenue	\$0	\$0	\$8,500	\$0	(\$8,500)	-100.0%
TOTAL REVENUE	\$25,075,840	\$27,178,031	\$28,756,182	\$28,373,225	(\$382,957)	-1.3%
EXPENDITURES						
Salaries & Wages	\$4,806,967	\$5,493,605	\$4,587,788	\$5,797,301	\$1,209,513	26.4%
Overtime	\$22,466	\$36,500	\$30,973	\$40,000	\$9,027	29.1%
Supplemental Help	\$104,812	\$186,900	\$99,195	\$187,960	\$88,765	89.5%
Other Compensation	\$6,862	\$6,600	\$5,859	\$6,753	\$894	15.3%
Personnel Benefits	\$1,768,859	\$2,126,789	\$1,733,004	\$2,372,681	\$639,677	36.9%
Supplies	\$340,616	\$1,077,700	\$451,856	\$861,600	\$409,744	90.7%
Professional Services	\$1,033,209	\$1,896,491	\$1,635,966	\$1,841,100	\$205,134	12.5%
Communication	\$17,085	\$23,333	\$19,755	\$22,100	\$2,345	11.9%
Training	\$49,505	\$62,900	\$50,619	\$97,500	\$46,881	92.6%
Advertising	\$4,715	\$11,000	\$4,425	\$5,000	\$575	13.0%
Rentals	\$5,267	\$20,000	\$6,925	\$20,000	\$13,075	188.8%
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$187,782	\$221,790	\$235,862	\$255,708	\$19,846	8.4%
Repairs & Maintenance	\$402,163	\$549,500	\$532,626	\$936,000	\$403,374	75.7%
Other Services & Charges	\$595,011	\$838,495	\$981,221	\$1,005,231	\$24,010	2.4%
Intergovernmental	\$306,160	\$345,484	\$356,371	\$378,900	\$22,529	6.3%
Capital	\$476,913	\$60,000	\$0	\$0	\$0	N/A
Interfund Payments	\$3,372,611	\$3,949,879	\$3,946,525	\$4,289,383	\$342,858	8.7%
Debt Service	\$3,236,090	\$4,128,907	\$4,128,908	\$4,126,908	(\$2,000)	0.0%
Transfers Out	\$13,187,706	\$5,778,198	\$12,936,906	\$6,119,687	(\$6,817,219)	-52.7%
TOTAL EXPENDITURES	\$29,924,799	\$26,814,071	\$31,744,783	\$28,363,812	(\$3,380,970)	-10.7%
NET CHANGES	(\$4,848,959)	\$363,960	(\$2,988,601)	\$9,413	\$2,998,014	-100.3%
FUND BALANCE JANUARY 1	\$11,377,294	\$6,528,334	\$6,528,334	\$3,539,733	(\$2,988,601)	-45.8%
FUND BALANCE DECEMBER 31	\$6,528,334	\$6,892,294	\$3,539,733	\$3,549,146	\$9,413	0.3%

Fund Notes:

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

STORMWATER CIP FUND (406)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0		N/A
Sales Tax	\$0	\$0	\$0	\$0		N/A
Utility Taxes	\$0	\$0	\$0	\$0		N/A
Other Taxes	\$0	\$0	\$0	\$0		N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0		N/A
Intergovernmental	\$2,715,012	\$5,071,906	\$1,457,516	\$2,838,850	\$1,381,334	94.8%
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$255,031	\$236,821	\$399,206	\$293,887	(\$105,319)	-26.4%
Other Revenue	\$3,844,384	\$2,098,677	\$4,367,625	\$2,324,212	(\$2,043,413)	-46.8%
Non-Revenue	\$15,753,476	\$14,668,698	\$20,563,423	\$8,868,726	(\$11,694,697)	-56.9%
TOTAL REVENUE	\$22,567,902	\$22,076,102	\$26,787,769	\$14,325,675	(\$12,462,094)	-46.5%
EXPENDITURES						
Salaries & Wages	\$834,614	\$0	\$180,521	\$0	(\$180,521)	-100.0%
Overtime	\$10,251	\$0	\$547	\$0	(\$547)	-100.0%
Supplemental Help	\$1,465	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$772,743	\$0	\$209,513	\$0	(\$209,513)	-100.0%
Supplies	\$35,217	\$0	\$14,282	\$0	(\$14,282)	-100.0%
Professional Services	\$5,092,092	\$0	\$9,941,704	\$0	(\$9,941,704)	-100.0%
Communication	\$6,387	\$0	\$113	\$0	(\$113)	-100.0%
Training	\$1,173	\$0	\$725	\$0	(\$725)	-100.0%
Advertising	\$1,760	\$0	\$885	\$0	(\$885)	-100.0%
Rentals	\$301	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$65,844	\$0	\$3,331	\$0	(\$3,331)	-100.0%
Repairs & Maintenance	\$11,636	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$250,450	\$0	\$58,144	\$0	(\$58,144)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$17,031,055	\$30,299,689	\$12,461,071	\$30,568,941	\$18,107,870	145.3%
Interfund Payments	\$26,786	\$0	\$13,794	\$0	(\$13,794)	-100.0%
Debt Service	\$277,879	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$318,142	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$24,737,795	\$30,299,689	\$22,884,631	\$30,568,941	\$7,684,310	33.6%
NET CHANGES	(\$2,169,893)	(\$8,223,587)	\$3,903,139	(\$16,243,266)	(\$20,146,405)	-516.2%
FUND BALANCE JANUARY 1	\$25,892,699	\$23,722,806	\$23,722,806	\$27,625,945	\$3,903,139	16.5%
FUND BALANCE DECEMBER 31	\$23,722,806	\$15,499,219	\$27,625,945	\$11,382,679	(\$16,243,266)	-58.8%

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

NOVELTY HILL WATER CIP FUND (407)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0		N/A
Sales Tax	\$0	\$0	\$0	\$0		N/A
Utility Taxes	\$0	\$0	\$0	\$0		N/A
Other Taxes	\$0	\$0	\$0	\$0		N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0		N/A
Intergovernmental	\$0	\$0	\$0	\$0		N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$88,037	\$121,923	\$146,825	\$163,963	\$17,138	11.7%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$1,360,686	\$1,370,604	\$3,548,117	\$1,437,968	(\$2,110,149)	-59.5%
TOTAL REVENUE	\$1,448,723	\$1,492,527	\$3,694,942	\$1,601,931	(\$2,093,011)	-56.6%
EXPENDITURES						
Salaries & Wages	\$6,143	\$0	\$22,198	\$0	(\$22,198)	-100.0%
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$8,321	\$0	\$27,457	\$0	(\$27,457)	-100.0%
Supplies	\$7,205	\$0	\$11,690	\$0	(\$11,690)	-100.0%
Professional Services	\$47,276	\$0	\$89,583	\$0	(\$89,583)	-100.0%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$114	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$14,882	\$900,000	\$698,818	\$740,000	\$41,182	5.9%
Interfund Payments	\$391	\$0	\$1,738	\$0	(\$1,738)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$84,331	\$900,000	\$851,484	\$740,000	(\$111,484)	-13.1%
NET CHANGES	\$1,364,392	\$592,527	\$2,843,457	\$861,931	(\$1,981,526)	-69.7%
FUND BALANCE JANUARY 1	\$6,014,765	\$7,379,159	\$7,379,158	\$10,222,615	\$2,843,457	38.5%
FUND BALANCE DECEMBER 31	\$7,379,158	\$7,971,686	\$10,222,615	\$11,084,546	\$861,931	8.4%

Fund Notes:

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

NOVELTY HILL WASTEWATER CIP FUND (408)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$92,469	\$129,886	\$159,905	\$182,164	\$22,259	13.9%
Other Revenue	\$92	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$1,491,772	\$1,479,368	\$2,954,262	\$1,535,981	(\$1,418,281)	-48.0%
TOTAL REVENUE	\$1,584,334	\$1,609,254	\$3,114,167	\$1,718,145	(\$1,396,022)	-44.8%
EXPENDITURES						
Salaries & Wages	\$2,735	\$0	\$215	\$0	(\$215)	-100.0%
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$0	\$0	\$0	\$0	\$0	N/A
Personnel Benefits	\$1,275	\$0	\$96	\$0	(\$96)	-100.0%
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Professional Services	\$8,583	\$0	\$881	\$0	(\$881)	-100.0%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$7,096	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$44,645	\$540,000	\$0	\$0	\$0	N/A
Interfund Payments	\$138	\$0	\$7	\$0	(\$7)	-100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$64,473	\$540,000	\$1,198	\$0	(\$1,198)	-100.0%
NET CHANGES	\$1,519,861	\$1,069,254	\$3,112,968	\$1,718,145	(\$1,394,823)	-44.8%
FUND BALANCE JANUARY 1	\$6,330,234	\$7,850,095	\$7,850,095	\$10,963,063	\$3,112,968	39.7%
FUND BALANCE DECEMBER 31	\$7,850,095	\$8,919,349	\$10,963,063	\$12,681,208	\$1,718,145	15.7%

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

TOTAL INTERNAL SERVICE FUNDS

	2015-2016	2017-2018	2017-2018	2019-2020	Change	Percent
	Actual	Budget	Estimates	Budget		Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$1,156	\$600	\$0	\$0	\$0	N/A
Charges for Services	\$38,914,823	\$39,598,662	\$42,778,004	\$49,812,548	\$7,034,543	16.4%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$248,527	\$295,549	\$402,879	\$376,197	(\$26,682)	-6.6%
Other Revenue	\$4,075,770	\$3,360,462	\$3,651,036	\$3,181,586	(\$469,450)	-12.9%
Non-Revenue	\$379,460	\$1,453,488	\$1,197,931	\$640,709	(\$557,222)	-46.5%
TOTAL REVENUE	\$43,619,736	\$44,708,761	\$48,029,851	\$54,011,040	\$5,981,189	12.5%
EXPENDITURES						
Salaries & Wages	\$5,826,259	\$6,395,777	\$6,920,030	\$7,613,524	\$693,494	10.0%
Overtime	\$49,043	\$14,400	\$26,867	\$16,000	(\$10,867)	-40.4%
Supplemental Help	\$0	\$29,120	\$0	\$0	\$0	N/A
Other Compensation	\$18,269	\$23,513	\$18,795	\$21,192	\$2,397	12.8%
Personnel Benefits	\$25,040,756	\$30,386,538	\$29,044,407	\$26,387,466	(\$2,656,941)	-9.1%
Supplies	\$554,491	\$582,870	\$633,133	\$748,825	\$115,692	18.3%
Professional Services	\$2,074,116	\$3,482,155	\$2,707,112	\$7,312,214	\$4,605,102	170.1%
Communication	\$176,175	\$219,200	\$191,063	\$271,371	\$80,309	42.0%
Training	\$57,683	\$119,000	\$73,894	\$182,200	\$108,306	146.6%
Advertising	\$735	\$6,600	\$0	\$3,100	\$3,100	N/A
Rentals	\$2,217	\$3,000	\$0	\$100	\$100	N/A
Insurance	\$1,883,443	\$1,949,610	\$2,056,737	\$2,143,449	\$86,712	4.2%
Utilities	\$1,279	\$2,000	\$3,537	\$2,000	(\$1,537)	-43.5%
Repairs & Maintenance	\$2,189,962	\$2,705,096	\$2,443,982	\$3,708,088	\$1,264,106	51.7%
Other Services & Charges	\$915,090	\$1,436,493	\$1,094,629	\$1,165,251	\$70,622	6.5%
Intergovernmental	\$461,822	\$577,641	\$506,795	\$733,801	\$227,006	44.8%
Capital	\$0	\$4,895,125	\$3,339,800	\$3,283,569	(\$56,231)	-1.7%
Interfund Payments	\$223,839	\$193,275	\$191,704	\$192,606	\$902	0.5%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$315,336	\$3,458,000	(\$5,695)	\$80,000	\$85,695	-1504.7%
TOTAL EXPENDITURES	\$39,790,513	\$56,479,413	\$49,246,791	\$53,864,756	\$4,617,965	9.4%
NET CHANGES	\$3,829,223	(\$11,770,652)	(\$1,216,940)	\$146,283	\$1,363,224	-112.0%
FUND BALANCE JANUARY 1	\$15,247,073	\$19,335,792	\$19,076,296	\$17,859,356	(\$1,216,940)	-6.4%
FUND BALANCE DECEMBER 31	\$19,076,296	\$7,565,140	\$17,859,356	\$18,005,639	\$146,283	0.8%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,981,684	\$4,735,219	\$4,706,519	\$4,990,744	\$284,225	6.04%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$66,493	\$108,005	\$109,840	\$117,289	\$7,449	6.78%
Other Revenue	(\$28,248)	\$0	\$2,113	\$0	(\$2,113)	-100.00%
Non-Revenue	\$379,460	\$216,008	\$363,865	\$381,209	\$17,344	4.77%
TOTAL REVENUE	\$5,399,389	\$5,059,232	\$5,182,337	\$5,489,242	\$306,905	5.9%
EXPENDITURES						
Salaries & Wages	\$940,318	\$1,122,999	\$1,176,397	\$1,269,791	\$93,394	7.9%
Overtime	\$4,963	\$2,400	\$4,430	\$4,000	(\$430)	-9.7%
Supplemental Help	\$0	\$29,120	\$0	\$0	\$0	N/A
Other Compensation	\$8,861	\$10,560	\$8,482	\$8,464	(\$18)	-0.2%
Personnel Benefits	\$360,012	\$443,763	\$476,300	\$517,146	\$40,846	8.6%
Supplies	\$354,041	\$423,000	\$429,863	\$443,000	\$13,137	3.1%
Professional Services	\$62,594	\$40,000	\$51,083	\$50,000	(\$1,083)	-2.1%
Communication	\$3,855	\$4,600	\$5,150	\$7,000	\$1,850	35.9%
Training	\$13,875	\$16,000	\$12,644	\$16,000	\$3,356	26.5%
Advertising	\$585	\$2,000	\$0	\$1,500	\$1,500	N/A
Rentals	\$2,217	\$3,000	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$1,279	\$2,000	\$3,537	\$2,000	(\$1,537)	-43.5%
Repairs & Maintenance	\$253,050	\$200,000	\$155,796	\$180,000	\$24,204	15.5%
Other Services & Charges	\$570,389	\$971,325	\$596,042	\$741,000	\$144,958	24.3%
Intergovernmental	\$669	\$606	\$535	\$700	\$165	30.8%
Capital	\$0	\$3,645,125	\$3,175,766	\$3,263,569	\$87,803	2.8%
Interfund Payments	\$179,298	\$152,426	\$150,842	\$98,785	(\$52,057)	-34.5%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$2,300,000	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,756,006	\$9,368,924	\$6,246,866	\$6,602,954	\$356,088	5.7%
NET CHANGES	\$2,643,383	(\$4,309,692)	(\$1,064,529)	(\$1,113,712)	(\$49,183)	4.6%
FUND BALANCE JANUARY 1	\$3,434,882	\$6,078,264	\$6,078,265	\$5,013,736	(\$1,064,529)	-17.5%
FUND BALANCE DECEMBER 31	\$6,078,265	\$1,768,572	\$5,013,736	\$3,900,024	(\$1,113,712)	-22.2%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,117,686	\$2,105,633	\$2,105,633	\$2,299,519	\$193,886	9.2%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$12,152	\$0	\$19,333	\$0	(\$19,333)	-100.0%
Other Revenue	\$209,880	\$89,978	\$35,789	\$60,000	\$24,211	67.6%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$2,339,718	\$2,195,611	\$2,160,755	\$2,359,519	\$198,764	9.2%
EXPENDITURES						
Salaries & Wages	\$91,663	\$95,363	\$121,171	\$359,557	\$238,386	196.7%
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$120	\$120	\$210	\$0	(\$210)	-100.0%
Personnel Benefits	\$25,467	\$27,803	\$35,239	\$115,554	\$80,315	227.9%
Supplies	\$0	\$200	\$0	\$600	\$600	N/A
Professional Services	\$23,266	\$30,000	\$15,781	\$110,000	\$94,219	597.0%
Communication	\$1	\$200	\$0	\$500	\$500	N/A
Training	\$0	\$0	\$883	\$600	(\$283)	-32.0%
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$1,883,443	\$1,949,610	\$2,056,737	\$2,143,449	\$86,712	4.2%
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$500	\$0	\$600	\$600	N/A
Other Services & Charges	\$40,058	\$60,000	\$118,968	\$80,000	(\$38,968)	-32.8%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$25,000	\$25,000	\$25,000	\$25,000	(\$0)	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$11,622	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,100,640	\$2,188,796	\$2,373,989	\$2,835,860	\$461,871	19.5%
NET CHANGES	\$239,079	\$6,815	(\$213,234)	(\$476,341)	(\$263,107)	123.4%
FUND BALANCE JANUARY 1	\$1,122,573	\$1,361,651	\$1,361,651	\$1,148,417	(\$213,234)	-15.7%
FUND BALANCE DECEMBER 31	\$1,361,651	\$1,368,466	\$1,148,417	\$672,076	(\$476,341)	-41.5%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$19,382,428	\$18,250,000	\$21,332,202	\$24,317,393	\$2,985,191	13.99%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$140,883	\$174,344	\$239,150	\$245,708	\$6,558	2.74%
Other Revenue	\$3,759,055	\$2,528,484	\$3,151,116	\$3,000,586	(\$150,530)	-4.78%
Non-Revenue	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL REVENUE	\$23,282,366	\$20,952,828	\$24,722,469	\$27,563,687	\$2,841,218	11.5%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	N/A
Overtime	\$0	\$0	\$0	\$0	\$0	N/A
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$3,398	\$6,600	\$4,143	\$6,600	\$2,457	59.3%
Personnel Benefits	\$22,005,027	\$25,458,766	\$23,930,175	\$21,493,722	(\$2,436,453)	-10.2%
Supplies	\$0	\$0	\$0	\$33,225	\$33,225	N/A
Professional Services	\$675,453	\$754,271	\$673,488	\$4,230,771	\$3,557,283	528.2%
Communication	\$0	\$0	\$0	\$0	\$0	N/A
Training	\$0	\$0	\$0	\$0	\$0	N/A
Advertising	\$0	\$0	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	\$262,322	\$326,668	\$301,857	\$288,551	(\$13,306)	-4.4%
Intergovernmental	\$139,119	\$172,849	\$80,047	\$85,044	\$4,997	6.2%
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$0	\$0	\$0	\$0	\$0	N/A
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$303,714	\$1,158,000	(\$5,695)	\$80,000	\$85,695	-1504.7%
TOTAL EXPENDITURES	\$23,389,033	\$27,877,154	\$24,984,015	\$26,217,913	\$1,233,898	4.9%
NET CHANGES	(\$106,667)	(\$6,924,326)	(\$261,547)	\$1,345,774	\$1,607,320	-614.5%
FUND BALANCE JANUARY 1	\$9,410,564	\$9,303,895	\$9,303,898	\$9,042,351	(\$261,547)	-2.8%
FUND BALANCE DECEMBER 31	\$9,303,898	\$2,379,569	\$9,042,351	\$10,388,125	\$1,345,774	14.9%

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)

	2015-2016 Actual	2017-2018 Budget	2017-2018 Estimates	2019-2020 Budget	Change	Percent Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$1,156	\$600	\$0	\$0	\$0	N/A
Charges for Services	\$2,247,536	\$1,666,576	\$1,944,338	\$3,487,739	\$1,543,401	79.4%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$8,582	\$13,200	\$3,274	\$13,200	\$9,926	303.2%
Other Revenue	\$110,007	\$742,000	\$462,018	\$121,000	(\$341,018)	-73.8%
Non-Revenue	\$0	\$1,237,480	\$834,066	\$0	(\$834,066)	-100.0%
TOTAL REVENUE	\$2,367,281	\$3,659,856	\$3,243,697	\$3,621,939	\$378,242	11.7%
EXPENDITURES						
Salaries & Wages	\$160,759	\$202,296	\$190,665	\$184,168	(\$6,497)	-3.4%
Overtime	\$11,995	\$12,000	\$12,261	\$12,000	(\$261)	-2.1%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$290	\$488	\$258	\$120	(\$138)	-53.5%
Personnel Benefits	\$1,206,418	\$2,848,378	\$2,820,990	\$2,241,930	(\$579,061)	-20.5%
Supplies	\$201	\$1,000	\$3,013	\$1,000	(\$2,013)	-66.8%
Professional Services	\$73,038	\$77,000	\$58,700	\$107,508	\$48,808	83.1%
Communication	\$0	\$400	\$0	\$400	\$400	N/A
Training	\$2,968	\$3,000	\$3,882	\$3,000	(\$882)	-22.7%
Advertising	\$0	\$1,600	\$0	\$1,600	\$1,600	N/A
Rentals	\$0	\$0	\$0	\$0	\$0	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$0	\$250	\$0	\$250	\$250	N/A
Other Services & Charges	\$2,056	\$13,500	\$6,649	\$18,500	\$11,851	178.2%
Intergovernmental	\$322,033	\$404,186	\$426,213	\$648,057	\$221,844	52.1%
Capital	\$0	\$0	\$0	\$0	\$0	N/A
Interfund Payments	\$12,820	\$12,842	\$12,842	\$12,842	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,792,579	\$3,576,940	\$3,535,474	\$3,231,375	(\$304,099)	-8.6%
NET CHANGES	\$574,702	\$82,916	(\$291,778)	\$390,564	\$682,342	-233.9%
FUND BALANCE JANUARY 1	(\$36,924)	\$537,778	\$537,778	\$246,000	(\$291,778)	-54.3%
FUND BALANCE DECEMBER 31	\$537,778	\$620,694	\$246,000	\$636,564	\$390,564	158.8%

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)

	2015-2016	2017-2018	2017-2018	2019-2020		Percent
	Actual	Budget	Estimates	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	\$0	\$0	\$0	\$0	\$0	N/A
Utility Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Other Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Total Taxes	\$0	\$0	\$0	\$0	\$0	N/A
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$10,185,489	\$12,841,234	\$12,689,312	\$14,717,153	\$2,027,841	16.0%
Fines & Forfeits	\$0	\$0	\$0	\$0	\$0	N/A
Interest	\$20,417	\$0	\$31,282	\$0	(\$31,282)	-100.0%
Other Revenue	\$25,076	\$0	\$0	\$0	\$0	N/A
Non-Revenue	\$0	\$0	\$0	\$259,500	\$259,500	N/A
TOTAL REVENUE	\$10,230,982	\$12,841,234	\$12,720,594	\$14,976,653	\$2,256,059	17.7%
EXPENDITURES						
Salaries & Wages	\$4,633,518	\$4,975,119	\$5,431,797	\$5,800,008	\$368,211	6.8%
Overtime	\$32,085	\$0	\$10,176	\$0	(\$10,176)	-100.0%
Supplemental Help	\$0	\$0	\$0	\$0	\$0	N/A
Other Compensation	\$5,600	\$5,745	\$5,703	\$6,008	\$306	5.4%
Personnel Benefits	\$1,443,832	\$1,607,828	\$1,781,703	\$2,019,115	\$237,412	13.3%
Supplies	\$200,249	\$158,670	\$200,256	\$271,000	\$70,744	35.3%
Professional Services	\$1,239,765	\$2,580,884	\$1,908,061	\$2,813,935	\$905,874	47.5%
Communication	\$172,320	\$214,000	\$185,912	\$263,471	\$77,559	41.7%
Training	\$40,840	\$100,000	\$56,486	\$162,600	\$106,114	187.9%
Advertising	\$150	\$3,000	\$0	\$0	\$0	N/A
Rentals	\$0	\$0	\$0	\$100	\$100	N/A
Insurance	\$0	\$0	\$0	\$0	\$0	N/A
Utilities	\$0	\$0	\$0	\$0	\$0	N/A
Repairs & Maintenance	\$1,936,912	\$2,504,346	\$2,288,185	\$3,527,238	\$1,239,053	54.2%
Other Services & Charges	\$40,265	\$65,000	\$71,112	\$37,200	(\$33,912)	-47.7%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	N/A
Capital	\$0	\$1,250,000	\$164,034	\$20,000	(\$144,034)	-87.8%
Interfund Payments	\$6,721	\$3,007	\$3,021	\$55,979	\$52,958	1753.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	N/A
Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$9,752,256	\$13,467,599	\$12,106,447	\$14,976,654	\$2,870,207	23.7%
NET CHANGES	\$478,726	(\$626,365)	\$614,147	(\$1)	(\$614,148)	-100.0%
FUND BALANCE JANUARY 1	\$1,315,978	\$2,054,204	\$1,794,704	\$2,408,851	\$614,147	34.2%
FUND BALANCE DECEMBER 31	\$1,794,704	\$1,427,839	\$2,408,851	\$2,408,850	(\$1)	0.0%

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