

General Operating Fund

| | Actual 2012 | Actual 2013 | Budget 2014 | Actual 2014 | Budget 2015 | Projected 2015 | Projected 2016 | Revised 2016 | Projected 2016 | |
|---|-------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------|---|
| Revenues | | | | | | | | | | |
| Property Taxes | \$15,497,754 | \$16,627,572 | 16,655,568 | 17,080,266 | 18,144,964 | 18,479,165 | 19,770,141 | 18,849,096 | 18,849,096 | 2016 assumes 2.2% increase in AV, no mill increase for 16 -\$921,045 |
| Franchise Fees | 6,482,183 | 6,822,828 | 7,087,000 | 7,645,920 | 7,325,000 | 7,800,486 | 7,956,496 | 7,956,496 | 7,956,496 | 2016 assumes 2.0% increase over 15 projected |
| Sales/ Use Taxes | | | | | | | | | 0 | |
| 1% city sales tax | 14,851,199 | 15,071,272 | 15,397,100 | 15,893,674 | 15,891,468 | 16,688,357 | 17,189,008 | 17,189,008 | 17,189,008 | 3% increase over 2015 projected in 2016 |
| 0.3% infrastructure | 4,448,990 | 4,521,382 | 4,619,150 | 4,768,102 | 4,767,440 | 5,006,507 | 5,156,702 | 5,156,702 | 5,156,702 | 3% increase over 2015 projected in 2016 |
| 0.2% transit | 2,965,993 | 3,014,254 | 3,079,450 | 3,178,735 | 3,178,294 | 3,337,671 | 3,437,802 | 3,437,802 | 3,437,802 | 3% increase over 2015 projected in 2016 |
| 0.05% transit expanded | 741,498 | 753,564 | 769,850 | 794,684 | 794,573 | 834,418 | 859,450 | 859,450 | 859,450 | 3% increase over 2015 projected in 2016 |
| 1% county sales tax | 9,401,628 | 9,284,355 | 9,690,550 | 10,155,857 | 9,988,784 | 10,663,650 | 10,983,559 | 10,983,559 | 10,983,559 | 3% increase over 2015 projected in 2016 |
| subtotal | 32,409,308 | 32,644,827 | 33,556,100 | 34,791,051 | 34,620,559 | 36,530,604 | 37,626,521 | 37,626,521 | 37,626,521 | |
| Intergovernmental Revenue | 868,339 | 865,141 | 916,200 | 818,646 | 828,000 | 749,061 | 749,061 | 749,061 | 749,061 | 2016 flat with 2015 projected |
| Licenses & Permits | 982,746 | 1,041,875 | 1,384,800 | 974,690 | 1,506,500 | 1,294,819 | 1,044,819 | 1,294,819 | 1,294,819 | 2016 flat with 2015 projected; revised licenses and permits +250k for rental inspection |
| Fines | 2,731,108 | 2,979,218 | 2,994,000 | 3,177,454 | 3,170,000 | 2,986,807 | 2,986,807 | 2,986,807 | 2,986,807 | 2016 flat with 2015 projected |
| Service Charges | 684,093 | 659,946 | 753,300 | 461,222 | 691,526 | 502,732 | 502,732 | 502,732 | 502,732 | 2016 flat with 2015 projected |
| Interest | 75,587 | 51,505 | 160,000 | 98,659 | 75,000 | 99,646 | 100,642 | 100,642 | 100,642 | continued low rates in 2016 |
| Miscellaneous Revenue | 4,446,577 | 4,743,212 | 4,842,300 | 4,948,486 | 4,939,951 | 4,939,951 | 5,129,250 | 5,129,250 | 5,129,250 | 2016 assumes 2.0% increase over 15 projected |
| Transfers | 3,656,207 | 3,656,141 | 3,656,751 | 3,656,141 | 3,656,751 | 3,656,751 | 3,656,751 | 3,656,751 | 3,656,751 | flat per transfer policy |
| Total Revenue | 67,833,902 | 70,092,265 | 72,006,019 | 73,652,535 | 74,958,251 | 77,040,022 | 79,523,220 | 78,852,175 | 78,852,175 | |
| Expenditures | | | | | | | | | | |
| City Commission | 58,976 | 65,104 | 70,850 | 70,122 | 70,460 | 70,460 | 71,590 | 71,590 | 71,590 | 2015 projected = 100%; 2016 = baseline budget |
| City Auditor | 52,977 | 53,722 | 54,461 | 55,751 | 62,080 | 62,080 | 60,850 | 60,850 | 60,850 | |
| City Manager's Office | 566,513 | 663,026 | 613,579 | 627,123 | 713,444 | 713,444 | 718,184 | 718,184 | 718,184 | |
| Public Information | 152,725 | 162,539 | 162,607 | 197,169 | 191,040 | 191,040 | 216,340 | 216,340 | 216,340 | |
| Planning | 939,004 | 969,866 | 1,151,971 | 1,011,643 | 1,131,000 | 1,131,000 | 1,213,540 | 1,188,540 | 1,188,540 | removed small planning studies -\$25,000 |
| Code Enf. / Building Safety | 1,007,404 | 1,005,579 | 1,438,552 | 1,197,423 | 1,433,820 | 1,433,820 | 1,435,290 | 1,435,290 | 1,435,290 | |
| City Clerk | 263,100 | 272,096 | 272,199 | 223,526 | 279,092 | 279,092 | 273,002 | 273,002 | 273,002 | |
| Human Resources | 428,403 | 457,845 | 471,276 | 476,913 | 497,510 | 497,510 | 512,495 | 512,495 | 512,495 | |
| Risk Management | 439,652 | 424,932 | 506,103 | 431,996 | 561,490 | 561,490 | 660,830 | 660,830 | 660,830 | insurance premium increases |
| Finance | 306,480 | 316,178 | 308,475 | 300,491 | 311,661 | 311,661 | 315,331 | 315,331 | 315,331 | |
| Overhead | 3,509,349 | 3,419,157 | 4,416,749 | 3,883,373 | 4,354,168 | 4,354,168 | 6,115,168 | 5,686,498 | 5,686,498 | compensations increase, WRAP program moved to alcohol fund - \$350,000, adjusted for unemployment rate -\$80k, added dental clinic +1,330 |
| Transfers | - | - | - | - | - | - | - | - | - | |
| to health insurance fund | 4,408,825 | 4,580,837 | 4,573,788 | 4,573,788 | 4,750,825 | 4,750,825 | 4,930,290 | 4,930,290 | 4,930,290 | 4% increase in city contribution for existing number of FTEs |
| to rec fund | 1,880,157 | 1,880,157 | 2,230,157 | 2,230,157 | 2,230,157 | 2,230,157 | 2,319,363 | 2,319,363 | 2,319,363 | increase per countywide sales tax spending plan |
| 0.3% infrastructure sales tax | 4,448,990 | 4,503,405 | 4,619,150 | 4,768,102 | 4,767,440 | 4,767,440 | 5,156,702 | 5,156,702 | 5,156,702 | equal to revenue projection for 2016 |
| 0.2% transit sales tax | 2,915,993 | 3,002,270 | 3,054,450 | 3,177,484 | 3,128,294 | 3,128,294 | 3,387,802 | 3,387,802 | 3,387,802 | equal to revenue projection for 2016 |
| 0.05% transit expanded sales tax | 741,498 | 750,567 | 769,850 | 794,684 | 794,573 | 794,573 | 859,450 | 859,450 | 859,450 | equal to revenue projection for 2016 |
| to reserve funds | 2,834,002 | 2,729,849 | 3,289,892 | 3,087,604 | 3,232,446 | 3,232,446 | 3,232,446 | 3,082,446 | 3,082,446 | \$100k Equip, \$200k CIP; \$25k WC, \$10k Liability, sales tax reserve, reduced transfer to sales tax reserve by 150k |
| future projects | - | - | - | - | 5,909,696 | 5,909,696 | 7,353,496 | 7,353,496 | 7,353,496 | \$7,353,496 budgeted for 2016 |
| Information Technology | 784,215 | 842,547 | 839,673 | 937,372 | 865,740 | 865,740 | 936,840 | 936,840 | 936,840 | includes GIS Technician \$61,100 |
| City Attorney's Office | 803,333 | 883,561 | 816,638 | 750,708 | 874,756 | 874,756 | 883,016 | 883,016 | 883,016 | |
| Human Relations | 6,594 | 5,125 | 9,730 | 5,884 | 9,730 | 9,730 | 9,730 | 9,730 | 9,730 | |
| Court | 1,148,300 | 1,192,779 | 1,094,014 | 1,426,770 | 1,174,987 | 1,174,987 | 1,177,827 | 1,177,827 | 1,177,827 | moved position from municipal court to parking fund |
| Police | 15,705,191 | 16,555,305 | 16,775,383 | 17,429,957 | 17,523,064 | 17,523,064 | 18,202,112 | 18,310,697 | 18,310,697 | return school resource officers from special alcohol fund +\$297,085; removed some of increase to OT -\$188,500 |
| Fire | 13,999,716 | 14,413,835 | 14,944,785 | 14,830,465 | 15,292,434 | 15,292,434 | 15,720,678 | 15,716,678 | 15,716,678 | remove furniture - \$4000 |
| Streets | 2,923,691 | 2,957,228 | 3,194,639 | 2,841,663 | 3,122,556 | 3,122,556 | 3,329,522 | 3,243,522 | 3,243,522 | remove additional salt -\$86,000 |
| Engineering | 836,314 | 946,054 | 922,340 | 999,068 | 1,002,273 | 1,002,273 | 1,025,775 | 1,025,775 | 1,025,775 | |
| Traffic | 621,928 | 677,156 | 698,750 | 732,039 | 768,348 | 768,348 | 765,988 | 765,988 | 765,988 | |
| Airport | 155,909 | 200,629 | 210,038 | 194,405 | 186,794 | 186,794 | 147,404 | 147,404 | 147,404 | |
| Building | 823,664 | 850,479 | 923,567 | 888,990 | 938,748 | 938,748 | 943,930 | 943,930 | 943,930 | |
| Street Lights | 703,508 | 726,009 | 814,000 | 870,073 | 814,000 | 814,000 | 885,460 | 885,460 | 885,460 | |
| Levee | 119,073 | 140,067 | 191,244 | 195,012 | 197,690 | 197,690 | 198,240 | 198,240 | 198,240 | |
| Parks & Recreation | 3,240,268 | 3,286,079 | 3,312,169 | 3,282,465 | 3,452,619 | 3,452,619 | 3,582,765 | 3,582,765 | 3,582,765 | |
| Health Dept./ Comm. Health Bldg. | 964,871 | 978,818 | 1,033,046 | 1,006,814 | 1,037,979 | 1,037,979 | 1,043,678 | 1,043,678 | 1,043,678 | health dept request |
| Total Expenditures | 67,790,623 | 69,912,800 | 73,784,125 | 73,499,034 | 81,680,914 | 75,771,218 | 87,685,134 | 87,100,049 | 79,746,553 | |
| Revenue over Expenditures | 43,279 | 179,465 | (1,778,106) | 153,501 | (6,722,663) | 1,268,804 | (8,161,914) | (8,247,874) | (894,378) | |
| w/o transfer for fb | | | | | | | | | | |
| Beginning Balance | 12,764,436 | 12,807,715 | 11,563,442 | 12,987,179 | 10,822,663 | 13,140,681 | 12,327,713 | 12,327,713 | 14,409,484 | |
| Unreserved End Balance | 12,807,715 | 12,987,179 | 9,785,336 | 13,140,681 | 4,100,000 | 14,409,484 | 4,165,799 | 4,079,839 | 13,515,106 | |
| Fund balance as % of expen. | 18.89% | 18.58% | 13.26% | 17.9% | 5.02% | 19.02% | 4.75% | 4.68% | 16.95% | |
| % of budget (w/o fund balance transfer) | 99.73% | 99.15% | | 99.61% | | 100.00% | 100% | 100% | 100% | |
| Expenditure increase over prior year | 2.85% | 3.13% | -3.45% | 5.13% | | 3.1% | 7.4% | 6.6% | 5.2% | |