

OVERVIEW

This section summarizes the budget document with the following:

- Summary of Projected Revenues and Other Financing Sources
- Summary of Projected Expenditures and Other Financing Uses
- Summary of Transfers
- Revenues and Other Financing Sources – Primary General Fund
- Operating Expenditures by Department – Primary General Fund

Generally, the tables present information for the last completed fiscal year (FY 2016), amended budget and estimated actual information for the current fiscal year (FY 2017) and the adopted budget for FY 2018.

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
General Funds					
Primary General Fund					
Taxes	64,510,461	70,141,000	70,141,000	67,721,000	73,187,000
Licenses and Permits	1,237,340	1,076,700	1,076,700	2,121,200	5,541,200
Grants	669,096	300,000	601,128	389,619	349,000
Charges for Services	12,898,196	14,143,277	14,170,777	14,909,156	16,843,760
Fines and Forfeitures	1,933,658	1,591,750	1,591,750	2,014,390	2,079,390
Rents & Miscellaneous Revenues	4,125,154	3,497,023	3,706,023	7,131,523	4,858,902
Other Financing Sources	73,724	542,000	598,200	112,500	537,915
Total Primary General Fund	85,447,629	91,291,750	91,885,578	94,399,388	103,397,167
General Fund - Assigned & Committed for Special Programs					
Taxes	219,511	220,000	220,000	217,567	220,000
Grants	-	6,000	6,000	-	-
Charges for Services	2,807,782	2,592,500	2,592,500	2,260,712	1,883,501
Fines and Forfeitures	9,376	2,000	2,000	3,500	7,000
Rents & Miscellaneous Revenues	3,399,381	2,704,764	2,704,764	3,098,851	3,016,159
Other Financing Sources	1,442,201	1,864,593	1,882,129	1,832,129	2,064,422
Total General Fund - Assigned & Committed for Special Programs	7,878,252	7,389,857	7,407,393	7,412,759	7,191,082
City Public Trust					
Rents & Miscellaneous Revenues	190,344	10,000	10,000	27,540	28,100
Other Financing Sources	2,152,546	-	-	375,000	350,000
Total City Public Trust	2,342,890	10,000	10,000	402,540	378,100
Total General Funds	95,668,771	98,691,607	99,302,971	102,214,687	110,966,349
Special Revenue Funds					
Police Special Revenue Funds					
Grants	100,000	110,000	110,000	110,000	110,000
Charges for Services	18,884	16,500	16,500	16,500	16,500
Rents & Miscellaneous Revenues	3,491	4,800	4,800	3,980	4,070
Total Police Special Revenue Funds	122,375	131,300	131,300	130,480	130,570
State Highway Funds					
Grants	2,212,437	3,437,873	19,862,827	19,807,287	3,967,776
Rents & Miscellaneous Revenues	44,074	16,500	16,500	17,120	17,480
Other Financing Sources	324,004	1,340,000	3,450,480	3,450,480	2,334,704
Total State Highway Funds	2,580,515	4,794,373	23,329,807	23,274,887	6,319,960

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Traffic Impact Funds					
Rents & Miscellaneous Revenues	1,442,287	125,200	125,200	35,200	535,910
Other Financing Sources	-	-	-	34,496	-
Total Traffic Impact Funds	1,442,287	125,200	125,200	69,696	535,910
Clean River, Beaches & Ocean Tax Fund					
Taxes	628,787	630,000	630,000	630,000	635,658
Grants	287,569	-	652,300	652,300	-
Rents & Miscellaneous Revenues	7,100	6,500	6,500	9,300	9,490
Other Financing Sources	70,978	-	48,230	48,230	-
Total Clean River, Beaches & Ocean Tax Fund	994,434	636,500	1,337,029	1,339,830	645,148
Parks & Recreation Funds					
Taxes	493,034	-	-	400,000	1,347,000
Charges for Services	-	1,140,538	1,140,538	-	-
Rents & Miscellaneous Revenues	5,738	6,200	6,200	6,860	7,000
Total Parks & Recreation Funds	498,772	1,146,738	1,146,738	406,860	1,354,000
Housing & Community Development Funds					
Grants	1,136,837	750,000	852,830	742,389	745,000
Charges for Services	12,272	5,000	5,000	11,257	5,000
Rents & Miscellaneous Revenues	267,247	87,460	87,460	200,641	24,390
Other Financing Sources	24,597	11,400	11,400	1,455,600	10,600
Total Housing & Community Development Funds	1,440,953	853,860	956,690	2,409,887	784,990
City Low & Mod Income Housing Funds					
Charges for Services	22,500	22,500	22,500	22,500	22,500
Rents & Miscellaneous Revenues	157,333	73,998	73,998	61,684	42,610
Other Financing Sources	23,150	-	-	21,876	-
Total City Low & Mod Income Housing Funds	202,983	96,498	96,498	106,060	65,110
Transportation Development Funds					
Grants	701,935	701,164	701,164	701,164	744,077
Rents & Miscellaneous Revenues	-	-	-	-	-
Total Transportation Development Funds	701,935	701,164	701,164	701,164	744,077
Total Special Revenue Funds	7,984,254	8,485,633	27,824,426	28,438,864	10,579,765

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Capital Improvement Funds					
General & Other Capital Improvement Funds					
Taxes	-	-	-	740,064	2,000,000
Grants	1,837,715	9,190,000	12,396,344	11,693,219	6,965,000
Rents & Miscellaneous Revenues	180,776	1,431,060	1,631,060	1,540,630	824,440
Other Financing Sources	1,375,942	1,479,325	11,243,549	10,990,789	3,239,847
Total General & Other Capital Improvement Funds	3,394,433	12,100,385	25,270,953	24,964,702	13,029,287
Total Capital Improvement Funds	3,394,433	12,100,385	25,270,953	24,964,702	13,029,287
Debt Service Funds					
Government Obligation & Lease Revenue Bond Funds					
Taxes	470,800	486,664	486,664	474,652	480,000
Rents & Miscellaneous Revenues	440,566	438,623	438,623	439,653	438,103
Total Government Obligation & Lease Revenue Bond Funds	911,366	925,287	925,287	914,305	918,103
Total Debt Service Funds	911,366	925,287	925,287	914,305	918,103
Enterprise Funds					
Water Enterprise Funds					
Licenses and Permits	2,843	1,100	1,100	2,400	1,925
Charges for Services	27,042,933	31,449,078	31,449,078	29,007,615	41,891,425
Fines and Forfeitures	27,408	-	-	-	-
Rents & Miscellaneous Revenues	788,043	255,000	255,000	455,414	355,980
Other Financing Sources	51,520	22,008,000	22,008,000	25,000,000	-
Total Water Enterprise Funds	27,912,747	53,713,178	53,713,178	54,465,429	42,249,330
Wastewater Enterprise Funds					
Grants	772,673	1,355,294	2,369,973	2,369,973	1,990,234
Charges for Services	18,558,180	19,967,000	19,967,000	20,274,402	20,102,000
Rents & Miscellaneous Revenues	59,478	120,630	120,630	172,695	150,667
Other Financing Sources	1,488,672	-	-	1,508,192	1,532,420
Total Wastewater Enterprise Funds	20,879,004	21,442,924	22,457,603	24,325,262	23,775,321
Refuse Enterprise Funds					
Grants	16,922	16,000	16,136	16,393	-
Charges for Services	18,496,717	16,450,000	16,450,000	18,401,556	19,275,000
Rents & Miscellaneous Revenues	314,785	217,550	217,550	337,704	341,660
Other Financing Sources	1,082,509	-	150,000	2,580	50,000
Total Refuse Enterprise Funds	19,910,933	16,683,550	16,833,686	18,758,233	19,666,660

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Parking Enterprise Funds					
Taxes	106,484	97,000	97,000	-	-
Grants	204	-	-	-	50,000
Charges for Services	4,708,791	4,188,000	4,188,000	4,189,842	4,270,000
Rents & Miscellaneous Revenues	233,896	224,665	224,665	214,750	212,950
Other Financing Sources	21,188	-	1,500,000	1,500,000	-
Total Parking Enterprise Funds	5,070,563	4,509,665	6,009,665	5,904,592	4,532,950
Storm Water Enterprise Funds					
Grants	421,620	-	121,170	121,170	-
Charges for Services	893,171	897,379	897,379	897,379	903,001
Fines and Forfeitures	3,000	-	-	-	-
Rents & Miscellaneous Revenues	16,278	18,800	18,800	16,990	17,344
Total Storm Water Enterprise Funds	1,334,068	916,179	1,037,349	1,035,539	920,345
Golf Course Enterprise Funds					
Charges for Services	1,337,363	-	-	-	-
Rents & Miscellaneous Revenues	147,664	-	-	-	-
Other Financing Sources	548,280	-	-	-	-
Total Golf Course Enterprise Funds	2,033,306	-	-	-	-
Total Enterprise Funds	77,140,622	97,265,496	100,051,481	104,489,055	91,144,606
Internal Service Funds					
Equipment Operations Internal Service Fund					
Charges for Services	3,194,185	3,787,473	3,787,473	3,830,452	4,337,271
Rents & Miscellaneous Revenues	19,226	10,500	10,500	10,907	10,500
Other Financing Sources	1,189,611	-	24,033	838,371	1,503,500
Total Equipment Operations Internal Service Fund	4,403,022	3,797,973	3,822,006	4,679,730	5,851,271
Workers' Compensation Insurance Fund					
Charges for Services	3,541,042	3,603,939	3,603,939	3,603,939	3,603,939
Rents & Miscellaneous Revenues	129,550	139,000	139,000	139,660	143,240
Total Workers' Compensation Insurance Fund	3,670,592	3,742,939	3,742,939	3,743,599	3,747,179

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Group Health Insurance Internal Service Fund					
Charges for Services	1,968,112	2,071,727	2,071,727	1,992,666	2,094,004
Rents & Miscellaneous Revenues	7,553	7,600	7,600	8,850	6,570
Total Group Health Insurance Internal Service Fund	1,975,665	2,079,327	2,079,327	2,001,516	2,100,574
Liability Insurance Internal Service Fund					
Charges for Services	2,863,066	2,863,066	2,863,066	2,863,006	3,950,000
Rents & Miscellaneous Revenues	40,341	11,500	11,500	44,150	44,550
Total Liability Insurance Internal Service Fund	2,903,407	2,874,566	2,874,566	2,907,156	3,994,550
Total Internal Service Funds	12,952,687	12,494,805	12,518,838	13,332,001	15,693,574
Total Revenues:	198,052,133	229,963,213	265,893,956	274,353,614	242,331,684

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
General Funds					
Primary General Fund					
Personnel Services	55,812,493	61,839,292	62,080,825	60,444,039	69,057,842
Services, Supplies, & Other Charges	21,269,924	26,830,327	28,957,998	27,255,020	30,494,546
Capital Outlay	131,773	597,000	623,628	127,542	38,000
Debt Service	4,472,017	4,736,122	4,736,122	4,721,695	4,798,193
Other Financing Uses	2,264,746	(1,095,430)	(490,449)	2,779,551	1,731,526
Total Primary General Fund	83,950,953	92,907,311	95,908,124	95,327,847	106,120,107
General Fund - Assigned & Committed for Special Programs					
Personnel Services	3,243,698	3,696,654	3,725,154	3,357,635	2,922,570
Services, Supplies, & Other Charges	3,643,595	1,868,583	2,288,934	2,277,195	2,788,374
Capital Outlay	4,963	-	-	-	-
Other Financing Uses	222,035	200,000	2,020,388	2,020,388	405,000
Total General Fund - Assigned & Committed for Special Programs	7,114,291	5,765,237	8,034,476	7,655,218	6,115,944
City Public Trust					
Other Financing Uses	-	500,000	500,000	-	-
Total City Public Trust	-	500,000	500,000	-	-
Total General Funds	91,065,244	99,172,548	104,442,599	102,983,065	112,236,051
Special Revenue Funds					
Police Special Revenue Funds					
Services, Supplies, & Other Charges	110,000	110,000	110,000	110,000	110,000
Total Police Special Revenue Funds	110,000	110,000	110,000	110,000	110,000
State Highway Funds					
Personnel Services	92,206	36,628	36,628	37,252	38,835
Services, Supplies, & Other Charges	543,731	685,733	697,825	675,422	680,703
Capital Outlay	1,134,668	4,029,000	26,746,921	26,746,922	3,927,200
Debt Service	24,953	25,000	25,000	25,000	-
Other Financing Uses	18,442	500,000	1,488,704	1,523,199	1,850,000
Total State Highway Funds	1,814,000	5,276,361	28,995,078	29,007,795	6,496,738
Traffic Impact Funds					
Personnel Services	48,475	54,672	54,672	52,808	59,690
Other Financing Uses	143,975	1,340,000	3,300,480	3,300,480	2,334,704
Total Traffic Impact Funds	192,450	1,394,672	3,355,152	3,353,288	2,394,394

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Clean River, Beaches & Ocean Tax Fund					
Personnel Services	178,496	143,018	156,506	104,185	157,248
Services, Supplies, & Other Charges	287,601	374,289	423,709	429,003	526,979
Capital Outlay	242,977	100,000	1,048,661	1,048,661	-
Total Clean River, Beaches & Ocean Tax Fund	709,074	617,307	1,628,876	1,581,849	684,227
Parks and Recreation Funds					
Other Financing Uses	602,608	185,000	988,092	988,093	-
Total Parks and Recreation Funds	602,608	185,000	988,092	988,093	-
Housing & Community Development Funds					
Services, Supplies, & Other Charges	3,173,027	2,328,260	2,633,517	3,044,760	1,331,900
Other Financing Uses	71,965	35,000	35,000	35,000	35,000
Total Housing & Community Development Funds	3,244,992	2,363,260	2,668,517	3,079,760	1,366,900
City Low & Mod Income Housing Funds					
Services, Supplies, & Other Charges	89,005	89,200	89,200	89,440	89,440
Capital Outlay	-	75,000	75,000	-	-
Total City Low & Mod Income Housing Funds	89,005	164,200	164,200	89,440	89,440
Transportation Development Funds					
Services, Supplies, & Other Charges	701,935	701,164	701,164	701,164	744,077
Total Transportation Development Funds	701,935	701,164	701,164	701,164	744,077
Total Special Revenue Funds	7,464,063	10,811,964	38,611,078	38,911,389	11,885,776
Capital Improvement Funds					
General and Other Capital Improvement Funds					
Personnel Services	20,727	22,080	22,080	21,665	23,229
Services, Supplies, & Other Charges	905,290	-	95,000	-	-
Capital Outlay	3,179,953	12,297,300	48,172,630	48,155,643	12,691,760
Debt Service	582,374	671,528	671,528	611,013	281,317
Other Financing Uses	212,281	-	17,536	17,536	-
Total General and Other Capital Improvement Funds	4,900,624	12,990,908	48,978,774	48,805,857	12,996,306

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Debt Service Funds					
Government Obligation and Lease Revenue Bond Funds					
Debt Service	905,744	916,527	916,527	617,076	742,805
Total Government Obligation and Lease Revenue Bond Funds	905,744	916,527	916,527	617,076	742,805
Enterprise Funds					
Water Enterprise Funds					
Personnel Services	10,552,312	12,741,984	12,802,461	11,465,958	14,249,469
Services, Supplies, & Other Charges	11,403,796	12,668,753	13,728,188	12,400,268	14,720,613
Capital Outlay	9,311,062	15,235,000	23,918,674	23,853,674	23,835,000
Debt Service	786,326	1,111,938	1,361,938	1,321,433	2,091,114
Other Financing Uses	58,342	135,102	554,226	554,225	350,158
Total Water Enterprise Funds	32,111,838	41,892,777	52,365,486	49,595,558	55,246,354
Wastewater Enterprise Funds					
Personnel Services	6,786,667	7,843,057	7,892,089	7,481,690	8,452,240
Services, Supplies, & Other Charges	6,699,264	7,940,728	8,088,952	7,978,145	8,240,642
Capital Outlay	2,483,644	5,515,300	11,740,724	11,740,786	5,638,050
Debt Service	3,670,388	3,690,916	3,690,916	3,692,866	3,684,967
Other Financing Uses	74,712	78,386	158,873	158,873	269,281
Total Wastewater Enterprise Funds	19,714,675	25,068,387	31,571,554	31,052,360	26,285,180
Refuse Enterprise Funds					
Personnel Services	8,008,241	8,619,281	8,619,281	8,881,751	9,472,838
Services, Supplies, & Other Charges	5,761,272	7,010,286	7,169,283	6,806,811	8,305,359
Capital Outlay	1,638,246	3,836,647	8,926,140	8,176,140	1,926,342
Debt Service	2,009,291	1,817,754	1,817,754	1,738,654	1,591,688
Other Financing Uses	10,165	81,418	129,381	129,381	252,452
Total Refuse Enterprise Funds	17,427,216	21,365,386	26,661,839	25,732,737	21,548,679
Parking Enterprise Funds					
Personnel Services	2,414,264	2,526,803	2,526,803	2,487,169	2,611,033
Services, Supplies, & Other Charges	1,224,557	1,477,314	1,596,172	1,359,410	1,982,039
Capital Outlay	214,240	2,362,500	5,476,354	5,478,056	980,000
Debt Service	425,596	421,867	421,867	51,456	337,670
Other Financing Uses	47,237	33,729	212,816	212,817	24,373
Total Parking Enterprise Funds	4,325,895	6,822,213	10,234,012	9,588,908	5,935,115

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Storm Water Enterprise Funds					
Personnel Services	109,892	121,682	121,682	119,535	128,300
Services, Supplies, & Other Charges	466,265	881,768	970,093	695,068	915,809
Capital Outlay	540,657	80,000	576,663	576,663	60,000
Debt Service	376,973	397,640	397,640	397,635	396,583
Other Financing Uses	2,194	6,533	19,323	19,323	10,001
Total Storm Water Enterprise Funds	1,495,981	1,487,623	2,085,401	1,808,224	1,510,693
Golf Course Enterprise Funds					
Personnel Services	877,610	-	-	-	-
Services, Supplies, & Other Charges	797,321	-	3,583	-	-
Capital Outlay	79,335	-	-	-	-
Debt Service	285,308	-	-	-	-
Total Golf Course Enterprise Funds	2,039,575	-	3,583	-	-
Total Enterprise Funds	77,115,179	96,636,386	122,921,876	117,777,787	110,526,021
Internal Service Funds					
Equipment Operations Internal Service Fund					
Personnel Services	978,668	1,108,381	1,108,381	970,996	1,222,973
Services, Supplies, & Other Charges	2,037,794	2,363,540	2,326,996	2,408,379	2,426,476
Capital Outlay	999,989	604,528	696,072	606,595	1,253,500
Debt Service	219,287	-	-	348,964	628,538
Other Financing Uses	2,898	35,200	103,243	103,243	50,350
Total Equipment Operations Internal Service Fund	4,238,636	4,111,649	4,234,692	4,438,177	5,581,837
Workers' Compensation Insurance					
Personnel Services	194,752	208,299	208,299	190,174	253,946
Services, Supplies, & Other Charges	2,254,060	2,818,519	2,818,519	2,689,612	2,820,314
Other Financing Uses	14,452	-	1,231,673	1,231,673	-
Total Workers' Compensation Insurance	2,463,264	3,026,818	4,258,491	4,111,459	3,074,260
Group Health Insurance Internal Service Fund					
Personnel Services	417,661	450,760	450,760	423,764	194,236
Services, Supplies, & Other Charges	1,352,531	1,457,115	1,457,115	1,490,315	1,867,235
Total Group Health Insurance Internal Service Fund	1,770,192	1,907,875	1,907,875	1,914,079	2,061,471

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Liability Insurance Internal Service Fund					
Personnel Services	365,710	413,739	413,739	344,554	439,685
Services, Supplies, & Other Charges	1,330,235	2,978,582	3,186,582	3,102,000	3,583,474
Other Financing Uses	236,170	40,000	570,600	570,600	60,000
Total Liability Insurance Internal Service Fund	<u>1,932,115</u>	<u>3,432,321</u>	<u>4,170,921</u>	<u>4,017,154</u>	<u>4,083,159</u>
Total Internal Service Funds	<u>10,404,207</u>	<u>12,478,663</u>	<u>14,571,980</u>	<u>14,480,869</u>	<u>14,800,727</u>
Grand Total:	<u><u>191,855,060</u></u>	<u><u>233,006,996</u></u>	<u><u>330,442,834</u></u>	<u><u>323,576,043</u></u>	<u><u>263,187,686</u></u>

Summary of Transfers

	2016 Actuals	2017 Amended Budget	2017 Estimated Actual	2018 Adopted Budget
TO GENERAL FUNDS FROM:				
Primary General Fund <i>To transfer obligations to the Economic Development Trust Fund, Carbon</i>	\$ 1,382,238	\$ 1,892,349	\$ 1,842,349	\$ 2,002,384
Community Development Block Grant (CDBG) <i>For Teen Center</i>	35,000	35,000	35,000	35,000
City Public Trust Fund <i>Land Purchase for Public Parking</i>	-	500,000	-	-
Contributions & Donations - Parks & Rec <i>To eliminate Contributions Fund</i>	91,592	-	-	-
Refuse Fund	800	1,270	1,270	210,445
Golf Course Fund	-	-	-	-
Wastewater Fund	20,000	31,760	31,760	211,367
Water Fund	2,500	3,970	3,970	89,098
<i>Subtotal for After Hours Call Duty Program and Land Lease</i>	23,300	37,000	37,000	510,910
Total General Fund	1,532,130	2,464,349	1,914,349	2,548,294
TO CAPITAL IMPROVEMENT PROJECTS FUNDS FROM:				
General Funds	135,291	750,938	750,938	479,142
Arterial Streets and Road CIP Fund	146,029	1,293,404	1,293,404	500,000
Gas Tax (221)	18,442	195,299	195,299	1,350,000
Traffic Impact Fees	2,966	-	-	-
Parks and Recreation - Quimby Funds	319,815	696,778	696,778	-
Parks and Recreation - Facilities Tax Fund	232,792	291,315	291,315	-
Economic Development Trust Fund	183,860	1,933,988	1,933,988	405,000
Wharf Fund	17,536	15,200	15,200	-
Wharf Tenant Capital Improvement Contribution	66,252	-	-	-
Water Funds	47,282	540,503	540,503	123,039
Wastewater Fund	14,311	119,406	119,406	54,674
Refuse Fund	9,159	127,749	127,749	165,344
Parking Fund	12,276	191,982	191,985	24,212
Storm Water Fund	2,099	19,323	19,323	9,998
Enterprise Public Art Funds	36,284	49,616	49,616	18,085
Equipment Operations Fund	2,898	103,243	103,243	50,350
Liability Insurance Fund	236,170	570,600	570,600	60,000
Workers Compensation Fund	14,452	1,231,673	1,231,673	-
Total Capital Improvement Project Funds	1,497,914	8,131,017	8,131,020	3,239,844
<i>To fund various capital improvement projects & support Public Art</i>				
TO GAS TAX FUND FROM:				
Community Development Block Grant (CDBG)	36,965	-	-	-
Traffic Impact Fee-Citywide	141,010	3,300,480	3,300,480	2,334,704
Total Gas Tax Fund	177,975	3,300,480	3,300,480	2,334,704
<i>To fund various capital improvement projects</i>				<i>(continued)</i>

Summary of Transfers

	<u>2016 Actuals</u>	<u>2017 Amended Budget</u>	<u>2017 Estimated Actual</u>	<u>2018 Adopted Budget</u>
TO TRAFFIC IMPACT FEE-CITYWIDE FUND FROM:				
Gas Tax Fund	-	-	34,496	-
Total Equipment Fund	-	-	34,496	-
<i>For vehicle replacement</i>				
TO CLEAN RIVER, BEACHES & OCEANS FUND FROM:				
General Fund	-	25,000	25,000	-
Wastewater Fund	36,868	3,132	3,132	-
Parking Fund	34,110	20,098	20,098	-
Total Capital Improvement Project Funds	70,978	48,230	48,230	-
<i>Salaries for Illegal Campsite Clean-up</i>				
TO EQUIPMENT FUND FROM:				
General Fund	250,000	-	250,000	250,000
Total Equipment Fund	250,000	-	250,000	250,000
<i>For vehicle replacement</i>				
TO GOLF COURSE FUNDS FROM:				
General Fund				
For funding operations	497,217	-	-	-
Parks & Rec Facilities Tax Fund				
For DeLaveaga Golf Course Facility Improvement	50,000	-	-	-
Total Golf Course Funds	547,217	-	-	-
Total All City Funds	\$ 4,076,214	\$ 13,944,076	\$ 13,678,575	\$ 8,372,842

Revenues and Other Financing Sources - Primary General Fund

BY REVENUE TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Taxes					
Property Tax	18,249,621	19,553,500	19,553,500	19,495,000	20,998,000
Sales and Use Tax	17,934,333	18,675,000	18,675,000	18,018,000	18,987,000
Utility Users Tax	11,338,456	11,679,000	11,679,000	11,747,000	12,320,000
Transient Occupancy Tax	9,027,506	11,710,000	11,710,000	10,219,000	12,291,000
Franchise Tax	3,369,016	3,550,000	3,550,000	3,651,000	3,821,000
Admission Tax	2,523,654	2,750,000	2,750,000	2,558,000	2,669,000
Business License Tax	856,783	918,500	918,500	892,000	928,000
Parking Lot Tax	633,183	675,000	675,000	611,000	633,000
Other Taxes	577,910	630,000	630,000	530,000	540,000
Total Taxes	<u>64,510,461</u>	<u>70,141,000</u>	<u>70,141,000</u>	<u>67,721,000</u>	<u>73,187,000</u>
Licenses and Permits					
Construction Permits	1,083,629	980,500	980,500	1,950,000	5,367,000
Other Permits	132,980	96,200	96,200	150,200	152,200
Other Miscellaneous Revenues	20,730	-	-	21,000	22,000
Total Licenses and Permits	<u>1,237,340</u>	<u>1,076,700</u>	<u>1,076,700</u>	<u>2,121,200</u>	<u>5,541,200</u>
Grants and Intergovernmental					
Federal	356,561	68,000	167,574	143,908	114,000
State	231,899	232,000	423,704	235,000	235,000
Local	80,636	-	9,850	10,711	-
Total Grants and Intergovernmental	<u>669,096</u>	<u>300,000</u>	<u>601,128</u>	<u>389,619</u>	<u>349,000</u>
Charges for Services					
General Government	942,528	1,026,700	1,026,700	941,012	1,906,000
Public Safety	4,216,798	4,017,250	4,017,250	4,665,350	5,145,250
Culture and Recreation	1,517,878	2,983,250	2,983,250	2,966,882	3,158,200
Public Works	1,741,239	1,234,200	1,234,200	1,611,385	1,673,200
Library	518,681	625,500	625,500	440,100	462,438
Interfund and Interagency charges	3,958,636	4,254,377	4,281,877	4,281,877	4,495,972
Miscellaneous Charges for Services	2,436	2,000	2,000	2,550	2,700
Total Charges for Services	<u>12,898,196</u>	<u>14,143,277</u>	<u>14,170,777</u>	<u>14,909,156</u>	<u>16,843,760</u>
Fines and Forfeitures					
Fines and Forfeits	1,933,658	1,591,750	1,591,750	2,014,390	2,079,390
Total Fines and Forfeitures	<u>1,933,658</u>	<u>1,591,750</u>	<u>1,591,750</u>	<u>2,014,390</u>	<u>2,079,390</u>

Revenues and Other Financing Sources - Primary General Fund

BY REVENUE TYPE

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Rents & Misc Revenues					
Investment Earnings	(13,129)	38,005	38,005	43,440	44,640
Rents and Royalties	3,409,652	3,298,908	3,298,908	3,460,564	4,055,652
Contr & Donations-Private Sources	523,521	12,610	221,610	239,410	240,110
Miscellaneous Operating Revenues	205,110	147,500	147,500	3,388,109	518,500
Total Rents & Misc Revenues	<u>4,125,154</u>	<u>3,497,023</u>	<u>3,706,023</u>	<u>7,131,523</u>	<u>4,858,902</u>
Other Financing Sources					
Loan Principal Receipts	7,770	-	-	-	-
Interfund Transfers In	23,300	537,000	593,200	108,200	510,915
Other Miscellaneous Revenues	42,654	5,000	5,000	4,300	27,000
Total Other Financing Sources	<u>73,724</u>	<u>542,000</u>	<u>598,200</u>	<u>112,500</u>	<u>537,915</u>
Total Revenues	<u>85,447,629</u>	<u>91,291,750</u>	<u>91,885,578</u>	<u>94,399,388</u>	<u>103,397,167</u>

Operating Expenditures by Department - Primary General Fund

BY DEPARTMENT

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
City Attorney					
Personnel Services	10,951	48,683	48,683	48,683	48,683
Services, Supplies, & Other Charges	788,502	945,843	987,552	860,643	1,005,500
Total City Attorney	799,453	994,526	1,036,235	909,326	1,054,183
City Council					
Personnel Services	268,835	300,213	300,213	275,803	271,176
Services, Supplies, & Other Charges	150,105	102,294	135,633	99,656	163,387
Total City Council	418,939	402,507	435,846	375,459	434,563
City Manager					
Personnel Services	1,594,770	1,934,009	1,934,009	1,765,653	2,054,237
Services, Supplies, & Other Charges	338,944	3,127,939	3,185,808	2,982,966	3,559,768
Total City Manager	1,933,714	5,061,948	5,119,817	4,748,619	5,614,005
City - Non-Departmental					
Personnel Services	31,546	-	-	-	-
Services, Supplies, & Other Charges	2,117,241	-	-	-	-
Debt Service	4,472,017	4,736,122	4,736,122	4,721,695	4,798,193
Other Financing Uses	2,264,746	(1,095,430)	(490,449)	2,779,551	1,731,526
Total City - Non-Departmental	8,885,550	3,640,692	4,245,673	7,501,246	6,529,719
Economic Development					
Personnel Services	1,000,433	1,281,513	1,281,513	1,104,137	1,511,435
Services, Supplies, & Other Charges	1,117,877	1,972,089	2,504,258	2,101,451	2,114,219
Capital Outlay	-	500,000	500,000	-	-
Total Economic Development	2,118,310	3,753,602	4,285,771	3,205,588	3,625,654
Finance					
Personnel Services	2,455,621	2,966,658	2,966,658	2,657,861	3,391,843
Services, Supplies, & Other Charges	492,020	523,439	573,061	720,643	779,217
Capital Outlay	-	10,000	10,000	27,414	10,000
Total Finance	2,947,641	3,500,097	3,549,719	3,405,918	4,181,060
Fire					
Personnel Services	14,313,816	14,001,920	14,001,920	14,812,429	15,291,150
Services, Supplies, & Other Charges	1,608,026	1,790,624	1,815,852	1,811,904	1,992,319
Capital Outlay	10,000	25,000	25,000	25,000	25,000
Total Fire	15,931,842	15,817,544	15,842,772	16,649,333	17,308,469

Operating Expenditures by Department - Primary General Fund

BY DEPARTMENT

	Fiscal Year 2016 Actuals	Fiscal Year 2017			Fiscal Year 2018 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Human Resources					
Personnel Services	852,530	1,087,759	1,087,759	882,913	1,112,458
Services, Supplies, & Other Charges	411,805	564,272	564,272	477,046	681,540
Total Human Resources	1,264,335	1,652,031	1,652,031	1,359,959	1,793,998
Information Technology					
Personnel Services	2,208,439	2,587,178	2,587,178	2,400,959	2,895,810
Services, Supplies, & Other Charges	1,637,600	1,730,782	1,965,943	1,915,933	1,928,274
Capital Outlay	26,885	-	13,028	13,028	-
Total Information Technology	3,872,925	4,317,960	4,566,149	4,329,920	4,824,084
Library (City)					
Services, Supplies, & Other Charges	1,394,751	1,464,751	1,464,751	1,464,751	1,534,751
Total Library (City)	1,394,751	1,464,751	1,464,751	1,464,751	1,534,751
Parks and Recreation					
Personnel Services	6,423,143	8,184,320	8,397,356	7,797,876	9,172,741
Services, Supplies, & Other Charges	3,597,618	4,572,592	5,115,172	5,063,326	5,761,381
Capital Outlay	-	40,000	53,600	53,600	-
Total Parks and Recreation	10,020,761	12,796,912	13,566,128	12,914,802	14,934,122
Planning and Community Development					
Personnel Services	3,355,348	4,329,792	4,243,779	3,880,964	5,516,241
Services, Supplies, & Other Charges	462,751	1,156,145	1,397,201	941,671	1,531,892
Capital Outlay	-	20,000	20,000	6,500	-
Total Planning and Community Development	3,818,100	5,505,937	5,660,980	4,829,135	7,048,133
Police					
Personnel Services	19,053,279	20,337,428	20,417,428	20,212,412	22,139,113
Services, Supplies, & Other Charges	4,778,694	5,397,462	5,571,834	5,455,734	5,602,798
Capital Outlay	75,619	-	-	-	-
Total Police	23,907,592	25,734,890	25,989,262	25,668,146	27,741,911
Public Works					
Personnel Services	4,243,782	4,779,819	4,814,329	4,604,349	5,652,955
Services, Supplies, & Other Charges	2,393,258	3,482,095	3,676,660	3,359,296	3,839,500
Capital Outlay	-	2,000	2,000	2,000	3,000
Total Public Works	6,637,040	8,263,914	8,492,989	7,965,645	9,495,455
Total Expenditures	83,950,953	92,907,311	95,908,124	95,327,847	106,120,107

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