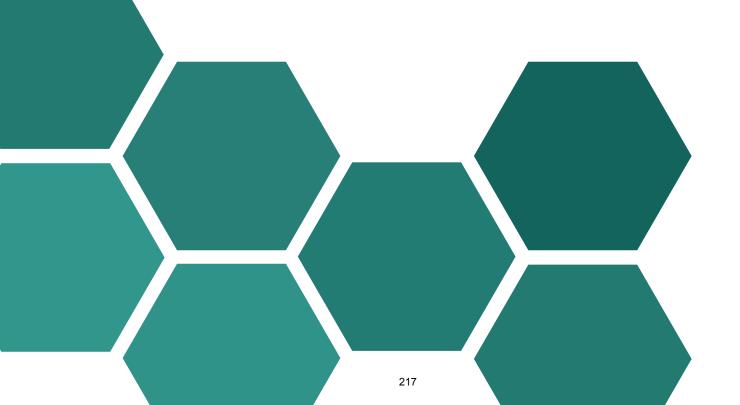
INTERNAL SERVICE FUND





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VEHICLE & EQUIPMENT REPLACEMENT Program - (Verp) Fund

The City establishes a schedule for the replacement of vehicles and large equipment in a sinking fund. To better plan for the future and level out significant increases in any one year's budget, a funding mechanism accumulates funds utilizing annual payments to the VERP Fund (03). The program calls for the setting aside of funds, on an amortized basis, to pay for expensive equipment that will require replacement in future years. In this way, budget hardships in any given year due to the need to replace a particular piece of expensive equipment can be avoided.

VERP REPLACEMENT

Replacement funding is provided through an annual contribution by each department for the assets used by the department based on the estimated replacement cost and the life cycle. These payments are made to a dedicated fund. It is intended that the City use this method to purchase all of its vehicles, trucks, and heavy equipment replacements.

Basic Funding Assumptions:

- 1. A fixed amount will be set aside each year for each replacement.
- 2. The balance set aside grows each year until the accumulated fund balance approximates the amount needed in the year for the replacement.

- 3. Budget approval by the Council, as part of annual budget adoption, is required before purchase from the VERP.
- 4. Surplus balances will be used to adjust the VERP contributions in subsequent years.
- 5. The replacement payment is calculated by factoring in the unit price as delivered, expected service life, residual value, and anticipated inflation to replace the original unit.

The fund balance for each VERP account is managed to ensure that the payments remain fairly level each year, with a positive fund balance.

Basic Guideline for Vehicle Replacement/Lifecycles

Description of Vehicle	Avg. Replacement Cycle					
Automobile (excluding police cars)	8 years					
Automobile (police admin cars)	7 years					
Automobile (patrol cars)	4 years					
Pickup Trucks	8 years					
Snow Plow Trucks & Equipment	5 years					
Heavy Equipment	10 - 15 years					

Enterprise 53,184 34,070 145,001 136,009 144,044 219,533 2 Parks and Recreation 46,89 82,708 77,002 149,004 184,094 2 Revenue	VERP FUND (03)	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Projected	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast
General Entroprise Parks and Recreation 245,511 5112,05 610,957 612,200 574,881 692,369 1 Parks and Recreation 46,369 82,708 72,662 109,021 144,504 124,504 124,504 124,504 124,504 124,504 124,504 124,504 124,504 124,504 124,504 124,504 145,604 144,504 145,604 145,604 144,504 145,604 145,604 144,504 145,604 145,604 145,604 145,604 145,604 145,604 145,604 145,604 145,604 145,604 145,604 144,644 144,9348 142,328 132,316 132,316 132,316 132,316 132,316 132,316 132,316 132,316 132,316 134,316 144,414	Fund Balance							
Enterprise Parks and Recreation 55,184 34,076 145,051 136,009 144,044 219,553 2 Revenue 46,369 82,708 72,682 109,021 148,004 184,859 Transfers in Administration 9,160 9,160 9,160 9,160 9,115 2 Community Development 9,044 11,624	Beginning of Year							
Enterprise Parks and Recreation 55,184 34,567 145,507 145,007 145,044 219,553 2 Revenue 46,86 82,708 72,622 100,021 148,004 184,059 1 Transfers In Administration 9,160 9,160 9,160 9,160 9,160 9,160 9,160 9,160 9,160 9,162 9,047 11,624 <td></td> <td>245.511</td> <td>511.205</td> <td>610.957</td> <td>612.320</td> <td>574.881</td> <td>692.549</td> <td>702,18</td>		245.511	511.205	610.957	612.320	574.881	692.549	702,18
Parks and Recreation 46,369 82,708 72,682 109,021 148,004 194,089 3 Revenue Image: constraint of the second		- 1 -						206,91
Transfers In Orimity Development Image: constraints/station Image: constraints/station Image: constraints/station Community Development 396 396 9,160 9,160 9,160 9,115 Engreering 396 3936 3936 3936 3936 3936 Streets 12629 11,262 11,262 11,262 11,624 11,626 Water 396 3936 3936 3936 3936 3936 Streets 162,285 94,018 94,209 94,209 97,466 97,466 Water 47,130 55,955 49,411		,				1-	,	214,27
Administration 9,160 9,160 9,160 9,160 9,160 9,160 9,160 9,160 9,161 Community Development 9,994 11,204 <td< td=""><td>Revenue</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Revenue							
Administration 9,160 9,160 9,160 9,160 9,160 9,160 9,161 Community Development 19,944 11,224 11,224 11,224 11,224 11,224 Enorging (Management 3,365 3,395 </td <td>Transform</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Transform							
Community Development Engineering Engency Management Police 9994 9994 11,704 11,704 9047 9047 Streets 3936 3336 3336 </td <td></td> <td>0.160</td> <td>0.160</td> <td>0.160</td> <td>0.160</td> <td>0.160</td> <td>0.115</td> <td>9,11</td>		0.160	0.160	0.160	0.160	0.160	0.115	9,11
Engineering Emergency Management Police 11,224 11,624 11,624 11,624 11,624 Streets 3936 3939 3936 3939 3936 3936 Water 47,130 55,558 49,411 49,412 10,62,65 10,62,65 10,66,65 10,66,65		,				,	,	9,11
Emergency Management 3.936 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 1 -</td> <td></td>							- 1 -	
Processor 149.348 132.381 132.918 132.918 97.466 97.466 Streets 162.285 94.018 94.209 94.209 96.787 96.851 Water 47.130 55.958 49.411 49.420 98.22 98.22 98.22 98.22 98.22 98.22 98.22 98.22 98.22 98.22 98.22 97.25 10.4 10.4 1	0 0							11,62
Streets 162,285 94,018 94,209 96,787 96,851 Water 47,130 55,955 49,411								3,93
Water Sever 17.130 55.958 49.411 49.411 49.411 Parks 47.130 55.958 49.411 49.411 49.411 49.411 Parks 49.839 51.460 56.126 56.126 51.266 Total Revenue - Enterprise 347.352 261.113 263.551 283.221 98.822 98.823 98.823 98.823 98.823 98.823 98.823 98.823 98.823 98.823 98.824 98.824								97,46
Sewer 47,130 55,958 49,411 </td <td>Streets</td> <td>162,285</td> <td>94,018</td> <td>94,209</td> <td>94,209</td> <td>96,787</td> <td>96,851</td> <td>96,85</td>	Streets	162,285	94,018	94,209	94,209	96,787	96,851	96,85
Parks 49,833 51,460 56,126 56,126 51,266 Total Revenue - General Total Revenue - Parks and Recreation 94,260 111,115 98,822 98,823 98,824 91,925 91,925 91,925 91,925 91,925 91,925 91,925 91,925 91,925 91,925 91,925 91,925 92,925 91,925 92,927 92,982 91,926 91,927 91,926	Water	47,130	55,958	49,411	49,411	49,411	49,411	49,41
Number Numer Numer Numer <td>Sewer</td> <td>47,130</td> <td>55,958</td> <td>49,411</td> <td>49,411</td> <td>49,411</td> <td>49,411</td> <td>49,41</td>	Sewer	47,130	55,958	49,411	49,411	49,411	49,411	49,41
Vol. Revenue - Entreprise 94.260 111.916 98.822 98.822 98.822 98.822 Total Revenue - Parks and Recreation 49.839 51,460 56,126 56,126 51,266 Total Fund Bal & Revenues - General Total Fund Bal & Revenues - Parks/Recreation 592,863 772,318 875,871 802,901 920,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,517 920,588 910,588 910,517 920,588 910,517 920,588 910,517 920,588 910,517 920,588 910,517 920,518 910,517 920,518 910,517 920,518 910,517 920,518 910,517	Parks	49,839	51,460	56,126	56,126	56,126	51,266	51,37
Vol. Revenue - Entreprise 94.260 111.916 98.822 98.822 98.822 98.822 Total Revenue - Parks and Recreation 49.839 51,460 56,126 56,126 51,266 Total Fund Bal & Revenues - General Total Fund Bal & Revenues - Parks/Recreation 592,863 772,318 875,871 802,901 920,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,588 910,517 920,588 910,588 910,517 920,588 910,517 920,588 910,517 920,588 910,517 920,588 910,517 920,518 910,517 920,518 910,517 920,518 910,517 920,518 910,517	T-1-1 B	247.252	264 442	000 554	060 554			
Total Revenue - Parks and Recreation 49,839 51,460 56,126 56,126 56,126 51,266 Total Fund Bal & Revenues - General 592,863 772,318 874,508 875,871 802,901 920,588 9 Total Fund Bal & Revenues - Enterprise 149,444 146,592 244,473 235,331 243,366 318,375 3 Total Fund Bal & Revenues - Parks/Recreation 96,208 134,168 128,808 165,147 204,130 236,125 3 Expenditures 0 <			-		-	-	-	228,03
Total Fund Bal & Revenues - General 592,863 772,318 874,508 875,871 802,901 920,588 9 Total Fund Bal & Revenues - Enterprise 149,444 146,592 244,473 223,331 243,366 318,375 3 Total Fund Bal & Revenues - Parks/Recreation 96,208 134,168 128,808 165,147 204,130 236,125 3 Expenditures 96,208 134,168 128,808 165,147 204,130 236,125 3 Vehicle Payment - - - 17,970 17,500 - </td <td>•</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>98,82</td>	•		-		-		-	98,82
Total Fund Bal & Revenues - Enterprise 149,444 146,592 244,473 235,331 243,366 318,375 1 Stypenditures 96,208 134,168 128,808 165,147 204,130 236,125 1 Vehicle Payment 91,059 91,059 91,050 91,050 1	Total Revenue - Parks and Recreation	49,839	51,460	56,126	56,126	56,126	51,266	51,37
Jotal Fund Bal & Revenues - Parks/Recreation 96,208 134,168 128,808 165,147 204,130 236,125 1 Expenditures <t< td=""><td>rotal Fund Bal & Revenues - General</td><td>592,863</td><td>772,318</td><td>874,508</td><td>875,871</td><td>802,901</td><td>920,588</td><td>930,22</td></t<>	rotal Fund Bal & Revenues - General	592,863	772,318	874,508	875,871	802,901	920,588	930,22
Expenditures Image: Constraint of the second s	Total Fund Bal & Revenues - Enterprise	149,444	146,592	244,473	235,331	243,366	318,375	305,73
Vehicle Payment Image: Constraint of the second secon	Total Fund Bal & Revenues - Parks/Recreation	96,208	134,168	128,808	165,147	204,130	236,125	265,65
Administration - - 17,970 17,500 1 ea. Fusion - 42,001 39,291 - - Community Development - 42,001 39,291 - - Engineering - - - - - - Emergency Management -	Expenditures							
Administration 12.8. Fusion 17,970 17,970 17,500 Community Development 42,001 39,291 - - Engineering - - - - - Emergency Management - - - - - Police 3 ea. SUV's 117,671 144,375 92,382 91,059 3 ea. SUV's - - - - - Streets 129,835 117,324 - 109,844 Water/Sewer 114,768 10,083 93,341 90,787 23,813 111,459 1 ea. F-150 - - - - - - - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 1 ea. Fraish Mower -								
1 ea. Fusion - - - Community Development 42,001 39,291 - - Engineering - - - - - Emergency Management - - - - - - Police 81,658 159,998 157,671 144,375 92,382 91,059 - 3 ea. SUV's - <td></td> <td></td> <td></td> <td></td> <td></td> <td>17 970</td> <td>17 500</td> <td>-</td>						17 970	17 500	-
Engineering . <td< td=""><td></td><td></td><td></td><td></td><td></td><td>.,,,,,,</td><td>17,500</td><td></td></td<>						.,,,,,,	17,500	
Emergency Management Image: Constraint of the second	Community Development			42,001	39,291	-	-	-
Delice Bit open of the segment of the seg	Engineering			-	-	-	-	-
3 ea. SUV's 129,835 117,324 109,844 Streets 129,835 117,324 109,844 Water/Sewer 114,768 10,083 93,341 90,787 23,813 111,459 1 ea. F-150 1 1 1 1 1 1 1 Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 1 ea. Finish Mower 1 1 1 1 1 1 1 1 1 1 ea. Aerator 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - General 13,500 25,147 27,250 17,143 19,271 21,847 Total Expenditures - General 81,658 159,998 329,507 300,990 10,352 218,403 1 Total Expenditures - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 Total Expenditures - Parks and Recreation 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - Parks and Recreatio	Emergency Management			-	-	-	-	-
3 ea. SUV's 129,835 117,324 109,844 Streets 129,835 117,324 109,844 Water/Sewer 114,768 10,083 93,341 90,787 23,813 111,459 1 ea. F-150 1 1 1 1 1 1 1 Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 1 ea. Finish Mower 1 1 1 1 1 1 1 1 1 1 ea. Aerator 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - General 13,500 25,147 27,250 17,143 19,271 21,847 Total Expenditures - General 81,658 159,998 329,507 300,990 110,352 218,403 1 Total Expenditures - Parks and Recreation 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 Total Expenditures - Parks and Recreati								
Streets 129,835 117,324 - 109,844 Water/Sewer 114,768 10,083 93,341 90,787 23,813 111,459 1 ea. F-150 1 1 1 1 1 1 1 Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 1 ea. Finish Mower 1 1 1 1 1 1 1 1 1 ea. Aerator 1 <t< td=""><td></td><td>81,658</td><td>159,998</td><td>157,671</td><td>144,375</td><td>92,382</td><td>91,059</td><td>101,82</td></t<>		81,658	159,998	157,671	144,375	92,382	91,059	101,82
1 ea. F-150 Image: Constraint of the second sec				129,835	117,324	-	109,844	111,04
1 ea. F-150 Image: Constraint of the second sec								
1 ea. F-150 Image: Constraint of the second sec	Water/Sewer	114,768	10,083	93,341	90,787	23,813	111,459	65,79
1 ea. Finish Mower 1	1 ea. F-150							
1 ea. Finish Mower 1	Parks and Recreation	13.500	25.147	27.250	17.143	19.271	21.847	85,62
1 ea. Aerator Image: Constraint of the second	1 ea Finish Mower	-,	-,	,	, -	-,	7-	,-
Total Expenditures - General 81,658 159,998 329,507 300,990 110,352 218,403 218								
Total Expenditures - Enterprise 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 Fund Balance - General 511,205 612,320 545,001 574,881 692,549 702,185 Fund Balance - Enterprise 34,676 136,509 151,132 144,544 219,553 206,916 21	i cu. Acidoi							
Total Expenditures - Enterprise 114,768 10,083 93,341 90,787 23,813 111,459 Total Expenditures - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 Fund Balance - General 511,205 612,320 545,001 574,881 692,549 702,185 Fund Balance - Enterprise 34,676 136,509 151,132 144,544 219,553 206,916 21	Total Expenditures - General	Q1 650	150 000	320 507	300 000	110 252	218 102	212,87
Total Expenditures - Parks and Recreation 13,500 25,147 27,250 17,143 19,271 21,847 Fund Balance - General 511,205 612,320 545,001 574,881 692,549 702,185 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>65,79</td>	•							65,79
Fund Balance - General 511,205 612,320 545,001 574,881 692,549 702,185 Fund Balance - Enterprise 34,676 136,509 151,132 144,544 219,553 206,916 210,916 <								85,62
Fund Balance - Enterprise 34,676 136,509 151,132 144,544 219,553 206,916	•							
			-				-	717,35
Fund Balance - Parks and Recreation 82,708 109,021 101,558 148,004 184,859 214,278			-					239,94



RESTRICTED REVENUE FUND

The FY 2010 Budget established a Restricted Revenue Fund to account for and restrict funds that the City receives for a specific purpose but which might not be spent in that budget year.

The following revenue accounts have been established:

- Municipal Court Cash Bond Interest
- Police Training Municipal Court Fee
- 911 Distributions
- Transfers from Other Funds

RESTRICTED EXPENDITURES

- Municipal Court Cash Bond Interest is revenue that comes from cash bonds received from defendants. These funds may be used by the Municipal Court department on items associated with the operation of the court.
- A police training fee is added to fines imposed by the municipal judge. Fees raised may be used only for police training.
- 911 Distribution funds may be used for expenses associated with the upgrade, maintenance and enhancement of the 911 system. This revenue was eliminated when County voters passed a county-side sales tax for emergency communications in 2012.

Transfers from the General Fund:

- Funds amassed for a Dangerous Buildings Fund, to be used by the Community Development department to abate dangerous buildings that cannot be abated by any other means than City action. An amount of \$20,000 is being maintained in this account, with no contributions from the General Fund in FY 2017.
- The City's Growth Management Plan is updated every 5-10 years. When the update occurs, it is typically expensive. A transfer of \$10,000 per year is made from the General Fund to this fund to save for the cost of new update in the future. Following the approval of this budget the accumulated total will be \$40,000.
- This budget includes a transfer to the Restricted Revenue Fund of half the expected cost of the 2017 Citizen Survey. \$7,000 Following the approval of this budget the accumulated total will be \$7,000.

SIGNIFICANT BUDGETARY ISSUES

1. It was budgeted in FY 2013 to spend the entirety of the funds collected from the Cass County 911 Tax, which has been discontinued, on replacement of equipment as part of the Police Department renovation that occurred in FY 2013. The renovation project came in under budget, leaving a balance of \$93,840 to start FY 2014. Communication expenses related to 911 will continue to be paid out of this fund until all funds have been exhausted. These expenses will then need to be covered by the General Fund. FY 2017 will close out these funds. \$6,051

- In FY 2015 the Council set aside \$483,000 to be transferred to the Capital Improvement Fund to provide additional assistance to the pavement management program. The funds are to be transferred as follows: 2017 - \$150,000; 2018 -\$150,000; 2019 - \$33,000.
- Included in this budget is a transfer to the General Fund to fund the 2017 Citizen Survey. \$14,000



RESTRICTED REVENUE FUND (04)	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Projected	2016-17 Adopted	2017-18 Forecast	2018-19 Forecast
Fund Balance							
Beginning of Year							
Court Cash Bond Interest	84	138	181	173	219	265	311
Police Training 911 Distribution	6,396 92,445	12,534 58,658	2,549 22,786	17,439 28,837	14,992 6,051	9,045 0	14,498
Transfer from Other Funds	30,000	1,198,250	2,402,951	2,208,250	629,185	610,367	602,549
	50,000	1,150,250	2,402,551	2,200,230	025,105	010,507	002,545
Revenue							
Court Cash Bond Interest	54	35	43	46	46	46	46
Police Training	6,138	4,905	5,415	5,453	5,453	5,453	5,453
911 Annual Distribution	-	-	-	-	-	-	-
Interest Earnings	494	5,275	500	15,185	15,182	15,182	15,182
Transfer from Other Funds							
for Future GMP Update	10,000	10,000	10,000	10,000	10,000	10,000	10,000
for Strategic Plan	10,000	10,000	10,000	10,000	.,	.,	
for 2017 Citizen Survey	7,000	7,000	7,000	7,000		7,000	
For Future Recreation Center/Civic Center	1,041,250	500,000					
for Future Comp/Class Study					10,000	10,000	10,000
for Special District Agreement	100,000						
For Pavement Management 2016-2019		483,000					
For Trees Board Arboretum For Water District Issue			100,000	100,000	10,000	100,000	100,000
			100,000	100,000	100,000	100,000	100,000
Total Revenue - Court Cash Bond Interest	54	35	43	46	46	46	46
Total Revenue - Police Training	6,138	4,905	5,415	5,453	5,453	5,453	5,453
Total Revenue - 911 Distribution Total Revenue - Transfer from Other Funds	494	5,275	- 127.500	-	-	-	-
Total Revenue - Transfer from Other Funds	1,168,250	1,010,000	127,500	142,185	145,182	142,182	135,182
Total Fund Bal & Revenues - Court Cash Bond Interest	138	173	224	219	265	311	357
Total Fund Bal & Revenues - Police Training	12,534	17,439	7,964	22,892	20,445	14,498	19,951
Total Fund Bal & Revenues - 911 Distribution	92,939	63,933	22,786	28,837	6,051	0	0
Total Fund Bal & Revenues - Transfer from Other Funds	1,198,250	2,208,250	2,530,451	2,350,435	774,367	752,549	737,731
Expenditures							
Court Cash Bond Interest							
Police Training 7350-1010 Restricted PD Training	-		7,900	7,900	11,400		
			.,	.,	,		
911 Distribution 6160-1100 911 Exp/communications	34,281	35,096	22,786	22,786	6,051		
Dept requested \$0	54,201	35,050	22,700	22,700	0,051		
Transfer to General Fund - Citizen Survey						-	
					14 000	-	
	-		30.000	30.000	14,000	-	
Transfer to the General Fund - Strategic Plan	-		30,000 150,000	30,000 150,000	14,000	150,000	33,000
	-					150,000	
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management	-		150,000	150,000		150,000	
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum	-		150,000	150,000	150,000	150,000	
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest			150,000 1,541,250 -	150,000 1,541,250 -	150,000		
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum	-		150,000	150,000 1,541,250	150,000	-	33,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training			150,000 1,541,250 - - 7,900	150,000 1,541,250 - - 7,900	150,000 10,000 - 11,400	-	33,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds	- - 34,281 -	35,096 -	150,000 1,541,250 7,900 22,786 1,721,250	150,000 1,541,250 7,900 22,786 1,721,250	150,000 10,000 	- - - 150,000	33,000 - - - 33,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest	- - - - - - - - - - - - - - - - - - -	35,096 - 173	150,000 1,541,250 - 7,900 22,786 1,721,250 224	150,000 1,541,250 - 7,900 22,786 1,721,250 219	150,000 10,000 11,400 6,051 164,000 265	- - 150,000 311	33,000 - - - 33,000 357
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training	- - - - - - - - - - - - - - - - - - -	35,096 - 173 17,439	150,000 1,541,250 7,900 22,786 1,721,250	150,000 1,541,250 7,900 22,786 1,721,250 219 14,992	150,000 10,000 11,400 6,051 164,000 265 9,045	- - 150,000 311 14,498	33,000 - - - 33,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - 911 Distribution		35,096 - 173 17,439 28,837	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 -	150,000 1,541,250 - - - 7,900 22,786 1,721,250 219 14,992 6,051	150,000 10,000 11,400 6,051 164,000 265 9,045 0	- - 150,000 311 14,498 0	33,000 - - 33,000 357 19,951 0
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - 90lice Training Fund Balance - 911 Distribution Fund Balance - 911 Distribution	- - - - - - - - - - - - - - - - - - -	35,096 - 173 17,439	150,000 1,541,250 - 7,900 22,786 1,721,250 224	150,000 1,541,250 7,900 22,786 1,721,250 219 14,992	150,000 10,000 11,400 6,051 164,000 265 9,045	- - 150,000 311 14,498	33,000 - - - 33,000 357
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 911 Distribution Fund Balance - 17ansfer - Other Funds		35,096 - 173 17,439 28,837	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 -	150,000 1,541,250 - - - 7,900 22,786 1,721,250 219 14,992 6,051	150,000 10,000 11,400 6,051 164,000 265 9,045 0	- - 150,000 311 14,498 0	33,000 - - 33,000 357 19,951 0
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 911 Distribution Fund Balance - Transfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory	- - - - - - - - - - - - - - - - - - -	35,096 - 173 17,439 28,837 2,208,250	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201	150,000 1,541,250 7,900 22,786 1,721,250 1,721,250 1,721,250 1,721,250 6,051 629,185	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367	- - - - - - - - - - - - - - - - - - -	33,000 - - 33,000 357 19,951 0 704,731
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Other Transfer Structure Fund Balance - Transfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement		35,096 - 173 17,439 28,837 2,208,250 20,000	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201 20,000	150,000 1,541,250 7,900 22,786 1,721,250 14,992 6,051 629,185 20,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000	- - 150,000 311 14,498 0 0 602,549	33,000 - - - - - - - - - - - - - - - - - -
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 911 Distribution Fund Balance - 011 Distribution Fund Balance - Noter Funds		35,096 - - 173 17,439 28,837 2,208,250 20,000 30,000	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201	150,000 1,541,250 7,900 22,786 1,721,250 1,721,250 1,721,250 1,721,250 6,051 629,185	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367	- - - - - - - - - - - - - - - - - - -	33,000 - - 33,000 357 19,951 0 704,731
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - Police Training Total Expenditures - 11 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 17ansfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds. Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan		35,096 	150,000 1,541,250 7,900 22,786 1,721,250 224 64 - 809,201 20,000 40,000	150,000 1,541,250 7,900 22,786 1,721,250 219 14,992 6,051 629,185 20,000 40,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000 50,000	- - - - - - - - - - - - - - - - - - -	33,000 - - - 33,000 357 19,951 0 704,731 20,000 70,000 -
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan for 2017 Citizen Survey		35,096 - 173 17,439 28,837 2,208,250 20,000 30,000 20,000 14,000	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201 20,000	150,000 1,541,250 7,900 22,786 1,721,250 14,992 6,051 629,185 20,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000	- - 150,000 311 14,498 0 0 602,549	33,000 - - - - - - - - - - - - - - - - - -
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - Police Training Total Expenditures - 11 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 17ansfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds. Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan		35,096 	150,000 1,541,250 	150,000 1,541,250 7,900 22,786 1,721,250 219 14,992 6,051 629,185 20,000 40,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000 50,000	- - - - - - - - - - - - - - - - - - -	33,000 - - - 33,000 357 19,951 0 704,731 20,000 70,000 -
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 1Transfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan for 2017 Citizen Survey For Future Recreation Center/Civic Center		35,096 - 173 17,439 28,837 2,208,250 20,000 30,000 20,000 14,000	150,000 1,541,250 7,900 22,786 1,721,250 224 64 - 809,201 20,000 40,000 21,000	150,000 1,541,250 7,900 22,786 1,721,250 219 14,992 6,051 629,185 20,000 40,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000 50,000 7,000	- - 150,000 311 14,498 0 602,549 20,000 60,000 - - 14,000	33,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Other Transfer to Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan for 2017 Citizen Survey For Future Recreation Center/Civic Center for Future Comp/Class Study Other for Special District Agreement		35,096 - 173 17,439 28,837 2,208,250 20,000 30,000 20,000 14,000	150,000 1,541,250 	150,000 1,541,250 - 7,900 22,786 1,721,250 219 14,992 6,051 629,185 20,000 40,000 - 21,000	150,000 10,000 - 11,400 6,051 164,000 - 265 9,045 0 610,367 - 20,000 50,000 - 7,000 - 10,000	- - - - - - - - - - - - - - 20,000 - - - - 20,000	33,000 - - 33,000 357 19,951 0 704,731 20,000 7,000 - 0 14,000 - 30,000
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - 911 Distribution Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 1 Transfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Strategic Plan for 2017 Citizen Survey For Future Recreation Center/Civic Center for Future Comp/Class Study Other for Special District Agreement For Pavement Management 2016-2019		35,096 	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201 20,000 40,000 - 21,000 - 500 100,000 333,000	150,000 1,541,250 	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000 50,000 7,000 - 7,000 - 10,000 30,367 100,000 10,000	- - - - - - - - - - - - - - - - - - -	33,000 - - - - - - - - - - - - - - - - - -
Transfer to the General Fund - Strategic Plan Transfer to Transportation Fund - Pavement Management Transfer to Capital Improvement Fund Tree Board Arboretum Total Expenditures - Court Cash Bond Interest Total Expenditures - Police Training Total Expenditures - Transfer to Other Funds Fund Balance - Court Cash Bond Interest Fund Balance - Police Training Fund Balance - Police Training Fund Balance - 911 Distribution Fund Balance - 17ansfer - Other Funds Note: Below is the breakdown of the Transfer from Other Funds: Fund Balance - Rolling total per subcategory for Dangerous Building Abatement for Future GMP Update for Struteg Fund for 2017 Citizen Survey For Future Recreation Center/Civic Center for Future Comp/Closs Study Other for Special District Agreement		35,096 - - 173 17,439 28,837 2,208,250 20,000 30,000 20,000 14,000 1,541,250 - - 100,000	150,000 1,541,250 - - 7,900 22,786 1,721,250 224 64 - 809,201 20,000 40,000 - 21,000 - 500 100,000	150,000 1,541,250 7,900 22,786 1,721,250 1,721,250 6,051 629,185 20,000 40,000 - 21,000 - 15,185 100,000	150,000 10,000 11,400 6,051 164,000 265 9,045 0 610,367 20,000 50,000 - 7,000 - 7,000 - 10,000	- - - - - - - - - - - - - - - - - - -	33,000 - - - 33,000 - 33,77 19,951 0 704,731 20,000 - - 14,000 - - 30,000 60,731

Municipal Court Cash Bond Interest

General Ledger Codes:

04-00-4251-0000

Legal Authority:

Municipal code: Section 130.290 State Statute: 479 & 483.312

Revenue Description and Projection Rationale

Municipal Court Cash Bond Interest - The Court maintains a bank account for cash bonds received from defendants that earns interest monthly. The earnings from this account are available for the Court Clerk's discretionary spending.

		Annual	Financial Trend						
		Percentage	150						
Fiscal Year	Collection	Change							
2007 Actual	1,303	372.05%	125						
2008 Actual	519	-60.15%							
2009 Actual	9	-98.23%	100						
2010 Actual	11	17.81%							
2011 Actual	2	-78.34%	75						
2012 Actual	19	694.47%							
2013 Actual	63	234.87%	50						
2014 Actual	54	-13.71%				\sim			
2015 Actual	35	-36.00%	25						
2016 Budget	43	24.53%							
2016 Projected	46	6.98%	0	2012	2014	2015	2010	2010	2017
2017 Estimated	46	0.00%		2013	2014	2015	2016	2016	2017

Police Training

General Ledger Codes:

04-00-4255-0000

Legal Authority:

Municipal Code: Section 130.290 State Statute: Chapters 479 & 483 & 590

Revenue Description

Police Training Fees - In addition to any fine that may be imposed by the municipal judge there are assessed as costs in all cases a Police Training fee of \$2.00. This assists in providing additional funds for training of police officers.

This revenue source has been allocated to the Restricted Revenue Fund (04) since FY 2012.

		Annual Percentage	Financial Trend								
Fiscal Year	Collection	Change	7000								
2007 Actual	4,408	0.66%	6500								
2008 Actual	4,022	-8.76%									
2009 Actual	5,338	32.72%	6000								
2010 Actual	4,065	-23.84%									
2011 Actual	4,713	15.94%	5500				/				
2012 Actual	4,606	-2.28%				\mathbf{A}					
2013 Actual	6,396	38.86%	5000								
2014 Actual	6,138	-4.04%									
2015 Actual	4,905	-20.08%	4500								
2016 Budget	5,415	10.39%									
2016 Projected	5,453	0.70%	4000	2012	2014	2015	2010	2010	2017		
2017 Estimated	5,453	0.00%		2013	2014	2015	2016	2016	2017		

Interest Revenue

General Ledger Codes: 04-00-4350-0000

Legal Authority:

State Statute: Chapter 82

Revenue Description

Interest Revenue - This account is used to record revenues associated with the City's return on investments of idle funds. FY16 revenues were estimated based on historical data and the assumption of no change in interest rates, however, interest rates have risen slightly throughout the year and continue to do so.

FY17 revenues are based on current interest rates being earned.

		Annual Percentage		Financial Trend
Fiscal Year	Collection	Change	16,000	<i>-</i>
2007 Actual	0	N/A	14,000	į
2008 Actual 2009 Actual	0 0	N/A N/A	12,000	<i>İ</i>
2010 Actual	987	N/A	10,000	
2011 Actual	1,467	48.72%	8,000	<i> </i>
2012 Actual	922	-37.17%		/
2013 Actual	699	-24.14%	6,000	
2014 Actual	494	-29.33%	4,000	
2015 Actual	5,275	967.20%	2 000	/ $/$ i
2016 Budget	500	-90.52%	2,000	
2016 Projected	15,185	2937.00%	0	
2017 Estimated	15,182	-0.02%		2013 2014 2015 2016 2016 2017

Transfers from General Fund

General Ledger Codes:

04-00-4901-0000

<u>Legal Authority:</u>

Municipal Code: n/a

Revenue Description

Transfer from General Fund - This is a transfer from the General Fund of the City to the Restricted Revenue Fund.

Funds are transferred from the General Fund in the following amounts for the following purposes in FY 2017:

* Growth Management Plan Sinking Fund:	\$10,000
* Future Comp/Class Study:	\$10,000
* Tree Board Fund - Arboretum	<u>\$10,000</u>
	\$ 30,000

		Annual Percentage	Financial Trend							
Fiscal Year	Collection	Change	1,200,000		Λ					
2007 Actual	0	N/A	1,000,000		$-/ \rightarrow$					
2008 Actual	0	N/A				\mathbf{i}				
2009 Actual	0	N/A	800,000			\rightarrow				
2010 Actual	115,814	N/A			1	\				
2011 Actual	109,666	-5.31%	600,000			— \				
2012 Actual	0	-100.00%								
2013 Actual	10,000	N/A	400,000			`				
2014 Actual	1,127,000	11170.00%					1			
2015 Actual	810,000	-28.13%	200,000							
2016 Budget	27,000	-96.67%					L			
2016 Projected	27,000	0.00%	0	2012	2014	2015	2010	2010	2017	
2017 Estimated	30,000	-25.93%		2013	2014	2015	2016	2016	2017	

Transfers from Capital Improvement Sales Tax Fund

General Ledger Codes: 04-00-4945-0000 Legal Authority:

Municipal Code: n/a

Revenue Description

Transfer from CIST Fund - This is a transfer from the Capital Improvement Sales Tax Fund of the City to the Restricted Revenue Fund.

Funds are transferred from the CIST Fund in the following amounts for the following purposes in FY 2015:

* Future Civic Center: \$2

\$200,000

No transfers are budgeted for FY 2017 at this time.

		Annual Percentage	Financial Trend						
Fiscal Year	Collection	Change	240,000						
2007 Actual	0	N/A	200.000						
2008 Actual	0	N/A	200,000			Λ			
2009 Actual	0	N/A	160,000			$- \square$			
2010 Actual	0	N/A	100,000						
2011 Actual	0	N/A	120,000			$/ \rightarrow$			
2012 Actual	0	N/A				/ \			
2013 Actual	0	N/A	80,000		/		\mathbf{I}		
2014 Actual	0	N/A			/				
2015 Actual	200,000	N/A	40,000				-		
2016 Budget	0	N/A							
2016 Projected	0	N/A	0	2012	2014	2015	2016	2016	2017
2017 Estimated	0	N/A		2013	2014	2015	2016	2016	2017

Transfers from Parks Sales Tax Fund

General Ledger Codes: 04-00-4947-0000 Legal Authority:

Municipal Code: n/a

Revenue Description

Transfer from Parks Sales Tax Fund - This is a transfer from the Parks Sales Tax Fund of the City to the Restricted Revenue Fund.

Funds were transferred from the Parks Sales Tax Fund in the following amounts for the following purposes in FY 2014:

* Future Civic Center: \$41,250

No transfers are budgeted for FY 2017 at this time.

		Annual Percentage	Financial Trend						
Fiscal Year	Collection	Change	45,000						
2007 Actual	0	N/A	43,000						
2008 Actual	0	N/A	37,500	Λ					
2009 Actual	0	N/A							
2010 Actual	0	N/A	30,000						
2011 Actual	0	N/A	22 500						
2012 Actual	0	N/A	22,500						
2013 Actual	0	N/A	15,000						
2014 Actual	41,250	N/A							
2015 Actual	0	N/A	7,500						
2016 Budget	0	N/A							
2016 Projected	0	N/A	0						
2017 Estimated	0	N/A		2013 2014 2015 2016 2016 2017					

Transfers from Enterprise Fund

General Ledger Codes: 04-00-4950-0000 Legal Authority:

Municipal Code: n/a

Revenue Description

Transfer from Enterprise Fund - This is a transfer from the Enterprise Fund of the City to the Restricted Revenue Fund.

Funds are transferred from the Enterprise Fund to create a reserve of funds for a pending water district issue.

		Annual Percentage	Financial Trend						
Fiscal Year	Collection	Change	240,000						
2007 Actual	0	N/A	200.000						
2008 Actual	0	N/A	200,000						
2009 Actual	0	N/A	160,000						
2010 Actual	0	N/A	100,000						
2011 Actual	0	N/A	120,000						
2012 Actual	0	N/A					<u> </u>		
2013 Actual	0	N/A	80,000				_/		
2014 Actual	0	N/A					/		
2015 Actual	0	N/A	40,000			/	·		
2016 Budget	100,000	N/A	_						
2016 Projected	100,000	0.00%	0	2012	2014	2015	2010	2010	2017
2017 Estimated	100,000	0.00%		2013	2014	2015	2016	2016	2017