

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

BUDGET YEAR 2016-17	General Fund	Parks Fund	Enterprise Fund	Debt Service Fund	Internal Service Fund	Capital Project Funds	Combined Total Presentation
Fund Balance CASH Beginning of the Year	3,159,111	539,863	1,693,939	1,789,947	1,236,942	15,876,267	24,296,069
Property Taxes	1,355,434	364,047		2,086,683			3,806,164
Franchise Taxes	2,131,712						2,131,712
Sales Taxes	3,402,707	375,000				4,107,052	7,884,759
Intergovernmental					-	362,167	362,167
Fees and Permits	525,475					855,339	1,380,814
Licenses	140,723						140,723
Municipal Court	356,004				4,242		360,246
Program / Service Fees		411,068	7,608,110			-	8,019,178
Centerview		8,971					8,971
Penalties			138,969	-			138,969
Miscellaneous	394,515	7,420	34,716	10,147	18,464	208,533	673,795
2017 Bond Proceeds - estimated				44,005		2,866,119	2,910,124
Other Sources / Transfers	1,408,477	100,000	155,448	-	504,459	1,149,352	3,317,736
Revenues	9,715,047	1,266,506	7,937,243	2,140,835	527,165	9,548,562	31,135,358
Administration	1,013,233						1,013,233
Information Technology	465,464						465,464
Economic Development	184,335						184,335
Community Development	616,059						616,059
Engineering	369,128						369,128
Streets	883,982						883,982
Stormwater	283,316						283,316
Buildings and Grounds	310,303						310,303
Municipal Court	146,560						146,560
Finance	591,142						591,142
Communications	184,563						184,563
Prosecuting Attorney	22,165						22,165
Police	3,746,786				12,328		3,759,114
Emergency Management	126,082						126,082
Parks		651,921					651,921
Recreation		557,058					557,058
Centerview		20,558					20,558
Water & Sewer			6,142,062		145,938		6,288,000
Miscellaneous						-	-
Debt Service			153,525	1,977,379		1,199,893	3,330,797
Fees				44,065			44,065
911 Exp/Communications					-		-
Capital Outlay		-			103,195		103,195
Capital Projects						7,149,053	7,149,053
Transfers Out	533,500		1,356,117		209,776	1,188,972	3,288,365
Total Expenditures	9,476,618	1,229,537	7,651,704	2,021,444	471,237	9,537,918	30,388,458
TTD Expenditures							-
Net Changes in Fund Balance	238,429	36,969	285,539	119,391	55,928	10,644	746,900
% of change	-8%	-7%	-17%	-7%	-5%	0%	-3%
<i>Less: Restricted Balances</i>	-	-	-				-
<i>Less: Reserved Balance 20% of Exp</i>	(1,788,624)	(245,907)	(1,233,788)	-	-	-	(3,268,319)
Available Fund Balance - End of Year	1,608,916	330,925	745,690	1,909,338	1,292,870	15,886,911	21,774,649

Notes:

The General fund reduction in fund balance is driven by the increase in the employee pension plan benefits, additional FTE, new city branding, economic development research and the City Council amendment for additional capital projects. More information can be found in the FY17 Adopted budget message.

The Park Fund reduction in fund balance is primarily driven by the increased pension plan, as well as personnel and program cost.

The Enterprise Fund reduction in fund balance is primarily driven by the city council's desire to keep the water and sewer rates to the customer at a break-even cost using surplus revenue from the prior years to offset current year costs.

The Debt Service Fund reduction in fund balance is driven by the additional debt payments associated with the five outstanding debts issues.