

Primary Government - Year to Year Comparison

	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Proposed	% Change 2016 Projected
Revenues						
General Fund	\$ 24,859,993	\$ 27,035,351	\$ 30,387,629	\$ 31,281,124	\$ 31,582,296	1%
Special Revenue Funds						
Impact Fees	1,699,171	1,312,584	597,484	625,000	635,000	2%
Landscaping	742	303	3,290	1,000	800	-20%
Lottery Reserves	357,126	317,421	331,215	302,500	325,800	8%
Cemetery	305,736	272,440	459,322	366,183	386,710	6%
Highway	42	2,700	4,458	6,000	4,000	-33%
Lodging Tax	293,203	334,796	329,657	303,000	303,000	0%
Capital Project Funds						
Capital Improvement	5,980,236	8,317,210	7,103,087	13,171,123	9,163,000	-30%
Parks and Recreation Capital Improvement	3,923,624	4,336,826	4,471,198	7,714,273	5,205,962	-33%
Enterprise Funds						
Water	12,242,777	13,607,603	15,414,972	38,398,717	15,817,484	-59%
Wastewater	7,782,622	6,665,940	8,873,820	13,040,878	7,151,316	-45%
Storm Drainage	1,257,604	613,798	1,247,669	851,231	1,107,709	30%
Permanent Fund						
Cemetery Perpetual Care	40,739	51,967	44,921	63,000	38,000	-40%
Internal Service Funds						
Benefits Internal Service	425,000	3,371,268	4,106,894	4,064,000	4,361,000	-
Fleet Internal Service	-	-	121,356	568,000	573,000	1%
Total Revenues	59,168,615	66,240,207	73,496,972	110,756,029	76,655,077	-31%
Expenditures						
General Fund	22,951,708	25,272,080	30,380,415	31,281,392	33,917,806	8%
Special Revenue Funds						
Impact Fees	647,520	90,740	719,900	2,097,265	3,200,000	53%
Landscaping	6,000	6,000	6,000	6,000	6,000	0%
Lottery Reserves	288,465	316,586	156,602	578,410	115,000	-80%
Cemetery	289,552	272,371	330,792	500,765	386,710	-23%
Highway	77,504	49,960	23,518	60,000	60,000	0%
Lodging Tax	130,612	270,356	290,177	352,014	393,573	12%
Capital Project Funds						
Capital Improvement	5,746,715	8,884,665	6,751,411	14,376,671	8,936,385	-38%
Parks and Recreation Capital Improvement	2,861,106	3,004,420	2,366,416	9,721,770	4,161,050	-57%
Enterprise Funds						
Water	8,588,568	10,688,759	11,339,501	36,045,804	36,172,310	0%
Wastewater	5,491,511	4,070,529	7,798,811	13,606,440	5,999,444	-56%
Storm Drainage	415,189	182,835	208,324	504,578	2,054,362	307%
Permanent Fund						
Cemetery Perpetual Care	-	-	150,000	-	-	-
Internal Service Funds						
Benefits Internal Service	-	3,274,825	4,129,381	3,895,000	4,592,000	18%
Fleet Internal Service	-	-	-	530,000	530,000	-
Total Budgeted Expenditures	47,494,450	56,384,126	64,651,248	113,556,109	100,524,640	-11%
GAAP Adjustments (1)	(2,503,942)	(2,417,710)	1,811,955	-	-	-
Change in Fund Balance	9,170,223	7,438,371	10,657,679	(2,800,080)	(23,869,563)	
Beginning Fund Balance	168,066,983	177,237,206	184,675,577	195,333,256	192,533,176	
Ending Fund Balance	\$ 177,237,206	\$ 184,675,577	\$ 195,333,256	\$ 192,533,176	\$ 168,663,613	

(1) See Budget Overview for explanation of GAAP Adjustments.

The *Impact Fee Fund* was created to account for non-utility fees collected from developers (under Article 3-5 of the City's Municipal Code) to help pay for the increased impact their development causes the City. Money is collected for road construction, bridge construction, and park construction, and then transferred to either the Capital Improvement Fund or Parks and Recreation Capital Fund for expenditure as projects are budgeted.

	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Proposed
Revenues					
Impact Fees - Traffic	\$ 500,333	\$ 253,828	\$ 327,043	\$ 300,000	\$ 300,000
Impact Fees - Bridge	54,200	168,287	93,300	100,000	100,000
Impact Fees - Parks	166,480	372,980	138,949	175,000	175,000
Investment Income	(457)	17,489	38,192	50,000	60,000
Transfers In	978,615	500,000	-	-	-
Total Revenues	1,699,171	1,312,584	597,484	625,000	635,000
Expenditures by Category					
Developer Reimbursements	147,520	90,740	164,900	100,000	200,000
Interfund Transfers Out	500,000		555,000	1,997,265	3,000,000
Total Expenditures	647,520	90,740	719,900	2,097,265	3,200,000
Change in Fund Balance	1,051,651	1,221,844	(122,416)	(1,472,265)	(2,565,000)
Beginning Fund Balance	5,779,142	6,830,793	8,052,637	7,930,221	6,457,956
Ending Fund Balance	\$ 6,830,793	\$ 8,052,637	\$ 7,930,221	\$ 6,457,956	\$ 3,892,956
Fund Balance					
Committed - Impact Fees	<u>\$ 6,830,793</u>	<u>\$ 8,052,637</u>	<u>\$ 7,930,221</u>	<u>\$ 6,457,956</u>	<u>\$ 3,892,956</u>