

General Operating Fund
2015 City Manager's Recommended Budget
With No Mill Increase

General Operating Fund

	Actual 2011	Actual 2012	Estimated 2013	Budget 2014	YTD 2014 as of 6/30/14	% of budget	Projected 2014	Projected 2015	change over 14 budget	
Revenues										
Property Taxes	\$15,459,093	\$15,497,754	\$16,627,572	16,655,568	14,182,885	85%	16,902,071	17,097,617	442,049	2.7% 2014 budget = mill increase of .45 mills, 15 proj= 2% increase in AV, no mill increase
Franchise Fees	\$6,408,974	6,482,183	6,822,828	7,087,000	3,723,653	53%	7,179,856	7,325,000	238,000	3.4% 2014 based upon first qtr ratio to total, 2015 = 3% increase
Sales/ Use Taxes										
1% city sales tax	\$14,163,394	14,851,199	15,071,272	15,397,100	7,799,946	51%	15,503,871	15,891,468	494,368	3.2% trend projected for 2014, 2.5% increase over 2014 projected in 2015
0.3% infrastructure	\$4,249,018	4,448,990	4,521,382	4,619,150	2,339,984	51%	4,651,161	4,767,440	148,290	3.2% trend projected for 2014, 2.5% increase over 2014 projected in 2015
0.2% transit	\$2,832,679	2,965,993	3,014,254	3,079,450	1,559,989	51%	3,100,774	3,178,294	98,844	3.2% trend projected for 2014, 2.5% increase over 2014 projected in 2015
0.05% transit expanded	\$708,171	741,498	753,564	769,850	389,997	51%	775,194	794,573	24,723	3.2% trend projected for 2014, 2.5% increase over 2014 projected in 2015
1% county sales tax	\$8,881,904	9,401,628	9,284,355	9,690,550	4,966,922	51%	9,745,155	9,988,784	298,234	3.1% trend projected for 2014, 2.5% increase over 2014 projected in 2015
subtotal	30,835,166	32,409,308	32,644,827	33,556,100	17,056,839	51%	33,776,155	34,620,559	1,064,459	3.2%
Intergovernmental Revenue	\$832,375	868,339	865,141	916,200	394,587	43%	1,055,877	828,000	(88,200)	-9.6% 2014 based upon first qtr ratio to total
Licenses & Permits	\$950,503	982,746	1,041,875	1,384,800	428,977	31%	1,405,384	1,506,500	121,700	8.8% 2014 based upon first qtr ratio to total
Fines	\$2,829,328	2,731,108	2,979,218	2,994,000	1,519,656	51%	3,075,000	3,170,000	176,000	5.9% 2014 based upon first qtr ratio to total; additional collections from additional court clerk position
Service Charges	\$753,531	684,093	659,946	753,300	238,555	32%	481,936	691,526	(61,774)	-8.2%
Interest	\$38,499	75,587	51,505	160,000	40,012	25%	50,000	75,000	(85,000)	-53.1% continued low rates in 2014, 2015
Miscellaneous Revenue	\$4,118,907	4,446,577	4,743,212	4,842,300	2,032,762	42%	4,846,342	4,939,951	97,651	2.0% billed amount in 2014
Transfers	\$3,702,879	3,656,207	3,656,141	3,656,751	1,846,964	51%	3,656,751	3,656,751	0	0.0% flat per transfer policy
Total Revenue	65,929,255	67,833,902	70,092,265	72,006,019	41,464,890	58%	72,429,372	73,910,904	1,904,885	2.6%
							98%			
Expenditures										
City Commission	58,394	58,976	65,104	70,850	33,428	47%	69,433	90,460	19,610	27.7% ord 8951 increased salaries for 3 city commissioner positions in 2015
City Auditor	56,228	52,977	53,722	54,461	25,590	47%	53,372	62,080	7,619	14.0% merit increase and peer review
City Manager's Office	526,148	566,513	663,026	613,579	275,232	45%	601,307	753,444	139,865	22.8% Director of Arts and Culture, salary increases (includes sustainability coord.)
Public Information	148,625	152,725	162,539	162,607	88,200	54%	159,355	191,040	28,433	17.5% streaming video, Channel 25 service and equipment
Planning	930,955	939,004	969,866	1,151,971	442,696	38%	1,128,932	1,131,000	(20,971)	-1.8%
Code Enf. / Building Safety	948,771	1,007,404	1,005,579	1,438,552	509,890	35%	1,409,781	1,484,820	46,268	3.2% expanded rental registration program as adopted projected to exceed 14 budget and adds one position
City Clerk	255,323	263,100	272,096	272,199	79,127	29%	266,755	299,092	26,893	9.9% conversion of one PT position to FTE, salary increases
Human Resources	429,905	428,403	457,845	471,276	241,462	51%	461,850	497,510	26,234	5.6%
Risk Management	424,606	439,652	424,932	506,103	294,772	58%	495,981	561,490	55,387	10.9% insurance premium increases
Finance	297,463	306,480	316,178	308,475	140,342	45%	302,306	311,661	3,186	1.0%
Overhead	3,809,521	3,509,349	3,419,157	4,416,749	1,371,149	31%	4,416,749	4,354,168	(62,581)	-1.4% budgeted merit pool in here in 14 budgeted in dpts for 15; Humane Society; Peaslee, ReINVENT
Transfers										
to health insurance fund	4,405,706	4,408,825	4,580,837	4,573,788	2,286,894	50%	4,573,788	4,750,825	177,037	3.9%
to rec fund	1,679,348	1,880,157	1,880,157	2,230,157	1,115,079	50%	2,230,157	2,230,157	-	0.0%
0.3% infrastructure sales tax	4,219,215	4,448,990	4,503,405	4,619,150	2,339,984	51%	4,619,150	4,767,440	148,290	3.2% equal to revenue projection for 2015
0.2% transit sales tax	2,814,506	2,915,993	3,002,270	3,054,450	1,559,989	51%	3,004,450	3,128,294	73,844	2.4% equal to revenue projection for 2015
0.05% transit expanded sales tax	708,171	741,498	750,567	769,850	389,997	51%	769,850	794,573	24,723	3.2% equal to revenue projection for 2015
to reserve funds	3,065,311	2,834,002	2,729,849	3,289,892	2,622,558	80%	3,289,892	3,232,446	(57,446)	-1.7%
for fund balance (\$5,909,696) not shown										
Information Technology	748,383	784,215	842,547	839,673	435,612	52%	822,880	865,740	26,067	3.1%
City Attorney's Office	689,181	803,333	883,561	816,638	327,250	40%	800,305	874,756	58,118	7.1% merit increases
Human Relations	9,566	6,594	5,125	9,730	431	4%	9,535	9,730	-	0.0%
Court	1,033,458	1,148,300	1,192,779	1,094,014	402,505	37%	1,072,134	1,174,987	80,973	7.4% added court clerk previously eliminated due to attrition
Police	14,637,082	15,705,191	16,555,305	16,775,383	8,335,463	50%	16,439,875	17,523,064	747,681	4.5% salaries, overtime, added sergeant
Fire	13,351,783	13,999,716	14,413,835	14,944,785	6,531,784	44%	14,645,889	15,292,434	347,649	2.3%
Streets	3,270,097	2,923,691	2,957,228	3,194,639	2,160,585	68%	3,130,746	3,218,306	23,667	0.7%
Engineering	770,493	836,314	946,054	922,340	450,330	49%	903,893	1,106,023	183,683	19.9% two additional inspectors added in 14 as alternative to contracting service; merit increases
Traffic	600,737	621,928	677,156	698,750	326,303	47%	684,775	768,348	69,598	10.0% one additional position added in 14 previously eliminated due to attrition; merit increases
Airport	131,257	155,909	200,629	210,038	117,578	56%	205,837	211,794	1,756	0.8%
Building	842,959	823,664	850,479	923,567	414,462	45%	905,096	938,748	15,181	1.6%
Street Lights	737,940	703,508	726,009	814,000	328,062	40%	797,720	814,000	-	0.0%
Levee	105,140	119,073	140,067	191,244	76,733	40%	187,419	197,690	6,446	3.4%
Parks & Recreation	3,207,358	3,240,268	3,286,079	3,312,169	1,550,596	47%	3,245,926	3,452,619	140,450	4.2% merit increases; electricity, contractual mowing for VenturePark
Health Dept./ Comm. Health Bldg.	998,943	964,871	978,818	1,033,046	521,309	50%	1,012,385	1,037,979	4,933	0.5% includes \$3,173 increase for Health Dpt operations
Total Expenditures	65,912,573	67,790,623	69,912,800	73,784,125	35,795,392	49%	72,717,523	76,126,718	2,342,593	3.2%
Revenue over Expenditures	<u>16,682</u>	<u>43,279</u>	<u>179,465</u>	<u>(1,778,106)</u>	<u>5,669,498</u>		<u>(288,151)</u>	<u>(2,215,814)</u>		
w/o transfer for fb										
Beginning Balance	<u>12,747,754</u>	<u>12,764,436</u>	<u>12,807,715</u>	<u>11,563,442</u>	<u>12,987,179</u>		<u>12,987,179</u>	<u>12,699,028</u>		
Unreserved End Balance	<u>12,764,436</u>	<u>12,807,715</u>	<u>12,987,179</u>	<u>9,785,336</u>	<u>18,656,677</u>		<u>12,699,028</u>	<u>10,483,214</u>		
Fund balance as % of expen.	19.37%	18.89%	18.58%	13.26%			17.46%	13.77%		
% of budget (w/o fund balance transfer)	99.99%	99.73%	99.15%				98.00%	100.00%		
Expenditure increase over prior year	2.95%	2.85%	3.13%	-3.45%			3.1%	4.7%		