

**GENERAL FUND
REVENUE AND EXPENDITURES
FISCAL YEAR 2016-2017 TENTATIVE BUDGET**

	2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMEND ED BUDGET
BEGINNING FUND BALANCE	\$ 1,972,000	\$ 2,344,000	\$ 2,344,000	\$ 2,271,000
REVENUES (projected with growth rate increase)				
TAX REVENUE				
PROPERTY TAX - GENERAL	\$ 2,263,000	\$ 2,488,000	\$ 2,488,000	\$ 2,790,000
SALES AND USE TAX	3,412,000	3,517,000	3,641,000	3,868,000
UTILITY TAX	1,755,000	1,798,000	1,835,300	1,856,000
LICENSES AND PERMITS	234,000	235,000	235,000	239,000
INTERGOVERNMENTAL (New Road Tax/CRoad/Liquor)	525,000	570,000	614,900	956,000
CHARGES FOR SERVICES	701,000	458,000	516,000	375,000
JUDICIAL	383,000	390,000	384,000	478,000
MISCELLANEOUS	54,300	35,500	38,000	59,000
TOTAL REVENUES	\$ 9,327,300	\$ 9,491,500	\$ 9,767,200	\$ 10,621,000
EXPENDITURES				
ADMINISTRATION	\$ 1,214,000	\$ 1,330,000	\$ 1,332,800	\$ 1,281,700
DEVELOPMENT	613,000	661,000	641,400	570,000
GENERAL GOVT NON OPERATING (CRoad and Golf)	1,085,000	976,000	978,700	800
JUSTICE COURT	241,000	303,000	285,100	332,000
PUBLIC SAFETY	2,773,000	3,053,000	2,891,300	3,370,000
FIRE	1,177,000	1,294,000	1,280,800	1,310,000
STREETS	1,160,000	1,349,000	1,288,500	1,438,000
PARKS	692,000	774,000	769,500	830,000
TOTAL EXPENDITURES	\$ 8,955,000	\$ 9,740,000	\$ 9,468,100	\$ 9,132,500
REVENUE EXCEEDS/(BELOW) EXPENDITURES + (-)	\$ 372,300	\$ (248,500)	\$ 299,100	\$ 1,488,500
TRANSFER FROM/(TO) ROAD, GOLF, CAPITAL PROJECTS	-	275,000	15,000	(1,488,500)
CONTRIBUTION TO/(USE OF FUND BALANCE)	\$ 372,300	\$ 26,500	\$ 314,100	\$ -
ENDING FUND BALANCE -TOTAL	\$ 2,344,000	\$ 2,370,000	\$ 2,643,000	\$ 2,271,000
RESTRICTED FUND BALANCE - C ROAD REVENUE	(372,000)	(372,000)	(372,000)	-
ENDING FUND BALANCE - UNRESTRICTED	\$ 1,972,000	\$ 1,998,000	\$ 2,271,000	\$ 2,271,000

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SPECIAL REVENUE FUND

FUND	2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMENDED BUDGET
25 RDA / CDA - Revenue	\$ 111,680	\$ 417,950	\$ 318,000	\$ 318,000
RDA / CDA - Expenditures	138,620	344,950	220,000	267,100
Transfer From/(To) GENERAL FUND, HOUSING FUND	-	-	-	(3,000)
Fund Balance - Use of (-)/Cont to +	(26,940)	73,000	98,000	47,900
Plus: Beginning Fund Balance:	(25,950)	(52,890)	(52,890)	45,110
Equals: Ending Fund Balance:	\$ (52,890)	\$ 20,110	\$ 45,110	\$ 93,010
27 Housing Fund - Revenue	\$ -	\$ -	\$ -	\$ 50,000
Housing Fund - Expenditures	-	-	-	50,000
Transfer From/(To) General Fund	-	-	-	24,000
Fund Balance - Use of (-)/Cont to +	-	-	-	24,000
Plus: Beginning Fund Balance:	-	-	-	-
Equals: Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 24,000

DEBT SERVICE FUND

FUND	2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMENDED BUDGET
32 RAP Debt Svc - Revenue	\$ 412,360	\$ 392,100	\$ 410,300	\$ 421,700
RAP Debt Svc - Exp	397,690	337,420	337,420	336,250
Fund Balance - Use of (-)/Cont to +	14,670	54,680	72,880	85,450
Plus: Beginning Fund Balance:	168,400	183,070	183,070	255,950
Equals: Ending Fund Balance:	\$ 183,070	\$ 237,750	\$ 255,950	\$ 341,400

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CAPITAL PROJECT FUNDS

FUND	2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMENDED BUDGET
40 Capital Improvements - Revenue	\$ 405,236	\$ 565,000	\$ 624,770	\$ 5,000
Capital Improvements - Exp	687,052	1,506,600	1,246,600	70,000
Transfer From/(To) General Fund, Police Capital	-	-	-	295,400
Fund Balance - Use of (-)/Cont to +	(281,816)	(941,600)	(621,830)	230,400
Plus: Beginning Fund Balance:	3,672,214	3,390,398	3,390,398	2,768,568
Equals: Ending Fund Balance:	\$ 3,390,398	\$ 2,448,798	\$ 2,768,568	\$ 2,998,968
41 Park Development - Revenue	\$ 1,520,730	\$ 631,000	\$ 300,000	\$ 308,100

	Park Development - Exp	489,760	593,300	250,000	210,000
	Fund Balance - Use of (-)/Cont to +	1,030,970	37,700	50,000	98,100
	Plus: Beginning Fund Balance:	(467,700)	563,270	563,270	613,270
	Equals: Ending Fund Balance:	\$ 563,270	\$ 600,970	\$ 613,270	\$ 711,370
43	Police Facilities - Revenue	\$ 129,670	\$ 34,300	\$ 35,000	\$ 43,400
	Transfer From/(To)	140,000	60,000	60,000	(43,000)
	Fund Balance - Use of (-)/Cont to +	(10,330)	(25,700)	(25,000)	-
	Plus: Beginning Fund Balance:	66,730	56,400	56,400	31,400
	Equals: Ending Fund Balance:	\$ 56,400	\$ 30,700	\$ 31,400	\$ 31,400
44	Road Development - Revenue	\$ 3,801,610	\$ 3,407,200	\$ 1,164,500	\$ 177,500
	Road Development - Exp	4,520,673	3,100,400	1,190,000	828,000
	Transfer From/(To) General Fund	-	-	-	768,000
	Fund Balance - Use of (-)/Cont to +	(719,063)	306,800	(25,500)	117,500
	Plus: Beginning Fund Balance:	2,030,356	1,311,293	1,311,293	1,285,793
	Equals: Ending Fund Balance:	\$ 1,311,293	\$ 1,618,093	\$ 1,285,793	\$ 1,403,293

**REVENUE AND EXPENSES
FISCAL YEAR 2016-2017 TENTATIVE BUDGET**

ENTERPRISE FUNDS

FUND	2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMENDED BUDGET	
51	Culinary Water - Revenue	\$ 5,305,600	\$ 3,708,990	\$ 3,980,000	\$ 3,992,800
	Culinary Water - Exp	3,235,300	3,578,580	3,430,470	3,333,080
	Culinary Water -Capital Exp	2,181,288	495,820	1,341,250	967,150
	Capitalized Transactions (Debt& infrastructure)	(2,181,288)	(495,820)	(1,341,250)	(967,150)
	Net Position - +Increase (-) Decrease	2,070,300	130,410	549,530	659,720
	Plus: Beginning Fund Equity:	12,747,700	14,818,000	14,818,000	15,367,530
	Equals: Ending Fund Equity:	\$ 14,818,000	\$ 14,948,410	\$ 15,367,530	\$ 16,027,250
52	Pressurized Irrig - Revenue	\$ 840,906	\$ 368,500	\$ 411,500	\$ 437,200
	Pressurized Irrig - Exp	340,436	525,100	422,000	437,200
	Pressurized Irrig -Capital Exp	883,700	117,670	72,130	-
	Capitalized Transactions (Debt& infrastructure)	(883,700)	(117,670)	(72,130)	-
	Net Position - +Increase (-) Decrease	500,470	(156,600)	(10,500)	-
	Plus: Beginning Fund Equity:	5,281,000	5,781,470	5,781,470	5,770,970
	Equals: Ending Fund Equity:	\$ 5,781,470	\$ 5,624,870	\$ 5,770,970	\$ 5,770,970
53	Storm Water - Revenue	\$ 1,135,700	\$ 828,700	\$ 745,700	\$ 751,000
	Storm Water - Exp	492,700	547,300	507,200	589,500
	Storm Water -Capital Exp	78,494	385,935	385,935	78,525
	Capitalized Transactions (Debt& infrastructure)	(78,494)	(385,935)	(385,935)	(78,525)
	Net Position - +Increase (-) Decrease	643,000	281,400	238,500	161,500
	Plus: Beginning Fund Equity:	4,816,000	5,459,000	5,459,000	5,697,500
	Equals: Ending Fund Equity:	\$ 5,459,000	\$ 5,740,400	\$ 5,697,500	\$ 5,859,000
54	Solid Waste - Revenue	\$ 947,480	\$ 860,400	\$ 863,600	\$ 872,000

	Solid Waste - Exp	897,490	868,000	872,000	872,000
	Solid Waste-Capital Exp	(9)	21,225	21,225	22,050
	Capitalized Transactions (Debt& infrastructure)	9	(21,225)	(21,225)	(22,050)
	Net Position - +Increase (-) Decrease	49,990	(7,600)	(8,400)	-
	Plus: Beginning Fund Equity:	125,130	175,120	175,120	166,720
	Equals: Ending Fund Equity:	\$ 175,120	\$ 167,520	\$ 166,720	\$ 166,720
55	Golf - Revenue	1,730,900	1,905,000	1,789,700	1,284,800
	Golf - Exp	1,384,970	1,479,110	1,485,110	1,468,700
	Golf -Capital Exp	723,021	699,790	626,790	602,600
	Capitalized Transactions (Debt& infrastructure)	(723,021)	(699,790)	(626,790)	(602,600)
	Transfer From/(To)	-	-	-	489,500
	Net Position - +Increase (-) Decrease	345,930	425,890	304,590	305,600
	Plus: Beginning Fund Equity:	2,205,300	2,551,230	2,551,230	2,855,820
	Equals: Ending Fund Equity:	\$ 2,551,230	\$ 2,977,120	\$ 2,855,820	\$ 3,161,420

**REVENUE AND EXPENSES
FISCAL YEAR 2016-2017 TENTATIVE BUDGET**

INTERNAL SERVICE FUND

FUND		2015 ACTUAL	2016 BUDGET	2016 PROJECTED ENDING	2017 RECOMMENDED BUDGET
61	Fleet - Revenue	\$ 552,970	\$ 606,180	\$ 606,180	\$ 696,400
	Fleet - Exp	500,530	606,180	606,180	696,400
	Fleet -Capital Exp	505,410	488,425	488,425	708,536
	Capitalized Transactions (Debt& infrastructure)	(505,410)	(488,425)	(488,425)	(708,536)
	Net Position - +Increase (-) Decrease	52,440	-	-	-
	Plus: Beginning Fund Equity:	1,425,540	1,477,980	1,477,980	1,477,980
	Equals: Ending Fund Equity:	\$ 1,477,980	\$ 1,477,980	\$ 1,477,980	\$ 1,477,980