

FY 2015-16 Projected Changes in Fund Balance

| FUND | FY 2015-16 BEGINNING BALANCE | FY 2015-16 ADOPTED REVENUES | FY 2015-16 ADOPTED EXPENDITURES | FY 2015-16 ENDING BALANCE |
|--|------------------------------------|-----------------------------------|---------------------------------------|---------------------------------|
| GENERAL FUND | 119,974,799 | 1,144,800,000 | 1,144,800,000 | 112,494,900 |
| ENTERPRISE FUNDS | | | | |
| Aviation | 16,775,317 | 93,875,967 | 93,875,967 | 16,775,317 |
| Convention and Event Services | 20,606,787 | 83,996,067 | 82,938,892 | 21,663,962 |
| Municipal Radio | 1,182,661 | 2,070,000 | 2,054,549 | 1,198,112 |
| Sanitation Services | 0 | 87,188,361 | 86,480,147 | 7,816,214 |
| Storm Drainage Management | 8,114,236 | 50,452,299 | 51,416,846 | 7,149,689 |
| Sustainable Development and Construction | 33,841,806 | 29,621,767 | 30,696,618 | 32,766,955 |
| Water Utilities | 86,190,720 | 645,128,387 | 645,128,387 | 86,190,720 |
| INTERNAL SERVICE FUNDS | | | | |
| Information Technology | 9,715,725 | 63,098,665 | 67,182,087 | 5,632,303 |
| Radio Services | 1,193,918 | 4,627,880 | 5,102,268 | 719,530 |
| Equipment Services | 4,129,102 | 50,509,134 | 50,509,134 | 4,129,102 |
| Express Business Center | 1,223,331 | 3,963,450 | 3,814,676 | 1,372,105 |
| OTHER REVENUE FUNDS | | | | |
| 9-1-1 System Operations | 7,089,698 | 13,217,784 | 16,292,461 | 4,015,021 |
| Employee Benefits | (5,665,392) | 145,662,305 | 145,662,305 | (5,665,392) |
| Risk Management | (14,600,539) | 19,535,161 | 22,012,154 | (17,077,532) |
| Debt Service | 12,108,879 | 250,942,990 | 255,325,736 | 7,726,133 |
| TOTAL CITY FUNDS | 301,881,047 | 2,688,690,217 | 2,703,292,227 | 286,907,138 |

GENERAL FUND

Statement of Revenues and Expenditures

| | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED** |
|---|----------------------|----------------------|-----------------------|------------------------|-------------------------|
| BEGINNING FUND BALANCE | \$94,996,485 | \$114,913,765 | \$120,282,516 | \$122,660,249 | \$119,974,799 |
| REVENUES: | | | | | |
| Ad Valorem Taxes | 450,752,434 | 483,297,035 | 520,321,181 | 520,067,180 | 559,636,084 |
| Sales Tax | 241,946,139 | 255,716,129 | 268,665,691 | 272,209,574 | 281,271,586 |
| Franchise Fees | 104,380,417 | 109,461,585 | 102,359,689 | 105,356,992 | 107,198,289 |
| Licenses and Permits | 9,786,100 | 9,760,474 | 9,857,148 | 9,952,957 | 6,067,340 |
| Interest Earnings | 455,091 | 539,316 | 590,581 | 980,153 | 961,569 |
| Intergovernmental | 6,715,311 | 6,861,933 | 6,638,202 | 7,431,659 | 7,431,659 |
| Fines and Forfeitures | 34,218,303 | 32,847,895 | 31,445,746 | 33,247,001 | 33,462,072 |
| Service Fees | 136,070,984 | 155,816,902 | 152,954,026 | 149,210,403 | 71,580,853 |
| Interfund Revenue | 46,551,925 | 61,102,471 | 65,390,817 | 60,242,549 | 67,122,857 |
| Miscellaneous | 11,192,252 | 11,538,030 | 12,140,020 | 11,225,930 | 10,067,691 |
| TOTAL REVENUES | 1,042,068,956 | 1,126,941,770 | 1,170,363,101 | 1,169,924,398 | 1,144,800,000 |
| TOTAL RESOURCES AVAILABLE | 1,137,065,441 | 1,241,855,535 | 1,290,645,617 | 1,292,584,647 | 1,264,774,799 |
| EXPENDITURES: | | | | | |
| General Government & Support Services | 72,922,285 | 83,150,812 | 101,732,676 | 101,248,833 | 112,233,802 |
| Public Safety | 631,073,870 | 672,434,578 | 692,301,592 | 692,122,232 | 713,800,343 |
| Street, Sanitation and Code Compliance | 177,095,867 | 184,728,945 | 195,623,546 | 195,409,850 | 127,625,692 |
| Public Works and Transportation | 27,299,997 | 33,085,296 | 31,957,743 | 31,711,146 | 31,268,068 |
| Culture, Library and Recreation | 108,220,385 | 117,553,041 | 125,907,924 | 125,817,259 | 133,825,805 |
| Env. Health, Comm. & Urban Development | 10,734,733 | 13,517,272 | 17,401,332 | 17,184,139 | 19,423,970 |
| Reserves and Transfers | 3,829,932 | 14,779,132 | 5,438,288 | 6,088,288 | 6,622,320 |
| TOTAL EXPENDITURES | 1,031,177,069 | 1,119,249,076 | 1,170,363,101 | 1,169,581,747 | 1,144,800,000 |
| Changes in Encumbrances and other Balance Sheet Accounts | 9,025,393 | 53,790 | 0 | (3,028,101) | (7,479,899) |
| ENDING FUND BALANCE*** | <u>\$114,913,765</u> | <u>\$122,660,249</u> | <u>\$120,282,516</u> | <u>\$119,974,799</u> | <u>\$112,494,900</u> |

*FY 2014-15 budget has been restated to reflect adjustments approved by City Council on August 26, 2015.

**FY 2015-16 includes transfer of \$7.1m, or 30 days, of fund balance to new Sanitation Services enterprise fund

***Ending Fund Balances have been restated to reflect GASB54

ENTERPRISE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| <u>AVIATION</u> | | | | | |
| BEGINNING FUND BALANCE | \$13,296,495 | \$11,554,285 | \$12,042,916 | \$13,783,862 | \$16,775,317 |
| REVENUES: | | | | | |
| Parking | 15,749,675 | 17,492,166 | 25,033,448 | 27,611,779 | 27,443,132 |
| Terminal Concessions | 13,274,176 | 14,537,913 | 22,192,718 | 22,341,550 | 22,422,809 |
| Landing Fees | 9,156,034 | 12,732,422 | 17,784,135 | 17,784,135 | 17,784,135 |
| Rental on Airport - Terminal | 4,247,808 | 7,594,030 | 13,831,063 | 13,831,063 | 13,831,063 |
| Rental on Airport - Field | 10,084,219 | 12,225,294 | 8,864,148 | 8,790,713 | 9,067,221 |
| Fuel Flow Fees | 1,141,769 | 1,214,650 | 1,235,631 | 1,215,399 | 1,225,397 |
| All Other | 1,800,386 | 2,174,365 | 2,003,641 | 2,177,372 | 2,102,210 |
| TOTAL REVENUES | 55,454,067 | 67,970,839 | 90,944,784 | 93,752,011 | 93,875,967 |
| TOTAL RESOURCES AVAILABLE | 68,750,562 | 79,525,124 | 102,987,700 | 107,535,873 | 110,651,284 |
| TOTAL EXPENDITURES | 51,859,896 | 66,811,429 | 90,944,784 | 90,760,556 | 93,875,967 |
| Changes in Encumbrances and other Balance Sheet Accounts | (5,336,381) | 1,070,167 | 0 | 0 | 0 |
| ENDING FUND BALANCE | 11,554,285 | 13,783,862 | 12,042,916 | 16,775,317 | 16,775,317 |
| <u>CONVENTION AND EVENT SERVICES</u> | | | | | |
| BEGINNING FUND BALANCE | 4,920,882 | 15,201,474 | 15,620,698 | 20,473,184 | 20,606,787 |
| REVENUES: | | | | | |
| Hotel Occupancy Tax | 42,133,281 | 46,981,172 | 50,347,510 | 50,347,510 | 54,001,830 |
| Alcoholic Beverage Tax | 7,648,276 | 10,256,222 | 10,349,712 | 10,349,712 | 10,461,346 |
| Contract Services | 12,202,374 | 9,610,383 | 10,263,386 | 10,272,656 | 9,118,826 |
| All Remaining Revenues | 12,596,022 | 11,388,780 | 11,084,442 | 11,191,921 | 10,414,065 |
| TOTAL REVENUES | 74,579,953 | 78,236,557 | 82,045,050 | 82,161,799 | 83,996,067 |
| TOTAL RESOURCES AVAILABLE | 79,500,835 | 93,438,031 | 97,665,748 | 102,634,983 | 104,602,854 |
| TOTAL EXPENDITURES | 68,387,495 | 73,421,024 | 82,045,050 | 82,028,196 | 82,938,892 |
| Changes in Encumbrances and other Balance Sheet Accounts | 4,088,134 | 456,177 | 0 | 0 | 0 |
| ENDING FUND BALANCE | \$15,201,474 | \$20,473,184 | \$15,620,698 | \$20,606,787 | \$21,663,962 |

*FY 2014-15 budget has been restated to reflect adjustments approved by City Council on August 26, 2015.

ENTERPRISE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| <u>MUNICIPAL RADIO</u> | | | | | |
| BEGINNING FUND BALANCE | \$1,297,447 | \$1,223,577 | \$1,233,823 | \$1,161,599 | \$1,182,661 |
| REVENUES: | | | | | |
| Local and National Sales | 1,968,169 | 1,886,198 | 2,114,500 | 1,992,910 | 2,058,200 |
| All Remaining Revenues | 2,622 | 13,737 | 11,800 | 7,090 | 11,800 |
| TOTAL REVENUES | <u>1,970,791</u> | <u>1,899,935</u> | <u>2,126,300</u> | <u>2,000,000</u> | <u>2,070,000</u> |
| TOTAL RESOURCES AVAILABLE | 3,268,238 | 3,123,512 | 3,360,123 | 3,161,599 | 3,252,661 |
| TOTAL EXPENDITURES | <u>2,055,410</u> | <u>1,994,603</u> | <u>2,061,761</u> | <u>1,978,938</u> | <u>2,054,549</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 10,749 | 32,690 | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u><u>1,223,577</u></u> | <u><u>1,161,599</u></u> | <u><u>1,298,362</u></u> | <u><u>1,182,661</u></u> | <u><u>1,198,112</u></u> |
| <u>SANITATION SERVICES*</u> | | | | | |
| BEGINNING FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| REVENUES: | | | | | |
| Residential Collection | 0 | 0 | 0 | 0 | 66,537,267 |
| Cost Plus Bulk/Brush | 0 | 0 | 0 | 0 | 114,043 |
| Sale of Recyclables | 0 | 0 | 0 | 0 | 2,100,000 |
| City Facility Collection | 0 | 0 | 0 | 0 | 761,229 |
| Landfill Revenue | 0 | 0 | 0 | 0 | 17,675,822 |
| All Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>87,188,361</u> |
| TOTAL RESOURCES AVAILABLE | 0 | 0 | 0 | 0 | 87,188,361 |
| TOTAL EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>86,480,147</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 0 | 0 | 0 | 0 | 7,108,000 |
| ENDING FUND BALANCE | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$7,816,214</u></u> |

*New enterprise fund to be established in FY 2015-16. \$7.1m fund balance transferred from General Fund to new enterprise fund.

ENTERPRISE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| <u>STORM DRAINAGE MANAGEMENT</u> | | | | | |
| BEGINNING FUND BALANCE | \$11,219,169 | \$9,197,401 | \$4,619,567 | \$10,415,123 | \$8,114,236 |
| REVENUES: | | | | | |
| Storm Water Fees | 49,359,328 | 49,313,585 | 51,038,345 | 51,038,345 | 50,412,553 |
| Interest and Other | 66,601 | 38,880 | 40,240 | 40,240 | 39,746 |
| TOTAL REVENUES | <u>49,425,929</u> | <u>49,352,465</u> | <u>51,078,585</u> | <u>51,078,585</u> | <u>50,452,299</u> |
| TOTAL RESOURCES AVAILABLE | 60,645,098 | 58,549,866 | 55,698,152 | 61,493,708 | 58,566,535 |
| TOTAL EXPENDITURES | <u>54,982,058</u> | <u>50,536,388</u> | <u>53,598,761</u> | <u>53,379,472</u> | <u>51,416,846</u> |
| Change in Encumbrances and other Balance Sheet Accounts | 3,534,361 | 2,401,645 | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u>9,197,401</u> | <u>10,415,123</u> | <u>2,099,391</u> | <u>8,114,236</u> | <u>7,149,689</u> |
| <u>SUSTAINABLE DEVELOPMENT AND CONSTRUCTION</u> | | | | | |
| BEGINNING FUND BALANCE | 19,563,321 | 26,491,868 | 29,798,058 | 32,206,798 | 33,841,806 |
| REVENUES: | | | | | |
| Building Permits | 16,311,690 | 17,201,959 | 16,973,493 | 17,167,682 | 18,770,276 |
| Certificate of Occupancy | 1,347,286 | 1,318,209 | 1,323,966 | 1,344,557 | 1,411,785 |
| Plan Review | 3,630,866 | 3,876,306 | 3,562,030 | 3,596,231 | 3,736,135 |
| Registration/License | 1,145,254 | 1,148,775 | 1,017,632 | 1,017,632 | 1,027,808 |
| Special Plats | 847,629 | 903,996 | 878,203 | 878,203 | 886,985 |
| Private Development | 919,749 | 1,125,034 | 998,320 | 999,820 | 1,009,819 |
| Zoning | 1,022,776 | 1,155,716 | 1,172,193 | 1,172,193 | 1,183,915 |
| Interest Earnings | 122,158 | 132,923 | 115,612 | 147,044 | 116,768 |
| All Remaining Revenues | 1,529,560 | 1,539,586 | 1,463,643 | 1,463,643 | 1,478,276 |
| TOTAL REVENUES | <u>26,876,968</u> | <u>28,402,504</u> | <u>27,505,092</u> | <u>27,787,005</u> | <u>29,621,767</u> |
| TOTAL RESOURCES AVAILABLE | 46,440,289 | 54,894,372 | 57,303,150 | 59,993,803 | 63,463,573 |
| TOTAL EXPENDITURES | <u>20,229,740</u> | <u>22,690,130</u> | <u>26,838,534</u> | <u>26,151,997</u> | <u>30,696,618</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 281,319 | 2,556 | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u>\$26,491,868</u> | <u>\$32,206,798</u> | <u>\$30,464,616</u> | <u>\$33,841,806</u> | <u>\$32,766,955</u> |

ENTERPRISE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| <u>WATER UTILITIES</u> | | | | | |
| BEGINNING FUND BALANCE | \$70,886,078 | \$88,875,506 | \$71,875,506 | \$86,190,720 | \$86,190,720 |
| REVENUES: | | | | | |
| Treated Water - Retail | 247,222,825 | 246,929,230 | 271,965,324 | 230,641,002 | 286,483,388 |
| Treated Water - Wholesale | 66,950,571 | 66,693,590 | 72,565,280 | 64,445,674 | 80,081,883 |
| Wastewater - Retail | 201,538,001 | 206,926,320 | 219,097,777 | 201,125,380 | 232,648,981 |
| Wastewater - Wholesale | 8,982,572 | 9,068,050 | 10,216,552 | 9,411,105 | 9,874,253 |
| All Remaining Revenues | 25,945,122 | 35,132,351 | 40,676,244 | 32,047,053 | 36,039,882 |
| TOTAL REVENUES | 550,639,091 | 564,749,541 | 614,521,177 | 537,670,215 | 645,128,387 |
| TOTAL RESOURCES AVAILABLE | 621,525,169 | 653,625,047 | 686,396,683 | 623,860,935 | 731,319,107 |
| TOTAL EXPENDITURES | 535,070,665 | 572,891,558 | 614,521,177 | 537,670,215 | 645,128,387 |
| Changes in Encumbrances and other Balance Sheet Accounts | 2,421,002 | 5,457,231 | 0 | 0 | 0 |
| ENDING FUND BALANCE | \$88,875,506 | \$86,190,720 | \$71,875,506 | \$86,190,720 | \$86,190,720 |

INTERNAL SERVICE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| <u>INFORMATION TECHNOLOGY</u> | | | | | |
| BEGINNING FUND BALANCE | \$13,423,811 | \$9,925,044 | \$8,029,479 | \$12,317,220 | \$9,715,725 |
| REVENUES: | | | | | |
| Interdepartmental Charges | 35,493,331 | 44,481,068 | 51,934,301 | 51,934,301 | 52,798,784 |
| Telephones Leased | 3,806,445 | 5,082,870 | 7,970,509 | 7,646,818 | 8,531,701 |
| Circuits | 1,623,390 | 1,682,035 | 1,501,011 | 937,266 | 1,366,868 |
| Desktop Services | 0 | 932,080 | 1,059,912 | 688,007 | 268,527 |
| Interest | 59,848 | 79,240 | 99,747 | 104,822 | 130,604 |
| Miscellaneous | 3,128 | 5,377 | 2,181 | 4,270 | 2,181 |
| TOTAL REVENUES | 40,986,142 | 52,262,670 | 62,567,661 | 61,315,485 | 63,098,665 |
| TOTAL RESOURCES AVAILABLE | 54,409,953 | 62,187,714 | 70,597,140 | 73,632,705 | 72,814,390 |
| TOTAL EXPENDITURES | 46,943,289 | 51,496,290 | 64,400,756 | 63,916,980 | 67,182,087 |
| Changes in Encumbrances and other Balance Sheet Accounts | 2,458,380 | 1,625,796 | 0 | 0 | 0 |
| ENDING FUND BALANCE | 9,925,044 | 12,317,220 | 6,196,384 | 9,715,725 | 5,632,303 |
| <u>RADIO SERVICES</u> | | | | | |
| BEGINNING FUND BALANCE | 1,972,750 | 1,497,529 | 1,961,476 | 2,390,880 | 1,193,918 |
| REVENUES: | | | | | |
| Equipment Rental | 3,230,565 | 4,960,827 | 4,957,380 | 4,957,380 | 4,546,482 |
| Miscellaneous | 286,064 | 280,089 | 74,862 | 227,283 | 74,862 |
| Interest | 11,533 | 8,723 | 2,749 | 7,530 | 6,536 |
| TOTAL REVENUES | 3,528,161 | 5,249,639 | 5,034,991 | 5,192,194 | 4,627,880 |
| TOTAL RESOURCES AVAILABLE | 5,500,911 | 6,747,168 | 6,996,467 | 7,583,074 | 5,821,798 |
| TOTAL EXPENDITURES | 4,057,707 | 4,447,097 | 6,044,819 | 5,831,809 | 5,102,268 |
| Changes in Encumbrances and other Balance Sheet Accounts | 54,325 | 90,809 | 0 | (557,347) | 0 |
| ENDING FUND BALANCE | \$1,497,529 | \$2,390,880 | \$951,648 | \$1,193,918 | \$719,530 |

INTERNAL SERVICE FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 ADOPTED |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <u>EQUIPMENT SERVICES</u> | | | | | |
| BEGINNING FUND BALANCE | \$2,097,670 | \$3,165,480 | \$3,165,480 | \$4,129,102 | \$4,129,102 |
| REVENUES: | | | | | |
| Rental/Wreck | 28,617,114 | 31,466,925 | 31,486,099 | 33,613,702 | 33,639,662 |
| Fuel | 22,247,801 | 22,004,174 | 22,596,919 | 19,034,914 | 16,179,836 |
| Auto Auction Tax/Non Taxable | 812,735 | 580,676 | 327,506 | 584,439 | 417,506 |
| Miscellaneous Revenue | 235,361 | 473,808 | 16,000 | 573,528 | 267,130 |
| Interest and Other | 0 | 6,445 | 5,000 | 1,000 | 5,000 |
| TOTAL REVENUES | <u>51,913,011</u> | <u>54,532,028</u> | <u>54,431,524</u> | <u>53,807,583</u> | <u>50,509,134</u> |
| TOTAL RESOURCES AVAILABLE | 54,010,681 | 57,697,508 | 57,597,004 | 57,936,685 | 54,638,236 |
| TOTAL EXPENDITURES | <u>51,728,222</u> | <u>53,589,846</u> | <u>54,431,524</u> | <u>53,807,583</u> | <u>50,509,134</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 883,021 | 21,440 | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u><u>3,165,480</u></u> | <u><u>4,129,102</u></u> | <u><u>3,165,480</u></u> | <u><u>4,129,102</u></u> | <u><u>4,129,102</u></u> |
| <u>EXPRESS BUSINESS CENTER</u> | | | | | |
| BEGINNING FUND BALANCE | 1,319,922 | 1,724,043 | 1,887,872 | 1,850,992 | 1,223,331 |
| REVENUES: | | | | | |
| Postage Sales | 2,241,600 | 2,163,226 | 2,703,350 | 2,703,350 | 2,703,350 |
| All Other Revenues | 1,597,429 | 1,493,044 | 1,323,100 | 1,511,169 | 1,260,100 |
| TOTAL REVENUES | <u>3,839,029</u> | <u>3,656,270</u> | <u>4,026,450</u> | <u>4,214,519</u> | <u>3,963,450</u> |
| TOTAL RESOURCES AVAILABLE | 5,158,951 | 5,380,313 | 5,914,322 | 6,065,511 | 5,186,781 |
| TOTAL EXPENDITURES | <u>3,438,802</u> | <u>3,524,301</u> | <u>4,856,661</u> | <u>4,842,180</u> | <u>3,814,676</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 3,894 | (5,020) | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u><u>\$1,724,043</u></u> | <u><u>\$1,850,992</u></u> | <u><u>\$1,057,661</u></u> | <u><u>\$1,223,331</u></u> | <u><u>\$1,372,105</u></u> |

*FY 2014-15 budget has been restated to reflect adjustments approved by City Council on August 26, 2015.

OTHER FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 PROPOSED |
|--|----------------------|----------------------|-----------------------|------------------------|------------------------|
| <u>9-1-1 SYSTEM OPERATIONS</u> | | | | | |
| BEGINNING FUND BALANCE | \$11,430,834 | \$8,506,254 | \$5,836,554 | \$11,236,038 | \$7,089,698 |
| REVENUES: | | | | | |
| 9-1-1 Service Receipts - Wireless | 6,117,897 | 5,971,231 | 5,968,250 | 6,271,815 | 6,256,563 |
| 9-1-1 Service Receipts - Wireline | 7,937,369 | 7,036,056 | 6,908,793 | 6,898,463 | 6,898,463 |
| Cama Trunk Fees | 6,545 | 5,625 | 6,545 | 5,165 | 5,165 |
| Interest | 53,272 | 24,320 | 34,321 | 57,593 | 57,593 |
| TOTAL REVENUES | <u>14,115,083</u> | <u>13,037,232</u> | <u>12,917,909</u> | <u>13,233,036</u> | <u>13,217,784</u> |
| TOTAL RESOURCES AVAILABLE | 25,545,917 | 21,543,486 | 18,754,463 | 24,469,074 | 20,307,482 |
| TOTAL EXPENDITURES | <u>17,134,629</u> | <u>10,385,583</u> | <u>17,439,255</u> | <u>17,400,125</u> | <u>16,292,461</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 94,966 | 78,135 | 0 | 20,749 | 0 |
| ENDING FUND BALANCE | <u>8,506,254</u> | <u>11,236,038</u> | <u>1,315,208</u> | <u>7,089,698</u> | <u>4,015,021</u> |
| *FY 2014-15 budget has been restated to reflect adjustments approved by City Council on August 26, 2015. | | | | | |
| <u>EMPLOYEE BENEFITS</u> | | | | | |
| BEGINNING FUND BALANCE | (14,284,350) | (1,175,473) | (3,858,714) | 156,217 | (5,665,392) |
| REVENUES: | | | | | |
| Employee Contributions | 36,182,660 | 37,866,539 | 37,724,903 | 38,216,196 | 39,165,702 |
| Retiree Contributions | 26,792,459 | 27,195,898 | 28,272,367 | 26,783,681 | 27,272,756 |
| City Contributions | 68,228,911 | 68,159,236 | 70,903,134 | 71,195,202 | 78,344,272 |
| Interest and Other | 4,674 | 83,630 | 120,000 | 713,588 | 879,575 |
| TOTAL REVENUES | <u>131,208,704</u> | <u>133,305,303</u> | <u>137,020,404</u> | <u>136,908,667</u> | <u>145,662,305</u> |
| TOTAL RESOURCES AVAILABLE | 116,924,354 | 132,129,830 | 133,161,690 | 137,064,884 | 139,996,913 |
| TOTAL EXPENDITURES | <u>120,369,110</u> | <u>132,555,115</u> | <u>142,022,809</u> | <u>142,730,276</u> | <u>145,662,305</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 2,269,283 | 581,502 | 0 | 0 | 0 |
| ENDING FUND BALANCE** | <u>(\$1,175,473)</u> | <u>\$156,217</u> | <u>(\$8,861,119)</u> | <u>(\$5,665,392)</u> | <u>(\$5,665,392)</u> |

** Fund balance reflects incurred but not reported claims (IBNR). The City budgets for the cash claims expenses expected to occur in the upcoming fiscal year.

OTHER FUNDS

Statement of Revenues and Expenditures

| DEPARTMENT | FY 2012-13 ACTUAL | FY 2013-14 ACTUAL | FY 2014-15 BUDGET* | FY 2014-15 ESTIMATE | FY 2015-16 PROPOSED |
|--|----------------------|----------------------|-----------------------|------------------------|------------------------|
| <u>RISK MANAGEMENT</u> | | | | | |
| BEGINNING FUND BALANCE | (\$14,435,003) | (\$14,091,388) | (\$12,179,217) | (\$3,904,452) | (\$14,600,539) |
| REVENUES: | | | | | |
| Workers' Compensation | 12,256,048 | 13,718,268 | 5,081,360 | 5,081,360 | 9,993,290 |
| Third Party Liability | 5,447,600 | 12,805,444 | 5,411,981 | 5,411,981 | 6,166,529 |
| Purchased Insurance | 2,390,358 | 2,953,870 | 2,355,342 | 2,355,342 | 3,095,917 |
| Interest and Other | 425,430 | 491,520 | 443,703 | 491,166 | 279,425 |
| TOTAL REVENUE | <u>20,519,436</u> | <u>29,969,102</u> | <u>13,292,386</u> | <u>13,339,849</u> | <u>19,535,161</u> |
| TOTAL RESOURCES AVAILABLE | 6,084,433 | 15,877,714 | 1,113,169 | 9,435,397 | 4,934,622 |
| TOTAL EXPENDITURES | <u>20,524,392</u> | <u>23,930,531</u> | <u>22,375,850</u> | <u>24,035,936</u> | <u>22,012,154</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 348,571 | 4,148,365 | 0 | 0 | 0 |
| ENDING FUND BALANCE** | <u>(14,091,388)</u> | <u>(3,904,452)</u> | <u>(21,262,681)</u> | <u>(14,600,539)</u> | <u>(17,077,532)</u> |
| **Fund balance reflects the total current liability for Risk Management (WC/Liability/Property). The City budgets the amount estimated to be the cash expense in the upcoming fiscal year. | | | | | |
| <u>DEBT SERVICE</u> | | | | | |
| BEGINNING FUND BALANCE | 6,223,036 | 5,720,990 | 2,011,688 | 3,483,528 | 12,108,879 |
| REVENUES: | | | | | |
| Ad Valorem Taxes | 209,639,298 | 204,508,103 | 214,354,152 | 214,402,070 | 230,475,333 |
| Interest/Transfers/Other | 25,065,628 | 25,477,941 | 20,842,374 | 20,842,374 | 20,467,657 |
| TOTAL REVENUE | <u>234,704,926</u> | <u>229,986,044</u> | <u>235,196,526</u> | <u>235,244,444</u> | <u>250,942,990</u> |
| TOTAL RESOURCES AVAILABLE | 240,927,962 | 235,707,034 | 237,208,214 | 238,727,972 | 263,051,869 |
| TOTAL EXPENDITURES | <u>235,268,513</u> | <u>233,780,855</u> | <u>229,908,362</u> | <u>226,619,093</u> | <u>255,325,736</u> |
| Changes in Encumbrances and other Balance Sheet Accounts | 61,541 | 1,557,349 | 0 | 0 | 0 |
| ENDING FUND BALANCE | <u>\$5,720,990</u> | <u>\$3,483,528</u> | <u>\$7,299,852</u> | <u>\$12,108,879</u> | <u>\$7,726,133</u> |