Budget Unit Summary

AGENCY/DEPARTMENT NAME: *Non - Departmental Revenue and Miscellaneous Expense*

BUDGET TITLE & NUMBER: 10-180

DEPARTMENT DESCRIPTION: *Reporting of all general revenues for the City as well as expenses that cannot be categorized into a specific function.*

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	72,303	51,884	51,842	53,160	53,160
Purchased Services	10,733	41,200	62,958	65,000	60,000
Fixed Cost	240,929	118,660	125,619	119,036	119,036
Capital Outlay	13,389	537,450	537,450	0	7,000
Gross City Cost	337,354	749,194	777,869	237,196	239,196
Transfer-out to CPR Fund	(285,000)	(416,904)	(416,904)	(939,581)	(551,004)
Transfers In	893	900	0	900	900
Revenue	3,538,697	3,914,543	4,508,661	3,542,980	3,615,819
Net City Cost	(2,917,236)	(2,749,345)	(3,313,888)	(2,367,103)	(2,826,519)
Budgeted Positions	0	0	0	0	0

SUMMARY OF CHANGES: *These revenue accounts have increased from 2012 to 2013: Real Property Taxes-City, Sales Tax Revenue, Public Service Gas Franchise, United Power Electric Franchise, Right-of-Way Permits and Oil Royalties. These revenue accounts have decreased from 2012 to 2013: State/Federal Grants, Specific Ownership "B", Motor Vehicle, Tobacco Products, US West Telephone Tax, Professional Licenses, Amusement & Dance License, Misc License Revenue, Disposal of Assets and Pension Forfeitures. These expenditure accounts have increased from 2012 to 2013: Misc. Contract Services, Equipment <$5000, Insurance-CIRSA, County Tax Collection and Insurance Misc. These expenditure accounts have decreased from 2012 to 2013: Crossing Guards and County & School Library. Capital Projects includes a new time clock system in the amount of $7,000.*

OBJECTIVES: *To account for all activities not department-specific to assure all functions that are necessary to operate the City are attained.*

PERFORMANCE MEASURES

	2011 Actual	2012 Estimated	2013 Projected
Efficiency Measures			
Per Capita Cost (City Support)	$ (393.80)	$ (447.34)	$ (381.55)

Finance Recommendation: *Approve as requested.*

Council Action: *Approve as requested with the addition of $17,500 in revenue for the DOLA grant for the City Administrator Intern position, increasing State/Federal Grant Revenue by $25,600 for the CMAQ grant for the Police Department police car, increasing State/Federal Grant Revenue by $28,000 for the Buildings & Grounds truck, reducing Misc. Contract Services in the amount of $15,000 to go back to using our Clarity software to do payroll instead of Paychex, increasing Equipment < $5,000 by $10,000 for Christmas street light decorations, increasing Capital Projects in the amount of $7,000 for a new time clock system, reducing the amount transferred to the CPR Fund in the amount of $389,133 since the Parks Department will be funded under the General Fund in 2013 and increaseing Property Tax Revenue in the amount of $1,739.*

REVENUE DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
31100	Real Property Taxes-City	1,401,364	1,412,305	1,412,305	1,468,226	1,469,965
31105	Specific Ownership "B"	164,243	175,100	175,100	170,000	170,000
31110	Motor Vehicle	30,102	41,030	41,455	40,000	40,000
31120	Sales Tax Revenue	1,158,650	1,189,338	1,360,729	1,301,553	1,301,553
31135	Tobacco Products	13,235	15,254	17,615	15,250	15,250
31145	Public Service Gas Franchise	55,816	46,696	58,243	47,630	47,630
31150	U.S. West Telephone Tax	5,875	7,000	5,622	5,800	5,800
31155	CATV Permit Fees	39,607	39,000	39,000	39,000	39,000
31160	United Power Electric Franchise	229,718	210,120	210,120	212,221	212,221
31300	Liquor Licenses	3,098	2,200	2,200	2,200	2,200
31305	Professional Licenses	9,710	11,000	9,000	10,000	10,000
31306	Solicitor's License	300	300	300	300	300
31310	Amusement & Dance License	180	400	300	300	300
31315	Sales Tax License	7,475	7,800	7,750	7,800	7,800
31320	Misc License Revenue	-	2,800	-	-	-
39100	State/Federal Grants	119,217	536,000	536,000	-	71,100
31140	Severance Tax	132,679	100,000	199,111	100,000	100,000
34050	Right-of-way Permit	1,535	2,500	3,000	3,000	3,000
31605	Realized Gain/Loss on Investments	-	-	(256)	-	-
31610	Interest Earned	3,827	1,500	1,500	1,500	1,500
31190	Billboard Rental-Flack	1,200	1,200	1,200	1,200	1,200
31170	Oil Royalties	26,251	20,000	57,148	50,000	50,000
39020	Donations Private	1,287	-	10	-	-
39000	Misc Revenue	2,187	2,000	255,393	2,000	2,000
31620	Disposal Of Assets	36,017	1,000	-	-	-
31175	Mineral Lease Income	64,891	45,000	94,837	45,000	45,000
31405	Pension Forfeitures	23,875	30,000	5,400	5,000	5,000
31406	Flex Plan Forfeitures	893	900	-	900	900
31601	Insurance Rebate	-	-	12	-	-
31600	Insurance Proceeds	6,359	15,000	15,567	15,000	15,000
	Unassigned Fund Balances					
39399	Unappropriated Reserves	127,386	422,388	802,381	1,727,977	1,727,977
	Restricted Fund Balances					
39998	Emergency Reserve	115,907	116,139	111,652	135,504	135,504
39320	Police Forfeiture Reserve	10,418	10,425	5,207	5,208	5,208
	Committed Reserves					
39316	Police Equipment Reserve	21,964	26,979	26,022	47,279	47,279
39330	Victims Comp Reserve	79,492	86,592	87,148	96,148	96,148
	Assigned Reserves					
39310	Fireworks Celebration Reserve	7,500	7,500	7,500	7,500	7,500
39370	Payment in Lieu of Taxes					
39315	IT Equipment Reserve	-	-	-	5,000	5,000
	Total General Revenues	**3,902,257**	**4,585,466**	**5,548,571**	**5,568,495**	**5,641,334**

REVENUE DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
REVENUE SUMMARY						
	Taxes and Assessments	2,754,360	2,817,773	2,989,589	2,979,779	2,981,518
	Licenses and Permits	22,298	27,000	22,550	23,600	23,600
	Intergovernmental	330,022	696,254	847,563	160,250	231,350
	Charges for Services	358,466	324,016	371,333	355,851	355,851
	Interest Income	3,827	1,500	1,500	1,500	1,500
	Gain/Loss on Investments	-	-	(256)	-	-
	Private Contributions	1,287	-	10	-	-
	Internal Transfers	893	900	-	900	900
	Other	68,438	48,000	276,372	22,000	22,000
	Beginning Reserves	362,667	670,023	1,039,910	2,024,615	2,024,615
	Total Revenues	**3,902,257**	**4,585,466**	**5,548,571**	**5,568,495**	**5,641,334**

BUDGET DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
51100	Salaries & Wages	33,000	-	-	-	-
51240	Vision Insurance	79	-	-	-	-
51220	Health Insurance	6,396	-	-	-	-
51230	Dental Insurance	(202)	-	(42)	-	-
51290	Employee Assistance Program	4,000	4,120	4,120	4,120	4,120
51120	Worker's Comp	28,931	47,764	47,764	49,040	49,040
51210	Unemployment Insurance	99	-	-	-	-
	Total Personnel	**72,303**	**51,884**	**51,842**	**53,160**	**53,160**
53060	Misc Contract Services	2,157	1,200	22,958	20,000	5,000
53105	Equipment < $5,000	8,576	-	-	5,000	15,000
53210	Professional Svcs - Commissions	-	40,000	40,000	40,000	40,000
	Total Purchased Services	**10,733**	**41,200**	**62,958**	**65,000**	**60,000**
55260	Insurance - CIRSA	74,845	65,784	70,062	74,536	74,536
55160	County Tax Collection	14,098	13,000	15,000	15,000	15,000
55420	Storm Drainage Lease	123,685	-	-	-	-
55350	Misc Expenditures	-	7,000	7,000	7,000	7,000
55415	Crossing Guards	8,576	8,876	8,371	8,500	8,500
55020	Bad Debts	335	-	-	-	-
55080	County & School Library	12,000	12,000	12,000	-	-
55280	Cirsa Insurance Deductible	7,391	12,000	12,000	12,000	12,000
55281	Insurance Misc	-	-	1,186	2,000	2,000
	Fixed Costs	**240,929**	**118,660**	**125,619**	**119,036**	**119,036**
59200	General Fund To CPR Fund	285,000	416,904	416,904	939,581	551,004
	Total Transfers	**285,000**	**416,904**	**416,904**	**939,581**	**551,004**
57500	Capital Project	-	-	-	-	-
57500	Safe Routes To School	689	-		-	-
57500	Computers & Software	12,700	7,000	7,000	-	7,000
57500	Employee Evaluation System	-	25,000	25,000	-	-
57500	Vehicles - CMAQ	-	505,450	505,450	-	-
	Total Capital Outlay	**13,389**	**537,450**	**537,450**	**-**	**7,000**
	Non-Spendable Funds					
31010	Non-Spendable Funds	2,604	-	-	-	-
	Unassigned Fund Balances					
59040	To Fund Balance Reserves	799,777	763,162	1,727,977	831,010	862,419
	Restricted Fund Balances					
59020	Emergency Reserve	111,652	130,719	135,504	179,727	182,155
59060	Drug Forfeiture	5,207	10,435	5,208	5,208	5,208
	Committed Reserves					
59026	Police Equipment Reserve	87,148	92,092	96,148	101,148	101,148
59130	Victims Comp Reserve	26,022	33,679	47,279	53,979	53,979
	Assigned Reserves					
59030	Fireworks Reserve	7,500	7,500	7,500	7,500	7,500
59025	IT Equipment Reserve	-	5,000	5,000	10,000	10,000
	Total Reserves	**1,039,910**	**1,042,587**	**2,024,615**	**1,188,571**	**1,222,408**
		1,662,263	**2,208,685**	**3,219,388**	**2,365,348**	**2,012,608**

BUDGET DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
Budget Summary						
	Personnel	72,303	51,884	51,842	53,160	53,160
	Purchased Services	10,733	41,200	62,958	65,000	60,000
	Fixed Costs	240,929	118,660	125,619	119,036	119,036
	Capital Outlay	13,389	537,450	537,450	-	7,000
	Transfers	285,000	416,904	416,904	939,581	551,004
	Reserves	1,039,910	1,042,587	2,024,615	1,188,571	1,222,408
	Gross City Cost	**1,662,263**	**2,208,685**	**3,219,388**	**2,365,348**	**2,012,608**