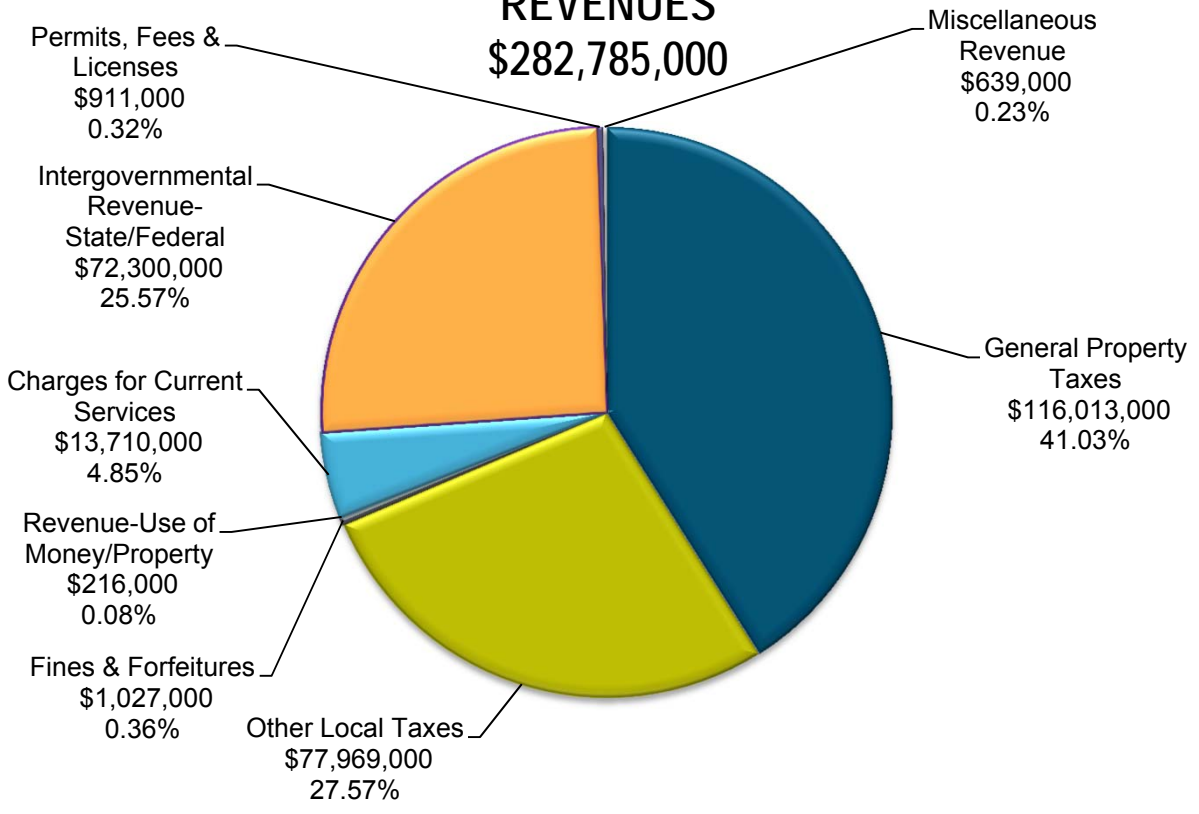


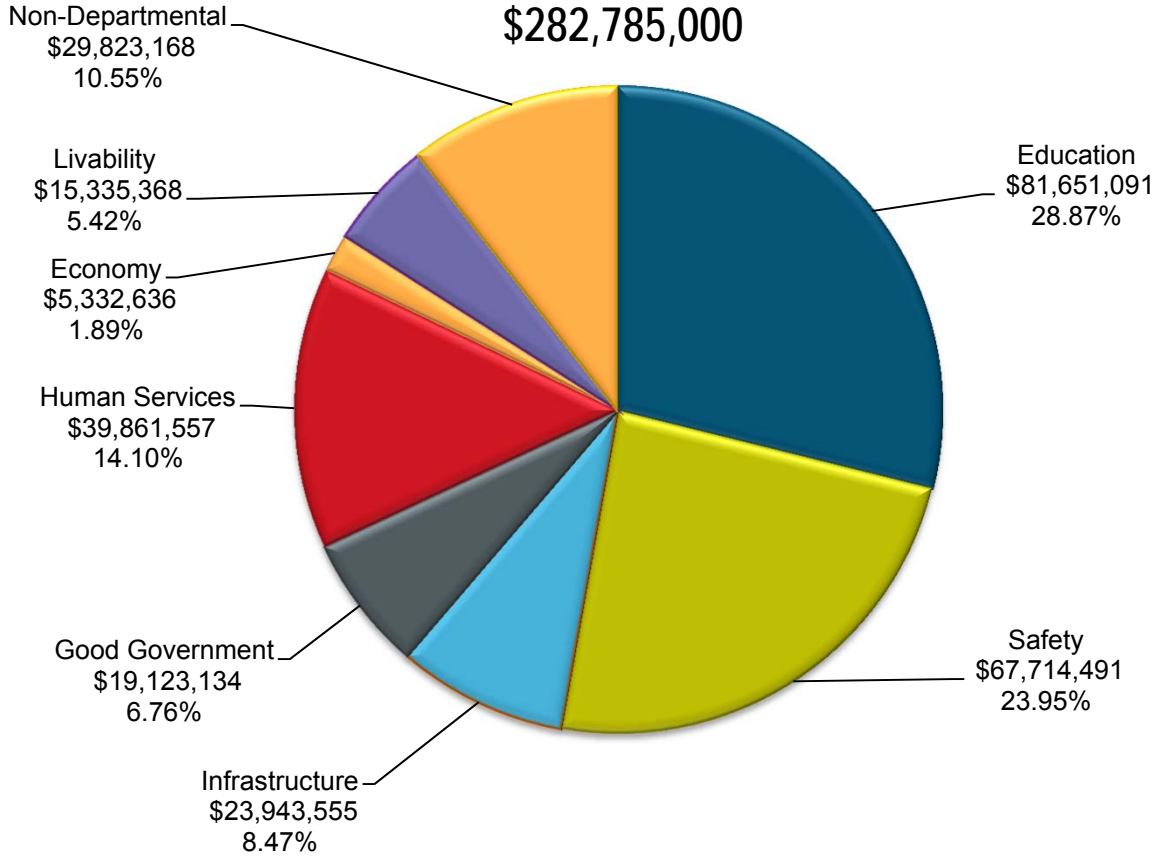
FINANCIAL SUMMARY

REVENUES \$282,785,000



Expenditures (by Priority)

\$282,785,000



FINANCIAL SUMMARY

REVENUE & EXPENDITURE SUMMARY

REVENUE

<u>GENERAL FUND</u>	ADOPTED BUDGET <u>FY 2016-17</u>	ADOPTED BUDGET <u>FY 2017-18</u>	DOLLAR INCREASE <u>(DECREASE)</u>
General Property Taxes	\$ 114,528,000	\$ 116,013,000	\$ 1,485,000
Other Local Taxes	81,406,000	77,969,000	(3,437,000)
Fines & Forfeitures	1,284,000	1,027,000	(257,000)
Revenue-Use of Money/Property	221,000	216,000	(5,000)
Charges for Current Services	11,015,000	13,710,000	2,695,000
Intergovernmental Revenue-State/Federal	70,863,000	72,300,000	1,437,000
Permits, Fees & Licenses	1,147,000	911,000	(236,000)
Miscellaneous Revenue	628,000	639,000	11,000
TOTAL - GENERAL FUND	\$ 281,092,000	\$ 282,785,000	\$ 1,693,000
 <u>PROPRIETARY FUNDS</u>			
<u>Enterprise Funds:</u>			
Stormwater Utility Fund	\$ 5,654,000	\$ 5,796,650	\$ 142,650
Civic Facilities Fund	2,142,427	2,280,067	137,640
Parking Fund	3,608,452	3,675,000	66,548
SUBTOTAL - ENTERPRISE FUNDS	\$ 11,404,879	\$ 11,751,717	\$ 346,838
<u>Internal Service Funds:**</u>			
Risk Management Fund	\$ 16,187,875	\$ 17,553,161	\$ 1,365,286
SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 16,187,875	\$ 17,553,161	\$ 1,365,286
TOTAL - PROPRIETARY FUNDS	\$ 27,592,754	\$ 29,304,878	\$ 1,712,124
 <u>SCHOOL FUND *</u>			
Roanoke City Public Schools	\$ 180,455,697	\$ 183,045,314	\$ 2,589,617

* School Fund includes the School General Fund and the School Food Services Fund.

** Beginning in FY18 Fleet, Risk and Technology Internal Service Funds were absorbed into the General Fund

FINANCIAL SUMMARY

EXPENDITURES

<u>GENERAL FUND</u>	<u>ADOPTED BUDGET FY 2016-17</u>	<u>ADOPTED BUDGET FY 2017-18</u>	<u>DOLLAR INCREASE (DECREASE)</u>
Economy	\$ 4,919,271	\$ 5,332,636	\$ 413,365
Education	82,460,731	81,651,091	(809,640)
Good Government	18,089,575	19,123,134	1,033,559
Human Services	40,120,500	39,861,557	(258,943)
Infrastructure	27,064,602	23,943,555	(3,121,047)
Livability	15,661,081	15,335,368	(325,713)
Non-Departmental	24,601,692	29,823,168	5,221,476
Safety	68,174,548	67,714,491	(460,057)
TOTAL - GENERAL FUND	\$ 281,092,000	\$ 282,785,000	\$ 1,693,000
<u>PROPRIETARY FUNDS</u>			
<u>Enterprise Funds:</u>			
Stormwater Utility Fund	\$ 5,654,000	\$ 5,796,650	\$ 142,650
Civic Facilities Fund	2,142,427	2,280,067	137,640
Parking Fund	3,608,452	3,675,000	66,548
SUBTOTAL - ENTERPRISE FUNDS	\$ 11,404,879	\$ 11,751,717	\$ 346,838
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SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 16,187,875	\$ 17,553,161	\$ 1,365,286
 TOTAL - PROPRIETARY FUNDS	 \$ 27,592,754	 \$ 29,304,878	 \$ 1,712,124
<u>SCHOOL FUND</u>			
Roanoke City Public Schools	\$ 180,455,697	\$ 183,045,314	\$ 2,589,617

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
<u>GENERAL PROPERTY TAXES:</u>						
Current Real Estate Tax	\$ 77,431,782	\$ 79,902,110	\$ 41,380,833	\$ 81,000,000	\$ 82,200,000	\$ 1,200,000
Delinquent Real Estate Tax	1,927,817	1,675,962	670,919	1,900,000	1,800,000	(100,000)
Downtown District Tax - Current	514,368	525,904	287,500	557,000	560,000	3,000
Downtown District Tax - Delinquent	3,326	1,900	8,092	7,000	9,000	2,000
Williamson Road District Tax - Current	96,096	96,557	50,892	102,000	100,000	(2,000)
Williamson Road District Tax - Delinquent	2,906	3,379	2,448	3,000	3,000	-
Current Year Personal Property	20,932,920	22,373,387	(2,227,628)	22,800,000	22,800,000	-
Short-Term Rental Tax	129,812	138,051	66,849	150,000	150,000	-
Delinquent Personal Property Tax	862,693	1,028,340	1,679,279	800,000	1,000,000	200,000
Interest Paid on PP Refunds	(14,298)	(9,011)	(7,477)	(15,000)	(9,000)	6,000
Public Service Corporations	2,494,416	2,618,373	1,367,632	2,652,000	2,652,000	-
Downtown District Public Service	28,439	28,140	13,911	28,000	28,000	-
Delinquent Public Service - Real Property	-	-	-	-	-	-
Public Service Corporations - Personal Property	2,584,588	2,810,004	37,431	2,862,000	2,810,000	(52,000)
Delinquent Public Service - Personal Property	-	38	928	-	-	-
Penalties and Interest	1,644,270	1,888,660	780,525	1,682,000	1,910,000	228,000
TOTAL - GENERAL PROPERTY TAXES	\$ 108,639,135	\$ 113,081,794	\$ 44,112,133	\$ 114,528,000	\$ 116,013,000	\$ 1,485,000
<u>OTHER LOCAL TAXES:</u>						
Sales Tax 1%	\$ 20,564,044	\$ 20,600,395	\$ 6,660,583	\$ 22,000,000	\$ 20,100,000	\$ (1,900,000)
Utility Consumer Tax	9,386,233	9,363,331	3,927,683	9,588,000	9,600,000	12,000
Cigarette Tax	2,256,249	2,371,201	1,109,618	2,200,000	2,250,000	50,000
Recordation and Probate Tax	961,270	1,034,652	506,064	1,023,000	1,003,000	(20,000)
Business and Occupational Licenses	13,215,774	12,886,986	170,859	13,985,000	12,844,000	(1,141,000)
Transient Room Tax	4,162,522	4,305,977	2,330,918	4,600,000	4,300,000	(300,000)
Admissions Tax	443,116	462,216	239,267	458,000	458,000	-
Motor Vehicle License	2,123,181	2,594,635	578,129	2,760,000	2,600,000	(160,000)
Franchise Taxes	338,193	496,151	172,746	463,000	496,000	33,000
Prepared Foods & Beverage Tax	13,856,899	15,704,954	6,477,096	16,000,000	16,218,000	218,000
Bank Franchise Tax	1,585,268	1,575,655	-	1,700,000	1,600,000	(100,000)
Telecommunications Tax	6,933,071	6,727,824	2,204,579	6,629,000	6,500,000	(129,000)
TOTAL - OTHER LOCAL TAXES	\$ 75,825,820	\$ 78,123,976	\$ 24,377,542	\$ 81,406,000	\$ 77,969,000	\$ (3,437,000)
<u>PERMITS, FEES & LICENSES:</u>						
Dog Licenses	\$ 40,245	\$ 36,047	\$ 19,587	\$ 60,000	\$ 40,000	\$ (20,000)
Permits and Fees	1,100,360	852,281	437,012	1,087,000	871,000	(216,000)
TOTAL - PERMITS, FEES & LICENSES	\$ 1,140,605	\$ 888,328	\$ 456,599	\$ 1,147,000	\$ 911,000	\$ (236,000)

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
INTERGOVERNMENTAL REVENUES: (Continued)						
Grants in Aid - Commonwealth (Continued)						
Social Services: (Continued)						
CSA - State Administration	34,909	45,274	-	45,000	45,000	-
Child Day Care Quality Initiative	20,313	20,314	2,391	20,000	-	(20,000)
State Adoptions	1,396,227	1,411,193	565,250	1,800,000	1,800,000	-
Employment Services - VIEW	436,581	284,138	125,925	612,000	467,000	(145,000)
Employment Services-SNAPET	22,683	21,625	18,042	35,000	35,000	-
Family Preservation and Support	11,181	11,871	19,960	19,000	37,000	18,000
Adult Services	39,336	46,741	17,768	57,000	44,000	(13,000)
Respite Care	9,655	7,057	3,920	10,000	10,000	-
Safe and Stable Families	82,228	88,970	60,412	97,000	97,000	-
Foster Parent Training	10,190	7,851	5,066	10,000	15,000	5,000
Adult Protective Services	15,443	17,114	5,232	16,000	16,000	-
Fostering Futures Foster Care Assistance	-	-	7,781	-	79,000	79,000
Subtotal - Social Services	\$ 27,016,114	\$ 27,335,875	\$ 11,612,490	\$ 29,999,000	\$ 30,659,000	\$ (134,000)
Other Categorical Aid						
Public Facilities Sales Tax Rebate	\$ 509,748	\$ 466,231	\$ 102,011	\$ 510,000	\$ 465,000	\$ (45,000)
Street Maintenance	14,542,740	14,338,757	7,340,192	14,310,000	15,042,000	732,000
Jail Per Diem	696,969	899,229	393,426	850,000	850,000	-
Revenue Sharing-Transportation	-	-	-	-	-	-
E-911 Wireless	625,521	638,513	320,820	673,000	674,000	1,000
Library	156,758	155,513	80,028	155,000	160,000	5,000
Law Enforcement	5,339,408	5,339,408	2,755,660	5,339,000	5,339,000	-
State Fund for Train/Fire EMS	12,518	9,340	3,240	15,000	10,000	(5,000)
Spay & Neuter Contributions	2,543	1,944	95	2,000	2,000	-
VJCCA Programs	394,210	422,952	225,185	394,000	394,000	-
VDEM Disaster Reimbursement	86,693	-	-	-	-	-
Subtotal - Other Categorical Aid	\$ 22,367,108	\$ 22,271,887	\$ 11,220,657	\$ 22,248,000	\$ 22,936,000	\$ 688,000
SUBTOTAL - Grants in Aid - Commonwealth	\$ 66,887,278	\$ 67,801,313	\$ 27,842,250	\$ 70,810,000	\$ 72,247,000	\$ 1,437,000
Grants in Aid - Federal Government						
DOJ Asset Forfeiture Fund	13,131	-	-	-	-	-
Emergency Management Assistance	53,387	53,387	53,387	53,000	53,000	-
SUBTOTAL - Grants in Aid - Federal Government	\$ 66,518	\$ 53,387	\$ 53,387	\$ 53,000	\$ 53,000	\$ -
TOTAL - INTERGOVERNMENTAL REVENUES	\$ 66,953,796	\$ 67,854,700	\$ 27,895,637	\$ 70,863,000	\$ 72,300,000	\$ 1,437,000
CHARGES FOR CURRENT SERVICES:						
Court Costs	\$ 1,350,163	\$ 1,156,367	\$ 457,940	\$ 1,407,000	\$ 1,312,000	\$ (95,000)
Commonwealth's Attorney Fees	12,891	11,063	5,206	13,000	11,000	(2,000)
Streets and Sidewalks	929	(2,515)	226	2,000	5,000	3,000
Sanitation Charges	278,800	142,411	101,944	316,000	1,581,000	1,265,000
Library Charges	147,535	180,219	159,734	174,000	288,000	114,000
Public Safety	3,550,527	3,738,577	1,793,487	3,649,000	3,604,000	(45,000)
Central Services	359,000	359,000	380,000	380,000	400,000	20,000
Interfund Services	2,721,029	3,115,833	1,399,449	2,832,000	4,198,000	1,366,000
Sheriff/Jail	1,745,410	1,714,866	1,188,567	1,580,000	1,748,000	168,000
Recreation Programs	223,691	189,537	141,915	234,000	193,000	(41,000)
Social Service Reimbursements	26,363	30,606	6,970	27,000	29,000	2,000
Global Spectrum	159,117	199,083	46,974	175,000	175,000	-
Athletics	55,563	42,235	22,168	68,000	44,000	(24,000)
Community Recreation	30,345	22,522	14,452	25,000	21,000	(4,000)
Park Programming	3,062	2,800	2,450	-	-	-
Outdoor Education	116,602	96,793	86,301	102,000	89,000	(13,000)
Sponsorships & Development	30,988	11,505	-	31,000	12,000	(19,000)
TOTAL - CHARGES FOR CURRENT SERVICES	\$ 10,812,015	\$ 11,010,903	\$ 5,807,783	\$ 11,015,000	\$ 13,710,000	\$ 2,695,000

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
MISCELLANEOUS:						
Operating:						
Miscellaneous	\$ 530,212	\$ 479,287	\$ 159,627	\$ 554,000	\$ 567,000	\$ 13,000
Grants and Donations	79,551	47,009	21,284	65,000	65,000	0
Sale of Property and Materials	6,803	8,370	26,461	9,000	7,000	(2,000)
Church Ave Garage - Air Lease	-	-	-	-	-	0
Parking Violations	-	-	-	-	-	0
Subtotal - Operating	\$ 616,566	\$ 534,667	\$ 207,372	\$ 628,000	\$ 639,000	\$ 11,000
Non-operating:						
Insurance Recoveries	-	-	-	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Transfer from Other Funds	104,439	293,148	4,995	-	-	-
Subtotal - Non-operating	\$ 104,439	\$ 293,148	\$ 4,995	\$ -	\$ -	-
TOTAL - MISCELLANEOUS	\$ 721,005	\$ 827,815	\$ 212,367	\$ 628,000	\$ 639,000	\$ 11,000
TOTAL - GENERAL FUND	<u>\$ 265,513,465</u>	<u>\$ 273,061,376</u>	<u>\$ 103,356,646</u>	<u>\$ 281,092,000</u>	<u>\$ 282,785,000</u>	<u>\$ 1,693,000</u>

NOTE: The City of Roanoke has estimated the year-end fund balance (see Page 87); however, these funds are not used as a revenue source for funding recurring operating expenditures (see Financial Guidelines & Policy Statements in the "Citizen's Guide" page 33).

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
STORMWATER UTILITY FUND:						
Operating Revenue:						
Operating Revenue:	\$ 2,049,964	\$ 3,979,348	\$ 3,122,572	\$ 5,654,000	\$ 5,796,650	\$ 142,650
Subtotal - Operating Revenue	\$2,049,964	\$3,979,348	\$3,122,572	\$5,654,000	\$5,796,650	\$142,650
Non-Operating Revenue:						
Interest on Investment	\$ 671	\$ 12,801	\$ (2,409)	\$ -	\$ -	\$ -
Transfer from Other Funds	1,324,690	1,164,926	19,500	-	-	-
Bond Premium Amortization	697	4,408	4,521	-	-	-
Subtotal - Non-Operating Revenue	\$ 1,326,058	\$ 1,182,135	\$ 21,612	\$ -	\$ -	\$ -
TOTAL - STORMWATER UTILITY FUND	\$ 3,376,022	\$ 5,161,484	\$ 3,144,184	\$ 5,654,000	\$ 5,796,650	\$ 142,650
CIVIC FACILITIES FUND:						
Operating Revenue:						
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Civic Facilities Rentals	-	-	-	-	-	-
Civic Facilities Fees	-	-	-	-	-	-
Event Expenses	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Operating Revenue	75,000	-	-	-	-	-
Subtotal - Operating Revenue	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Revenue:						
Interest on Investments	\$ (325)	\$ (3,766)	\$ 1,296	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Transfer from General	2,141,109	2,178,890	1,154,034	2,142,427	2,280,067	137,640
Transfer from Capital Project Fund	-	-	-	-	-	-
Unrealized Gain on Investments	-	-	-	-	-	-
Bond Premium Amort	95,010	93,384	50,412	-	-	-
Subtotal - Non-Operating Revenue	\$ 2,235,793	\$ 2,268,508	\$ 1,205,741	\$ 2,142,427	\$ 2,280,067	\$ 137,640
TOTAL - CIVIC FACILITIES FUND	\$ 2,310,793	\$ 2,268,508	\$ 1,205,741	\$ 2,142,427	\$ 2,280,067	\$ 137,640
PARKING FUND:						
Operating Revenue:						
Parking Violations-All Sites	\$ 436,558	\$ 430,391	\$ 236,003	\$ 405,650	\$ 395,000	\$ (10,650)
Market Parking Garage	395,022	358,740	223,282	438,000	445,000	7,000
Elmwood Park Parking Garage	645,920	635,748	296,155	635,000	595,000	(40,000)
Center In the Square Parking Garage	370,651	405,950	195,344	385,677	386,000	323
Church Avenue Parking Garage	631,299	698,467	366,214	679,125	729,000	49,875
Tower Parking Garage	424,199	474,376	252,705	442,000	490,000	48,000
Gainsboro Parking Garage	87,955	192,163	112,769	200,000	214,000	14,000
Campbell Parking Garage	136,717	175,352	85,546	173,000	174,000	1,000
Williamson Road Surface Lots	60,728	(275)	-	-	5,000	5,000
Higher Ed Center Surface Lot	42,290	56,952	36,291	60,000	71,000	11,000
Market Surface Lot	45,874	46,115	26,122	44,000	48,000	4,000
Other Surface Lots	146,359	146,659	61,338	146,000	123,000	(23,000)
Subtotal - Operating Revenue	\$ 3,423,573	\$ 3,620,640	\$ 1,891,769	\$ 3,608,452	\$ 3,675,000	\$ 66,548
Non-Operating Revenue:						
Interest on Investments	\$ 2,069	\$ 13,031	\$ (501)	\$ -	\$ -	\$ -
Miscellaneous	-	1	35	-	-	-
Transfers from Other Funds	125,000	171,210	-	-	-	-
Bond Premium Amort	72,513	70,908	35,596	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 199,581	\$ 255,149	\$ 35,129	\$ -	\$ -	\$ -
TOTAL - PARKING FUND	\$ 3,623,154	\$ 3,875,789	\$ 1,926,898	\$ 3,608,452	\$ 3,675,000	\$ 66,548

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2014-15	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
INTERNAL SERVICE FUNDS:						
FLEET MANAGEMENT FUND:						
Operating Revenue:						
Sale of Surplus Property	\$ 38,217	\$ 31,319	\$ 95,089	\$ 100,000	\$ -	\$ (100,000)
Charges for Services	6,043,330	7,262,947	4,332,127	7,600,939	-	(7,600,939)
Subtotal - Operating Revenue	\$ 6,081,548	\$ 7,294,266	\$ 4,427,217	\$ 7,700,939	\$ -	\$ (7,700,939)
Non-Operating Revenue:						
Capital Contribution	\$ 77,438	\$ 227,346	\$ -	\$ -	\$ -	\$ -
Interest on Investments	2,670	17,051	(624)	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfer from Other Funds	484,388	120,599	-	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 564,496	\$ 364,995	\$ (624)	\$ -	\$ -	\$ -
TOTAL - FLEET MANAGEMENT FUND	\$ 6,646,044	\$ 7,659,261	\$ 4,426,593	\$ 7,700,939	\$ -	\$ (7,700,939)
RISK MANAGEMENT FUND:						
Operating Revenue:						
Charges for Services	\$ 16,897,814	\$ 16,644,510	\$ 8,393,929	\$ 17,350,238	\$ 17,553,161	\$ 202,923
Subtotal - Operating Revenue	\$ 16,897,814	\$ 16,644,510	\$ 8,393,929	\$ 17,350,238	\$ 17,553,161	\$ 202,923
Non-Operating Revenue:						
Interest on Investments	\$ 20,942	\$ 114,358	\$ (5,534)	\$ -	\$ -	\$ -
Miscellaneous	1,922	-	100,000	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Unrealized Gain on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 22,864	\$ 114,358	\$ 94,466	\$ -	\$ -	\$ -
TOTAL - RISK MANAGEMENT FUND	\$ 16,920,678	\$ 16,758,869	\$ 8,488,395	\$ 17,350,238	\$ 17,553,161	\$ 202,923
TECHNOLOGY FUND:						
Operating Revenue:						
Charges for Services	\$ 6,191,621	\$ 6,727,132	\$ 3,528,473	\$ 7,021,379	\$ -	\$ (7,021,379)
Subtotal - Operating Revenue	\$ 6,191,621	\$ 6,727,132	\$ 3,528,473	\$ 7,021,379	\$ -	\$ (7,021,379)
Non-Operating Revenue:						
Interest on Investments	\$ 5,184	\$ 34,121	\$ (1,958)	\$ -	\$ -	\$ (34,121)
Miscellaneous	72,251	73,786	336	45,877	-	(45,877)
Transfers from Other Funds	425,329	305,684	88,118	-	-	(305,684)
Unrealized Gain (Loss) on Investments	-	-	-	-	-	-
Bond Premium Amort	20,584	21,822	9,902	-	-	(21,822)
Subtotal - Non-Operating Revenue	\$ 523,348	\$ 435,412	\$ 96,398	\$ 45,877	\$ -	\$ (385,682)
TOTAL - TECHNOLOGY FUND	\$ 6,714,969	\$ 7,162,544	\$ 3,624,871	\$ 7,067,256	\$ -	\$ (7,407,061)

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
COMMUNITY DEVELOPMENT:						
Affiliations & Contributions	\$ 3,143,686	\$ 3,481,841	\$ 2,446,123	\$ 3,492,478	\$ 3,291,683	\$ (200,795)
Economic Development	1,554,349	1,655,243	1,080,942	2,229,691	2,665,495	435,804
Neighborhood Services	1,221,921	1,247,728	669,032	1,421,935	1,137,770	(284,165)
Neighborhood Support	110,956	116,640	55,162	119,421	113,335	(6,086)
Planning, Building & Development	1,342,093	1,420,255	713,338	1,437,382	1,397,571	(39,811)
TOTAL - COMMUNITY DEVELOPMENT	\$ 7,373,005	\$ 7,921,707	\$ 4,964,596	\$ 8,700,907	\$ 8,605,854	\$ (95,053)
GENERAL GOVERNMENT ADMINISTRATION:						
Board of Equalization	\$ 6,277	\$ 5,632	\$ 2,149	\$ 11,512	\$ 11,304	(208)
Citizen Engagement	\$ -	\$ -	\$ -	\$ -	\$ 112,162	112,162
City Attorney	1,010,626	1,059,008	571,896	1,041,186	1,007,833	(33,353)
City Clerk	492,089	470,445	236,162	484,371	462,741	(21,630)
City Council	256,786	275,299	153,072	302,356	257,082	(45,274)
City Manager	880,111	954,942	503,432	937,297	967,938	30,641
City Treasurer	1,283,927	1,348,107	616,523	1,445,521	1,775,430	329,909
Commissioner of the Revenue	1,151,665	1,201,629	643,034	1,263,354	1,376,346	112,992
Electoral Board	335,056	936,288	467,900	635,295	420,380	(214,915)
Employee Health Services	790,538	857,554	445,380	919,365	914,684	(4,681)
Finance	2,640,924	2,628,877	1,383,759	2,733,193	2,120,612	(612,581)
General Services	273,497	252,647	126,985	207,795	220,850	13,055
Human Resources	1,532,138	1,702,280	646,712	1,377,157	1,358,840	(18,317)
Management & Budget	565,261	556,516	292,435	664,518	625,365	(39,153)
Municipal Auditing	577,479	862,461	383,623	797,367	769,705	(27,662)
Office of Communications	488,572	451,093	325,924	457,400	345,023	(112,377)
Purchasing	463,178	476,189	271,833	508,064	448,868	(59,196)
Real Estate Valuation	1,139,888	1,149,607	594,173	1,244,736	1,161,654	(83,082)
TOTAL - GENERAL GOVERNMENT ADMINISTRATION	\$ 13,888,337	\$ 15,188,574	\$ 7,664,993	\$ 15,030,487	\$ 14,356,817	\$ (673,670)

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
<u>HEALTH AND WELFARE:</u>						
Children's Services Act	\$ 10,061,247	\$ 10,109,939	\$ 3,968,164	\$ 11,414,734	\$ 10,839,036	\$ (575,698)
Human Development Support	1,986,497	2,040,434	418,080	2,085,089	2,094,349	9,260
Human Service Agency Funding	409,052	409,052	206,895	409,052	430,000	20,948
Human Services Support	270,082	290,424	100,709	292,053	286,289	(5,764)
Social Services	23,577,983	23,962,779	12,521,819	25,842,675	25,454,469	(388,206)
TOTAL - HEALTH AND WELFARE	\$ 36,304,861	\$ 36,812,628	\$ 17,215,667	\$ 40,043,603	\$ 39,104,143	\$ (939,460)
<u>JUDICIAL ADMINISTRATION:</u>						
Circuit Court	585,554	520,564	260,325	556,134	552,674	(3,460)
Clerk of Circuit Court	1,633,216	1,582,199	747,431	1,669,510	1,586,930	(82,580)
Commonwealth's Attorney	1,718,603	1,893,105	927,598	1,842,228	1,768,166	(74,062)
Cost Collections Unit	86,787	88,456	43,755	92,478	90,048	(2,430)
General District Court	24,878	43,948	80,641	95,543	86,143	(9,400)
Juvenile & Domestic Relations District Court:						
Court Services	1,042,235	1,182,970	469,629	1,083,487	1,042,303	(41,184)
Court Clerk	26,024	58,742	55,457	60,654	56,453	(4,201)
Magistrates Office	5,127	5,613	2,878	5,456	3,745	(1,711)
Sheriff	3,087,656	3,095,627	1,563,866	3,205,739	2,985,112	(220,627)
TOTAL - JUDICIAL ADMINISTRATION	\$ 8,210,080	\$ 8,471,224	\$ 4,151,579	\$ 8,611,229	\$ 8,171,574	\$ (439,655)

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
<u>NON-DEPARTMENTAL:</u>						
Contingencies	\$ -	\$ -	\$ 2,837	\$ (678,627)	\$ 628,105	\$ 1,306,732
Miscellaneous	37,346	30,770	4,520	50,000	-	(50,000)
Residual Fringe Benefits	135,803	109,204	6,980	3,577,886	3,942,273	364,387
Transfers to Other Funds:			-			
Budget Stabilization Reserve	-	-	-	-		-
Capital Projects Fund	3,009,109	1,500,541	2,403,156	2,670,365	1,369,272	(1,301,093)
Civic Facilities Fund	2,141,109	2,178,890	1,140,034	2,280,067	2,280,067	-
Debt Service Fund	12,133,575	12,859,770	7,918,729	11,455,616	13,355,400	1,899,784
Debt Service - Schools	-	-	-	-	-	-
Fleet Management Fund	404,488	24,999	-	-	-	-
Grant Fund	520,550	257,135	90,372	149,661	189,985	40,324
Greater Roanoke Transit Company	1,754,105	1,812,105	949,803	1,899,605	1,899,605	-
Risk Management Fund	-	-	-	1,125,000	1,125,000	-
School Fund	76,371,925	79,053,977	40,346,979	80,402,800	79,592,200	(810,600)
Stormwater Fund	1,318,947	702,926	-	125,200	-	(125,200)
Parking Fund	-	-	-	-	-	-
Technology Fund	349,412	188,886	-	-	-	-
TOTAL - NON-DEPARTMENTAL	\$ 98,176,369	\$ 98,719,202	\$ 52,863,409	\$ 103,057,573	\$ 104,381,907	\$ 1,324,334
<u>PARKS, RECREATION & CULTURAL:</u>						
Libraries	3,631,708	3,937,911	2,135,204	4,109,122	3,879,070	(230,052)
Parks & Recreation - Administration	1,526,742	1,417,162	522,789	1,341,940	1,241,724	(100,216)
Parks & Recreation - Parks & School Playgrc	2,981,542	3,007,046	1,763,015	3,331,546	2,507,326	(824,220)
Parks & Recreation - Recreation & Youth Se	1,752,498	1,763,486	967,843	1,925,900	1,609,852	(316,048)
Cultural Agency Funding	269,220	269,220	94,970	269,220	340,000	70,780
TOTAL - PARKS, RECREATION & CULTUR	\$ 10,161,710	\$ 10,394,824	\$ 5,483,820	\$ 10,977,728	\$ 9,577,972	\$ (1,399,756)
<u>PUBLIC SAFETY:</u>						
Building Inspections	\$ 840,403	\$ 943,514	\$ 457,302	\$ 996,617	\$ 894,138	\$ (102,479)
E-911 Center & Wireless Divisions	2,774,420	2,798,688	1,523,133	3,173,368	2,693,774	(479,594)
Fire/EMS Department:						
Administration	726,116	884,705	438,091	942,871	1,135,162	192,291
Airport Rescue	42,740	50,821	-	-	-	-
Operations	19,209,493	20,183,305	10,654,611	19,706,664	18,188,706	(1,517,958)
Support	1,175,318	1,252,592	617,397	1,287,835	1,075,943	(211,892)
Emergency Management	124,836	133,447	61,400	127,985	108,915	(19,070)

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
GENERAL FUND						
<u>PUBLIC SAFETY:</u> (Continued)						
Jail	\$ 15,112,410	\$ 15,362,254	\$ 7,825,151	\$ 15,496,285	\$ 14,423,025	\$ (1,073,260)
Outreach Detention	271,824	306,147	144,513	338,534	335,994	(2,540)
Police Department:						
Administration	2,077,275	2,182,335	1,097,436	2,450,693	1,978,671	(472,022)
Animal Control	1,347,637	1,437,072	672,745	1,359,849	1,352,814	(7,035)
Investigation	3,028,991	3,262,629	1,718,105	3,290,080	2,971,105	(318,975)
Patrol	15,099,335	15,626,384	7,458,076	14,420,367	12,082,203	(2,338,164)
Services	2,663,965	2,710,528	1,475,904	2,868,941	2,248,049	(620,892)
Training	633,480	667,333	347,769	668,969	790,850	121,881
VJCCCA Enhanced Community Services	-	-	20,236	53,938	46,041	(7,897)
VJCCCA Substance Abuse Services	-	-	28,978	58,512	60,126	1,614
Youth Haven	578,971	567,237	294,102	633,215	444,460	(188,755)
TOTAL - PUBLIC SAFETY	\$ 65,707,214	\$ 68,368,990	\$ 34,834,948	\$ 67,874,723	\$ 60,829,976	\$ (7,044,747)
<u>PUBLIC WORKS:</u>						
Director of Public Works	\$ 174,075	\$ 175,809	\$ 107,748	\$ 177,516	\$ 166,946	\$ (10,570)
Engineering	1,375,444	1,394,619	803,872	1,522,064	1,402,956	(119,108)
Facilities Management - Building Maintenance	4,274,352	4,553,597	2,248,151	5,018,276	4,607,037	(411,239)
Facilities Management - Custodial Services	605,407	729,005	360,150	778,111	695,603	(82,508)
Solid Waste Management	6,612,405	7,309,473	3,879,144	7,459,010	5,590,294	(1,868,716)
Transportation - Engineering & Operations	1,859,857	1,767,787	859,879	1,952,867	1,790,673	(162,194)
Transportation - Paving Program	3,810,475	3,216,490	315,778	3,773,924	4,139,924	366,000
Transportation - Snow Removal	488,732	617,701	265,655	228,033	228,033	-
Transportation - Street Lighting	1,274,307	1,245,448	517,757	1,133,989	1,099,084	(34,905)
Transportation - Street Maintenance	3,853,824	4,121,281	2,305,807	4,475,634	3,380,803	(1,094,831)
Environmental Management	224,905	416,245	321,062	276,326	421,039	144,713
TOTAL - PUBLIC WORKS	\$ 24,553,783	\$ 25,547,456	\$ 11,985,002	\$ 26,795,750	\$ 23,522,392	\$ (3,273,358)
<u>TECHNOLOGY:</u>						
Technology Operating	\$ -	\$ -	\$ -	\$ -	\$ 4,493,751	\$ 4,493,751
Technology Capital Outlay	-	-	-	-	1,050,000	1,050,000
Radio Technology Operating	-	-	-	-	598,491	598,491
TOTAL - TECHNOLOGY	\$ -	\$ -	\$ -	\$ -	\$ 6,142,242	\$ 6,142,242
<u>FLEET MANAGEMENT:</u>						
Fleet Operating	\$ -	\$ -	\$ -	\$ -	\$ 4,040,890	\$ 4,040,890
Fleet Capital Outlay	-	-	-	-	3,000,569	3,000,569
TOTAL - FLEET MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ 7,041,459	\$ 7,041,459
<u>RISK MANAGEMENT:</u>						
Risk Operating	\$ -	\$ -	\$ -	\$ -	\$ 1,050,664	\$ 1,050,664
TOTAL - RISK MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,050,664	\$ 1,050,664
TOTAL - GENERAL FUND	\$ 264,375,359	\$ 271,424,606	\$ 139,164,015	\$ 281,092,000	\$ 282,785,000	\$ 1,693,000

EXPENDITURES

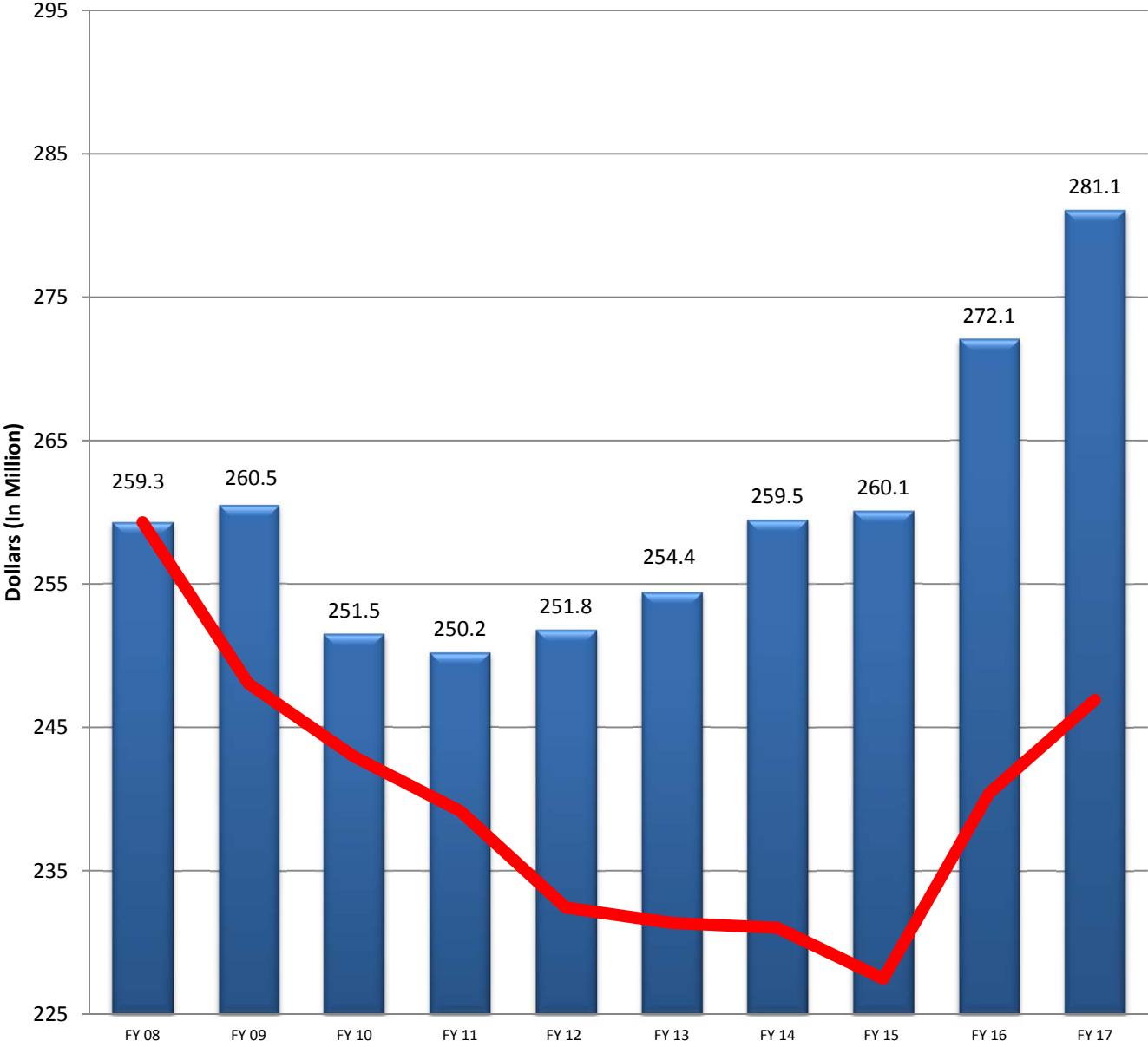
CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
<u>STORMWATER UTILITY FUND</u>						
Operating	\$ 1,778,904	\$ 2,803,709	\$ 2,359,591	\$ 5,175,581	\$ 5,200,314	\$ 24,733
Non-Operating	20,932	75,170	49,315	478,419	596,336	117,917
Transfers to Other Funds	219,038	1,909,066	222,325	-	-	-
TOTAL - STORMWATER UTILITY FUND	\$ 2,018,874	\$ 4,787,945	\$ 2,631,231	\$ 5,654,000	\$ 5,796,650	\$ 142,650
<u>CIVIC FACILITIES FUND:</u>						
Operating	\$ 982,949	\$ 1,121,282	\$ 20,276	\$ 550,602	\$ 591,261	\$ 40,659
Non-Operating	558,384	619,779	304,315	1,591,825	1,688,806	96,981
Transfers to Other Funds	-	-	-	-	-	-
TOTAL - CIVIC FACILITIES FUND	\$ 1,541,333	\$ 1,741,061	\$ 324,591	\$ 2,142,427	\$ 2,280,067	\$ 137,640
<u>PARKING FUND:</u>						
Campbell Garage	\$ 289,844	\$ 287,573	\$ 69,755	\$ 166,274	\$ 168,924	\$ 2,650
Center in the Square Parking Garage	253,058	296,567	81,279	271,721	275,971	4,250
Church Avenue Parking Garage	340,038	325,545	126,085	400,868	473,652	72,784
Elmwood Park Garage	184,114	209,358	64,552	174,273	126,523	(47,750)
Elmwood Surface Lot	21,339	20,645	10,512	47,250	31,500	(15,750)
Gainsboro Parking Garage	297,488	299,387	83,415	207,501	210,051	2,550
Higher Ed. Center Surface Lot	36,340	40,095	17,985	37,050	38,040	990
Market Parking Garage	423,543	490,952	114,012	327,598	323,678	(3,920)
Market Surface Lot	12,965	20,478	6,277	15,750	15,850	100
Parking Coordination	354,178	97,207	42,622	78,058	102,538	24,480
Parking Enforcement	-	259,593	111,535	264,873	297,690	32,817
Tower Parking Garage	505,356	505,849	100,699	302,248	314,706	12,458
Warehouse Row Surface Lot	20,339	18,027	10,382	20,500	20,550	50
Williamson Road Surface Lot	14,202	-	-	-	-	-
Non-Operating	579,760	527,346	249,264	1,294,488	1,275,327	(19,161)
Transfer to Other Funds	80,817	-	-	-	-	-
TOTAL - PARKING FUND	\$ 3,413,381	\$ 3,398,622	\$ 1,088,372	\$ 3,608,452	\$ 3,675,000	\$ 66,548

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2014-15	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. As of 12/31/2016	ADOPTED BUDGET FY 2016-17	ADOPTED BUDGET FY 2017-18	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUNDS:</u>						
<u>FLEET MANAGEMENT FUND:</u>						
Operating	\$ 6,793,181	\$ 3,948,021	\$ 2,287,057	\$ 4,102,716	\$ -	\$ (4,102,716)
Non-Operating	21,277	2,771,137	2,771,971	3,598,223	-	(3,598,223)
Transfer to Other Funds	-	-	-	-	-	-
TOTAL - FLEET MANAGEMENT FUND	\$ 6,814,458	\$ 6,719,158	\$ 5,059,028	\$ 7,700,939	\$ -	\$ (7,700,939)
<u>RISK MANAGEMENT FUND:</u>						
Operating	\$ 1,195,681	\$ 1,163,185	\$ 848,228	\$ 1,162,363	\$ -	\$ (1,162,363)
Insurance	13,391,911	14,592,904	8,616,953	16,187,875	17,553,161	1,365,286
TOTAL - RISK MANAGEMENT FUND	\$ 14,587,592	\$ 15,756,089	\$ 9,465,181	\$ 17,350,238	\$ 17,553,161	\$ 202,923
<u>TECHNOLOGY FUND:</u>						
Technology - Operating	\$ 6,133,145	\$ 4,700,483	\$ 2,058,384	\$ 4,542,942	\$ -	\$ (4,542,942)
Technology - Non-Operating	7,272	-	9,745	-	-	-
Radio Technology - Operating	514,506	691,002	401,489	747,780	-	(747,780)
Radio Technology - Non-Operating	243,653	435,940	110,131	620,136	-	(620,136)
Transfer to Other Funds	11,787	950,000	-	1,156,398	-	(1,156,398)
TOTAL - TECHNOLOGY FUND	\$ 6,910,363	\$ 6,777,425	\$ 2,579,750	\$ 7,067,256	\$ -	\$ (7,067,256)

NOTE: Beginning in FY 18 Fleet, Risk and Technology Internal Service Funds were absorbed into the General Fund

Inflation Adjusted Adopted General Fund Budget Comparison



Red line represents inflation adjusted buying power in 2009 dollars

Revenues, Expenses & Changes in Fund Balance Comparison

GENERAL FUND	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ADOPTED 2016-17	ADOPTED 2017-18
REVENUES:					
Local Taxes	\$179,576,940	\$ 184,464,955	\$191,205,771	\$195,934,000	\$193,982,000
Permits, Fees & Licenses	1,092,534	1,140,605	888,328	1,147,000	911,000
Fines & Forfeitures	1,497,145	1,188,103	1,014,511	1,284,000	1,027,000
Rents and Interest	209,583	232,986	259,347	221,000	216,000
Intergovernmental	65,498,375	66,953,796	67,854,700	70,863,000	72,300,000
Charges for Services	10,778,711	10,812,015	11,010,903	11,015,000	13,710,000
Miscellaneous	880,870	721,005	827,815	628,000	639,000
Subtotal - Revenues and Transfers In	\$259,534,157	\$265,513,465	\$273,061,376	\$281,092,000	\$282,785,000
LESS EXPENDITURES:					
Community Development	\$7,215,317	\$ 7,373,005	\$ 7,921,707	\$8,700,907	\$8,605,854
General Government	13,881,600	13,888,337	15,188,574	15,030,487	14,356,817
Health and Welfare	36,126,964	36,304,861	36,812,628	40,043,603	39,104,143
Judicial Administration	8,130,098	8,210,080	8,471,224	8,611,229	8,171,574
Nondepartmental	33,655	173,149	139,974	2,949,259	4,570,378
Parks, Recreation & Cultural	9,760,519	10,161,710	10,394,824	10,977,728	9,577,972
Public Safety	63,919,991	65,707,214	68,368,990	67,874,723	60,829,976
Public Works	25,108,915	24,553,783	25,547,456	26,795,750	23,522,392
Technology	-	-	-	-	6,142,242
Fleet Management	-	-	-	-	7,041,459
Risk Management	-	-	-	-	1,050,664
Transfers:					
Capital Projects	1,687,067	3,009,109	1,500,541	2,670,365	1,369,272
Debt Service	13,457,073	12,133,575	12,859,770	11,455,616	13,355,400
Proprietary Funds	4,350,238	5,968,061	4,907,806	5,429,872	5,304,672
School Board Component Unit	74,366,181	76,371,925	79,053,977	80,402,800	79,592,200
Special Revenue	456,323	520,550	257,135	149,661	189,985
Subtotal - Expenditures and Transfers	\$258,493,942	\$264,375,359	\$271,424,606	\$281,092,000	\$282,785,000
INCREASE/DECREASE IN FUND BALANCE	\$1,040,216	\$1,138,106	\$1,636,770	\$0	\$0
BEGINNING FUND BALANCE	\$27,622,650	\$28,662,866	\$29,800,972	\$31,437,742	\$31,437,742
ENDING FUND BALANCE	\$28,662,866	\$29,800,972	\$31,437,742	\$31,437,742	\$31,437,742

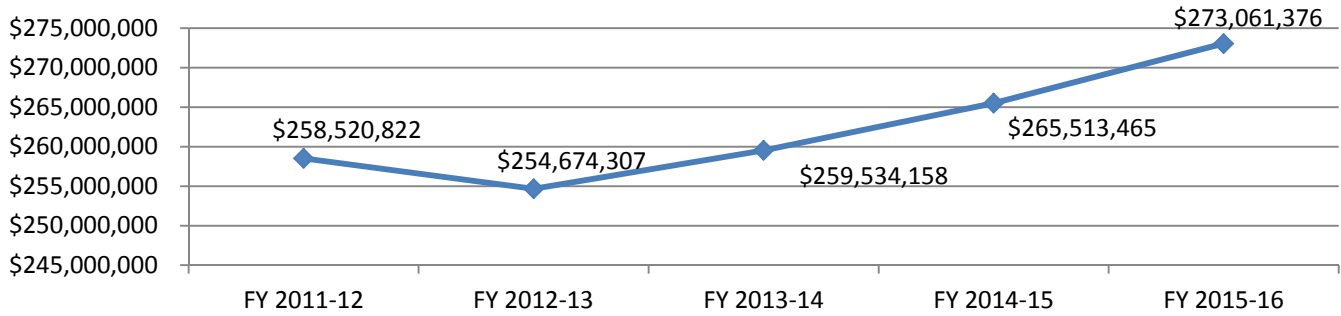
Ending Fund Balance as a Percent of

Expenditures:	11.09%	11.27%	11.58%	11.18%	11.12%
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NOTE: The City of Roanoke operates under a balanced budget concept, whereby current expenditures are funded through current revenues. As a result, a year-end fund balance change is not reflected. See the Fund Balance Analysis on page 97 to understand the policies and procedures for setting aside reserves and contingencies.

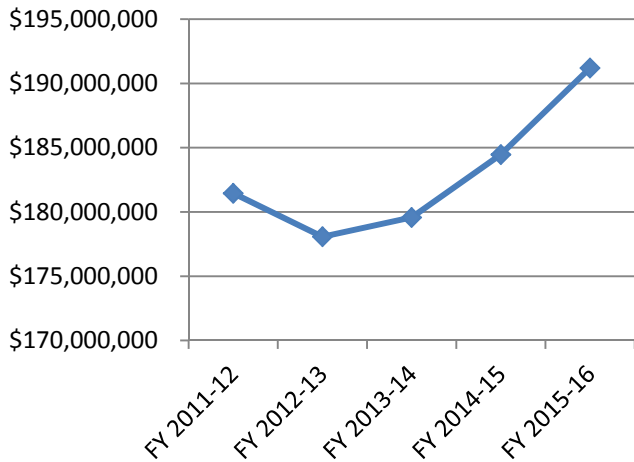
Revenue Five Year Trend

Total Revenue Recognized

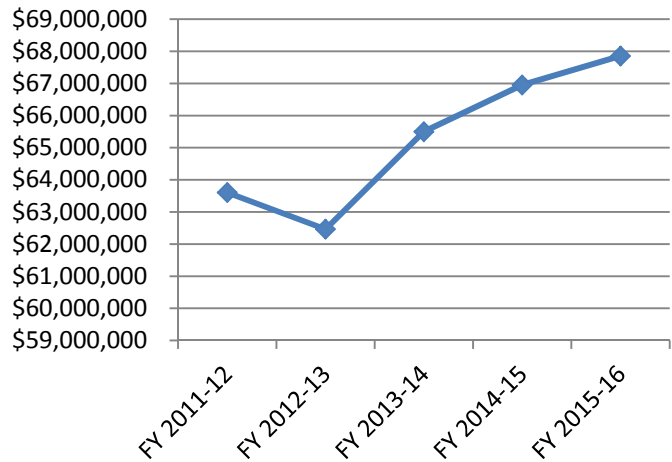


Revenue Sources

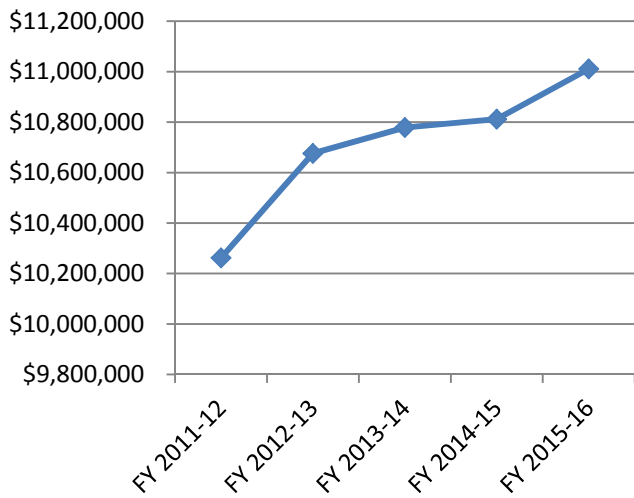
Local Taxes



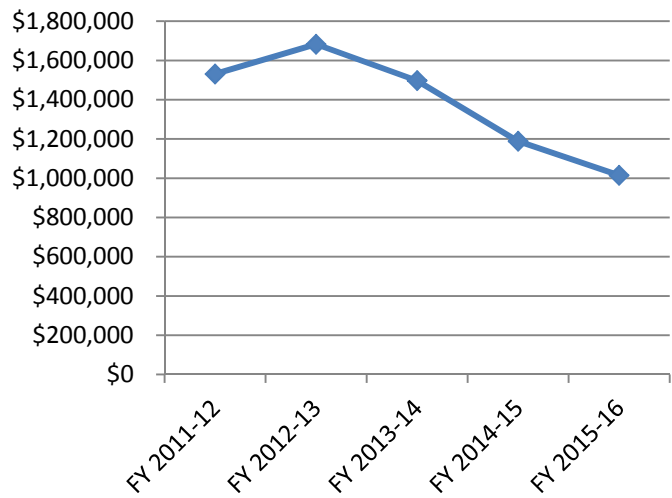
Intergovernmental



Charges for Services

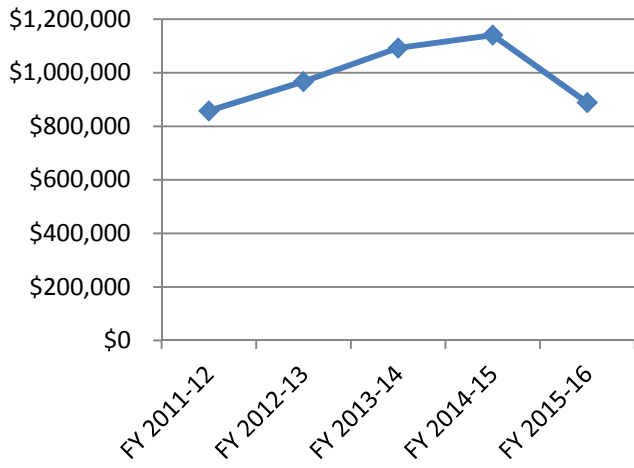


Fines & Forfeitures

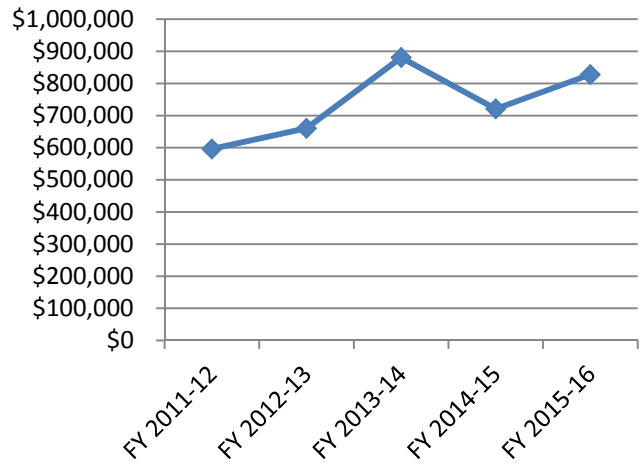


Revenue Five Year Trend

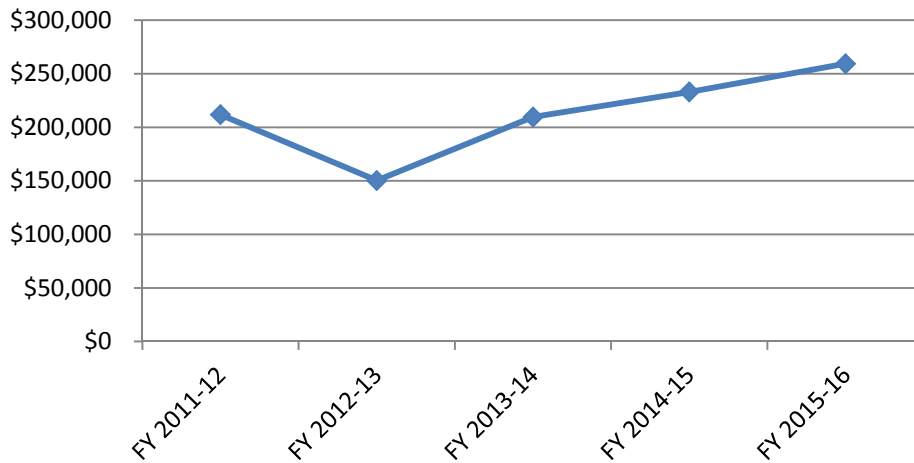
Permits, Fees & Licenses



Miscellaneous

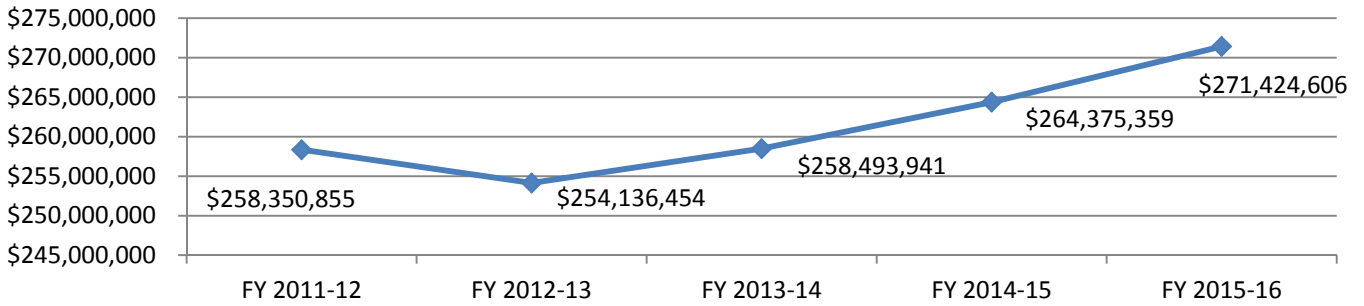


Rents and Interest



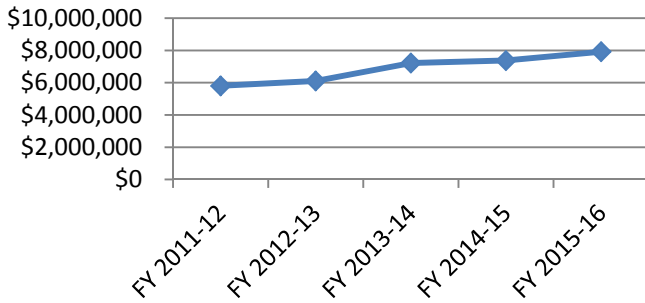
Expenditure Five Year Trend

Comparison of Expenditures

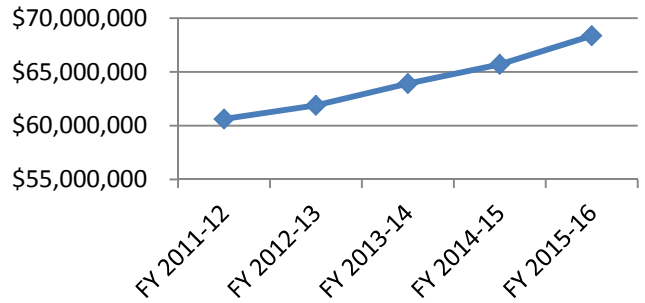


Expenditure Categories

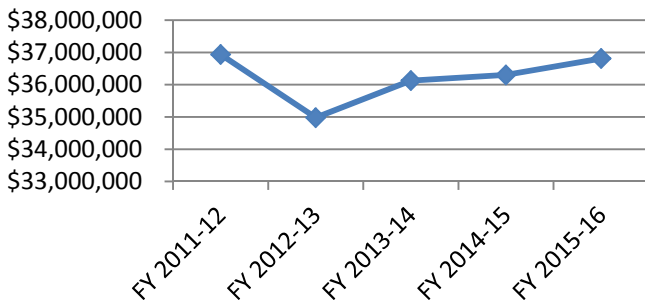
Community Development



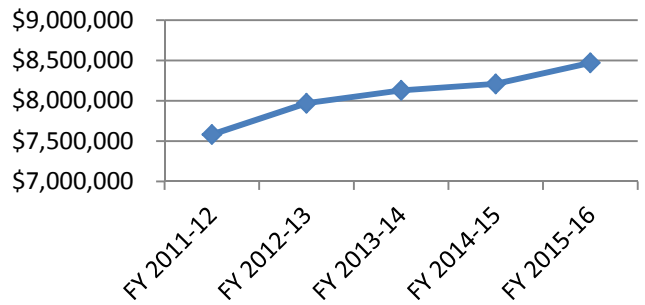
Public Safety



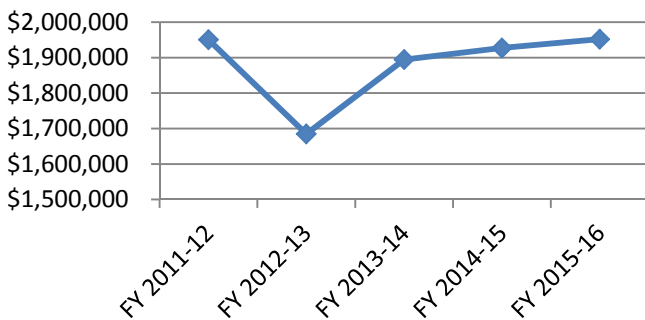
Health & Welfare



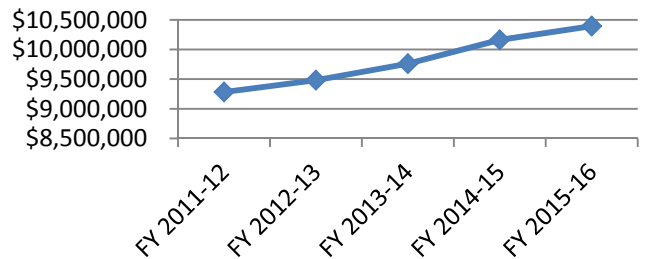
Judicial Administration



Non-Departmental

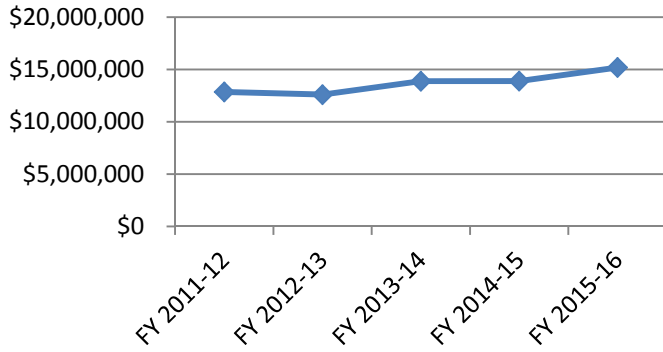


Parks, Recreation, & Cultural

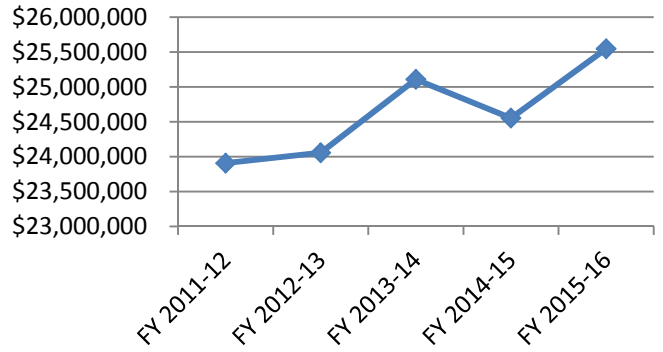


Expenditure Five Year Trend

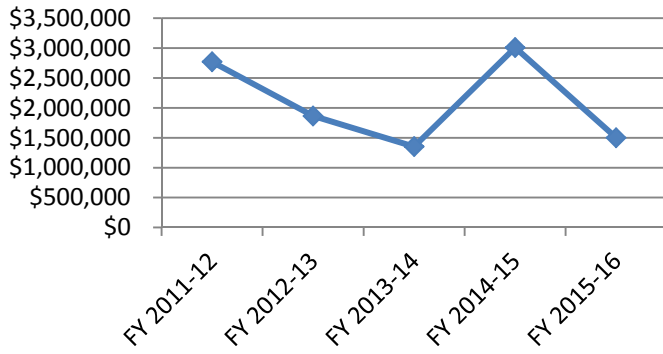
General Government



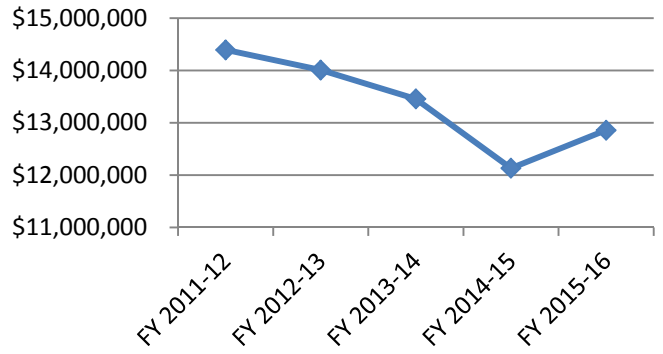
Public Works



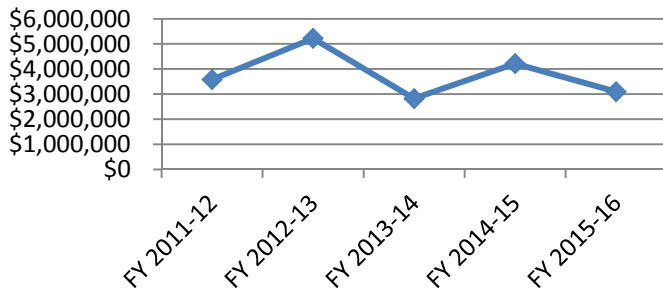
Transfer to Capital



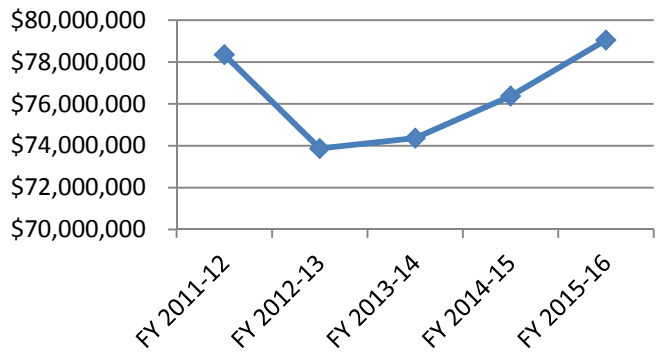
Transfer to Debt Service



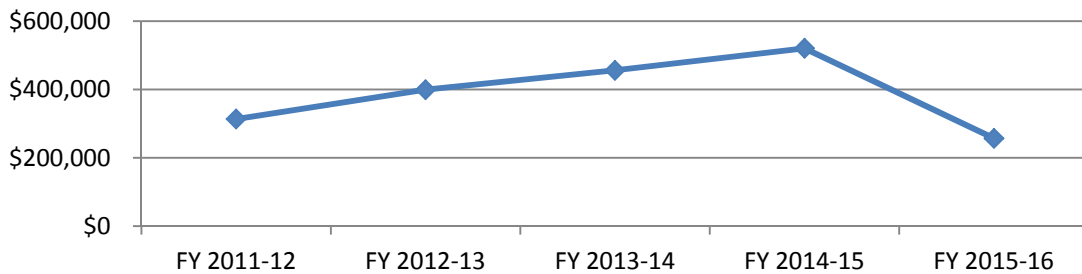
Transfer to Proprietary Funds



Transfer to Schools



Special Revenue



Revenues, Expenses & Changes in Fund Balance Comparison

ENTERPRISE FUNDS	FY 2014-15			
	Civic Facilities Fund	Parking Fund	Stormwater Fund	Total
<u>Operating Revenues</u>				
Charges for Services	\$ 2,238,759	\$ 2,987,015	\$ -	\$ 5,225,774
Stormwater Fees	-	-	2,049,963	2,049,963
Other	375,000	436,558	-	811,558
Total - Operating Revenues	\$2,613,759	3,423,573	2,049,963	8,087,295
<u>Operating Expenses</u>				
Personal Services	1,162,946	48,866	1,049,805	2,261,617
Other Services and Charges	2,175,963	1,303,450	480,337	3,959,750
Materials and Supplies	-	467,188	251,656	718,844
Depreciation	946,506	963,018	194	1,909,718
Total - Operating Expenses	\$4,285,415	2,782,522	1,781,992	8,849,929
Operating Income (Loss)	(1,671,656)	641,051	267,971	(762,634)
<u>Nonoperating Revenues (Expenses)</u>				
Gain (Loss) on Disposition of Fixed Assets	(3,698)	-	-	(3,698)
Investment Income	94,684	74,582	1,368	170,634
Debt Service	(554,687)	(579,760)	(20,932)	(1,155,379)
Net Nonoperating Revenues (Expenses)	(463,701)	(505,178)	(19,564)	(988,443)
Income (Loss) Before Transfers and Contributions	(2,135,357)	135,873	248,407	(1,751,077)
<u>Transfers and Contributions</u>				
Capital Contributions	-	-	-	-
Transfers from Other Funds	2,141,109	125,000	1,324,690	3,590,799
Transfers to Other Funds	-	(80,817)	(219,038)	(299,855)
Net Transfers and Contributions	\$2,141,109	44,183	1,105,652	3,290,944
Changes in Net Assets	5,752	180,056	1,354,059	1,539,867
Net Assets - Beginning of Year	12,601,518	22,857,038	12,710	35,471,266
Net Assets - End of Year	\$12,607,270	\$ 23,037,094	\$ 1,366,769	\$ 37,011,133

Revenues, Expenses & Changes in Fund Balance Comparison

ENTERPRISE FUNDS	FY 2015-16				BUDGETED PROJECTIONS	
	Civic Facilities Fund	Parking Fund	Stormwater Fund	Total	Budget FY 2016-17	Budget FY 2017-18
<u>Operating Revenues</u>						
Charges for Services	\$ 2,151,235	\$ 3,195,168	\$ -	\$ 5,346,403	\$ 11,404,879	\$ 11,751,717
Stormwater Fees	-	-	3,979,349	3,979,349		
Other	229,167	425,473	462,000	1,116,640	0	0
Total - Operating Revenues	2,380,402	3,620,641	4,441,349	10,442,392	11,404,879	11,751,717
<u>Operating Expenses</u>						
Personal Services	1,152,983	93,070	1,730,697	2,976,750	2,062,027	2,434,507
Other Services and Charges	1,901,167	1,209,281	722,576	3,833,024	2,625,694	2,497,615
Materials and Supplies	-	579,918	283,054	862,972	3,312,826	3,298,119
Depreciation	1,085,912	995,605	52,358	2,133,875	-	-
Total - Operating Expenses	4,140,062	2,877,874	2,788,685	9,806,621	8,000,547	8,230,241
Operating Income (Loss)	(1,759,660)	742,767	1,652,664	635,771	3,404,332	3,521,476
<u>Nonoperating Revenues (Expenses)</u>						
Gain (Loss) on Disposition of Fixed Assets	-	(44,290)	-	(44,290)	-	-
Investment Income	89,618	83,938	17,209	190,765	-	-
Debt Service	(619,779)	(527,346)	(75,170)	(1,222,295)	(3,404,332)	(3,521,476)
Net Nonoperating Revenues (Expenses)	(530,161)	(487,698)	(57,961)	(1,075,820)	(3,404,332)	(3,521,476)
Income (Loss) Before Transfers and Contributions	(2,289,821)	255,069	1,594,703	(440,049)	-	-
<u>Transfers and Contributions</u>						
Capital Contributions	-	-	297,450	-	-	-
Transfers from Other Funds	2,178,890	171,210	702,926	-	2,142,427	2,280,067
Transfers to Other Funds	-	-	(1,909,066)	-	-	-
Net Transfers and Contributions	2,178,890	171,210	(908,690)	-	2,142,427	2,280,067
Changes in Net Assets	(110,931)	426,279	686,013	(440,049)	2,142,427	2,280,067
Net Assets - Beginning of Year	12,607,270	23,037,094	1,366,769	37,011,133	36,571,084	38,713,511
Net Assets - End of Year	\$ 12,496,339	\$ 23,463,373	\$ 2,052,782	\$ 36,571,084	\$ 38,713,511	\$ 40,993,578

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	FY 2014-15				FY 2015-16			
	Technology Fund	Fleet Management Fund	Risk Management Fund	Total	Technology Fund	Fleet Management Fund	Risk Management Fund	Total
<u>Operating Revenues</u>								
Charges for Services Other Funds	\$ 5,557,296	\$ 5,913,925	\$ 16,899,736	\$ 28,370,957	\$ 5,975,285	\$ 7,175,384	\$ 16,644,510	\$ 29,795,179
Charges for Services Outside Parties	634,325	129,405	-	\$ 763,730	751,847	87,563	-	839,410
Other Revenue	72,251	115,655	-	187,906	223,786	258,664	-	482,450
Total - Operating Revenues	6,263,872	6,158,985	16,899,736	29,322,593	6,950,918	7,521,611	16,644,510	31,117,039
<u>Operating Expenses</u>								
Personal Services	1,680,719	1,252,949	159,760	3,093,428	2,247,072	1,520,114	159,953	3,927,139
Other Services and Charges	1,389,293	864,581	13,478,247	15,732,121	1,114,336	1,015,330	18,395,546	20,525,212
Materials and Supplies	893,987	2,612,181	949,586	4,455,754	577,891	2,240,311	1,633,248	4,451,450
Depreciation	2,802,505	2,063,470	-	4,865,975	2,789,957	2,356,337	2,509	5,148,803
Total - Operating Expenses	6,766,504	6,793,181	14,587,593	28,147,278	6,729,256	7,132,092	20,191,256	34,052,604
Operating Income (Loss)	(502,632)	(634,196)	2,312,143	1,175,315	221,662	389,519	(3,546,746)	(2,935,565)
<u>Nonoperating Revenues</u>								
<u>(Expenses)</u>								
Gain (Loss) on Disposition of Fixed Assets	(2,747)	(20,488)	-	(23,235)	(329,696)	(17,418)	-	(347,114)
Investment Income	25,768	2,671	20,942	49,381	55,943	17,051	114,358	187,352
Interest Expense	(248,178)	(789)	-	(248,967)	(256,408)	(391)	-	(256,799)
Capital Outlay	-	-	-	-	-	-	-	-
Reserve for Capital	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Net Nonoperating Revenues	(225,157)	(18,606)	20,942	(222,821)	(530,161)	(758)	114,358	(416,561)
Income (Loss) Before Transfers & Contributions	(727,789)	(652,802)	2,333,085	952,494	(308,499)	388,761	(3,432,388)	(3,352,126)
<u>Transfers and Contributions</u>								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	425,329	484,388	-	909,717	305,684	120,599	-	426,283
Transfers from Component Unit	-	-	-	-	-	-	-	-
Transfers Out	(11,787)	-	-	(11,787)	(15,492)	(59,249)	(169)	(74,910)
Net Transfers and Contributions	413,542	484,388	-	897,930	290,192	61,350	(169)	351,373
Change in Net Assets	(314,247)	(168,414)	2,333,085	1,850,424	(18,307)	450,111	(3,432,557)	(3,000,753)
Net Assets - Beginning of Year	5,747,005	10,689,708	(4,983,733)	11,452,980	5,432,758	10,521,294	(2,650,648)	13,303,404
Net Assets - End of Year	\$ 5,432,758	\$ 10,521,294	\$ (2,650,648)	\$ 13,303,404	\$ 5,414,451	\$ 10,971,405	\$ (6,083,205)	\$ 10,302,651

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	Total FY 2014-15	Total FY 2015-16	BUDGETED PROJECTION	
			Adopted FY 2016-17	Adopted FY 2017-18
<u>Operating Revenues</u>				
Charges for Services	\$ 28,370,957	\$ 29,795,179	\$31,972,556	\$17,553,161
Other Revenue	187,906	482,450	145,877	0
Total - Operating Revenues	28,558,863	30,277,629	\$32,118,433	\$17,553,161
<u>Operating Expenses</u>				
Personal Services	3,093,428	3,927,139	\$5,053,540	\$0
Other Services and Charges	15,732,121	20,525,212	21,415,012	17,553,161
Materials and Supplies	4,455,754	4,451,450	3,867,744	0
Capital Outlay			1,150,000	0
Depreciation	4,865,975	5,148,803	0	0
Total - Operating Expenses	28,147,278	34,052,604	\$31,486,296	\$17,553,161
Operating Income (Loss)	411,585	(3,774,975)	\$632,137	\$0
<u>Nonoperating Revenues</u>				
<u>(Expenses)</u>				
Gain (Loss) on Disposition of Fixed Assets	(23,235)	(347,114)	\$0	\$0
Investment Income	49,381	187,352	0	0
Debt Service	(248,967)	(256,799)	(632,137)	0
Capital Outlay	-	-		
Reserve for Capital	-	-		
Other Revenue	-	-	0	0
Net Nonoperating Revenues	-	-		
(Expenses)	(222,821)	(416,561)	(\$632,137)	\$0
Income (Loss) Before Transfers & Contributions	188,764	(4,191,536)	\$0	\$0
<u>Transfers and Contributions</u>				
Capital Contributions	-	-	\$0	\$0
Transfers from Other Funds	9,097,717	42,628,283	0	0
Transfers from Component Unit	-	-	0	0
Transfers to Other Funds	(11,787)	(74,910)	0	0
Net Transfers and Contributions	897,930	351,373	\$0	\$0
Change in Net Assets	1,086,694	(3,840,163)	\$0	\$0
Net Assets - Beginning of Year	11,452,980	13,303,404	\$10,302,651	\$10,302,651
Net Assets - End of Year	\$ 13,303,404	\$ 10,302,651	\$10,302,651	\$10,302,651

NOTE: Beginning in FY18 Fleet, Risk and Technology Internal Service Funds were absorbed into the General Fund

Revenues, Expenses & Changes in Fund Balance Comparison

HUD ENTITLEMENT GRANT	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18
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Sources of Financial Resources:

CDBG:

Entitlement Grant	\$1,553,163	\$1,536,172	\$1,529,060	\$1,527,000
Program Income	0	0	0	0
Local Funds (Administrative Use)	0	0	0	0
Excess Program Income	0	0	0	0
Carry-over from Previous Fiscal Year	535,000	600,000	500,000	540,500
Subtotal - CDBG Funds Available	\$2,088,163	\$2,136,172	\$2,029,060	\$2,067,500

HOME:

Entitlement Grant	485,469	415,552	448,902	450,000
Program Income	0	0	0	0
Local Match	0	0	0	0
Excess Program Income	0	0	0	0
Carry-over from Previous Fiscal Year	157,000	150,000	175,000	146,500
Subtotal - HOME Funds Available	\$642,469	\$565,552	\$623,902	\$596,500

ESG:

Entitlement Grant	128,203	138,444	138,286	138,000
Subtotal - ESG Funds Available	\$128,203	\$138,444	\$138,286	\$138,000
Total - Financial Resources Available	\$2,858,835	\$2,840,168	\$2,791,248	\$2,802,000

Uses of Financial Resources:

Economic Development	\$100,000	\$0	\$0	\$0
Homeless Services	128,203	132,271	131,372	132,141
Housing Development	\$1,782,589	\$985,518	\$1,750,600	\$1,608,026
Human Development	221,262	218,881	193,045	156,640
Neighborhood Development	282,387	1,176,500	430,000	566,260
Planning and Administration	344,394	326,998	286,231	338,933
Total - Financial Resource Expenditures	\$2,858,835	\$2,840,168	\$2,791,248	\$2,802,000

Balance - June 30	\$0	\$0	\$0	\$0
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FUND BALANCE ANALYSIS

Fund Balance protects the City's fiscal health by ensuring sufficient funds are available to meet financial challenges in the future.

Fund Balance represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or are appropriated as "reserves". In the budget process financial resources equal total appropriated uses because the creation of reserves or contingencies are budgeted as appropriated uses. Reserves are appropriated into the operating budget in order to set aside funds which may be needed for a variety of reasons as explained in further detail in the following paragraphs. In FY 2017 and FY 2018 \$1,125,000 and \$1,125,000 respectively were budgeted as funding for reserve / fund balance growth. Contingency funds are also allocated throughout the year for unanticipated events not previously accounted for in the adopted budget. On November 1, 2010 City Council established the City's reserves and debt policies. These policies have since been revised to ensure adherence to the Governmental Accounting Standards Board (GASB) statements and policy-driven bi-annual reviews.

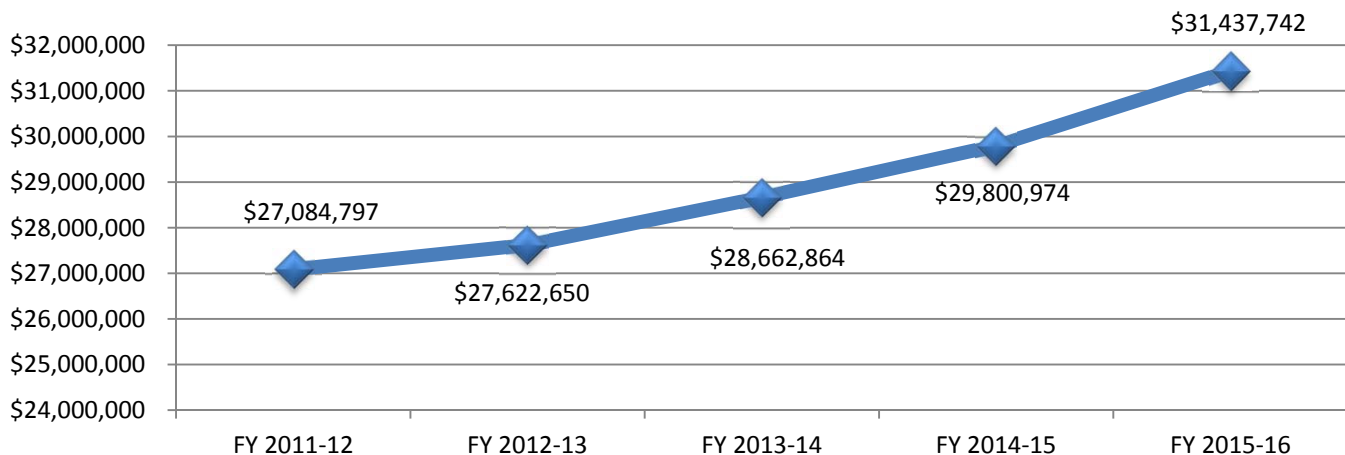
General Fund Balance – Most day-to-day governmental activities are financed from the General Fund. The General Fund Balance represents funds reserved for multiple items:

A specific portion of the fund balance is reserved for outstanding commitments of goods or services ordered but not received (encumbrances) by fiscal year end. Encumbrances are considered Committed fund balance. For the year ended June 30, 2016, a Committed fund balance of \$2,593,822 was reserved for encumbrances through an ordinance.

The Unassigned General Fund Balance is a reserve intended to provide a margin of financial safety in the event of unforeseen extraordinary expenditures or revenue declines. The reserves policy calls for the Unassigned General Fund reserve to be equal to 10% of General Fund expenditures. For fiscal year 2016, as of June 30, 2016, the Unassigned General Fund balance was \$28795,510 or 10.6% of expenditures.

On November 1, 2010, City Council also created the Economic Downturn Reserve. This reserve funding was subsequently revised to a more simplified calculation of funding to 5% through the allocation of a portion of revenue growth. This reserve may only be used if revenues decline by more than 1.5% of the current year estimate with drawdowns limited to half of the reserve balance. New replenishment requirements for use of any reserves will be a three-year period to return the reserve to at least the minimum required level.

General Fund Balance



FUND BALANCE ANALYSIS

Debt Service Fund Balance – These funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and fiscal charges not being financed by proprietary funds. Debt Service Fund Balance at year end June 30, 2016 was \$1,011,031. These funds are committed for future debt service payments.

Special Revenue Fund Balance – These funds are used to account for the proceeds of specific revenue sources (grants) that are legally restricted to expenditures for specific purposes. It is for this reason that no fund balance for the Special Revenue Fund ever exists. A Fund Balance in the Special Revenue Fund can only exist in the situation of a restricted endowment, of which the City currently has none.

Internal Service Fund Balance (Retained Earnings) – These funds are established to account for activities that provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to their governments, on a cost-reimbursement basis. Internal Service fund balance includes Department of Technology, Fleet Management, and Risk Management. It is management's policy to create necessary reserves for Risk Management such as health insurance, workers' compensation, automobile claims, as well as general liability claims. It is management's procedure to utilize undesignated Internal Service Fund Balance through a working capital calculation and allow for 80% of the working capital to be used to purchase capital equipment or other one-time items or reallocation to other funds. The Internal Service Fund Balance for the fiscal year ended June 30, 2016 was \$10,302,651 of which (\$5,924,944) was designated as unrestricted, and \$16,227,595 represented invested capital, net of related debt.

The City is self-insured for health insurance, workers' compensation, general liability, and automobile claims. On November 1, 2010, City Council created a Risk Management Reserve policy that calls for a reserve equal to 25% average self-insured claims plus 10% average fully insured premiums plus a \$1 million catastrophic reserve. The Risk Management Reserve balance as of June 30, 2016 was (\$6,090,938) and was underfunded by (\$11,295,494) compared to the computed minimum funding level of approximately \$5,200,000.

Capital Projects Fund Balance – These are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Projects Fund Balance at June 30, 2016 was \$14,843,019 of which \$7,321,532 is related to outstanding bond proceeds and categorized as restricted; committed funds of \$6,056,627 for outstanding purchase commitments for goods and services ordered but not received; and \$1,464,860 committed for the Economic and Community Development Reserve.

On May 10, 2005, City Council adopted the Economic and Community Development Reserve Policy. The Economic and Community Development Reserve provides a source of funding which will create flexibility to cash fund unforeseen opportunities which may arise in the areas of economic and community development. The policy states that the reserve floor shall be maintained at or above \$1.0 million.

Enterprise Fund Balance (Retained Earnings) – Enterprise funds are established to account for the operations of enterprises which provide goods or services to the public and which are financed and operated in a manner similar to private businesses. Enterprise fund balance includes Civic Facilities, Parking and Stormwater Utility. The Enterprise Fund balance at fiscal year ended June 30, 2016 was \$38,012,494 of which \$35,765,948 is invested in capital assets, net of related debt and \$2,246,546 represents unrestricted funds. It is management's procedure to utilize unrestricted Enterprise Fund Balance through a working capital calculation and allow for 80% of the working capital to be used for one-time items or reallocation to other funds. Enterprise Fund balance deficits are avoided through appropriation of subsidies from the General Fund if necessary.