

Capital Project Funds

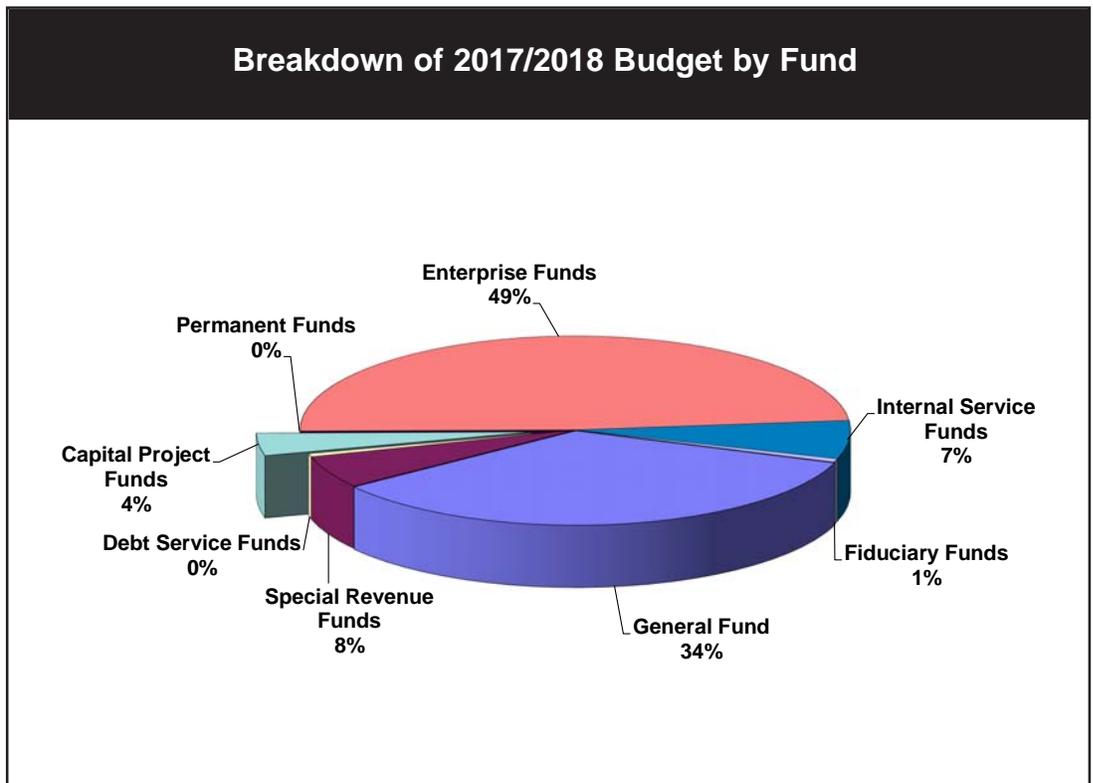
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Capital Project Funds

Capital Project Funds

Capital Project Funds account for the acquisition or development of capital facilities except those financed by proprietary or similar trust funds. Their major sources of revenue consist of real estate excise taxes, general and special assessment bond issues, grants from other agencies, and contributions from other funds. Capital Project Funds include:

- ◆ Capital Projects Fund
- ◆ The Local Improvement District Construction Fund
- ◆ Building Replacement Fund



Revenue Summary

FUND SUMMARY		Capital Project Fund							
Capital Projects Fund Title Capital Projects Fund	Department Head Responsible Dave Campbell	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2017-2018
Beginning Fund Balance	\$712,500	By Source	2015	2016	2017	Variance	2018	Variance	Budget
2017/2018 Estimated Revenue	\$971,790	Taxes	\$371,888	\$175,000	\$285,000	62.9%	\$309,950	8.8%	\$594,950
Beginning Cash Required for Operations	\$387,490	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2017/2018 Revenue	\$1,359,280	Intergovernmental	\$3,903	\$3,900	\$4,000	2.6%	\$255,840	6296.0%	\$259,840
2017/2018 Estimated Expenditures	\$1,359,280	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2017/2018 Expenditures	\$1,359,280	Miscellaneous	\$54,159	\$40,100	\$11,000	-72.6%	\$86,000	681.8%	\$97,000
Estimated Ending Fund Balance	\$325,010	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Other Financing Sources	\$0	\$230,000	\$10,000	-95.7%	\$10,000	0.0%	\$20,000
		Beg Resources Req to Balance	\$0	\$0	\$109,720	0.0%	\$277,770	153.2%	\$387,490
		TOTAL REVENUES	\$429,950	\$449,000	\$419,720	-6.5%	\$939,560	123.9%	\$1,359,280

Expenditure Summary

Capital Project Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2017-2018
By Object	2015	2016	2017	Variance	2018	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Personnel Benefits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Supplies	\$12,888	\$40,000	\$10,000	-75.0%	\$10,000	0.0%	\$20,000
Other Services & Charges	\$19,748	\$28,750	\$28,750	0.0%	\$28,750	0.0%	\$57,500
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$205,004	\$380,250	\$332,250	-12.6%	\$853,000	156.7%	\$1,185,250
Debt Service	\$0	\$0	\$48,720	0.0%	\$47,810	0.0%	\$96,530
Interfund Transfers	\$33,499	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$271,139	\$449,000	\$419,720	-6.5%	\$939,560	123.9%	\$1,359,280

Program Descriptions - Initiatives - Performance Measures

The **Capital Project Fund** is used to fund a variety of capital-natured projects for the City. Its primary revenue source is real estate excise tax.

TOTAL FOR ALL PROGRAMS \$1,359,280

2017/2018 Budget _____
Capital Project Funds

Revenue Summary

FUND SUMMARY		L.I.D. Construction Fund							
Capital Projects Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2017-2018
L.I.D. Construction Fund	Jeff Cameron	By Source	2015	2016	2017	Variance	2018	Variance	Budget
Beginning Fund Balance	\$0	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2017/2018 Estimated Revenue	\$6,700,000	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$0	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2017/2018 Revenue	\$6,700,000	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2017/2018 Estimated Expenditures	\$6,700,000	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2017/2018 Expenditures	\$6,700,000	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$0	Other Financing Sources	\$0	\$3,350,000	\$3,350,000	0.0%	\$3,350,000	0.0%	\$6,700,000
		Beg Resources Req to Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		TOTAL REVENUES	\$0	\$3,350,000	\$3,350,000	0.0%	\$3,350,000	0.0%	\$6,700,000

Expenditure Summary

L.I.D. Construction Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2017-2018
By Object	2015	2016	2017	Variance	2018	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Personnel Benefits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$3,350,000	\$3,350,000	0.0%	\$3,350,000	0.0%	\$6,700,000
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$0	\$3,350,000	\$3,350,000	0.0%	\$3,350,000	0.0%	\$6,700,000

Program Descriptions - Initiatives - Performance Measures

The Local Improvement District (LID) Construction Fund is used to account for LID construction costs in providing special benefits to a particular area of the city.

TOTAL FOR ALL PROGRAMS \$6,700,000

Revenue Summary

FUND SUMMARY		Building Replacement Fund							
Capital Projects Fund Title Building Replacement Fund	Department Head Responsible Dave Campbell	Total Revenues By Source	Actual 2015	Budget 2016	Budget 2017	Percent Variance	Budget 2018	Percent Variance	2017-2018 Budget
Beginning Fund Balance	\$725,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2017/2018 Estimated Revenue	\$2,750	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$279,750	Intergovernmental	\$88,286	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2017/2018 Revenue	\$282,500	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2017/2018 Estimated Expenditures	\$282,500	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$1,111	\$0	\$1,250	0.0%	\$1,500	20.0%	\$2,750
Total 2017/2018 Expenditures	\$282,500	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$445,250	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$10,000	\$263,750	2537.5%	\$16,000	-93.9%	\$279,750
		TOTAL REVENUES	\$89,397	\$10,000	\$265,000	2550.0%	\$17,500	-93.4%	\$282,500

Expenditure Summary

Building Replacement Fund							
Total Expenditures By Object	Actual 2015	Budget 2016	Budget 2017	Percent Variance	Budget 2018	Percent Variance	2017-2018 Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Personnel Benefits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$10,000	\$265,000	2550.0%	\$17,500	-93.4%	\$282,500
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$0	\$10,000	\$265,000	2550.0%	\$17,500	-93.4%	\$282,500

Program Descriptions - Initiatives - Performance Measures

The **Building Replacement Fund** was created in 1997 to repair, replace, and renovate or modernize City-owned buildings.

TOTAL FOR ALL PROGRAMS \$282,500

