

# Capital Project Funds

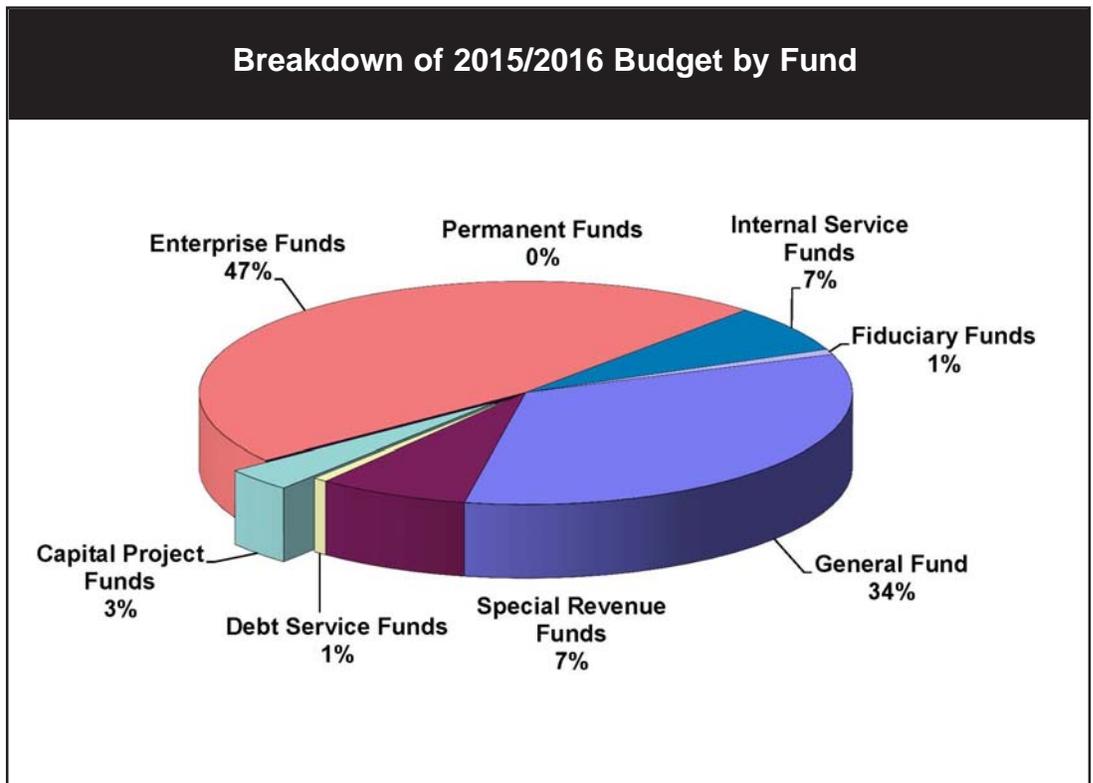
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# Capital Project Funds

## Capital Project Funds

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

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



## Revenue Summary

FUND SUMMARY		Capital Project Fund							
Capital Projects Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2015-2016
Capital Projects Fund	Dave Campbell	By Source	2013	2014	2015	Variance	2016	Variance	Budget
Beginning Fund Balance	\$100,000	Taxes	\$195,720	\$150,000	\$175,000	16.7%	\$175,000	0.0%	\$350,000
2015/2016 Estimated Revenue	\$438,000	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$	Intergovernmental	\$4,760	\$3,700	\$3,900	5.4%	\$3,900	0.0%	\$7,800
Total 2015/2016 Revenue	\$438,000	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2015/2016 Estimated Expenditures	\$438,000	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$35,120	\$40,500	\$40,100	-1.0%	\$40,100	0.0%	\$80,200
Total 2015/2016 Expenditures	\$438,000	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$100,000	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$9,200	\$0	0.0%	\$0	0.0%	\$0
		<b>TOTAL REVENUES</b>	<b>\$235,600</b>	<b>\$203,400</b>	<b>\$219,000</b>	<b>7.7%</b>	<b>\$219,000</b>	<b>0.0%</b>	<b>\$438,000</b>

## Expenditure Summary

Capital Project Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2015-2016
By Object	2013	2014	2015	Variance	2016	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	\$31,225	\$40,000	\$40,000	0.0%	\$40,000	0.0%	\$80,000
Other Services & Charges	\$18,319	\$28,400	\$28,600	0.7%	\$28,750	0.5%	\$57,350
Intergovernmental	\$0	\$135,000	\$0	-100.0%	\$0	0.0%	\$0
Capital Outlay	\$391,958	\$0	\$150,400	0.0%	\$150,250	-0.1%	\$300,650
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$441,502</b>	<b>\$203,400</b>	<b>\$219,000</b>	<b>7.7%</b>	<b>\$219,000</b>	<b>0.0%</b>	<b>\$438,000</b>

### 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 ..... \$438,000**

2015/2016 Budget \_\_\_\_\_  
**Capital Project Funds**

**Revenue Summary**

FUND SUMMARY		L.I.D. Construction Fund							
Capital Projects Fund Title L.I.D. Construction Fund	Department Head Responsible Jeff Cameron	Total Revenues By Source	Actual 2013	Budget 2014	Budget 2015	Percent Variance	Budget 2016	Percent Variance	2015-2016 Budget
Beginning Fund Balance	\$0	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2015/2016 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 2015/2016 Revenue	\$6,700,000	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2015/2016 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 2015/2016 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
		<b>TOTAL REVENUES</b>	\$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 By Object	Actual 2013	Budget 2014	Budget 2015	Percent Variance	Budget 2016	Percent Variance	2015-2016 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
<b>TOTAL EXPENDITURES</b>	\$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 Bob Gregory	Total Revenues By Source	Actual 2013	Budget 2014	Budget 2015	Percent Variance	Budget 2016	Percent Variance	2015-2016 Budget
Beginning Fund Balance	\$350,250	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2015/2016 Estimated Revenue	\$0	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$20,000	Intergovernmental	\$500,000	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2015/2016 Revenue	\$20,000	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2015/2016 Estimated Expenditures	\$20,000	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$3,850	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2015/2016 Expenditures	\$20,000	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$350,250	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$0	\$10,000	0.0%	\$10,000	0.0%	\$20,000
		<b>TOTAL REVENUES</b>	\$503,850	\$0	\$10,000	0.0%	\$10,000	0.0%	\$20,000

## Expenditure Summary

Building Replacement Fund							
Total Expenditures By Object	Actual 2013	Budget 2014	Budget 2015	Percent Variance	Budget 2016	Percent Variance	2015-2016 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	\$29,037	\$0	\$0	0.0%	\$0	0.0%	\$0
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$3,317,792	\$0	\$10,000	0.0%	\$10,000	0.0%	\$20,000
Debt Service	\$23,878	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<b>TOTAL EXPENDITURES</b>	\$3,370,706	\$0	\$10,000	0.0%	\$10,000	0.0%	\$20,000

### 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 ..... \$20,000**

