

The City of Bristol, Tennessee



ANNUAL BUDGET

FISCAL YEAR 2017

CITY OF BRISTOL, TENNESSEE

FISCAL 2017
ANNUAL BUDGET

CITY COUNCIL

Lea Powers

Chad Keen

Michelle Denise

Margaret Feierabend

Jack Young

CITY MANAGER

William L. Sorah



CITY MANAGER

William L. Sorah

DEPARTMENT DIRECTORS

Administration	Mary Lee Williams
Community Development	Brian Rose
Community Relations	Terrie Talbert
Economic Development	Tom Anderson
Finance	Tara Musick
Fire	Bob Barnes
Legal	Danielle Kiser
Parks and Recreation	Terry Napier
Police	Blaine Wade
Public Works	Timothy Beavers

CITY ATTORNEY

Danielle Kiser

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Introduction



THE CITY OF BRISTOL TENNESSEE
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Office of the City Manager

June 24, 2016

Honorable Mayor and City Council
City of Bristol
Bristol, Tennessee

Dear Mayor and City Council:

Transmitted herewith is the proposed budget for FY 2017 beginning July 1, 2016 through June 30, 2017. This budget has been developed in accordance with applicable ordinances of the city, state and federal laws, and relevant policies and procedures. The FY 2017 Budget is a balanced budget with total expenditures of \$99,015,974, an increase of \$2,199,545 or 2.3% from FY 2016. The proposed budget maintains the current property tax rate of \$2.25 per \$100 of assessed value.

ECONOMIC DEVELOPMENT, ENHANCED COMMUNITY SERVICES, AND IMPROVED QUALITY OF LIFE

The key themes of economic development, enhanced community services, and improved quality of life continue to drive the work plan of the City. This is particularly noteworthy with the Chapter 420 Project at Exit 74 (The Pinnacle) and other developments in the Border Region Retail Tourism Development District. In addition, the City is experiencing an unprecedented expansion of existing industries as well as recruitment of new businesses that will generate over 1,000 jobs within the next three to five years. The “Battle at Bristol” is an exciting opportunity for the community to be showcased before a national television audience and garner the recognition of hosting the largest gathering of fans ever to watch a NCAA football game. Bristol Motor Speedway continues to be a leader in NASCAR venues and have enhanced the fan experience with the installation of “Colossus”, the largest outdoor video board in the world. Tourism is an integral component of the local economy. The City’s continued support of the growth engines that drive the tourism economy is a key element to its success.

Enhanced community services and an improved quality of life are supported by projects and activities proposed in the Fiscal 2017 Budget. A significant project during the coming fiscal year is the expansion of fire suppression and emergency medical services to the rapidly growing Exit 74 area of Interstate 81. In addition, funding for much needed pavement resurfacing projects has been increased by \$100,000 for a total appropriation of \$750,000. Major utility plant improvements are slated for this fiscal year with the replacement of the motor control center at the water filtration plant and enhancements to the secondary treatment process at the regional

wastewater treatment plant. Federal grant assistance, through the U.S. Economic Development Administration, is being sought to assist in funding these much needed plant renovation projects.

While economic conditions continue to improve in our community, the City must remain cautious regarding the strength and resiliency of the recovery in our region. Our growth in revenues has been largely due to the increase in sales tax generated from retail expansion at the Pinnacle. This source of revenue is sensitive to the economic vitality of the region. Staff has developed long-range financial models of the major funds to develop a plan that can be funded based upon the City's current and projected financial resources. This budget remains conservative in light of available resources while still successfully meeting key program and service areas.

GOALS AND OBJECTIVES PROGRAM

A work plan has been developed to serve as a formalized statement of direction for the City during the year as well as an instrument to evaluate progress and achievement. The Goals and Objectives Program has been formally included within the budget to establish organizational goals to aid in moving the community forward in a planned and unified manner.

City Goals and Objectives Program

Fiscal Year 2017

PURPOSE: *Protect Health and Safety / Maintain Basic Service Levels*

PURPOSE: *Enhance and Sustain the Economic Climate of the Community*

PURPOSE: *Improve Existing Housing / Protect Neighborhood Quality*

PURPOSE: *Enhance City Attractiveness / Control the Cost of Government*

Economic Development – Retail growth at The Pinnacle, made possible by Chapter 420 legislation and major public infrastructure improvements provided by the City, has led to a rapid growth of commercial development in the Exit 74 area of Interstate 81. This development has created a significant growth in sales tax and employment opportunities for the region. The City will continue to pursue commercial development opportunities within the Border Region Retail Tourism Development District.

The City, in partnership with Sullivan County NETWORKS, has completed the extension of water service within Partnership Park II. Fiscal 2017 will see the completion of sanitary sewer service to parcels located within the park. The park is recognized as a Certified Site by the Tennessee Department of Economic and Community Development. The City, through its partnership with Bristol Tennessee Essential Services, has applied for Tennessee Valley Authority grant fund assistance in the development of two “pad ready” sites located in Bristol Business Park and Bristol Industrial Park. If the grant applications are successful, the work will be performed during the coming fiscal year.

The long awaited Battle at Bristol will be held at Bristol Motor Speedway on September 10th. This marquee event will expand the national awareness of tourism opportunities that abound in this region. The proposed Fiscal 2017 budget includes a \$10,000 increase in funding for the Convention and Visitors Bureau to assist in promoting Bristol's tourism economy during this event. Funding for the Convention and Visitors Bureau is derived from the City's lodging tax.

The Birthplace of Country Music will commence its third year of successful operation. The City has committed \$100,000 annually in support of the museum for a period of five years. Fiscal 2017 includes the final installment of this commitment.

Staff will assist the Industrial Development Board in their review of the economic development incentive program. In addition, project opportunities in identified redevelopment districts will be pursued with the Bristol Housing Authority. Staff will evaluate and develop redevelopment strategies for the West State Street corridor from Volunteer Parkway to The Pinnacle development including possible redevelopment district boundaries and the use of Chapter 420 incentives.

In cooperation with the regional MPO's and the Bristol Passenger Rail Coalition, continue pursuit of the extension of passenger rail service from Roanoke, Virginia through Bristol Tennessee/Virginia to Atlanta, Georgia. In addition, utilizing MPO funding, complete the Transportation Planning Report for a State Connector Route from SR394 to I-81/Exit 74 will be completed during Fiscal 2017.

Staff will monitor the completion of the minor league baseball facility and develop subsequent action plans based upon the results of the study.

Other initiatives devoted to enhancing economic development include the promotion of the Foreign Trade Zone 204 and the use of Customs Port 2027 located at Tri-Cities Airport; updating posting criteria and formalize site management for the City's available property inventory; the continuation of a supplier related recruitment program; and support for the county-wide effort to obtain certification for Bristol, Kingsport, and Sullivan County as a Work Ready Community.

Accountability and Control - Efforts will be directed internally to improve accountability and control and to manage our resources to their fullest potential.

For the 14th consecutive year, the annual financial report will be prepared by the Finance Department for submittal to GFOA for a *Certificate of Achievement in Financial Reporting*, which format greatly improves our financial statements as an information tool for the public. A review of the latest sales tax, Border Region Retail Tourism District, and the Halls income tax situs reports will be undertaken to ensure that revenue generation is maximized. Finance will also monitor the State of Tennessee's movement to direct municipalities to convert their Chart of Accounts to match those applied to the county governments.

Staff, in conjunction with the City's third party administrator and consultant, will continue to evaluate the self-funded health insurance program to ensure financial viability. In addition, staff will proceed with the development of an in-house health care provider program that should enhance the availability of health care services and reduce overall costs through coordinated care plans. In addition, the existing employee wellness program will be evaluated to determine incentives that could be offered to enhance participation.

Staff will continue the implementation of the city-wide Enterprise Resource Planning (ERP) system. Existing software programs utilized by various departments will be systematically transitioned to the new software system over the next two years.

Fiscal 2017 will be the fifth and final year of the contract for independent auditor services. Staff will prepare a request for proposal for audit services and award a contract in advance of Fiscal 2018.

The annual Consumer Confidence Report will be distributed by Public Works to all water customers. The department will also continue the multiyear program to reduce the amount of unaccounted water.

Community Relations staff will continue to develop the end-of-year report for the community featuring highlights of accomplishments during the calendar year of 2016.

Staff will develop a plan of action to enhance the collection of delinquent debt and municipal court fines.

A number of financial and service targets have been established in the areas of EMS service and collections, traffic management, and crime clearance, golf course, pool and train operations. In addition, opportunities to enhance downtown Bristol through partnership arrangements at the Paramount Theater will continue to be a focus during the year.

Community Development - A number of activities will be undertaken to ensure the orderly growth and development of the community. Several key projects include facilitating the implementation of opportunities identified from the land use plan around Bristol Motor Speedway and the Exit 74/Bristol Regional Medical Center area. In addition, staff will commence the multi-year development of a comprehensive plan to include land use, transportation, economic development, housing, sustainability, education, arts and culture, and others into a single document to guide planning decisions. Staff will also complete review and revisions to the City's Subdivision Regulations.

The Community Development Department will coordinate staff efforts to develop and install decorative destination signage to the City's shopping, historic, cultural, educational, and tourist points of interest.

Staff will provide "listening sessions" for developers, contractors, and professionals to gain feedback on how the City's development process can be enhanced to encourage a strong relationship between the development community and local government. In addition, the development of a post-project survey will allow staff to gain immediate feedback from the development community following the conclusion of a project.

The City's Zoning Ordinance will be reviewed to ensure compliance with changing regulations affecting such areas as telecommunications, content based signage, and design standards.

Community Programs - Several community-based programs will be continued during the year including the 9th year of the Citizens Municipal Academy, now referred to as "Communiversities", to enhance public information and understanding of the operation of City government.

Community events will be continued at Viking Hall, the Downtown Center, Steele Creek Park, and the Paramount Theater. Community Relations will coordinate two community-wide events at the Viking Hall Civic Center. The monthly tribute series and the weekday music series on Tuesday and Thursday evenings at the Downtown Center will both continue. Staff will also host three musical events at Steele Creek Park as part of the summer concert series. In addition, the department will institute a litter reduction media campaign.

Parks and Recreation staff will host the 7th annual holiday market at the Farmers Market in conjunction with the Christmas Parade. The Farmers Market Program will also be reviewed and opportunities explored for program growth and funding enhancements.

Recreational opportunities will continue with the 9th annual Ice Bowl disc golf tournament to be hosted at Steele Creek Park. Management is also planning to host twenty two/three day softball, baseball, or soccer tournaments at Whitetop Creek Park. The 7th annual dog swim at Haynesfield pool will be held again at the end of the season. Also, the First Tee Program at Steele Creek golf course will be maintained and with one youth golf tournament to be hosted in conjunction with the program. Designation will again be sought as a "Tree City USA" by the National Arbor Day Foundation for the 29th year, and the Tennessee State Museum will provide traveling exhibits to the City during the year.

The Police Department will continue programs for rape aggression defense training, traffic safety school for first-time traffic offenders, and the Citizens Police Academy to enhance knowledge about police operations (including one youth academy). City staff will also host two week-long camps for at-risk youth and continue the department's Citizen Safety Recognition Program.

Public Works will plan and conduct the 12th annual Bristol Transit Passenger Appreciation Day at the Downtown Center for citizens and patrons of the transit system.

Community Development staff will administer a community grant program designed to offer neighborhoods a funding source for improvements within public spaces. The competitive grant program will award up to \$5,000 to neighborhoods submitting merit worthy projects. The program is designed to foster communications within neighborhoods and create an opportunity to learn more about the City's budget process.

The fire department will complete their twenty-four month process to obtain international accreditation for their department. This effort will place them among the elite fire departments in the State.

Buildings and Facilities - Improvements to public buildings and facilities are planned at a higher level during FY 2017 than in prior years. Due to increased development near Bristol Regional Medical Center and The Pinnacle, Fiscal 2017 includes the construction of a new Fire/EMS Station in the I-81, Exit 74 area of West State Street. In addition, fire suppression and emergency medical equipment will be procured to allow the station to become operational in mid-summer of 2017.

Significant renovations at the water filtration plant and regional wastewater treatment plant will be undertaken during Fiscal 2017. The motor control center at the water filtration plant will be replaced to ensure system reliability. The secondary treatment process at the regional wastewater treatment plant will be upgraded to replace original equipment that has exceeded its design life.

The projects have a total estimated cost of approximately \$4,700,000.

The Parks and Recreation Department will complete analysis to determine community needs for a future aquatic facility. A plan of action for the future replacement of Haynesfield Pool with a needs based aquatic facility will be developed in coordination with the master plan. Management will also prepare a strategic plan for the natural area of Steele Creek Park. In addition, construction of the Nature Center expansion at Steele Creek Park will be completed during the fiscal year. Lastly, internal decorative street lighting will be installed at Anderson Park to allow for a broader use of this important Downtown facility.

Community Relations - A main focus of management is to review customer service and improve upon areas, as needed. The City's customer service representatives at points of community contact will be benchmarked to review the level of service provided. Efforts will be implemented to secure citizen feedback through on-line customer satisfaction surveys.

In conjunction with Bristol Tennessee Essential Services, the City will implement the new "City Brand" program by incorporating strategies identified in the brand development process performed during Fiscal 2016.

Neighborhood Revitalization - Neighborhood revitalization and preservation activities will continue next year utilizing Community Development Block Grant and HOME funds from the U.S. Department of Housing and Urban Development; as well as the General Fund. These funds will improve the housing condition of up to five single-family owner-occupied homes through rehabilitation and reconstruction housing programs or provide homeownership opportunities for another five families.

Through utilization of Community Development Block Grant Funds, sidewalk construction will be completed on the north/south oriented streets located in the Windsor/Anderson/Broad Street residential area. Once completed, the resources will be utilized to address sidewalk repair needs in the CDBG eligible areas of the Fairmount neighborhood.

Public Works Department will continue the multi-year water system improvements in the Fairmount area to enhance fire protection. The next phase includes new water main installed on Poplar Street between Carolina Avenue and Pennsylvania Avenue and Georgia Avenue between Cypress Street and Taylor Street.

Public Safety - In the public safety area, numerous significant projects will be undertaken.

A key element of the Fiscal 2017 plan of work for the Police Department includes the implementation of a body camera program for the patrol division. This will include the acquisition of approximately sixty cameras as well as the equipment necessary to store the data. Of equal importance, the department will be responsible for the development of a policy detailing the use and archiving of data derived from the cameras.

The Police Department will establish a "Safe Exchange" zone in the Municipal Parking Lot designed to allow for video monitoring of individuals finalizing internet sales. This new service will add an element of safety for individual seeking to transact internet business with unknown parties.

In the Police Department, the replacement programs will replace 12 Tasers as part of the fourth year of a four-year program and 5 in-car video systems as part of the fourth year of a seven-year program. Eight patrol vehicles will be placed into service in accordance with vehicle replacement schedules. In addition, two new emergency call boxes will be installed in the Downtown Centre to enhance existing security measures.

Police will continue to coordinate increased school safety awareness through a partnership with BTCS to conduct at least one school violent intruder drill and at least four safety meetings with the school system. In partnership with other District 1 public responders, staff will participate in a district-wide disaster drill to exercise emergency response levels.

Lastly, as already mentioned in this document, the construction of the new Fire Station #5 will enhance public safety response for West State Street, Blountville Highway, and the areas of Bristol Regional Medical Center and Exit 74 of I-81. This project will significantly increase response capability to The Pinnacle and the medical office building campus at BRMC. In addition, the Civil Defense siren system will be extended to this area as part of the fire station construction.

Transportation - A number of transportation projects are planned in FY 2017 to support both mobility and economic initiatives of the community. The City will complete acquisition of right-of-way and commence construction of the East Cedar Street Project from 5th Street to King College Road. Design and construction of the Cypress Street storm sewer system upgrade will be completed in the Stormwater Fund.

Twelve lane miles of city maintained roadway will be resurfaced; and the program to upgrade traffic signal systems will continue including backplates, LED lights, and related improvements at selected signal installations. Prioritization of guardrail installation projects will be completed and the multi-year guardrail installations using force accounts will continue.

The Trails and Greenway Study, commenced during Fiscal 2016, will be completed during Fiscal 2017. This project will guide the City's decisions regarding the location of future pedestrian pathways and bikeways and generate public support for funding and grant opportunities.

The City, through the MPO, will advance the Transportation Planning Report necessary for the continued progress of the proposed connector route from State Route 34 to the Exit 74, I-81 area. This much needed transportation improvement project will enhance access to critical medical facilities and commercial establishments.

Utilities - Enhancements planned for the water and sewer utilities are designed to ensure the reliable provision of safe, potable water and collection and treatment of sanitary sewer that complies with clean water act requirements.

The largest commitment of resources includes the replacement of the motor control units at the water filtration plant and renovations to the aeration basin at the regional wastewater treatment plant. This much needed project will replace original equipment that has exceeded its design life and will provide energy efficient solutions to processes that are heavy consumers of electric power. In addition, the recoating of the exterior of the Avoca water reservoir will be accomplished during the fiscal year. The project, at an estimated cost of \$100,000, will preserve the life of this critical infrastructure.

Phase I of the Cedar Creek Trunk Sewer replacement project will be undertaken during Fiscal 2017. This multi-phase project will replace an aging trunk sewer that has capacity constraints during significant wet weather events. The project will be addressed using in-house construction personnel and will be cost-shared with Bristol Virginia Utilities.

Staff will prepare a request for proposals for the contract operation of the regional wastewater treatment plant. Fiscal 2017 will culminate the existing five-year management contract with Severn Trent Environmental Services. This contract award process will be a joint effort with the staff of Bristol Virginia Utilities.

PERSONNEL

A total of 332 full-time employees are budgeted FY 2017 representing zero net change in full-time employees from FY 2016. There is a slight increase in Part-Time FTE (10.20 to 16.69) and Temporary FTE (14.50 to 19.61) being budgeted for FY 2017.

While the total full-time employees is remaining at 332, there is a small shift of employees between the General Fund and Special Revenue Funds in order to meet the FY 2017 Goals and Objectives:

PERSONNEL BY FUND (Full Time)	FY 2016	FY 2017
General Fund	266.2	267.1
Special Revenue Funds	65.8	64.9
Grand Total Full-Time	332	332

SALARIES AND BENEFITS

A total average wage adjustment of 2.0 percent is budgeted for employees. The twelve month average change in the consumer price index (CPI) for the southeast region for all services used to calculate the increase for Bristol Tennessee City Schools and the Bristol Public Library is 1.2%. The difference in the average wage adjustment and the CPI percent represents a merit based pay program.

Health Insurance – The rising cost of health care both in medical and pharmaceutical claims prompted network provider and plan design changes to take place in FY 2015 and FY 2016, including the change to Cigna network and increases in deductible, out of pocket maximums, and employee premiums. As a result, the health insurance plan was self-contained in FY 2016 and the fund realized positive changes in net assets and reduced the deficit in total net assets. As projected, in order to maintain this trend, minor changes to the compound drug and specialty drug portions of the Pharmacy Plan are anticipated for implementation July 1, 2016.

In FY 2016, staff evaluated a new avenue to contain health care costs while offering increased access to medical care by evaluating the opening of an on-site clinic for employees and their dependents covered by the City Health Insurance Plan. After evaluation, this clinic model is believed to have the potential to save health care costs by reducing redundant or unnecessary procedures as well as prevent expensive treatments or emergency room visits. Therefore, the on-site clinic, funded through the health insurance fund, is budgeted for a January 2017 opening.

Retirement – In FY 2015, City Council approved the implementation of the Option 3 hybrid plan through the Tennessee Consolidated Retirement System. This change reduces the overall financial impact through decreased contributions while allowing the employees to maintain a small defined benefit for retirement. The new plan was effective for eligible employees hired after January 1, 2015. Employees hired before the change remain on the prior plan or legacy plan. The hybrid plan requires the City to contribute a percentage of the employee’s salary into a defined contribution plan. The employer contribution should be made to a 401 or 403 plan to limit the City’s tax exposure. Since the City had only a 457(b) plan, a request for proposal was issued to evaluate potential alternatives. Participation in the State of Tennessee’s defined contribution plan provided the best options for employees and reduced the fees paid by participants. Empower Retirement Solution is currently the administrator of both the 457(b) and 401(k) plans for the State and the City can now offer the option of an individual retirement account (IRA) and ROTH IRA through the 401(k) plan. The retirement change implemented provides employees access to plans that were previously not available.

OTHER AGENCIES

A total of \$5,508,372 is budgeted to support Bristol Tennessee City Schools in FY 2017. This includes \$4,349,054 in operating funds which is an increase of \$51,570 or 1.2%. The operating increase mirrors the consumer price index change. Another \$8,000 is budgeted in Council programs per the agreement for the City, IDB, and BTCS to each share in 1/3 of the cost of AP exams. This will be the fifth year of the five-year funding commitment for that program. In addition, \$250,000 for miscellaneous capital projects; \$1,065,082 in debt service for Fairmount Elementary School; and property insurance premiums paid by the City for the school buildings of \$86,236 are budgeted. The total of \$5,508,372 is payable from general tax revenues and equivalent to 88 cents on the tax rate or 39% of the levy.

Funding for the Bristol Public Library is budgeted at \$950,789 of which \$731,010 is for the Main Library, \$187,279 for the Avoca Branch Library, and \$32,500 for the Adult Learning Lab. The amount for the Main Library and the Avoca Branch Library represents an increase of \$8,668 and \$2,221, respectively, or 1.2% which was budgeted in anticipation of a request to fund changes in personnel costs and related benefits. Expenses at the Main Library are split 50/50 between the City of Bristol, Tennessee and the City of Bristol, Virginia. The Avoca Branch is funded entirely by the City of Bristol, Tennessee. The amount requested for the Learning Lab is unchanged from last year.

Other agencies receiving funding have been budgeted at FY 2016 levels except for the Convention and Visitors Bureau which was increased by \$10,000 for a one year period to help accommodate services related to Battle at Bristol. The total amount budgeted for all agencies and programs, exclusive of Bristol Tennessee City Schools and the Bristol Public Library is \$485,500.

GENERAL FUND

The General Fund is budgeted at \$31,453,340, an increase of \$1,628,875. This is a 5.5% increase from FY 2016. The General Fund budget includes \$25,411,161 for operating expenses and a net transfer of \$6,062,179 to support other funds and a component unit of the City.

Operating expenses are higher by \$1,190,052 or 4.9% over budgeted FY 2016 levels. The major factors of increased costs are the following:

- A modest general wage /merit adjustment and benefit changes related to increased costs for health insurance and dental insurance costs of the employer,
- Additional \$327,000 in SaaS fees due to costs related to the new Enterprise Resource Planning System (ERP), and
- Increased amounts budgeted for the disbursement of tax increment financing (TIF) payments related to The Pinnacle (\$438,676) and Southside Projects (\$67,500). Property tax revenue was budgeted higher to account for the revenue increase restricted to fund the TIF payments.

Funding for the other agencies has remained level for the majority of the programs as discussed previously.

Net transfers are higher by \$438,823 or an increase of 7.8%. Transfers to the General Fund total \$3,511,593 which is \$617,860 higher than last year. The transfer from the Electric Fund (BTES payment in lieu of tax) is higher by \$128,673 and the projected amount to be transferred from the Industrial Development Board Fund, City’s blended component unit, for the reimbursement of Chapter 420 costs by the State of Tennessee is \$749,121. This amount was previously budgeted as a transfer from the Chapter 420 Fund of \$300,833. However, the source of the transfer was changed to the Industrial Development Board since the funds must flow through that entity in accordance with the agreements.

Transfers from the General Fund total \$9,573,772 which is \$1,056,683 higher than last year. Major causes for this change include higher transfers to the Debt Service Fund (\$352,242), Capital Equipment Fund (\$192,170), and Capital Facilities Fund (\$494,716). The General Purpose School Fund transfer for operations was also increased by 1.2% which coincides with the cost of living adjustment proposed for City employees.

General Fund			
Fiscal Year 2017			
	FY 2017	Change from FY 2017 Budget	
		Dollars	Percent
<i>Municipal Operations</i>	\$ 25,411,161	\$ 1,190,052	4.9 %
<i>Transfers to Others</i>	<u>9,573,772</u>	<u>1,056,683</u>	<u>12.0%</u>
Total:	<u>\$34,984,933</u>	<u>\$ 2,246,735</u>	<u>7.0%</u>

Revenues are projected at \$31,453,340, an increase of \$1,628,875 over last year. This is an increase of 5.5%.

Major areas of revenue changes over budgeted 2016 levels include increases in property tax revenue related to TIFs of \$222,813, estimated local sales tax for businesses in The Pinnacle Development of \$1,484,120, increased Halls Income tax of \$200,000, and increased state sales tax of \$77,000. Revenue projections for FY 2017 were altered to reflect actual collections in FY 2016 adjusted for observable trends and known changes. Revenue budgeted in FY 2017 decreased significantly in licenses and permits by \$122,945, based upon actual receipts for permit activity related to The Pinnacle Project and other expected development opportunities being less than the amount budgeted in the prior year. The line items were revised based upon a review of FY 2016 activity and expected changes and activity groupings were changed as a result of the chart of accounts conversion that took place in FY 2016. The revenue from use of facilities category was eliminated as a result of the conversion.

It is projected that the General Fund will have a balanced budget for FY 2017 and that all inflows will be available to pay related outflows. Management expects to end the year with a fund balance of \$13,957,285. This level of fund balance equates to 4.7 months of reserves to fund expenditures and net transfers.

The financial activity reflected in the General Fund has been incorporated into a multi-year financial model utilized by management to review the current General Fund activity and projections for future years. The financial model is used to adjust plans accordingly in order to maintain an adequate and target level of fund balance. Importantly, the General Fund continues to meet fund balance targets for a minimum of the next three years based upon the financial plan presented.

SPECIAL REVENUE FUNDS

The Chapter 420 Fund was established in FY 2013 to track activity of a development project resulting from the Tennessee Border Region Retail and Tourism District Act. This act provides a special allocation and distribution of state sales taxes resulting from an extraordinary retail or tourism facility that is developed.

Total expenditures in FY 2016 are budgeted to be \$0. The intergovernmental revenue received must be transferred to the Industrial Development Board for further allocations to occur. The transfer projected for FY 2017 of \$8,711,058 represents funds that will be utilized to pay the Developer of The Pinnacle Project their portion of the funds received from the State of Tennessee to reimburse for a portion of the development project. The State of Tennessee is reimbursing the parties involved (City, Developer, and Industrial Development Board of Bristol) for actual costs incurred. The General Fund will also receive a transfer from the Industrial Development Board to reimburse for eligible costs.

Based upon a comparison of sales tax generated within the Border Region Retail and Tourism District in FY 2016 versus sales tax received during FY 2012 which has been established as the base year, the State will return 75% of the increase in state sales tax revenue to reimburse for eligible costs reported to the State in the Annual Report filed each June. Reimbursement is expected within two months following the filing of the report.

The \$8,711,058 of intergovernmental revenue budgeted for FY 2017 represents the projection of revenue that will be received from the State for sales occurring during FY 2016.

The portion of the FY 2017 transfer to the General Fund from the Industrial Development Board is attributable to a projection of the City's portion of the remaining revenue which approximates 10% of the total State revenue received, with the exception of one business in which the Developer is entitled to all of the revenue received.

The Community Development Grant Fund is used to account for programs funded by grants from the U.S. Department of Housing and Urban Development (HUD) and other federal and state agencies providing funding support for housing, community services, and similar community betterment programs. The fund is budgeted at \$357,978 in FY 2017, which is a decrease of \$622,963.

Revenues for the fund total \$282,097. The City's portion of CDBG entitlement grant used to fund the program in FY 2017 is \$225,132. Emergency shelter grant funds of \$52,965 and program income of \$4,000 are the other typical funding sources budgeted for this fund.

Projects proposed for funding from the CDBG funds include \$81,500 for the rehabilitation, reconstruction or emergency rehab of single family homes; \$87,190 for neighborhood stabilization and sustainability; and operational funding for the YWCA day care center in the amount of \$25,000. Administratively, partial funding for CDBG staff in the Community Development Department is likewise included.

Carryover of unspent funding is allowed for some of the programs for a future period of time. All revenues will be utilized in accordance with federal and state guidelines.

The Drug Fund is used to segregate fines and forfeitures resulting from illicit drug activities and related enforcement expenditures. This fund is budgeted at \$152,374, an increase of \$43,896 or 40.5% from last year. This fund is budgeted to spend all available funds each year since activity in this fund may be sporadic or on an as needed basis.

The Electronic Citation Fee Fund is used to account for the fines collected on each guilty traffic citation to be used for an electronic citation system for law enforcement agencies and for related expenditures. Legislation was enacted this allowed the fee to be charged and for this fund to be utilized for a five year period only. A budget amendment was approved during the FY 2015 year to create this fund. This fund is budgeted at \$31,000. Revenues must be used to pay 20% of eligible costs of the Court Clerk and 80% of eligible costs for the Police electronic citation system.

The Grant Fund is used to account for all grant expenditures that are not placed in the Community Development Grant Fund, Home Consortium Fund, or Transportation Grant Fund. This fund allows non-recurring grants to not be reflected in the General Fund which would skew the history of functional operational costs of that fund and allows for improved management of grant supported activities. The fund is budgeted at \$152,316 in FY 2017, which is a decrease of \$507,582 or 76.9% from last year. Program expenditures are included in the areas of juvenile court, farmers market, public safety, the senior center, and sidewalks.

Revenue of \$138,361 from federal, state, and other sources, coupled with a General Fund transfer of \$13,955 provides resources to meet requisite match requirements.

The Home Consortium Fund is used to account for HOME Funds acquired by a regional partnership providing home ownership and rehabilitation assistance to low-income residents in Northeast Tennessee/Virginia. It is comprised of the cities of Bristol Tennessee and Virginia, Kingsport, Johnson City, and Bluff City; the Tennessee counties of Sullivan and Washington; and the Kingsport Community Housing Development Organization (CHDO). The City of Bristol, Tennessee serves as the lead agency and is responsible for administration of the program.

A total of \$1,728,951 is budgeted in FY 2017, which is a decrease of \$52,011 or 2.9% from last year. This includes HOME grant funds of \$1,712,951 and program income of \$16,000. The City of Bristol will have a total of \$164,776 available which will be used to support homeownership opportunities for low-income residents. In addition, another \$25,184 and \$58,763 is budgeted for the City and the First Tennessee Development District (FTDD) to administer the HOME Consortium program.

All revenues will be utilized in accordance with federal guidelines.

The Solid Waste Fund records all activities associated with trash and bulk refuse pickup. The fund is budgeted at \$1,653,228, a decrease of \$95,996 or 5.5%, from last year. Waste pickup, brush and bulk pickup, and waste disposal at the landfill account for 51%, 42%, and 7% of total spending, respectively.

Operating revenues are projected at \$1,973,280, which is a decrease of \$7,720 from last year. Fees remain unchanged from the prior year at a \$14.50 per household monthly fee (\$7.25 for each additional container per month). As in the past, a reduced rate for Property Tax Relief Program homeowners will be offered. However, the rate is \$9.00 per month with each additional container being billed at the same rate charged to other customers. The last program rate increase took place in July 2014.

The State Street Aid Fund is a state-supported fund to improve and maintain local streets. The fund is budgeted at \$868,000 which is level with the prior year. Funding for the street resurfacing program is \$750,000, an increase of \$100,000; with guardrail work, other costs, pavement markings, and street maintenance budgeted at \$118,000.

Revenues are projected at \$740,350, an increase of \$38,200 or 5.4% from last year. State shared revenues account for \$740,000 of total revenue. The fund will be subsidized for the seventh year with a General Fund transfer.

The fund is projected to incur a net change in fund balance of \$2,350 and to end the year with a fund balance of \$356,116.

The Transportation Grant Fund was established to account for all MPO and transit-related operating, capital, and planning expenditures. This fund was created due to the same reason as the Grant Fund, which was to remove grants from the General Fund to allow enhanced analysis of trends and to improve management of grant supported activities.

In FY 2017, the fund is budgeted at \$1,039,943 for MPO and transit activities including ADA, job access, senior transit, and the fixed-route system. This is a decrease of \$53,119 or 4.9%.

Revenue of \$863,465 from federal, state, and other sources; program and other income of \$31,500; and a net General Fund transfer of \$144,978, matches fund expenditures of \$1,039,943. Fare box revenues cover 3% of their related program costs.

DEBT SERVICE FUND

The Debt Service Fund, which is used for the accumulation of resources for, and the payment of principal and interest on general long-term debt, is budgeted at \$3,756,241, which is an increase of \$51,396 or 1.4% from last year. The fund includes all principal and interest payments that will be made during the year, including the new borrowings planned in FY 2017. The fund also includes fees and related expenses of \$15,000. Proprietary fund debt service payments are recognized in each respective fund.

As noted further in this message, debt financing is planned in FY 2017 for \$825,000 to fund items in the Capital Equipment Fund and for \$2,766,750 to fund projects in the Capital Facilities Fund. The total amount of Series 2017 General Obligation Bonds expected to be sold to fund governmental capital assets is \$3,591,750.

The fund is projected to end the year with a fund balance of \$36,593 which represents a prepayment from Bristol Tennessee City Schools to fund the monthly EESI ECM loan payment.

FY 2017 Debt Service Payments	
<u>CURRENT</u>	
2009 - G.O. Refunding	\$ 237,144
2010 - Tennessee EESI Loan, BTCS	439,119
2011 - G.O. BTCS ECM	338,606
- City Miscellaneous	119,294
2012 - G.O. Refunding and City Miscellaneous	103,400
2013 - G.O Chapter 420	343,880
2013B - G.O. Refunding	1,239,650
2014 - G.O. Chapter 420	676,612
2015 - G.O. City Miscellaneous	<u>173,663</u>
Total Current Principal & Interest:	<u>\$3,671,368</u>
 <u>PLANNED</u>	
2017 – G.O. City Miscellaneous	<u>\$ 69,873</u>
Total Planned Principal & Interest:	<u>\$ 69,873</u>

CAPITAL PROJECTS FUNDS

The Capital Equipment Fund was created to account for the acquisition and construction of rolling stock, construction equipment, and technology based systems that are not financed through proprietary funds. The FY 2017 budget is \$1,675,000 which will be used to purchase an Enterprise Resource Planning (ERP) System, to acquire a new ambulance and a fire engine, and to purchase an additional warning siren for the new fire station located in The Pinnacle area. Routine replacements will also be made for items such as police cars, parks and recreation

equipment, public works equipment, and other miscellaneous vehicles, equipment, and technology. Debt will be issued in FY 2017 to fund the new fire engine and ambulance for approximately \$825,000. The Solid Waste Fund will transfer \$40,000 to fund standard equipment replacement. The General Fund will provide the remaining funding required of \$810,000.

Capital Equipment Fund	
Fiscal Year 2017	
Technology	\$ 127,000
Vehicles/Equipment	<u>1,548,000</u>
	<u>\$ 1,675,000</u>

With no recurring, dedicated revenue sources to provide funding, the fund is projected to end the year with a fund balance of \$0 and will continue to be financially dependent on the General Fund in the future.

The Capital Facilities Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. FY 2017 is budgeted at \$10,444,741 or a 16.5% increase of \$1,479,420 from last year. Several important capital projects are funded this year including \$5,400,000 for the East Cedar Gateway Street Project, \$2,525,000 for construction of a new Fire Station at Exit 74, and \$750,000 for expansion of the Nature Center at Steele Creek Park.

Capital Facilities Fund	
Fiscal Year 2017	
Transportation	\$ 6,312,000
Public Buildings	3,654,050
Parks Improvements	47,000
Downtown Improvements	<u>156,000</u>
Total:	<u>\$10,169,050</u>

Revenues totaling \$5,172,000 from intergovernmental sources, \$1,626,275 from beginning fund balance (remaining Series 2015 GO Bond proceeds and 139,224 of unspent contributions for the Tennis Courts), and transfers from the General Fund for \$879,716 provide the requisite resources to advance the projects. Debt will also be issued in FY 2017 to fund the new fire station for approximately \$2,766,750.

The City received funding in a prior year to reconstruction the Gateway Sign. However, this project has not been completed and is not included for FY 2017. The ending fund balance of \$25,000 represents funding for this project. With no recurring, dedicated revenue sources to provide funding, this fund would be projected to end the year with a fund balance of \$0 if not for the unspent funds for the Gateway Sign. Financial dependency on the General Fund will continue in the future for any planned projects.

PROPRIETARY FUNDS

The Waterworks Fund was created in FY 2012 to account for the combined activities of the Water and Sewer Segments. Previously, the segments had been reported separately as individual funds. The consolidation of the two funds was undertaken to facilitate financial compliance for the City's integrated waterworks system.

The fund is budgeted at \$8,490,573, which is an increase of \$109,153 from FY 2016. This is a 1.3% increase from last year. Operating expenses are higher by \$48,835 or 0.7%, and includes \$2,427,891 for water treatment and distribution, \$2,686,077 for sewer collection, \$1,577,007 for administration, and \$845,000 of depreciation.

Capital projects and equipment are proposed at \$1,832,000 with \$1,520,000 for projects and \$312,000 in equipment. Major capital projects planned include \$215,000 for Fairmount Area Water Improvements; \$270,000 for the replacement of galvanized water lines; and \$1,000,000 of improvements at the Water Plant. A property-in-lieu-of tax payment is projected to be made to the General Fund in the amount of \$565,000, which is the maximum amount authorized by statute.

Revenues are budgeted at \$9,316,583, an increase of 4.9% from last year. A general reduction in purchases by large water users is the primary reason for lower sales over the past few years. The growth in revenue from charges for services for water has also been lower than the increase in the costs to operate this segment. A 3.5% increase for inside customers, rural water customers, and other utility districts is included in the FY 2017 budget. Blountville Utility District and Intermont Utility District have contracts that stipulate when their fees can be raised. This proposed change in fee structure is consistent with the financial model for the Waterworks Fund and was approved last year by City Council. The sewer rates appear to be adequate and management is not proposing a change to the sewer fee structure at this time. The water rate was changed in FY 2016 and the sewer rates has remained unchanged since July 2010.

The Waterworks Fund is projected to end the year with a change in net position of \$994,010 and is projected to end the year with a net position of \$57,250,541.

The Stormwater Fund is a proprietary fund used to account for management and maintenance of stormwater related activities. Previous to FY 2015, this activity had been included as part of the operating expenditures in the General Fund and funded by general revenues of the City instead of a dedicated charge. Revenues from charges for services are budgeted at \$566,863 in accordance with the current \$2.00 per month residential fee and related ERU levels for nonresidential impervious areas. Charges for services are budgeted to remain the same with no fee increase proposed.

Capital projects are also proposed at \$436,000 in FY 2017 for \$400,000 for the Cypress Street Project, \$18,000 for Public Works garage improvements, \$10,000 for a prorated portion of equipment replacement costs, and \$8,000 for a portion of the ERP system projected to be utilized for billing purposes. Series 2015 General Obligation Bond funds are available to funds all of these capital items.

The Stormwater Fund is projected to end the year with a positive change in net position of \$1,199 and a net position amount of \$2,039,726.

INTERNAL SERVICE FUND

The Health Insurance Fund is budgeted at \$4,058,500 in FY 2017, an increase of \$5,545 or 0.1% from last year. Expenditures include \$1,808,500 in medical insurance benefits, \$1,095,000 in prescription benefits, and \$155,000 in dental benefits. The current year amount for OPEB funding represents projected claims for one employee that has a contract that allows participation in the City's health plan at no cost for the remainder of their life. HRA claims of \$230,000 and administrative costs of \$769,000 complete the program budget. The increase in administrative costs is contributable to the costs to open an employee clinic on January 1, 2017. Program expenses for medical benefits are budgeted at a 7% decrease over the projected FY 2016 expense (24.6% budget decrease). Prescription drug are budgeted at a .07% increase over the projected FY 2016 expense (46% budget increase). Dental claims are also expected to increase and the budgeted amount represents an increase of \$23,000 or 17.4%.

Health insurance costs continue to rise. However, a necessary premium increase will be effective July 1, 2016, due to the continuing increase in costs. The employer health portion of the premium will rise 2.5% and the employer dental portion of the premium will increase 25%. The budget was prepared with no increase in health premiums for employees and a 12.5% increase in dental premiums for employees. Dental premiums have not changed in several years.

The City's contribution for medical and dental coverage for employees is budgeted at \$3,389,422, an increase of \$7,960 over last year or 0.2%. The Health Insurance Fund is projected to end the FY 2017 year with a positive change in net position of \$16,297 and a net position of (\$215,664).

TRUST FUND

The OPEB Trust Fund is budgeted at \$76,572 in FY 2017, which is a decrease of \$5,451 or 6.6% from last year. This fund was established to account for the activity of the OPEB Trust which is used to hold contributions from the City and retiree premiums to exclusively pay expenses related to the provision of medical care and related administrative costs to retirees.

An actuary performs a study on a biannual basis to determine the annual required contribution (ARC) that is to be funded and reflected in the financial statements as the employer contribution. The City receives credit for the payment of the pre 65 and post 65 premiums and supplements. The implicit subsidy for the one remaining retiree in the City's health plan will be funded by a contribution from the Health Insurance Fund and is also credited towards the ARC. The remaining portion of the ARC is then allocated and funded by all of the other operating funds of the City with personnel costs.

The employer contribution is proposed to change from the FY 2016 projection of \$261,830 to \$288,013, an increase of \$26,183. This change has been estimated by staff based upon the most recent actuarial study.

The OPEB Trust Fund is projected to end the year with a net position of \$2,189,764.

RELATED ENTITIES

The Joint Sewerage System is a proprietary fund accounted for by the Finance Department of the City as part of an accounting services agreement. This fund represents the budget of a completely separate legal entity that is a joint venture of the City of Bristol, Tennessee and Bristol Virginia Utility Authority. It is presented as part of this document for informational purposes only.

The fund is utilized to record all expenses associated with the operation of the wastewater treatment plant that is jointly owned. The City of Bristol is responsible for the management of the facility pursuant to an Intergovernmental Agreement between the two entities. Operating expenses are based upon plant influent flows contributed by both entities, which are funded 55% by the City and the remaining 45% paid by BVUA. In FY 2016, operating expenses were funded 52% by the City and 48% by BVUA. Industrial monitoring costs and noncapitalizable major improvements are allocated 50% to each respective entity.

The FY 2017 Budget is \$3,457,976, an increase of \$238,623. This is a 7.4% increase. Operating costs are budgeted at \$2,788,328, an increase of \$189,414. The industrial monitoring program is slightly higher by \$4,659 at \$185,098.

A total of \$730,000 is budgeted as revenue for capital improvements and to aid in the creation of a reserve for future projects. The total amount is comprised of \$330,000 split equally between the two entities to fund the reserve for capital. The Cedar Creek Trunk Sewer Improvements Project will be funded based upon the usage of the asset by each owner and is the remainder of the total amount. In FY 2017, the total project cost of \$400,000 will be \$292,000 funded by the City and \$108,000 funded by BVUA. No borrowings are planned in FY 2016. The fund is projected to record a change in net position of \$245,450 and to end the year with a net position of \$14,843,648.

RECOGNITION AND THANKS

The development of the budget is the one of the most complex projects undertaken annually by staff. The process was again challenging this year due to the continued decline of funding sources and either steady or risings costs of resources required to meet the ongoing demands required of a full-service City. Despite these challenges, the process was successfully coordinated by Tara Musick, Director of Finance, who has programmatic responsibility for budget preparation. Ms. Musick was ably supported by Mary Lee Williams, Director of Administration, who played a key role and provided valuable policy/program assistance to the process.

Many other employees played important roles in the research, preparation, and completion of the budget for which thanks are extended, including all members of the senior management team and members of the Finance Department.

The City Council is commended for its vision and leadership in moving the budget process forward and for providing the requisite resources to meet the current and long-term goals and objectives of the City.

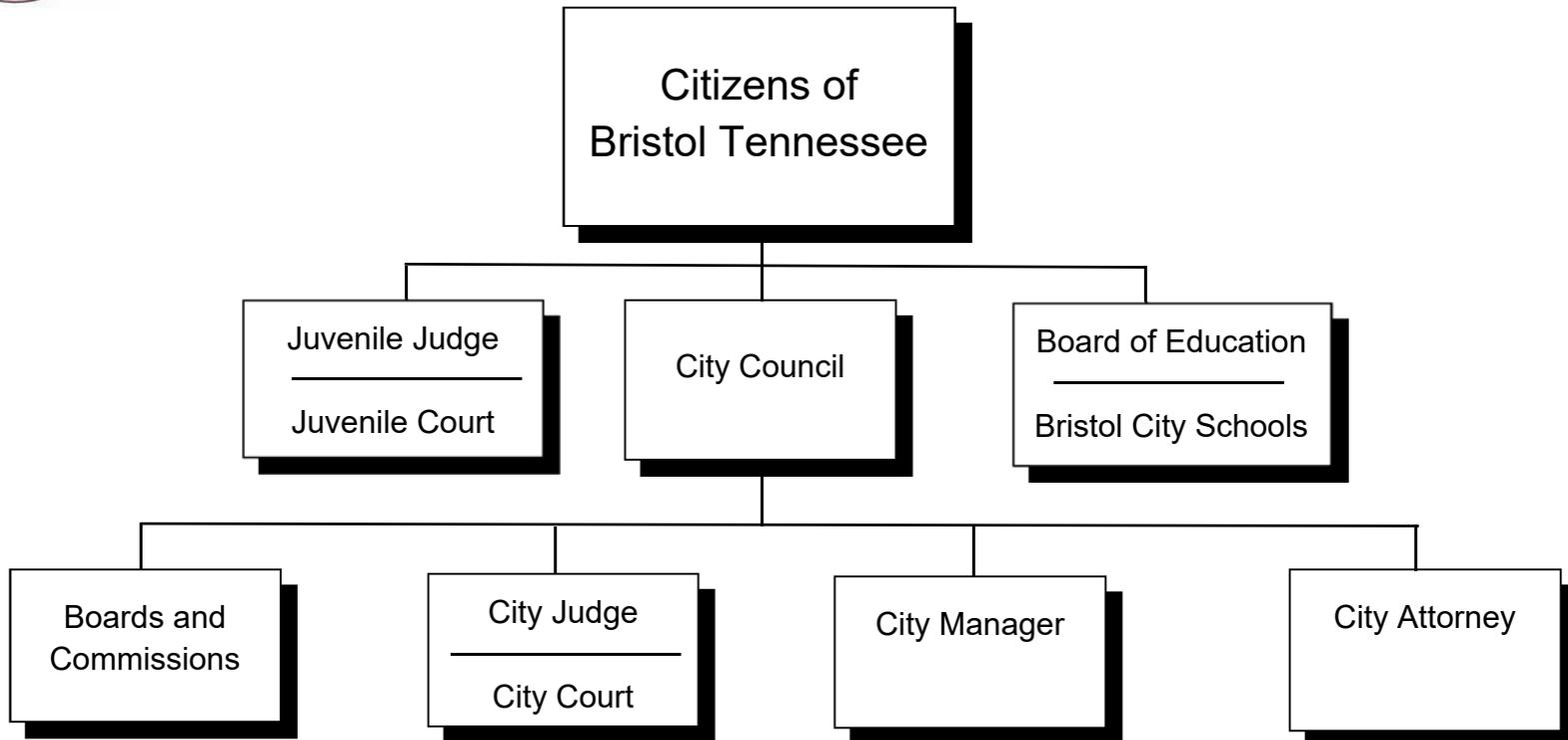
Respectfully submitted,



William L. Sorah
City Manager

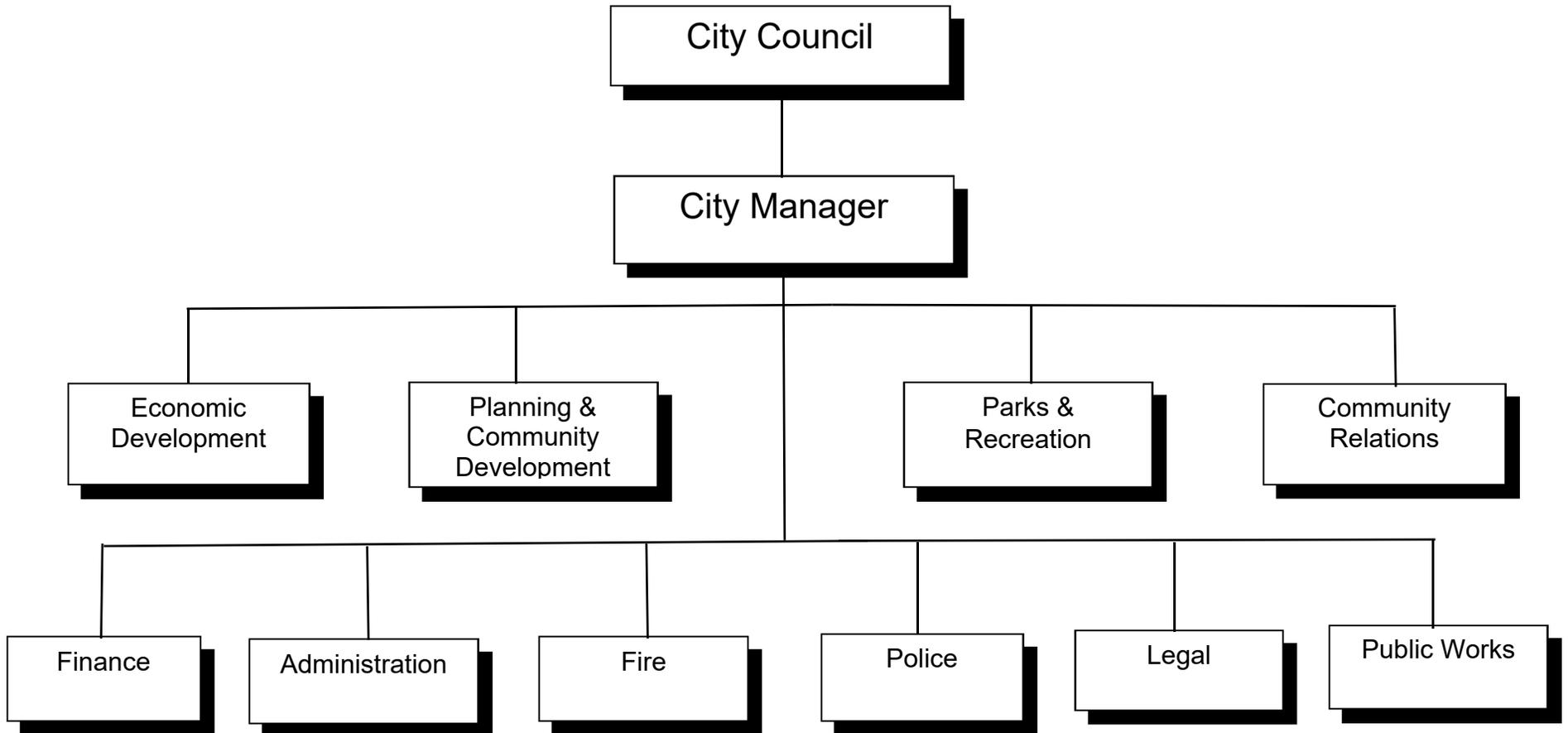


CITY OF BRISTOL TENNESSEE ORGANIZATIONAL CHART





City of Bristol Tennessee Organizational Chart



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*Goals and Objectives
Program*

Fiscal 2017 Goals and Objectives Program

Protect Health and Safety/Maintain Basic Service Levels

I. Transportation

A. Public Works

1. Prepare the FY 2017 – FY 2020 MPO Transportation Improvement Program by December 31, 2016
2. Continue the multi-year program to upgrade traffic signal systems including LED lights, new backplates, mast arms, and other related improvements during the year.
3. Complete crash data collection and analysis for calendar year 2016 and development of Annual Crash Report for MPO by February 28, 2017.
4. Coordinate with the Tennessee Department of Transportation and Virginia Department of Transportation on development of state-wide performance measures and implementation of performance based planning and programing as required by MAP-21 Federal Planning Regulations by June 30, 2017.
5. Complete acquisition of right-of-way and commence construction of the East Cedar Street project from 5th Street to King College Road by September 30, 2016.
6. Resurface twelve lane miles of roads by June 30, 2017.
7. Complete prioritization of guardrail installation projects and continue the multi-year guardrail installations using force account by June 30, 2017.
8. Monitor the TDOT funded traffic signal installation at the intersection of Volunteer Parkway and Cox Street.
9. Monitor the TDOT funded traffic safety improvement project at the US Highway 11W and Island Road intersection.

II. Facilities and Equipment

A. Police

1. Purchase and replace five in-car video systems by March 30, 2017.

2. Acquire and place into service eight patrol rated vehicles by December 31, 2016.
3. Complete the fourth year of a four-year program to replace Tasers with the purchase of twelve units by December 31, 2016.
4. Enhance the emergency warning system with the installation of a new warning siren at the future site of Fire Station #5.
5. Enhance Downtown District security with implementation of two additional call boxes to be located at the Downtown Center by October 31, 2016.
6. Develop a body camera program for patrol officers and place into service fifty-eight body worn cameras by June 30, 2017.
7. Establish a “Safe Exchange” area in the Municipal Parking Lot designed to allow for video monitoring of individuals finalizing internet sales.
8. Acquire and place into service one off-road special purpose vehicle by March 31, 2016.

B. Fire

1. Acquire and place into service a new ambulance and fire apparatus to equip the newly constructed Fire Station #5 by June 30, 2017.
2. Complete design and commence construction of new Station #5 on US Highway 11W near Exit 74 at entrance to the Pinnacle.
3. With a successful AFG Fire Prevention and safety Grant, acquire and place into service fire education and training equipment including a smoke trailer and fire extinguisher training simulator.
4. Acquire and place into service a new cab/chassis for emergency medical services to include grant funding for new Advanced Cardiac Life Support equipment by December 31, 2016.
5. Acquire and install emergency power generator at Fire Station #4 by March 31, 2017.

C. Public Works

1. Award and administration of a construction contract for improvements to the aeration basin at the Bristol Regional Wastewater Treatment Plant. Construction should be complete by June 30, 2017.
2. Complete water system improvements by removal of galvanized water mains on streets identified as pavement resurfacing projects by June 30, 2017.
3. Procure a five-year operations and maintenance management contract for the Bristol Regional Wastewater Treatment Plant by April 30, 2017.
4. Complete Phase I replacement of the Cedar Creek Trunk Sewer between Raytheon Road and the Beaver Creek Trunk Sewer by June 30, 2017.
5. Coordinate the design and administer the contract for recoating the exterior of the Avoca Water Reservoir by June 30, 2017.
6. Upon acquisition of new GPS survey equipment, gather accurate coordinates for all fire hydrants and implement the data into the geographic information system by June 30, 2017.
7. Construct a new 1,000 ton salt storage facility to be located at the Parks & Recreation Department maintenance facility by December 31, 2016.
8. Design and construct a new vehicle wash facility to be located at the Public Works maintenance facility by June 30, 2017.
9. Procure engineering design and award construction contract for the replacement of the motor control center at the water filtration plant by June 30, 2017.

D. Parks and Recreation

1. Complete the expansion of the Steele Creek Nature Center by December 31, 2016.
2. Complete the third phase of the shoreline renovations of beach area at Steele Creek Park December 31, 2016.
3. Complete the construction of a Splash Pad and associated support facilities at Steele Creek Park by August 1, 2016.
4. Install decorative lighting inside Anderson Park by December 31, 2016.

5. Evaluate the feasibility and demand for converting an existing outdoor basketball court into a dog park at the existing Food City Park by June 30, 2016.
6. Complete renovations of youth league field at Avoca Park to include building improvements at Field B by December 31, 2016.
7. Replace boat docks at Steele Creek Park with a floating dock system by March 31, 2017.

III. Programs and Services

A. Police

1. Maintain traffic safety school for first-time offenders at two sessions per month during the year.
2. Continue the Rape Aggression Defense (RAD) training program by conducting at least one class for the community by June 30, 2017.

B. Public Works

1. Continue the multi-year program to reduce the amount of unaccounted water with a year-end goal of 15 percent or less.
2. Continue the multi-year program to clean 5% of the sanitary sewer system by June 30, 2017.
3. Perform continual monitoring and corrective action of inflow and infiltration sources in the Sinking Creek and Piney Flats sewer sheds during the year by June 30, 2017.

IV. Quality of Life

A. Police

1. Maintain or exceed a Group A offense crime clearance rate at the five-year TIBRS audited average of 52% during the calendar year 2016.
2. Maintain an injury-to-collision ratio of not more than the five-year average of 19.6% by selective traffic enforcement and education through the Governor's Highway Safety Program during calendar year 2016.

3. Maintain a traffic collision rate below the three-year average of 949 collisions by selective traffic enforcement and education through the Governor's Highway Safety Program during calendar year 2016.

V. Administrative

A. Administration

1. Assist in the implementation of the City ERP software program for Finance and Economic and Community Development.
2. Implement a media and computer laboratory for the Steele Creek Park Nature Center to include lab computers, public camera system, and media room by December 31, 2016.
3. Review and update the Information Technology Division's technology usage policies and procedures.
4. Complete VOIP conversion of the City's telephone service and procure redundant hardware to ensure reliability of the City's VOIP system by June 30, 2017.
5. Evaluate time-clock software and equipment costs needed to implement time tracking for hourly employees compatible with the City's ERP software.

B. Community Development

1. Following the conclusion of the Flood Hazard Reduction Project, complete a Letter of Map Revision to establish the revised flood map for the Downtown District by November 30, 2016.
2. Complete conversion and implementation of current building permit/site plan review systems to new ERP software program by May 30, 2017.

C. Police

1. Coordinate increased city-school safety through partnerships with BTCS during the year by conducting one school violent intruder drill and attend at least four safety committee meetings with the school system personnel.
2. In partnership with other District 1 public safety responders, participate in a district-wide disaster drill to exercise emergency response levels by June 30, 2016.

3. Continue the mentoring of other law enforcement agencies seeking accreditation by the Tennessee Law Enforcement Accreditation Program by June 30, 2016.
4. Complete re-accreditation process through Tennessee Law Enforcement Accreditation Program by December 31, 2016.
5. Complete one test of the Communications Center evacuation plan with utilization of the backup PSAP on Exide Drive by June 30, 2017.

D. Fire

1. Conduct two State approved classes to satisfy continuing education requirements for Tennessee Certified Fire Inspectors by June 30, 2017.
2. Conduct two eight-hour ISO-compliant fire officer training program by June 30, 2017.
3. Fulfill all performance measures and requirements to maintain a Class A rating from the Tennessee Department of Emergency Medical Services for ambulance services.
4. Prepare individualized pre-fire plans for 1) Pinnacle Tower and Crescent Developments, 2) The Village at Lavinder Lane and The Village at Island Road, and 3) Fairfield Inn.
5. Complete all elements of the Commission on Fire Accreditation International (CFAI) accreditation process to include the following: 1) the final Standards of Cover (SOC) document, 2) the Fire & Emergency Service Self Assessment Manual (FESSAM), 3) Bristol Tennessee Fire Department Strategic Plan, and 4) on-site peer review and CFAI panel review.
6. By June 30, 2017, develop a five-year strategy that will secure a decrease in the City's current ISO rating from a Three to a Two.

E. Public Works

1. Prepare and distribute the Consumer Confidence Report to all water customers by June 30, 2017.
2. Complete implementation of a runoff reduction program element into our NPDES Phase II stormwater program by April 30, 2017.

F. Community Relations

1. Benchmark customer service satisfaction levels for all departments via on-line surveys and other means of public engagement.

2. Continue to develop customer service training programs for all City employees and develop tools to measure citizen satisfaction.
3. Evaluate and revise the City's 2012-2013 Communications Plan by September 30, 2016.

G. Finance

1. Complete Phase II of the process to implement the new ERP System, including human resources, payroll, applicant tracking, and expense reimbursements by June 30, 2017. Commence Phase III of the ERP process to implement the utility services billing program by June 30, 2017.
2. Complete the requisite process for borrowing of funds for the debt supported construction of the Fire Station 5 on West State Street.

Enhance and Sustain the Economic Climate of the Community

I. Infrastructure and Transportation

A. Public Works

1. In conjunction with the U.S. Army Corps of Engineers, advance Phase IV construction on the Beaver Creek flood reduction project with construction of the 8th Street channel improvements by September 30, 2016.
2. Monitor construction of the Phase II State Industrial Access Road project for extension of Partnership Park Road.
3. Complete construction of sanitary sewer service in Phase I of Partnership Park II by December 31, 2016.
4. Coordinate with TDOT and complete a Transportation Planning Report for a State Connector Route from SR 394 to I-81/Exit 74 by December 31, 2016.
5. Complete the design and replacement of streetscape trees along State Street from Volunteer Parkway and Martin Luther King, Jr. Boulevard by March 31, 2017.
6. In cooperation with the regional MPO's and the Bristol Passenger Rail Coalition, continue pursuit of the extension of passenger rail service from Roanoke, Virginia through Bristol Tennessee/Virginia to Atlanta, Georgia.
7. In coordination with Bristol Tennessee City Schools, complete an update of the 2006 Educational Facilities Master Plan by June 30, 2017.

II. Economic Climate and Growth

A. Economic Development

1. In cooperation with Community Development, evaluate potential redevelopment strategies for the West State Street corridor from Volunteer Parkway to the Pinnacle Development including redevelopment district boundaries, incentives, gateway/architecture design guidelines, and zoning regulations by December 31, 2016.
2. Evaluate adaptive reuse of vacant or underutilized structures and properties in the City with the goal being to aid in the productivity from such structure. Examples include the former Rosemount School and Cortrim/Aurora properties.

3. Continue the supplier related recruitment program using the existing industrial base and initiate contracts with suppliers of a minimum of two firms during the year. This project should be completed as part of the City's existing industry visitation program and NETWORKS First program.
4. Assist the Industrial Development Board in revising and expanding its economic development incentive programs.
5. Continue to facilitate the implementation of opportunities identified with Bristol Motor Speedway through potential public-private partnership to enhance viability of the area surrounding BMS.
6. In partnership with NETWORKS and BTES, host the third annual Red Carpet Tour for site consultants during the August 2016 NASCAR race weekend.
7. In cooperation with the BTHRA, develop project opportunities in redevelopment districts with special emphasis on the Volunteer Plaza District, Melrose Area District and the Downtown District.
8. Promote the use of Foreign Trade Zone 204 and Customs Port 2027 through increased promotion regarding the benefits.
9. Support county-wide effort to obtain certification for Bristol, Kingsport, and Sullivan County as a Work Ready Community. This program is offered through ACT as an economic development initiative that provides quantifiable evidence that a community possesses a qualified workforce.
10. Coordinate the next phase, if any, in the development a new minor league baseball stadium based upon the recommendations set forth in the facility feasibility study performed in FY'16.
11. Evaluate new strategies for attracting and expanding businesses by utilizing a comprehensive campaign to promote Bristol as a business friendly community by June 30, 2017.
12. Evaluate opportunities to collaborate with community partners to enhance workforce education and entrepreneurial development.

B. Community Development

1. Update posting criteria and formalize site management for the City's available property inventory.
2. Conduct two seminars for design professionals and contractors on topical matters of interest regarding building code related items by June 30, 2017.

3. Conduct two “listening sessions” for developers, design professionals, and contractors to gain their feedback on how the City’s development process can be improved.
4. Monitor website based survey feedback to better understand challenges and obstacles encountered by developers and contractors working within the community. The use of the survey instrument will be a part of the closure process for each project undertaken within the City.
5. Develop a comprehensive list of Brownfield properties throughout the City and identify those properties for potential redevelopment opportunities.
6. Complete the revisions to the City’s Subdivision Regulations by December 31, 2016.
7. Commence the process of development of a Comprehensive Plan that combines the basic planning elements of land use, transportation, economic development, housing, sustainability, arts and culture, education, and others into a single document to guide planning decisions. This will be a multi-year process that will culminate by June 30, 2019.
8. Review the City’s Zoning Ordinance to ensure its current compliance with changing regulations affecting such areas as telecommunications, content based signage, and design standards/guidelines by June 30, 2017
9. Complete a review of the existing fee structure used for developing construction permit costs to ensure compatibility within the region.
10. Install decorative directional signage throughout the community to enhance tourist awareness of key cultural, historic, recreational, and shopping opportunities by March 31, 2017.

C. Community Relations

1. Continue implementation of the adult education initiative in conjunction with and support of the Governor’s Drive to 55 program.
2. Create a branding guide for departments and outside entities wishing to utilize the City’s brand by December 31, 2016.
3. Commence a multi-year implementation of City’s new brand including website, stationary, city fleet, business cards, etc. Develop strategies for leveraging purchasing power in multi-faceted media purchases through partnering with community groups.

4. Create an awareness campaign for City app to be utilized by visitors to our community by July 31, 2016.
5. In partnership with BTCS, develop three media campaigns which emphasize educational opportunities and the benefit of obtaining the necessary skill-sets to excel in the work force.

D. Administration

1. In cooperation with BTES, explore the potential for establishing Wi-Fi interconnectivity “hotspots” in Anderson Park, and Steele Creek Park.

Improve Existing Housing / Protect Neighborhood Quality

I. Residential Neighborhoods

A. Public Works

1. Implement Phase III grant funds for sidewalk improvements in the Fairmount neighborhood through the Safe Routes to School Program and complete construction by December 31, 2016.
2. Utilizing Community Development Block Grant Funds, perform sidewalk construction on the north/south oriented streets located in the Windsor/Anderson Broad Street residential area. Once completed, commence sidewalk rehabilitation in the eligible portions of the Fairmount residential area.
3. Seek TDOT Multimodal Access Grant funding for installation of sidewalks along Virginia Avenue from Lakeview Street to the Bristol Tennessee Housing and Redevelopment Authority property by December 31, 2016.
4. Seek TDOT Transportation Alternative Program Grant funding for installation of sidewalks along Bluff City Highway from Lavender Lane to Bristol Tennessee High School by October 31, 2016.
5. Refresh approximately 10,000 lineal feet of stone alleyway in the Fairmount neighborhood and the Tennessee High School neighborhood.

B. Community Development

1. Administer and award a competitive grant program which provides funding assistance to neighborhoods for projects providing a public benefit to the neighborhood.
2. Develop a historic preservation awards program that recognizes properties located within the Downtown, Fairmount neighborhood, and Holston Avenue areas by December 31, 2016.
3. In cooperation with the Bristol Realtors Association and similar organizations, develop and maintain an inventory of residential and commercial properties within the city limits.

II. Facilities and Equipment

A. Public Works

1. Monitor the installation of new pedestrian signals by BTES at the Anderson Street and 6th Street intersection by December 31, 2016.
2. Monitor the BTES upgrade of all school flashing beacons by August 31, 2016. .
3. Complete the next phase of the Fairmount area water system improvement project including new water main on Poplar Street between Pennsylvania Avenue and Georgia Avenue between Cypress Street and Taylor Street by December 31, 2016.
4. Complete design and construction of the Cypress Street storm sewer system upgrade by June 30, 2016.

III. Housing and Population

A. Community Development

1. Complete the three-year Community Rating System recertification to maintain citizen's ability to obtain discounts on flood insurance premiums by December 30, 2016.
2. Utilize CDBG funds to perform a minimum of eight emergency repairs on low-income, owner occupied home.
3. Utilize a combination of CDBG/HOME funds to reconstruct one home for a low-income homeowner.
4. Utilize HOME funds to assist five families into home ownership or rehabilitation of their home.
5. Utilize CDBG funds for neighborhood stabilization, including demolition of dilapidated structures, sidewalk installation, etc.

Enhance City Attractiveness / Control Cost of Government

I. Quality of Life

A. Parks and Recreation

1. Host twenty softball, baseball, or soccer tournaments at Whitetop Creek Park by June 30, 2017.
2. Host the 9th annual Ice Bowl tournament at the disc golf course by March 31, 2017.
3. Conduct the seventh annual dog swim at the municipal pool at the conclusion of the 2016 pool season.
4. Maintain designation for the 29th consecutive year as a “Tree City USA” by the National Arbor Day Foundation and conduct an Arbor Day/Earth Day celebration by May 31, 2017.
5. Maintain the First Tee program at Steele Creek Golf Course with a minimum of 40 youth participants during the program year.
6. In coordination with First Tee, host one youth golf tournament before June 30, 2017.
7. Continue the review of the Farmer’s Market program and explore opportunities for program growth and funding enhancement.
8. Operate Steele Creek Golf Course to recover a minimum of 100% of costs during the year.
9. Operate Steele Creek Park train with the goal of recovering 100% of operating costs during the year.
10. Research, identify, and implement new public-private partnerships within the park system to enhance recreational opportunities and increase revenues.
11. Complete research and needs analysis necessary to develop a plan of action to replace the Haynesfield Pool with a community aquatic facility.
12. Host a minimum of one traveling museum exhibit from the Tennessee State Museum during the year.

13. Host the seventh annual holiday market in conjunction with the Christmas parade.
14. Prepare a Strategic Plan for the natural area of Steele Creek Park.
15. In cooperation with the First Tennessee Development District, perform an assessment of the future needs of the City's senior citizen population by June 30, 2017.

B. Police

1. Maintain the Police Department's Citizen Recognition Program with an award to a deserving citizen during the year.
2. Conduct two Citizens Police Academies and one youth academy during the year.
3. Host two week-long summer camps for at-risk youth during the year.

C. Public Works

1. Conduct the 11th annual Bristol Transit Passenger Appreciation Day at the Downtown Center by October 31, 2016.

D. Community Development

1. Complete development of the Comprehensive Trails and Greenways Plan by December 31, 2016.
2. Pursue and obtain public and private funding for implementation of the Comprehensive Trails and Greenways Plan by June 30, 2017.

E. Community Relations

1. Conduct the 9th annual Citizens Municipal Academy to enhance public awareness of city operations by November 30, 2016.
2. Continue monthly tribute musical series at the Downtown Center with three events held during the summer months.
3. Continue weekly music series at the Downtown Center with bluegrass music to be held on Tuesday evenings and country or southern rock music on Thursday evenings during the summer months.
4. Continue the Steele Creek Park summer concert series with three musical events to be held during the season.

5. Develop and distribute the quarterly community e-newsletter (City Voice).
6. Maintain and distribute the employee newsletter (City Notes) on a quarterly basis.
7. Continue partnership with the Paramount Center to bring three events to the venue during the fiscal year.
8. Develop and publish an end-of-year report for the community featuring highlights of accomplishments during the previous calendar year by March 1, 2017.
9. Continue the development of an innovative litter reduction campaign to enhance the visual image of the community by December 31, 2016.
10. Expand the City's social media footprint by use of Twitter, YouTube, Facebook, Flickr, and Blogs by 20%.

B. Administrative

A. Fire

1. Monitor monthly EMS collections and identify strategies to maximize collections at no less than 80% of allowable charges during the year.
2. In cooperation with Finance Department, develop and initiate a financial plan for collecting unpaid ambulance billings through collections with a goal to recover 50% of write-offs reported.
3. Maintain the department's child safety seat installation program.
4. Maintain Bristol's Essential Safety Training (BEST) program which encompasses all community outreach, public education, fire prevention, and fire safety education programs.

B. Legal

1. Provide coordination for the Sullivan County Delinquent Tax Attorney to pursue the collection of real and personal property taxes, including the sale of selected properties for enforcement of the City's tax liens.
2. Continue providing assistance to the City and the Industrial Development Board in matters related to The Pinnacle retail development and industrial development incentives and inducements.

3. Continues support of the various City boards and commissions such as the Planning Commission, Board of Zoning Appeals, Beer Board and others.
4. Continue the representation of the City in matters related to Municipal and Juvenile Courts.
5. In conjunction with the Municipal Judge and Finance Department, research the outstanding unpaid municipal court judgements and determine a course of action for collection.
6. Review and update the City's Open Records Request Policy and related forms. Create an Open Records web-page where individuals may access policies and forms necessary for information requests.
7. Assist staff in the review and formulation economic development incentive policy.
8. Research and recommend strategies for increasing the collection rate of delinquent property taxes and debt.

C. Finance

1. By July 31, 2016, review the prior year listing of businesses located within the Border Region Retail Development District and update listing for any changes necessary, such as additions or deletions. Submit the updated information to the State of Tennessee Department of Revenue.
2. In partnership with the IDB and Pinnacle Partners, obtain supporting documentation for all entities and prepare the Annual Border Retail Development District Summary of Costs of the Economic Development Project Report and submit to the State of Tennessee by September 30, 2016.
3. Review, by February 28, 2017, the latest sales tax situs report and Halls Income Tax reports to ensure that tax receipts are being properly distributed.
4. Prepare a Request for Proposal for collection services for delinquent payments by February 28, 2017.
5. Issue a Request for Proposal for auditing services and contract with a firm to perform the annual independent audit by February 28, 2017.

6. Monitor the State of Tennessee's movement to direct municipalities to convert their Chart of Accounts to match those applied to the county governments.
7. Perform the bi-annual waterworks, stormwater, and solid waste rate studies to determine utility rate recommendations by March 31, 2017.
8. Prepare the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2016, in the required format and receive a "Certificate of Achievement" for financial reporting from the Governmental Finance Officers Association

D. Administration

1. Restructure the City's accident review committees to better facilitate accident investigations and reduce the incidence of work relate accidents.
2. Host two after-hours coffee meetings with local vendors to encourage participation in the local procurement process and assist in learning how to conduct business with the City by June 30, 2017.
3. In conjunction with the City's third party administrator and consultant, evaluate the self-funded health insurance plan to ensure financial stability and determine program changes that will encourage a healthy life style and lessen health care costs.
4. Complete Classification and Compensation Study to include analysis and update job descriptions, analysis and recommendations for job classifications, evaluation of internal pay equity, and external compensation survey.
5. Evaluate the success of the existing wellness program and seek program incentives to enhance employee participation by December 31, 2016.
6. In conjunction with the City Attorney complete audit of City's use of independent contractors and develop processes as needed.
7. Update and distribute a revised version of the City's Employee Handbook.
8. Prepare a Request for Proposal to provide an in-house based health care provider. Once a provider is selected, proceed with implementation of the service by June 30, 2017.

Budget Discussion

THE BUDGET

The Budget Process

The proposed budget for FY 2017 represents the synthesis of City Council policy decisions and guidance, founded upon the professional guidance and recommendations of staff, all to provide the best in municipal services using finite human, material, and financial resources. The development of the budget is further predicated on satisfying all federal, state, and local laws, statutes, ordinances, regulations, and policies. With the approach of each budget, some basic assumptions guide the budget process. The assumptions are as follows:

1. Departments will continue to upgrade and replace equipment in a systematic manner.
2. The City will strive to maintain a competitive workforce by providing equitable salaries and a competitive benefit package.
3. Increased service levels should be accompanied by new revenues or a decrease in current expenses to pay for new technology.
4. Plan or service obligations associated with the annexation of property must be timely satisfied.

The City Charter establishes the fiscal year from July 1 through June 30. The Charter requires the City Manager to submit a proposed budget along with a capital improvements plan. The budget includes revenue and expenditure (expense) comparisons, debt service details, equity balances, capital project details, and other information as deemed necessary. A budget calendar is established each year, including work sessions and public hearings, to provide opportunity for public comment. Public notice is required to be published in the local newspaper at least ten (10) days before the meeting when the budget is considered on second reading for adoption. At the hearings and work sessions, City Council gives all interested persons an opportunity to be heard, for or against, any planned expenditure (expense) or revenue. The City Council will normally approve the tax rate for the coming year and adopt the budget ordinance during the same meeting, except in reappraisal years when the tax rate is normally approved later in the year following certification by the state of the tax roll.

A schedule of the budget process is outlined on Page B-2.

FY 2017 BUDGET CALENDAR

Date	Activity	Responsibility
11/12/15 - 1/29/16	Preparation of five-year Capital Improvement Plan (FY 2017 - 2021)	City Manager, Administration, Community Relations, Community Development, Economic Development, Finance, Fire, Legal, Parks & Recreation, Police, Public Works, Board of Education
2/4/16 - 2/19/16	Preparation of department goals and objectives and budget worksheets	City Manager, Administration, Community Relations, Community Development, Economic Development, Finance, Fire, Legal, Parks & Recreation, Police, Public Works, Board of Education
2/3/16 - 2/5/16	Submission of Proposed Capital Improvement Plan to City Manager for preliminary review and approval	City Manager, Administration, Finance, Public Works
2/16/16	Capital Improvements Plan Work Session	City Council, City Manager
2/22/16 - 3/4/16	Internal budget hearings	City Manager, Administration, Finance, Responsible Departments
3/15/16	Goals and Objectives Work Session	City Council, City Manager
3/16/16 - 4/13/16	Finalize and print Proposed Budget	Finance
4/14/16	Forward Proposed Budget to City Council	City Manager
4/19/16	Budget Work Session	City Council, City Manager
4/21/16	Submission of total expenditures for Board of Education funds to City staff	Board of Education, Finance
5/3/16	First budget reading	City Council
5/6/16	Submission of detailed budgets for Board of Education funds to City staff	Board of Education, Finance
5/18/16	Publish notice of public hearing	Finance
6/7/16	Public hearing and second budget reading	City Council
6/8/16 - 6/30/16	Complete budget process and issue budget report	Finance

FINANCIAL POLICIES

The City has adopted a set of financial policies to provide a guide for financing cost-effective services, programs and capital needs. The policies also focus on keeping the tax rate stable and ensuring that fees and charges for services are established at appropriate levels as prescribed by approved financial objectives. The components of the financial plan are briefly described in the following section.

Operating Budget Policies

1. The City will consider as its highest priority the maintenance of basic municipal services and facilities necessary to meet the needs of its residential, institutional, commercial and industrial citizens. A basic municipal service or action is one that would not be provided without governmental action, and one that is either:
 - Essential to public health, welfare, or safety; or
 - Necessary in order to avoid irreparable damage to City resources; or
 - A service the absence of which the City would be generally unacceptable to its residents.
2. The appropriated annual budget for each fund will be balanced and expenditures will match revenues. Fund balance and net position may be used as a revenue source to balance a budget.
3. The City will pay for all current expenditures (expenses) with current revenues and fund equity. The City will avoid budgetary procedures that balance current expenditures (expenses) at the cost of future years, such as postponing expenditures (expenses), underestimating expenditures (expenses), overestimating revenues, or utilizing short-term borrowing to balance the budget.
4. The City will avoid budgetary procedures that balance current expenditures (expenses) at the cost of meeting future years' obligations. In particular, the City will continue the scheduled level of maintenance and replacement for its infrastructure and fleet.
5. Enterprise funds should be self-supporting for operating expenses and capital costs and receive no General Fund support.
6. All departments of the City will continue to periodically examine and effect changes in program delivery responsibilities or management which would improve productivity, lower costs, enhance service, and further communication with the public.
7. The City will update expenditure (expense) projections for each fiscal year. Projections will include estimated operating costs of future capital improvements. Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.

8. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures (expenses) to budgeted amounts.
9. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any personnel reduction will be scheduled to come permanently through attrition.
10. The City will aggressively seek state and federal funds that are available for capital projects.
11. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
12. The City will take steps to continue to increase citizen involvement in the ongoing planning, programming and budgeting process.
13. The City will continue to fund progressive career development programs for all employees and improve the leadership, motivational and communication skills of all supervisory personnel.

Capital Improvement Plan (CIP) Policies

1. The City will develop a five-year Capital Improvements Plan and update it annually.
2. The City will enact an annual capital improvement budget based on the multi-year CIP.
3. The City will schedule capital improvements in accordance with the adopted Capital Improvement Plan if deemed economically feasible during the budget finalization process.
4. The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.
5. The CIP will identify realistic funding sources for each capital improvement project proposal before submittal to City Council for review.

Revenue Policies

1. The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source. Efforts will be made to diversify the revenue base and to reduce dependency on property taxes and intergovernmental transfers.

2. The City will follow an aggressive policy of collecting revenues.
3. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
4. The City will estimate its annual revenues by a conservative, objective, and analytical process.
5. All charges for services, fees and licenses will be reviewed annually and, whenever possible, adjustments will be made.
6. The City will consider the establishment of new user fees as an alternative to property tax funding. Before implementation of new user fees, the City will first determine the cost of administering and collecting the fee, what other jurisdictions are charging for similar fees, the purpose of the fee, and if it can be accomplished.
7. The City will aggressively seek federal and state grants. These revenues will be targeted as much as possible for capital improvements.
8. The City will ensure that a fair proportion of all state and county shared taxes and revenue are received.
9. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.
10. Non-recurring revenues will be used only to fund non-recurring expenditures (expenses).

Reserve Policies

The City will maintain an adequate fund balance to accommodate unanticipated expenditures (expenses), expenditures (expenses) of non-recurring nature, unanticipated revenue declines, or revenues for special opportunities. For the General Fund, the City will maintain a minimum fund balance equal to three months of total appropriated General Fund expenditures and transfers. The target fund balance is a minimum of four months.

Debt Policies

1. Long-term borrowing will only be utilized for capital improvements or capital projects that cannot be financed with current revenues; or when the benefits are determined best to share over-time, by citizens benefiting from the improvement or project. Long-term debt will not be issued to finance current operations.
2. When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
3. Fixed and variable rate debt will be used as deemed appropriate. The ratio of variable to fixed rate debt will generally not exceed 35% of the total par amount. The risk associated with variable rate debt will be managed through proper interest rate budgeting and equity reserves. The City does not currently anticipate using interest rate swaps or hedges; however, if and when a decision is made to do so, a policy formalizing guidelines for use will be established in accordance with Tennessee statutes and guidelines. The policy will include but not be limited to, permitted instruments; risk analysis; risk limits; procurement, swap counterparties; execution and ongoing management; swap documentation; and reporting & disclosure.
4. Debt instruments will be structured to allow future flexibility and market interest by including the Optional Redemption Features and Optional Bidding on Bond Insurance.
5. The City will utilize the form of borrowing that is most cost effective, including not only interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.
6. Debt management shall provide for the protection of bond ratings, the maintenance of adequate debt service reserves and compliance with debt instrument provisions.
7. The City will follow a policy of full disclosure on every financial report and bond prospectus.
8. The City will maintain good communications with bond rating agencies regarding the City's financial position.
9. A plan of refunding must be submitted in advance to the Tennessee Comptroller's Office before the refinancing of existing debt may proceed.
10. Neither the City Charter nor Tennessee statute limits the amount of debt which the City may issue. Nevertheless, prudence will be displayed in the use of debt so as to not unduly saddle tax payers or rate payers in the retirement of debt.

Investment Policies

1. Investments will be made in conformance with policies set by Tennessee Code Annotated. All investments will address safety, liquidity and yield, in that order. Interest earned from investment of funds is distributed according to ownership of invested funds. Investment management will strive to maximize the return on City monies, keeping in mind the higher policy controls for safety and liquidity.
2. Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and costs and investment of funds.
3. The accounting system will provide regular information concerning cash positions and investment performance.

Accounting Policies

1. The accounting and financial reporting systems will maintain records on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government.
2. Monthly and annual financial reports will present a summary of financial activity by major types of funds.
3. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.
2. Purchases will be made in an impartial, economical, competitive, and efficient manner.
3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, quality of product, and timeliness of delivery will be considered as much as price when making purchasing decisions.
4. Preference will be given to purchases of like quality and price to vendors who maintain a place of business within the City of Bristol.

BUDGET FORMAT

The budget document provides historical, present, and future comparisons of revenues and expenditures (expenses); allocations of resources – both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

Budget Organization

The budget is organized to provide a summary of the total budget within the schedule pages, with revenues and expenditures (expenses) for each fund. The remaining portion of the budget consists of information on capital projects, debt service, other programs, and summaries for each individual department. Ordinance and legal requirements, a personnel schedule, and glossary are likewise included.

Financial Structure

The City accounts are organized by fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into seven generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are ones through which most governmental functions are financed. The following is a brief description of the fund types for governmental funds:

General Fund

The General Fund is the principal operating fund of the City and is primarily funded with taxes, licenses and permits, user fees and intergovernmental monies. Expenditures account for the normal recurring activities of the city (i.e., administration, fire, parks and recreation, police, and public works).

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City will operate twelve special revenue funds in FY 2017.

1. The General Purpose School Fund accounts for general operation of the Bristol Tennessee City Schools. Two related funds include the School Federal Projects Fund and School Nutrition Fund.
2. The Chapter 420 Fund accounts for activities related to restricted revenue sources for the development of the Border Region Retail Tourism Development District.
3. The Community Development Grant Fund accounts for activities related to the Community Development Block Grant and other community development programs.
4. The Drug Fund accounts for drug enforcement and education activities.
5. The Electronic Citation Fee Fund accounts for the fines collected on each guilty traffic citation to be used for an electronic citation system for law enforcement agencies and for related expenditures.
6. The Grant Fund accounts for activities related to the various grants within the general government of the City (i.e., fire, parks and recreation, and police).
7. The Home Consortium Fund accounts for the activities related to the grant from the United States Department of Housing and Urban Development.
8. The Solid Waste Fund accounts for the collection of fees and services related to garbage collection and disposal.
9. The State Street Aid Fund is primarily supported by a state-levied gasoline tax. Its major expenses are street resurfacing and sidewalk replacement projects.
10. The Transportation Grant Fund accounts for all MPO and transit-related operating, capital, and planning grants.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on long-term general obligation debt not serviced by an enterprise fund. This debt obligation is serviced primarily by the General Fund.

Capital Projects Funds

Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The primary funding source for capital projects funds is from proceeds from general obligation bond and note issuances and transfers from the General Fund. The City currently has three Capital Projects Funds. One fund is used to account for building and improvement projects related specifically to municipal operations, the second fund is used to account for equipment for municipal operations, and the third fund is used to account for school capital related projects.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Brief descriptions of the two enterprise funds are listed below.

1. The Waterworks Fund accounts for the production and delivery of water to utility customers, and for the collection, treatment, and disposal of sewage.
2. The Stormwater Fund accounts for the maintenance and control of stormwater throughout the City.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to another department of the City on a cost-reimbursement basis. The Health Insurance Fund is an internal service fund, which accounts for revenues and expenses for health-related claims for employees and dependents.

Trust Funds

Other post employment benefit trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of other post employment benefit plans. The OPEB Trust Fund accumulates funds for the payment of post employment health and life insurance benefits for qualified employees as determined under City policies based upon age and years of service at the time of retirements.

Joint Venture – Joint Sewerage System

The Joint Sewerage System is an enterprise fund used to account for the operations of the Bristol Regional Wastewater Treatment Plant, which is jointly owned and funded through the sewer revenue collection by the City of Bristol, Tennessee and Bristol Virginia Utility Authority. The City of Bristol, Tennessee is responsible for the management of the facility.

Basis for Budgeting

Budgets for all governmental funds (general, special revenue, debt service and capital projects funds) and proprietary funds (enterprise and internal service) are adopted on a basis consistent with generally accepted accounting principles (GAAP). All governmental funds are budgeted using the modified accrual basis of accounting, and proprietary funds are budgeted using the accrual basis of accounting. The City utilizes the same basis for budgeting as accounting. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted or as amended by City Council.

Budgets for all governmental funds are approved by City Council and adopted as legal appropriation levels for those funds for that fiscal year. A total fund expenditure amount for each governmental fund, exclusive of operating transfers, is approved by City Council as the legal appropriation for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council. Expenditures may not exceed appropriations at the fund level. All transfers in excess of \$10,000 from contingency accounts require City Council approval.

Amendments which revise the total expenditures of any fund may occur at any time during the fiscal year after a public hearing before the City Council. The hearing must be advertised in a local newspaper with ten days notice.

Formal budgetary integration is employed as an ongoing management control device for governmental funds. Budgetary control is also achieved for the Debt Service Fund through general obligation bond indenture provisions.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting according to generally accepted accounting principles (GAAP). Revenues are recognized when susceptible to accrual (when they become measurable and available). "Measurable" means the amount of the transaction can be determined. "Available" means they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues have an availability period of one year. Property taxes are recognized as revenues in the year they are levied, even though the receivable is recognized in the prior period when the enforceable legal claim arises. Property taxes recognized as receivable before the period of revenue recognition are reported as deferred revenues. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are accrued and recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are accrued as revenue in the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB 33, certain revenues are required to be recognized as a receivable and either as revenue or deferred revenue, depending upon revenue recognition policies. Receivables and the related revenue are not recorded for penalties, fines and forfeitures, and clerk's fees for business tax due to the immaterial amount.

Gross receipts tax, minimum business tax, and corporate (bank) excise taxes that were earned but not received by the current fiscal year end are not recorded because they are not estimatable.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, which are recognized when due. All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they occur.

The budgetary accounting basis follows GAAP. The budget is prepared to match the City's Comprehensive Annual Financial Report. A comparison of fund expenditures and revenues are compiled on a GAAP basis. Budgeting control is maintained at the activity level through the use of purchase orders. All annual appropriations lapse at year-end.

Budget Preparation Schedule

The City follows the procedures outlined below in adopting the annual budget:

1. In February, the five-year Capital Improvement Plan is reviewed with City Council in a work session.
2. At the March work session, the draft Goals and Objectives program is reviewed with City Council. The Goals and Objectives program is the planned work plan for the coming year.
3. In early April, the City Manager submits to the City Council a proposed operating and capital budget, including the final work plan. The operating and capital budget includes proposed expenditures and the means of financing them.
4. One or more work sessions are held in April to review the draft spending plan and work plan.
5. Based on the discussion of City Council in work session, the budget or work plan may be modified and readied for adoption.
6. First reading of the budget takes place at the May City Council meeting. The public is invited to comment.
7. A public hearing is conducted prior to second reading in June to obtain additional citizen comment.
8. The appropriation ordinance and budget is approved by City Council in June and becomes effective July 1st of the new fiscal year.

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*Financial
Summaries*

**EXPENDITURE/EXPENSE CHANGES BY FUND
FISCAL YEAR 2017**

Fund	FY 2016	FY 2017	Change	
			Dollars	Percent
General Fund	24,221,109	25,411,161	1,190,052	4.9
Chapter 420 Fund	1,379,422	-	(1,379,422)	(100.0)
Community Development Grant Fund	980,941	357,978	(622,963)	(63.5)
Drug Fund	108,478	152,374	43,896	40.5
Electronic Citation Fee Fund	25,000	31,000	6,000	24.0
General Purpose School Fund	36,285,000	38,095,000	1,810,000	5.0
Grant Fund	659,898	152,316	(507,582)	(76.9)
Home Consortium Fund	1,780,962	1,728,951	(52,011)	(2.9)
School Federal Projects Fund	2,867,903	2,502,767	(365,136)	(12.7)
School Nutrition Fund	2,045,800	2,081,500	35,700	1.7
Solid Waste Fund	1,749,224	1,653,228	(95,996)	(5.5)
State Street Aid Fund	868,000	868,000	-	0.0
Transportation Grant Fund	1,093,062	1,039,943	(53,119)	(4.9)
Debt Service Fund	3,704,845	3,756,241	51,396	1.4
Capital Equipment Fund	1,130,551	1,675,000	544,449	48.2
Capital Facilities Fund	8,965,321	10,444,741	1,479,420	16.5
Waterworks Fund	8,381,420	8,490,573	109,153	1.3
Stormwater Fund	569,493	575,201	5,708	1.0
TOTAL - ALL FUNDS	96,816,429	99,015,974	2,199,545	2.3

**COMBINED SUMMARY OF REVENUES, EXPENDITURES (EXPENSES) AND CHANGE IN EQUITY
FISCAL YEAR 2017 - ALL FUNDS**

	General	Chapter 420	Community Development Grant	Drug	Electronic Citation Fee	General Purpose School	Grant	HOME Consortium	School Federal Projects
REVENUES									
Taxes	25,117,390					16,759,958			
Intergovernmental	3,817,816	8,711,058	278,097			16,335,797	54,380	1,712,951	2,502,767
Charges for Services	1,621,097					392,500			
Fines & Forfeitures	533,517			68,500	31,000				
Licenses & Permits	272,810					2,000			
Investment Related Income	15,000			50		10,000			
Other	75,710		4,000			637,416	83,981	16,000	
Total Revenues	31,453,340	8,711,058	282,097	68,550	31,000	34,137,671	138,361	1,728,951	2,502,767
EXPENDITURES (EXPENSES)									
General Government:									
City Council	136,094								
Council Programs	1,421,289								
City Manager	198,218								
Administration	825,033								
Community Development	769,679								
Community Relations	607,431								
Finance	1,197,216				6,200		3,000		
Legal	108,579								
Parks and Recreation	199,784								
Community Development			357,978					1,728,951	
Culture and Recreation:									
Community Relations	50,591								
Parks and Recreation	3,416,888						35,981		
Economic Development	408,010								
Education						35,787,600			2,502,767
Other	856,866								
Public Safety:									
Fire	4,236,984								
Police	7,655,988			152,374	24,800		108,335		
Public Works	3,322,511						5,000		
Depreciation and Amortization									
Capital Outlay						2,307,400			
Debt Service									
Total Expenditures (Expenses)	25,411,161	-	357,978	152,374	31,000	38,095,000	152,316	1,728,951	2,502,767
OTHER FINANCING SOURCES (USES)									
Capital Contributions									
Debt Issued									
Other	20,000					10,000			
Related Entity Transfers (Net)	2,773,899	(8,711,058)							
Transfers In	687,694			11,500		4,599,054	13,955		
Transfers Out	(9,523,772)	(137,641)				(777,725)			
Total Other Financing Sources (Uses)	(6,042,179)	(8,848,699)	-	11,500	-	3,831,329	13,955	-	-
Net Change in Fund Balance	-	(137,641)	(75,881)	(72,324)	-	(126,000)	-	-	-
ESTIMATED EQUITY (BEGINNING)	13,957,285	137,641	75,881	72,324	-	8,806,482	-	-	-
ESTIMATED EQUITY (ENDING)	13,957,285	-	-	-	-	8,680,482	-	-	-

GENERAL FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Taxes	21,396,465	22,390,396	23,781,344	23,828,463	25,117,390	1,336,046	5.6
Intergovernmental	3,504,822	3,843,091	3,432,580	3,794,480	3,817,816	385,236	11.2
Charges for Services	1,510,890	1,760,692	1,638,050	1,580,195	1,621,097	(16,953)	(1.0)
Fines and Forfeitures	476,247	522,266	482,440	529,100	533,517	51,077	10.6
Licenses and Permits	291,726	256,463	395,755	270,155	272,810	(122,945)	(31.1)
Investment Related Income	8,102	15,699	10,000	15,000	15,000	5,000	50.0
Other	163,217	106,698	84,296	75,910	75,710	(8,586)	(10.2)
Total Revenues	27,351,469	28,895,305	29,824,465	30,093,303	31,453,340	1,628,875	5.5
EXPENDITURES							
General Government:							
City Council	96,888	113,261	132,110	134,782	136,094	3,984	3.0
Council Programs	1,623,198	1,328,655	1,405,400	1,395,400	1,421,289	15,889	1.1
City Manager	166,672	189,660	191,533	202,170	198,218	6,685	3.5
Administration	636,243	618,043	721,801	639,705	825,033	103,232	14.3
Community Relations	479,856	578,393	579,099	596,920	607,431	28,332	4.9
Community Development	472,611	494,242	634,254	733,144	769,679	135,425	21.4
Finance	785,327	819,448	1,160,717	1,190,515	1,197,216	36,499	3.1
Legal	98,961	104,904	118,637	134,811	108,579	(10,058)	(8.5)
Parks and Recreation	-	-	186,726	192,722	199,784	13,058	7.0
Culture and Recreation:							
Community Relations	-	85,729	-	45,226	50,591	50,591	100.0
Parks and Recreation	3,466,236	3,388,420	3,287,196	3,355,828	3,416,888	129,692	3.9
Economic Development	475,460	423,723	237,915	270,861	408,010	170,095	71.5
Public Safety:							
Fire	4,057,371	4,190,594	4,375,391	4,353,548	4,236,984	(138,407)	(3.2)
Police	6,953,985	6,995,417	7,428,022	7,404,432	7,655,988	227,966	3.1
Public Works	3,083,741	2,984,148	3,102,115	3,281,140	3,322,511	220,396	7.1
Other	381,637	376,830	660,193	569,885	856,866	196,673	29.8
Total Expenditures	22,778,186	22,691,467	24,221,109	24,501,089	25,411,161	1,190,052	4.9
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,573,283	6,203,838	5,603,356	5,592,214	6,042,179	438,823	7.8
OTHER FINANCING SOURCES							
(USES)							
Insurance Recoveries	66,223	4,508	-	17,500	-	-	0.0
Sale of Capital Assets	10,841	12,337	20,000	20,000	20,000	-	0.0
Transfers From:							
Electric Fund	1,894,722	1,926,838	1,946,105	2,074,778	2,074,778	128,673	6.6
Waterworks Fund	527,419	533,376	554,000	555,000	565,000	11,000	2.0
Stormwater Fund	-	2,718	12,600	22,658	29,000	16,400	130.2
Chapter 420 Fund	-	-	300,833	-	-	(300,833)	100.0
Industrial Development Board Fund (Blended Component Unit)	-	-	-	311,044	749,121	749,121	100.0
Transportation Grant Fund	91,655	88,257	80,195	87,657	93,694	13,499	16.8

GENERAL FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
OTHER FINANCING SOURCES							
<u>(USES) (CONTINUED)</u>							
Transfers To:							
Bristol Industrial Dev. Board	(52,468)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.0
Drug Fund	(9,402)	(11,657)	(7,000)	(11,500)	(11,500)	(4,500)	64.3
General Purpose School Fund	(4,159,102)	(4,225,648)	(4,297,484)	(4,297,484)	(4,349,054)	(51,570)	1.2
General Purpose School Fund - Capital Purposes	(437,500)	(250,000)	(250,000)	(250,000)	(250,000)	-	0.0
Grant Fund	(21,654)	(27,217)	(62,425)	(18,821)	(13,955)	48,470	(77.6)
State Street Aid Fund	(125,624)	(128,156)	(129,400)	(129,400)	(130,000)	(600)	0.5
Transportation Grant Fund	(126,512)	(120,591)	(229,317)	(214,183)	(238,672)	(9,355)	4.1
Viking Hall Fund	(107,179)	-	-	-	-	-	0.0
Debt Service Fund	(2,244,116)	(1,840,745)	(2,488,633)	(2,455,992)	(2,840,875)	(352,242)	14.2
Capital Equipment Fund	(631,090)	(530,550)	(617,830)	(625,758)	(810,000)	(192,170)	31.1
Capital Facilities Fund	(81,056)	(27,925)	(385,000)	(619,000)	(879,716)	(494,716)	128.5
 Total Other Financing Sources (Uses)	 (5,404,843)	 (4,644,455)	 (5,603,356)	 (5,583,501)	 (6,042,179)	 (438,823)	 7.8
 Net Change in Fund Balance	 (831,560)	 1,559,383	 -	 8,713	 -	 -	 0.0
 FUND BALANCE (BEGINNING)	 13,195,799	 12,296,307	 12,891,621	 13,948,572	 13,957,285	 1,065,664	 8.3
 Purchase Method Adjustment	 (67,932)	 92,882	 -	 -	 -	 -	 0.0
 FUND BALANCE (ENDING)	 <u>12,296,307</u>	 <u>13,948,572</u>	 <u>12,891,621</u>	 <u>13,957,285</u>	 <u>13,957,285</u>	 <u>1,065,664</u>	 <u>8.3</u>
 TOTAL EXPENDITURES AND NET TRANSFERS	 <u>28,183,029</u>	 <u>27,335,922</u>	 <u>29,824,465</u>	 <u>30,084,590</u>	 <u>31,453,340</u>	 <u>1,628,875</u>	 <u>5.5</u>

Due to a chart of accounts conversion in FY 2016, the presentation represents the activities differently for than prior year presentations.

GENERAL FUND REVENUE SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>TAXES</u>							
Real & Pers. Property Taxes	13,275,497	13,570,235	13,767,039	13,642,875	13,711,090	(55,949)	(0.4)
Public Utilities	330,330	335,203	336,084	338,828	340,522	4,438	1.3
Pinnacle Estimate for TIF	-	-	215,863	221,291	438,676	222,813	103.2
Southside Estimate for TIF	-	-	67,500	-	67,500	-	0.0
Delinquent Taxes	541,285	516,432	485,000	521,250	523,856	38,856	8.0
Int & Penalty Prop. Taxes	287,650	276,351	250,000	275,000	276,375	26,375	10.6
Payments-in-Lieu - BHA	55,117	54,460	54,460	54,460	54,460	-	0.0
Payments-in-Lieu - BVUA	624	624	624	624	624	-	0.0
Payments-in-Lieu - Other	40	50	50	50	40	(10)	(20.0)
Local Sales Tax	4,638,883	5,313,796	4,932,101	4,527,430	4,572,704	(359,397)	(7.3)
Pinnacle Estimate for Local Sales Tax	-	-	1,149,923	1,844,155	2,634,043	1,484,120	129.1
Wholesale Beer Tax	586,284	570,554	625,000	600,000	600,000	(25,000)	(4.0)
Whsle Liquor Inspection	142,082	150,697	145,100	150,000	150,000	4,900	3.4
Minimum Business Tax	537,070	548,480	625,000	575,000	600,000	(25,000)	(4.0)
Interest & Penalty on Business	37	-	100	-	-	(100)	(100.0)
Gas Franchise Tax	272,920	297,589	285,000	300,000	300,000	15,000	5.3
CATV Franchise	348,852	347,315	350,000	350,000	350,000	-	0.0
Hotel/Motel Tax	341,129	357,052	440,000	375,000	445,000	5,000	1.1
City Litigation Tax	38,665	51,558	52,500	52,500	52,500	-	0.0
TOTAL LOCAL TAXES	21,396,465	22,390,396	23,781,344	23,828,463	25,117,390	1,336,046	5.6
<u>INTERGOVERNMENTAL</u>							
State Sales Tax	1,907,751	2,022,321	1,948,000	2,025,000	2,025,000	77,000	4.0
State Income Tax	420,749	647,600	400,000	600,000	600,000	200,000	50.0
State Bank Excise Tax	41,151	64,833	40,000	65,000	65,000	25,000	62.5
State Beer/Mixed Drink Tax	133,694	200,208	135,000	200,000	200,000	65,000	48.1
State Gas & Motor Fuel Tax	54,644	54,472	54,800	55,000	55,000	200	0.4
State Highway Maintenance	114,079	122,071	125,000	125,000	125,000	-	0.0
Telecommunications Tax	2,731	2,614	3,000	2,500	2,500	(500)	(16.7)
TVA In-Lieu Payments	298,983	313,042	315,000	315,000	315,000	-	0.0
Police Supplement Grant	36,000	38,400	43,200	38,400	38,400	(4,800)	(11.1)
Fire Supplement Grant	34,200	34,200	34,200	34,200	34,200	-	0.0
Other Grants	3,311	16,378	2,000	2,000	2,000	-	0.0
Sullivan Co. Park Grant	12,500	12,500	12,500	12,500	12,500	-	0.0
Sullivan Co. Fire Dept.	126,408	126,408	126,408	126,408	126,408	-	0.0
City of Bristol, VA	115,706	-	-	-	-	-	0.0
Farmers' Market Contributions	7,000	-	7,000	7,000	7,000	-	0.0
E911 Contract Fees	195,915	188,044	186,472	186,472	209,808	23,336	12.5
TOTAL INTERGOVERNMENTAL	3,504,822	3,843,091	3,432,580	3,794,480	3,817,816	385,236	11.2
<u>CHARGE FOR SERVICES</u>							
Accident Reports	2,563	2,025	2,000	2,000	2,000	-	0.0
Adult Recreation Programs	-	-	8,000	8,000	8,000	-	-
Alcohol Education Class	500	1,320	1,000	1,320	1,320	320	32.0
Ambulance Services	684,682	811,069	750,000	719,960	755,862	5,862	0.8
Attorney Fees - Clerk and Master	13,257	-	-	-	-	-	0.0
Class Reimbursements	9,630	6,993	-	-	-	-	#DIV/0!
Community Development Fees	3,753	2,997	5,000	3,000	3,000	(2,000)	(40.0)

GENERAL FUND REVENUE SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>CHARGE FOR SERVICES (Continued)</u>							
Concessions	62,763	90,008	53,250	59,250	63,250	10,000	18.8
Demolition and Lawn Mowing Fees	7,866	5,346	7,500	7,500	7,500	-	0.0
Downtown Center	10,583	6,020	10,000	7,000	7,000	(3,000)	(30.0)
Farmers' Market Booth Rentals	2,860	2,315	2,800	2,500	2,500	(300)	(10.7)
Fingerprinting Charges	3,380	2,245	2,300	2,300	2,300	-	0.0
Fire Personnel Charges	4,246	9,910	5,000	10,000	10,000	5,000	100.0
League Participant Fees	-	8,505	20,000	15,000	15,000	(5,000)	(25.0)
Nature Center Camp Fees	3,940	3,963	4,000	4,000	4,000	-	0.0
Other	7,180	5,890	36,400	3,790	3,790	(32,610)	(89.6)
Other Recreation Fees	30,767	39,640	40,000	40,000	40,000	-	0.0
Maintenance Contract for Viking Hall	90,000	-	-	-	-	-	0.0
Plan Review Fees	20,899	19,465	32,000	20,000	20,000	(12,000)	(37.5)
Police Security Charges	19,799	17,500	15,000	17,500	17,500	2,500	16.7
Pool Recreation Fees	31,838	37,054	30,000	30,000	30,000	-	0.0
Senior Trip Reimbursements	69,076	42,836	70,000	45,000	45,000	(25,000)	(35.7)
Show Related	-	124,041	1,000	34,275	34,275	33,275	3327.5
Silver Sneaker Revenue	45,138	71,307	60,000	65,000	65,000	5,000	8.3
Slater Guest Fee	34,570	38,340	38,000	40,000	40,000	2,000	5.3
Steele Creek Gate Fee	-	86,268	100,000	100,000	100,000	-	0.0
Steele Creek Golf Course	193,682	163,791	187,300	185,300	186,300	(1,000)	(0.5)
Steele Creek Park Fees	85,849	75,724	79,000	79,000	79,000	-	0.0
Traffic School and Admin. Fees	56,094	62,250	62,500	62,500	62,500	-	0.0
Whitetop Park Recreation Fees	15,975	23,870	16,000	16,000	16,000	-	0.0
TOTAL CHARGE FOR SERVICES	1,510,890	1,760,692	1,638,050	1,580,195	1,621,097	(16,953)	(1.0)
<u>FINES AND FORFEITURES</u>							
Fines & Forfeitures	200,110	199,362	201,000	200,000	202,000	1,000	0.5
Court Costs	219,389	240,649	230,000	240,000	242,400	12,400	5.4
Other	37,171	64,437	34,300	70,450	70,467	36,167	105.4
Juvenile Court Costs	19,577	17,818	17,140	18,650	18,650	1,510	8.8
TOTAL FINES & FORFEITURES	476,247	522,266	482,440	529,100	533,517	51,077	10.6
<u>LICENSES AND PERMITS</u>							
Beer Permit Fees	19,829	23,754	24,000	24,000	24,240	240	1.0
Building Permits	233,640	190,528	320,000	200,000	202,000	(118,000)	(36.9)
Campground Permits	7,300	7,900	8,000	8,000	8,080	80	1.0
Electrical Permits	2,655	5,534	4,000	5,500	5,555	1,555	38.9
Plumbing Permits	7,225	6,825	8,000	8,000	8,080	80	1.0
Mechanical Permits	6,203	5,985	10,000	7,500	7,575	(2,425)	(24.3)
Other Permits	14,874	15,937	21,755	17,155	17,280	(4,475)	(20.6)
TOTAL LICENSES & PERMITS	291,726	256,463	395,755	270,155	272,810	(122,945)	(31.1)
<u>INVESTMENT RELATED INCOME</u>							
Investment Related Income	8,102	15,699	10,000	15,000	15,000	5,000	50.0
TOTAL INVESTMENT INCOME	8,102	15,699	10,000	15,000	15,000	5,000	50.0

GENERAL FUND REVENUE SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>OTHER REVENUE</u>							
Leased Parking	10,000	10,000	10,000	10,000	10,000	-	0.0
Parking Lot Fees	5,460	5,460	5,460	5,460	5,460	-	0.0
Solar Panel Land Rental	11,747	11,324	10,500	11,500	11,500	1,000	9.5
Miscellaneous	136,010	79,914	58,336	48,950	48,750	(9,586)	(16.4)
TOTAL OTHER REVENUE	163,217	106,698	84,296	75,910	75,710	(8,586)	(10.2)
TOTAL REVENUES	27,351,469	28,895,305	29,824,465	30,093,303	31,453,340	1,628,875	5.5
<u>OTHER FINANCING SOURCES</u>							
Insurance Recovery Proceeds	66,223	4,508	-	17,500	-	-	0.0
Sale of Capital Assets	10,841	12,337	20,000	20,000	20,000	-	0.0
Payments-in-Lieu From:							
Electric Fund	1,894,722	1,926,838	1,946,105	2,074,778	2,074,778	128,673	6.6
Waterworks Fund	527,419	533,376	554,000	555,000	565,000	11,000	2.0
Stormwater Fund	-	2,718	12,600	22,658	29,000	16,400	130.2
Transfers From:							
Chapter 420 Fund	-	-	300,833	-	-	(300,833)	(100.0)
Industrial Development Board Fund (Blended Component Unit)	-	-	-	311,044	749,121	749,121	100.0
Transportation Grant Fund	91,655	88,257	80,195	87,657	93,694	13,499	16.8
TOTAL OTHER FINANCING SOURCES	2,590,860	2,568,034	2,913,733	3,088,637	3,531,593	617,860	21.2
TOTAL REVENUES AND OTHER FINANCING SOURCES	29,942,329	31,463,339	32,738,198	33,181,940	34,984,933	2,246,735	6.9

CHAPTER 420 FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>REVENUES</u>							
Intergovernmental	-	-	1,680,255	1,598,017	8,711,058	7,030,803	418.4
Investment Related Income	3,696	1,970	-	-	-	-	0.0
Total Revenues	3,696	1,970	1,680,255	1,598,017	8,711,058	7,030,803	418.4
<u>EXPENDITURES</u>							
Economic Development	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)
Total Expenditures	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,779,095)	(2,867,819)	300,833	1,598,017	8,711,058	8,410,225	2795.6
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Series 2014 Bonds Issued	17,350,000	-	-	-	-	-	0.0
Series 2014 Bond Premium	226,508	-	-	-	-	-	0.0
Series 2014 Bond Issue Costs	(508,253)	-	-	-	-	-	0.0
Series 2013A Bonds Issued	-	-	-	-	-	-	0.0
Series 2013A Bond Premium	-	-	-	-	-	-	0.0
Series 2013A Bond Issue Costs	-	-	-	-	-	-	0.0
Transfers To:							
General Fund	-	-	(300,833)	-	-	300,833	(100.0)
Industrial Development Board Fund (Blended Component Unit)	-	-	-	(1,598,017)	(8,711,058)	(8,711,058)	100.0
Debt Service Fund	(365,196)	(902,956)	(438,091)	(447,746)	(137,641)	300,450	(68.6)
Capital Facilities Fund	-	(439,457)	-	-	-	-	0.0
Total Other Financing Sources (Uses)	16,703,059	(1,342,413)	(738,924)	(2,045,763)	(8,848,699)	(8,109,775)	1097.5
Net Change in Fund Balance	2,923,964	(4,210,232)	(438,091)	(447,746)	(137,641)	300,450	(68.6)
FUND BALANCE (BEGINNING)	1,871,655	4,795,619	585,387	585,387	137,641	(447,746)	(76.5)
FUND BALANCE (ENDING)	4,795,619	585,387	147,296	137,641	-	(147,296)	(100.0)

COMMUNITY DEVELOPMENT GRANT FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Community Development							
Block Grant Entitlement	146,617	201,163	236,720	153,292	225,132	(11,588)	(4.9)
Emergency Solutions Grant	37,199	31,133	77,936	77,936	52,965	(24,971)	(32.0)
TDEC Grant	-	89,329	355,000	400,040	-	(355,000)	(100.0)
Federal Home Loan Bank	-	-	150,000	-	-	(150,000)	(100.0)
THDA Housing Trust	-	-	50,000	-	-	(50,000)	(100.0)
Program Income	30,106	8,309	10,000	2,492	4,000	(6,000)	(60.0)
Total Revenues	213,922	329,934	879,656	633,760	282,097	(597,559)	(67.9)
EXPENDITURES							
Administration	32,543	26,150	71,720	35,784	35,442	(36,278)	(50.6)
Housing Rehabilitation	87,876	121,087	20,000	70,000	81,500	61,500	307.5
Other CDBG Programs	56,304	62,234	155,000	50,000	112,190	(42,810)	(27.6)
Emergency Solutions Grant	37,199	31,133	77,936	77,936	52,965	(24,971)	(32.0)
NSP Program - Green Property	-	15,406	101,285	39,999	75,881	(25,404)	(25.1)
TDEC Energy Efficiency Program	-	89,329	355,000	400,040	-	(355,000)	(100.0)
Federal Home Loan Bank	-	-	150,000	-	-	(150,000)	(100.0)
THDA Housing Trust	-	-	50,000	-	-	(50,000)	(100.0)
Total Expenditures	213,922	345,339	980,941	673,759	357,978	(622,963)	(63.5)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(15,405)	(101,285)	(39,999)	(75,881)	25,404	(25.1)
FUND BALANCE (BEGINNING)	-	131,285	101,285	115,880	75,881	(25,404)	(25.1)
FUND BALANCE (ENDING)	-	115,880	-	75,881	-	-	0.0

DRUG FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>REVENUES</u>							
Fines & Forfeitures	9,402	11,657	7,000	11,500	11,500	4,500	64.3
Restitution & Seizures	14,185	25,093	17,000	26,000	17,000	-	0.0
Federally Forfeited Funds	4,035	32,933	-	-	40,000	40,000	0.0
Investment Related Income	25	180	50	100	50	-	0.0
Other	978	-	-	4,000	-	-	0.0
Total Revenues	28,625	69,863	24,050	41,600	68,550	44,500	185.0
<u>EXPENDITURES</u>							
Personnel	2,495	3,981	3,983	2,489	2,489	(1,494)	(37.5)
Operating	20,376	19,858	50,206	41,132	70,012	19,806	39.4
Other	9,800	9,800	9,800	9,800	9,800	-	0.0
Federally Forfeited	11,864	19,778	34,489	10,000	70,073	35,584	103.2
Capital Outlay	-	8,705	10,000	17,859	-	(10,000)	(100.0)
Total Expenditures	44,535	62,122	108,478	81,280	152,374	43,896	40.5
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,910)	7,741	(84,428)	(39,680)	(83,824)	604	(0.7)
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Transfer from General Fund	9,402	11,657	7,000	11,500	11,500	4,500	64.3
Total Other Financing Sources (Uses)	9,402	11,657	7,000	11,500	11,500	4,500	64.3
Net Change in Fund Balance	(6,508)	19,398	(77,428)	(28,180)	(72,324)	5,104	(6.6)
FUND BALANCE (BEGINNING)	87,614	81,106	77,428	100,504	72,324	(5,104)	(6.6)
FUND BALANCE (ENDING)	81,106	100,504	-	72,324	-	-	0.0

ELECTRONIC CITATION FEE FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>REVENUES</u>							
Fines & Forfeitures	-	5,495	25,000	25,000	31,000	6,000	24.0
Investment Related Income	-	3	-	5	-	-	0.0
Total Revenues	-	5,498	25,000	25,005	31,000	6,000	24.0
<u>EXPENDITURES</u>							
Operating	-	5,196	25,000	25,307	31,000	6,000	24.0
Total Expenditures	-	5,196	25,000	25,307	31,000	6,000	24.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	302	-	(302)	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	302	-	-	0.0
FUND BALANCE (ENDING)	-	302	-	-	-	-	0.0

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Taxes	14,736,980	15,623,926	15,509,290	15,509,290	16,759,958	1,250,668	8.1
Licenses and Permits	2,125	1,907	2,000	2,000	2,000	-	0.0
Intergovernmental	15,203,342	15,140,613	15,583,497	15,583,497	16,335,797	752,300	4.8
Charges for Services	298,135	349,694	356,570	356,570	392,500	35,930	10.1
Investment Related Income	6,961	5,545	10,000	10,000	10,000	-	0.0
Other	650,966	437,881	904,280	904,280	637,416	(266,864)	(29.5)
Total Revenues	30,898,509	31,559,566	32,365,637	32,365,637	34,137,671	1,772,034	5.5
EXPENDITURES							
Regular Education	16,084,136	15,908,229	16,272,468	16,512,895	17,520,153	1,247,685	7.7
Alternate School	217,064	218,839	225,941	225,941	234,659	8,718	3.9
Special Education	2,092,598	2,074,420	2,126,742	2,126,742	2,171,997	45,255	2.1
Vocational Education	998,717	1,030,238	1,001,340	1,001,340	1,043,251	41,911	4.2
Student Body	11,634	9,205	5,000	5,000	5,000	-	0.0
Total Direction Instruction	19,404,149	19,240,931	19,631,491	19,871,918	20,975,060	1,343,569	6.8
Attendance	193,329	203,683	207,209	207,209	213,231	6,022	2.9
Health Services	283,920	300,232	314,755	314,755	324,605	9,850	3.1
Other Student	852,005	935,419	1,004,186	1,004,186	1,000,706	(3,480)	(0.3)
Regular Education	2,525,629	2,523,394	3,146,505	2,813,655	3,185,269	38,764	1.2
Special Education	164,226	172,053	174,346	174,346	132,140	(42,206)	(24.2)
Vocational Education	6,833	6,088	7,597	100,020	113,714	106,117	1396.8
Total Instructional Support	4,025,942	4,140,869	4,854,598	4,614,171	4,969,665	115,067	2.4
Board of Education	577,645	533,729	610,665	610,665	610,665	-	0.0
Director of Schools	333,769	316,421	344,506	344,506	351,008	6,502	1.9
Office of the Principal	2,917,271	3,007,490	3,044,943	3,044,943	3,144,377	99,434	3.3
Fiscal Services	385,843	389,561	465,129	465,129	466,116	987	0.2
Human Resources	156,966	161,973	166,171	166,171	170,084	3,913	2.4
Total Administration	4,371,494	4,409,174	4,631,414	4,631,414	4,742,250	110,836	2.4
Operation of Plant	1,932,082	1,951,886	2,117,769	2,117,769	2,034,994	(82,775)	(3.9)
Maintenance of Plant	1,321,612	1,298,016	1,296,098	1,296,098	1,328,097	31,999	2.5
Total Operation and Maintenance	3,253,694	3,249,902	3,413,867	3,413,867	3,363,091	(50,776)	(1.5)
Transportation	865,238	865,546	1,066,262	1,066,262	1,020,104	(46,158)	(4.3)
School Nutrition	96,771	53,048	53,471	168,471	42,398	(11,073)	(20.7)
Community Services	223,421	259,342	284,000	284,000	254,000	(30,000)	(10.6)
Early Childhood	434,498	446,789	410,997	410,997	421,032	10,035	2.4

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>EXPENDITURES (CONTINUED)</u>							
Noncapitalized Improvements and Other	51,092	137,479	-	-	-	-	0.0
Capital Outlay	3,134,797	2,306,952	1,938,900	1,823,900	2,307,400	368,500	19.0
Total Expenditures	35,861,096	35,110,032	36,285,000	36,285,000	38,095,000	1,810,000	5.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,962,587)	(3,550,466)	(3,919,363)	(3,919,363)	(3,957,329)	(37,966)	1.0
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Insurance Recoveries	-	111,020	-	-	-	-	0.0
Sale of Assets	8,511	5,958	10,000	10,000	10,000	-	0.0
Transfers From:							
General Fund for Operations	4,159,102	4,225,647	4,297,484	4,297,484	4,349,054	51,570	1.2
General Fund for Capital	437,500	250,000	250,000	250,000	250,000	-	0.0
Transfers To:							
Debt Service Fund	(777,722)	(778,122)	(778,121)	(778,121)	(777,725)	396	(0.1)
Capital Projects Facilities Fund	-	-	(125,000)	(125,000)	-	125,000	(100.0)
Total Other Financing Sources (Uses)	3,827,391	3,814,503	3,654,363	3,654,363	3,831,329	176,966	4.8
Net Change in Fund Balance	(1,135,196)	264,037	(265,000)	(265,000)	(126,000)	139,000	(52.5)
FUND BALANCE (BEGINNING)	9,942,641	8,807,445	9,071,482	9,071,482	8,806,482	(265,000)	(2.9)
FUND BALANCE (ENDING)	8,807,445	9,071,482	8,806,482	8,806,482	8,680,482	(126,000)	(1.4)

GRANT FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
<u>Federal:</u>							
Bulletproof Vest	9,670	2,675	4,200	4,500	4,500	300	7.1
Homeland Security	-	-	380,831	51,165	-	(380,831)	(100.0)
JAG	15,000	-	-	-	-	-	0.0
<u>Federal-thru-State and State:</u>							
Farmers' Market	5,000	5,000	5,000	5,000	5,000	-	0.0
Highway Safety	50,497	37,272	77,092	32,701	39,880	(37,212)	(48.3)
Roadway Median Landscaping	781	66,925	-	400	-	-	0.0
Safe Routes to School	2,111	-	5,000	-	5,000	-	0.0
STOP	18,431	12,199	20,625	-	-	(20,625)	(100.0)
<u>Other:</u>							
BHA Officer	50,000	50,000	50,000	50,000	50,000	-	0.0
FHML Funds	5,679	-	-	-	-	-	0.0
Juvenile Court	3,000	3,000	3,000	3,000	3,000	-	0.0
Senior Center	48,340	51,758	51,725	51,749	30,981	(20,744)	(40.1)
Total Revenues	208,509	228,829	597,473	198,515	138,361	(459,112)	(76.8)
EXPENDITURES							
<u>General Government:</u>							
Juvenile Court	3,000	3,000	3,000	3,000	3,000	-	0.0
<u>Community Development:</u>							
FHML Projects	5,679	-	-	-	-	-	0.0
<u>Culture and Recreation:</u>							
Farmers' Market	5,000	5,000	5,000	5,000	5,000	-	0.0
Senior Center	48,340	51,758	51,725	51,749	30,981	(20,744)	(40.1)
<u>Public Safety:</u>							
<u>Fire:</u>							
Homeland Security AFG Grant	-	-	311,850	56,850	-	(311,850)	0.0
Homeland Security Fire	-	-	-	-	-	-	-
Prevention - Capital Outlay	-	-	111,295	-	-	(111,295)	0.0
<u>Police:</u>							
BHA Officer	56,788	57,222	59,036	59,036	59,455	419	0.0
Bulletproof Vest	19,340	5,350	8,400	9,000	9,000	600	7.1
Highway Safety	50,497	37,272	77,092	32,701	39,880	(37,212)	(48.3)
JAG	20,000	-	-	-	-	-	0.0
STOP	18,431	12,199	27,500	-	-	(27,500)	(100.0)
<u>Public Works:</u>							
Roadway Median Landscaping	977	84,245	-	-	-	-	0.0
Safe Routes to School	2,111	-	5,000	-	5,000	-	0.0
Total Expenditures	230,163	256,046	659,898	217,336	152,316	(507,582)	(76.9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,654)	(27,217)	(62,425)	(18,821)	(13,955)	48,470	(77.6)

GRANT FUND SUMMARY

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Budget FY 2016</u>	<u>Projected FY 2016</u>	<u>Budget FY 2017</u>	<u>Budget 17 vs 16</u>	<u>% Change</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,654)	(27,217)	(62,425)	(18,821)	(13,955)	48,470	(77.6)
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Transfer from General Fund	21,654	27,217	62,425	18,821	13,955	(48,470)	(77.6)
Total Other Financing Sources (Uses)	21,654	27,217	62,425	18,821	13,955	(48,470)	(77.6)
Net Change in Fund Balance	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	-	-	-	-	-	-	0.0

HOME CONSORTIUM FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>REVENUES</u>							
Department of Housing and Urban Development	1,044,030	628,558	1,725,962	487,327	1,712,951	(13,011)	(0.8)
Program Income	51,413	67,953	55,000	37,000	16,000	(39,000)	(70.9)
Total Revenues	1,095,443	696,511	1,780,962	524,327	1,728,951	(52,011)	(2.9)
<u>EXPENDITURES</u>							
Other Programs	1,095,443	696,511	1,780,962	524,327	1,728,951	(52,011)	(2.9)
Total Expenditures	1,095,443	696,511	1,780,962	524,327	1,728,951	(52,011)	(2.9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	-	-	-	-	-	-	0.0

SCHOOL FEDERAL PROJECTS FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
REVENUES							
Intergovernmental	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
Total Revenues	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
EXPENDITURES							
Regular Education	919,571	725,222	769,247	769,247	837,637	68,390	8.9
Special Education	710,225	799,253	1,358,575	1,331,588	961,281	(397,294)	(29.2)
Vocational Education	11,098	34,728	65,244	63,326	53,675	(11,569)	(17.7)
Total Direct Instruction	1,640,894	1,559,203	2,193,066	2,164,161	1,852,593	(340,473)	(15.5)
Health Services	47,719	50,340	51,500	51,500	51,500	-	0.0
Other Student Support	146,551	89,896	116,249	118,167	202,773	86,524	74.4
Regular Education	487,720	296,916	237,922	264,909	251,480	13,558	5.7
Special Education	17,862	87,226	216,366	216,366	91,421	(124,945)	(57.7)
Vocational Education	2,476	2,010	2,300	2,300	2,500	200	8.7
Total Instructional Support	702,328	526,388	624,337	653,242	599,674	(24,663)	(4.0)
Transportation	1,221	145	500	500	500	-	0.0
Community Services	50,000	50,000	50,000	50,000	50,000	-	0.0
Capital Outlay	33,807	5,290	-	-	-	-	0.0
Total Other	85,028	55,435	50,500	50,500	50,500	-	0.0
Total Expenditures	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	-	-	-	-	-	-	0.0

SCHOOL FEDERAL PROJECTS FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Intergovernmental	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
Total Revenues	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
EXPENDITURES							
Regular Education	919,571	725,222	769,247	769,247	837,637	68,390	8.9
Special Education	710,225	799,253	1,358,575	1,331,588	961,281	(397,294)	(29.2)
Vocational Education	11,098	34,728	65,244	63,326	53,675	(11,569)	(17.7)
Total Direct Instruction	1,640,894	1,559,203	2,193,066	2,164,161	1,852,593	(340,473)	(15.5)
Health Services	47,719	50,340	51,500	51,500	51,500	-	0.0
Other Student Support	146,551	89,896	116,249	118,167	202,773	86,524	74.4
Regular Education	487,720	296,916	237,922	264,909	251,480	13,558	5.7
Special Education	17,862	87,226	216,366	216,366	91,421	(124,945)	(57.7)
Vocational Education	2,476	2,010	2,300	2,300	2,500	200	8.7
Total Instructional Support	702,328	526,388	624,337	653,242	599,674	(24,663)	(4.0)
Transportation	1,221	145	500	500	500	-	0.0
Community Services	50,000	50,000	50,000	50,000	50,000	-	0.0
Capital Outlay	33,807	5,290	-	-	-	-	0.0
Total Other	85,028	55,435	50,500	50,500	50,500	-	0.0
Total Expenditures	2,428,250	2,141,026	2,867,903	2,867,903	2,502,767	(365,136)	(12.7)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	-	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	-	-	-	-	-	-	0.0

SOLID WASTE FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Residential Refuse Service	1,688,800	1,795,423	1,830,140	1,816,813	1,818,096	(12,044)	(0.7)
Commercial Refuse Service	109,978	117,686	119,860	119,000	119,484	(376)	(0.3)
Investment Related Income	-	400	-	1,000	1,000	1,000	0.0
Other	32,715	38,359	31,000	34,700	34,700	3,700	11.9
Total Revenues	1,831,493	1,951,868	1,981,000	1,971,513	1,973,280	(7,720)	(0.4)
EXPENDITURES							
Waste Pickup	730,996	763,263	845,475	812,319	839,726	(5,749)	(0.7)
Brush and Bulk Pickup	802,509	698,935	777,397	749,162	686,328	(91,069)	(11.7)
Waste Disposal - Landfill	-	142,782	126,352	127,261	127,174	822	100.0
Total Expenditures	1,533,505	1,604,980	1,749,224	1,688,742	1,653,228	(95,996)	(5.5)
Excess (Deficiency) of Revenues Over (Under) Expenditures	297,988	346,888	231,776	282,771	320,052	88,276	38.1
OTHER FINANCING SOURCES (USES)							
Transfer from General Fund	-	-	-	-	-	-	0.0
Transfer to Capital Equipment Fund	(70,000)	-	(250,000)	(233,000)	(40,000)	210,000	100.0
Total Other Financing Sources (Uses)	(70,000)	-	(250,000)	(233,000)	(40,000)	210,000	100.0
Net Change in Fund Balance	227,988	346,888	(18,224)	49,771	280,052	298,276	(1636.7)
FUND BALANCE (BEGINNING)	35,214	263,202	571,910	610,090	659,861	87,951	15.4
FUND BALANCE (ENDING)	263,202	610,090	553,686	659,861	939,913	386,227	69.8
AMOUNT SUBSIDIZED							
BY GENERAL FUND:							
Transfer from General Fund	-	-	-	-	-	-	0.0
Transfer to Capital Equipment Fund	(70,000)	-	(250,000)	(233,000)	(40,000)	210,000	100.0
Equipment in Capital Equipment Fund	218,349	-	250,000	233,000	40,000	(210,000)	100.0
TOTAL GENERAL FUND SUBSIDY	148,349	-	-	-	-	-	0.0

STATE STREET AID FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>REVENUES</u>							
Intergovernmental	690,836	704,981	702,000	740,000	740,000	38,000	5.4
Investment Related Income	126	841	150	350	350	200	133.3
Other	-	1,569	-	745	-	-	0.0
Total Revenues	690,962	707,391	702,150	741,095	740,350	38,200	5.4
<u>EXPENDITURES</u>							
Guardrails	-	32,037	25,000	25,000	25,000	-	0.0
Pavement Markings	7,805	8,698	15,000	30,000	15,000	-	0.0
Resurfacing	449,155	608,936	650,000	615,000	750,000	100,000	15.4
Sidewalk Maintenance	29,189	14,908	28,000	28,000	28,000	-	0.0
Signage	-	-	-	-	-	-	0.0
Other Costs	250,000	200,000	150,000	170,000	50,000	(100,000)	(66.7)
Total Expenditures	736,149	864,579	868,000	868,000	868,000	-	0.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,187)	(157,188)	(165,850)	(126,905)	(127,650)	38,200	(23.0)
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Transfer from General Fund	125,624	128,156	129,400	129,400	130,000	600	0.5
Net Change in Fund Balance	80,437	(29,032)	(36,450)	2,495	2,350	38,800	(106.4)
FUND BALANCE (BEGINNING)	299,866	380,303	342,203	351,271	353,766	11,563	3.4
FUND BALANCE (ENDING)	380,303	351,271	305,753	353,766	356,116	50,363	16.5

TRANSPORTATION GRANT FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>REVENUES</u>							
<u>Federal</u>							
ADA Transit Operating	23,512	25,815	26,136	23,025	22,733	(3,403)	(13.0)
Job Access Transit Operating	32,206	28,277	38,099	35,362	41,097	2,998	7.9
Senior Transportation	33,154	31,623	37,950	38,988	39,138	1,188	3.1
Senior Capital	-	-	36,000	-	36,000	-	0.0
Surface Transportation Program	-	-	80,000	15,600	36,400	(43,600)	(54.5)
Transit Operating	164,964	160,690	198,786	183,446	183,016	(15,770)	(7.9)
Transit Capital	-	-	68,800	64,000	73,600	4,800	7.0
Transit Indirect Costs	56,589	51,251	53,463	58,508	61,921	8,458	15.8
<u>Federal-thru-State and State</u>							
ADA Transit Operating	15,417	19,198	13,068	11,512	11,367	(1,701)	(13.0)
Job Access Transit Operating	20,410	20,459	19,050	17,681	20,549	1,499	7.9
MPO - Tennessee (FTS)	91,598	171,087	135,766	135,766	135,766	-	0.0
MPO - Virginia (FTS)	28,446	36,671	35,154	35,154	34,583	(571)	(1.6)
MPO - State of Virginia	3,556	4,584	4,394	4,394	4,323	(71)	(1.6)
Senior Transportation	21,605	23,228	18,975	19,494	19,569	594	3.1
Senior Capital	-	-	4,500	-	4,500	-	0.0
Transit Operating	104,467	116,952	99,393	91,723	91,508	(7,885)	(7.9)
Transit Indirect Costs	35,066	37,006	26,732	29,149	31,773	5,041	18.9
Transit Planning - Tennessee (FTS)	19,257	2,341	14,377	14,377	13,886	(491)	(3.4)
Transit Planning - State of Tennessee	2,407	293	1,797	1,797	1,736	(61)	(3.4)
<u>Program Income</u>							
Transit Fares - Job Access	2,879	2,614	2,500	2,500	2,500	-	0.0
Transit Fares - Transit	26,462	22,462	26,000	26,000	26,000	-	0.0
Other Income	3,060	3,000	3,000	3,000	3,000	-	0.0
Total Revenues	685,055	757,551	943,940	811,476	894,965	(48,975)	(5.2)
<u>EXPENDITURES</u>							
ADA Transit	48,200	53,174	52,271	46,049	45,466	(6,805)	(13.0)
Job Access Transit	67,597	60,867	78,698	73,223	84,694	5,996	7.6
MPO	175,946	256,587	331,621	267,863	302,477	(29,144)	(8.8)
Senior Transportation	66,713	65,376	75,900	77,975	78,275	2,375	3.1
Senior Capital	-	-	45,000	-	45,000	-	0.0
Transit Operations	361,456	353,881	423,572	392,892	392,031	(31,541)	(7.4)
Transit Capital	-	-	86,000	80,000	92,000	6,000	7.0
Total Expenditures	719,912	789,885	1,093,062	938,002	1,039,943	(53,119)	(4.9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,857)	(32,334)	(149,122)	(126,526)	(144,978)	4,144	(2.8)

TRANSPORTATION GRANT FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
Excess (Deficiency) of Revenues Over (Under) Expenditures (Brought Forward)	(34,857)	(32,334)	(149,122)	(126,526)	(144,978)	4,144	(2.8)
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Transfer from General	126,512	120,591	229,317	214,183	238,672	9,355	4.1
Transfer to General Fund	<u>(91,655)</u>	<u>(88,257)</u>	<u>(80,195)</u>	<u>(87,657)</u>	<u>(93,694)</u>	<u>(13,499)</u>	<u>16.8</u>
Total Other Financing Sources (Uses)	<u>34,857</u>	<u>32,334</u>	<u>149,122</u>	<u>126,526</u>	<u>144,978</u>	<u>(4,144)</u>	<u>(2.8)</u>
Net Change in Fund Balance	-	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
FUND BALANCE (ENDING)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>0.0</u></u>

VIKING HALL FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>REVENUES</u>							
Ticket Sales	83,530	-	-	-	-	-	0.0
Seat Surcharge	6,042	-	-	-	-	-	0.0
Building Rent	4,026	-	-	-	-	-	0.0
Novelty Sales	1,969	-	-	-	-	-	0.0
Concession Sales	573	-	-	-	-	-	0.0
Parking	683	-	-	-	-	-	0.0
Miscellaneous	11,293	-	-	-	-	-	0.0
Investment Related Income	17	-	-	-	-	-	0.0
Total Revenues	108,133	-	-	-	-	-	0.0
<u>EXPENDITURES</u>							
Administration	128,369	-	-	-	-	-	0.0
Show Related	91,028	-	-	-	-	-	0.0
Total Expenditures	219,397	-	-	-	-	-	0.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,264)	-	-	-	-	-	0.0
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Transfer from General Fund	107,179	-	-	-	-	-	0.0
Net Change in Fund Balance	(4,085)	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	4,085	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	-	-	-	-	-	-	0.0

DEBT SERVICE FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
REVENUES							
Investment Related Income	3	-	-	-	-	-	0.0
EXPENDITURES							
General Obligation Bond Issue							
Series 2007 Fairmount Elementary	1,307,000	175,000	676,000	676,000	-	(676,000)	(100.0)
Series 2007 Demolition Landfill	93,600	33,000	-	-	-	-	0.0
Total 2007 Series GO Bond	1,400,600	208,000	676,000	676,000	-	(676,000)	(100.0)
General Obligation Bond Issue							
Series 2008 Fairmount Elementary	2,837	-	-	-	-	-	0.0
Series 2008 Other Capital Projects	601	-	-	-	-	-	0.0
Total 2008 Series GO Bond	3,438	-	-	-	-	-	0.0
General Obligation Bond Issue							
Series 2009 (Refunding of VI-D-4)	237,744	252,944	247,544	247,544	237,144	(10,400)	(4.2)
General Obligation Bond Issue							
Series 2011 BOE ECM	338,606	339,006	339,006	339,006	338,606	(400)	(0.1)
Series 2011 Other Capital Projects	119,894	116,494	123,094	123,094	119,294	(3,800)	(3.1)
Total 2011 Series GO Bond	458,500	455,500	462,100	462,100	457,900	(4,200)	(0.9)
General Obligation Bond Issue							
Series 2012 Capital Equipment	83,400	81,900	105,400	105,400	103,400	(2,000)	(1.9)
General Obligation Bond Issue							
Series 2013A Chapter 420 Project	365,196	344,880	344,380	344,380	343,880	(500)	(0.1)
General Obligation Bond Issue							
Series 2013B (Various Refundings)	339,161	941,837	551,650	551,650	1,239,650	688,000	124.7
General Obligation Bond Issue							
Series 2014 Chapter 420 Project	-	733,330	680,613	680,613	676,612	(4,001)	(0.6)
2008 ECM State Loan	60,571	60,571	60,572	60,572	-	(60,572)	(100.0)
2010 ECM State Loan	439,115	439,116	439,115	439,115	439,119	4	0.0
General Obligation Bond Issue							
Series 2015 Various Projects	-	-	122,471	99,485	173,663	51,192	41.8
FY 2017 Additional Debt	-	-	-	-	69,873	69,873	100.0
Series 2013B Bond Issue Costs	105,530	-	-	-	-	-	0.0
Other Expenditures	2,750	3,745	15,000	15,000	15,000	-	0.0
Total Expenditures	3,496,005	3,521,823	3,704,845	3,681,859	3,756,241	51,396	1.4
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,496,002)	(3,521,823)	(3,704,845)	(3,681,859)	(3,756,241)	(51,396)	1.4

DEBT SERVICE FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Series 2013B Ref. Bonds Issued	8,065,000	-	-	-	-	-	0.0
Series 2013B Ref. Bond Premium	499,580	-	-	-	-	-	0.0
Bonds Refunded	(8,455,612)	-	-	-	-	-	0.0
Transfer From:							
General Fund	2,244,116	1,840,745	2,488,633	2,455,992	2,840,875	352,242	14.2
Chapter 420 Fund	365,196	902,956	438,091	447,746	137,641	(300,450)	(68.6)
General Purpose School Fund	777,722	778,122	778,121	778,121	777,725	(396)	(0.1)
 Total Other Financing Sources (Uses)	 3,496,002	 3,521,823	 3,704,845	 3,681,859	 3,756,241	 51,396	 1.4
 Net Change in Fund Balance	 -	 -	 -	 -	 -	 -	 0.0
 FUND BALANCE (BEGINNING)	 36,593	 36,593	 36,593	 36,593	 36,593	 -	 0.0
 FUND BALANCE (ENDING)	 36,593	 36,593	 36,593	 36,593	 36,593	 -	 0.0

CAPITAL EQUIPMENT FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
REVENUES							
Investment Related Income	360	102	-	-	-	-	0.0
Other	-	-	44,000	-	-	(44,000)	(100.0)
Total Revenues	360	102	44,000	-	-	(44,000)	100.0
EXPENDITURES							
<u>General Government:</u>							
City Manager Vehicle	-	21,423	-	-	-	-	0.0
Administration Equipment	58,962	27,480	-	70,000	10,000	10,000	100.0
Community Relations Software	10,989	8,589	9,000	9,000	-	(9,000)	(100.0)
ERP System	-	27,318	287,551	348,000	117,000	(170,551)	(59.3)
<u>Culture and Recreation:</u>							
Vehicles/Equipment	114,852	125,246	114,000	97,000	119,000	5,000	4.4
<u>Public Safety:</u>							
Ambulances	-	-	97,000	129,000	282,000	185,000	190.7
Fire Vehicles/Equipment	-	40,870	44,000	-	600,000	556,000	1263.6
Police Equipment	-	835,992	18,000	24,000	115,000	97,000	538.9
Police Software	-	-	7,000	-	-	(7,000)	(100.0)
Police Vehicles	186,804	191,820	200,000	183,000	200,000	-	0.0
Police Warning Siren	-	-	-	-	40,000	40,000	100.0
<u>Public Works:</u>							
Vehicles/Equipment	110,785	88,125	104,000	100,000	152,000	48,000	46.2
Solid Waste Equipment	218,349	-	250,000	233,000	40,000	(210,000)	(84.0)
<u>Other:</u>							
Bond Issue Costs	-	24,234	-	-	-	-	0.0
Total Expenditures	700,741	1,391,097	1,130,551	1,193,000	1,675,000	544,449	48.2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(700,381)	(1,390,995)	(1,086,551)	(1,193,000)	(1,675,000)	(588,449)	54.2
OTHER FINANCING SOURCES							
<u>(USES)</u>							
Series 2015 Bonds Issued	-	867,935	-	-	-	-	0.0
Series 2015 Bond Premium	-	9,067	-	-	-	-	0.0
Debt Issued	-	-	-	-	825,000	825,000	0.0
Transfers From:							
General Fund	631,090	530,550	617,830	625,758	810,000	192,170	31.1
Solid Waste Fund	70,000	-	250,000	233,000	40,000	(210,000)	(84.0)
Total Other Financing Sources (Uses)	701,090	1,407,552	867,830	858,758	1,675,000	807,170	93.0
Net Change in Fund Balance	709	16,557	(218,721)	(334,242)	-	218,721	(100.0)
FUND BALANCE (BEGINNING)	316,976	317,685	218,721	334,242	-	(218,721)	(100.0)
FUND BALANCE (ENDING)	317,685	334,242	-	-	-	-	0.0

CAPITAL FACILITIES FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Intergovernmental	1,556,729	938,337	5,702,000	1,270,000	5,172,000	(530,000)	(9.3)
Investment Related Income	-	148	-	-	-	-	0.0
Other	79,986	162,427	250,000	615,776	-	(250,000)	(100.0)
Total Revenues	1,636,715	1,100,912	5,952,000	1,885,776	5,172,000	(780,000)	(13.1)
EXPENDITURES							
Bio-filter for City Hall Parking Lot	9,887	693	-	-	-	-	0.0
Bridge Renovations	17,320	-	-	-	-	-	0.0
City Clinic Renovations	-	-	-	-	40,050	40,050	100.0
City Hall Improvements	-	-	-	-	150,000	150,000	100.0
Culvert Improvement - Dynamic Recycling	60,075	-	-	-	-	-	0.0
Destination Signage	-	-	-	-	60,000	60,000	100.0
Downtown Redevelopment Improvements	13,253	-	55,000	87,000	156,000	101,000	183.6
East Cedar Gateway Project	272,113	85,378	7,000,000	1,400,000	5,400,000	(1,600,000)	(22.9)
Finance Lobby Renovations	18,657	-	-	-	-	-	0.0
Fire Station Construction	-	-	200,000	200,000	2,525,000	2,325,000	1162.5
Fire Station Renovations	-	-	55,000	55,000	90,000	35,000	63.6
Flood Study Improvements	70,359	-	-	300,000	-	-	0.0
McDowell Street Property Purchase	11,605	-	-	-	-	-	0.0
Nature Center Expansion	-	-	765,000	250,000	750,000	(15,000)	(2.0)
Park Improvements	11,385	-	-	22,000	24,000	24,000	100.0
Pinnacle Road Improvements	1,137,820	1,301,637	-	-	-	-	0.0
Public Works Facility Improvements	-	49,400	-	7,000	17,000	17,000	100.0
Public Works Salt Storage	-	-	-	-	70,000	70,000	100.0
Recreation Improvements	-	17,883	-	-	-	-	0.0
Safe Routes to School Program	138,243	1,124	102,000	-	102,000	-	0.0
Slater Center Improvements	-	-	-	-	12,000	12,000	100.0
Steele Creek Park Improvements	-	-	250,000	303,000	23,000	(227,000)	(90.8)
Tennis Courts at Former Central Site	-	11,679	538,321	860,000	-	(538,321)	(100.0)
Traffic Enhancements	-	-	-	15,000	500,000	500,000	100.0
Traffic Signals	-	-	-	-	250,000	250,000	100.0
Whitetop Creek Park Improvements	27,054	-	-	-	-	-	0.0
Unspecified Project	-	-	-	-	193,941	193,941	100.0
<u>Other:</u>							
Bond Issue Costs	-	67,210	-	-	81,750	81,750	100.0
Total Expenditures	1,787,771	1,535,004	8,965,321	3,499,000	10,444,741	1,479,420	16.5
Excess (Deficiency) of Revenues Over (Under) Expenditures	(151,056)	(434,092)	(3,013,321)	(1,613,224)	(5,272,741)	(2,259,420)	75.0

CAPITAL FACILITIES FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>OTHER FINANCING SOURCES</u>							
<u>(USES)</u>							
Series 2015 Bonds Issued	-	2,407,065	-	-	-	-	0.0
Series 2015 Bond Premium	-	25,144	-	-	-	-	0.0
Debt Issued	-	-	-	-	2,766,750	2,766,750	100.0
Transfers From:							
General Fund	81,056	27,925	385,000	619,000	879,716	494,716	128.5
Chapter 420 Fund	-	439,457	-	-	-	-	0.0
General Purpose School Fund	-	-	125,000	125,000	-	(125,000)	(100.0)
Total Other Financing Sources (Uses)	81,056	2,899,591	510,000	744,000	3,646,466	3,136,466	615.0
Net Change in Fund Balance	(70,000)	2,465,499	(2,503,321)	(869,224)	(1,626,275)	877,046	(35.04)
FUND BALANCE (BEGINNING)	125,000	55,000	2,528,321	2,520,499	1,651,275	(877,046)	(34.7)
FUND BALANCE (ENDING)	55,000	2,520,499	25,000	1,651,275	25,000	-	0.0

WATERWORKS FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>OPERATING REVENUES</u>							
Water Service Charges	4,063,271	4,058,350	4,110,483	4,243,002	4,410,441	299,958	7.3
Sewer Service Charges	4,535,889	4,514,687	4,513,154	4,588,728	4,611,947	98,793	2.2
Penalties	114,769	114,569	113,500	116,000	116,270	2,770	2.4
Other	163,939	166,732	147,207	177,640	177,925	30,718	20.9
Total Operating Revenues	8,877,868	8,854,338	8,884,344	9,125,370	9,316,583	432,239	4.9
<u>OPERATING EXPENSES</u>							
Administration and General	1,536,006	1,541,582	1,521,563	1,549,075	1,577,007	55,444	3.6
Water Purification Facilities	1,398,624	1,406,165	1,423,968	1,394,854	1,401,763	(22,205)	(1.6)
Transmission and Distribution Collection System	962,741	1,066,966	1,043,703	970,181	1,026,128	(17,575)	(1.7)
Sewer Lift Stations	-	-	-	250,000	250,000	250,000	100.0
Sewer Treatment and Disposal	-	-	-	1,433,445	1,616,914	1,616,914	100.0
Depreciation	683,854	736,731	825,000	810,000	845,000	20,000	2.4
Other	1,451,785	1,384,375	1,499,927	-	-	(1,499,927)	(100.0)
Total Operating Expenses	7,101,726	7,152,983	7,494,140	7,254,912	7,535,975	41,835	0.6
Operating Income (Loss)	1,776,142	1,701,355	1,390,204	1,870,458	1,780,608	390,404	28.1
<u>NONOPERATING REVENUES</u>							
<u>(EXPENSES)</u>							
Insurance Recoveries	21,884	93,303	-	2,030	-	-	0.0
Investment Related Income	7,037	6,806	4,800	8,300	8,000	3,200	66.7
Bond Issuance Costs	(7,139)	-	-	-	-	-	0.0
Fiscal Agent Fees	(944)	(1,710)	(1,476)	(2,076)	(2,076)	(600)	40.7
Interest Expense	(79,694)	(62,644)	(61,804)	(65,949)	(53,247)	8,557	(13.8)
Joint Venture Investment Gain (Loss)	(206,349)	(209,810)	(220,000)	(345,375)	(334,275)	(114,275)	51.9
Loss on Disposal of Assets	(7,570)	-	(50,000)	(50,000)	-	50,000	100.0
Total Nonoperating Revenues (Expenses)	(272,775)	(174,055)	(328,480)	(453,070)	(381,598)	(53,118)	16.2
Net Income (Loss) Before Operating Transfers and Capital Contributions	1,503,367	1,527,300	1,061,724	1,417,388	1,399,010	337,286	31.8

WATERWORKS FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	1,503,367	1,527,300	1,061,724	1,417,388	1,399,010	337,286	31.8
<u>TRANSFERS</u>							
PILOT to General Fund	(527,419)	(533,376)	(554,000)	(555,000)	(565,000)	(11,000)	2.0
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>	72,250	1,892,709	155,000	160,000	160,000	5,000	3.2
Change in Net Position	1,048,198	2,886,633	662,724	1,022,388	994,010	331,286	50.0
NET POSITION (BEGINNING)	51,844,081	52,892,279	55,234,143	55,234,143	56,256,531	1,022,388	1.9
Prior Period Adjustment	-	(544,769)	-	-	-	-	0.0
NET POSITION (ENDING)	<u>52,892,279</u>	<u>55,234,143</u>	<u>55,896,867</u>	<u>56,256,531</u>	<u>57,250,541</u>	<u>1,353,674</u>	<u>2.4</u>
TOTAL EXPENSES	<u>7,930,841</u>	<u>7,960,523</u>	<u>8,381,420</u>	<u>8,273,312</u>	<u>8,490,573</u>	<u>109,153</u>	<u>1.3</u>

Due to a chart of accounts conversion in FY 2016, the presentation represents the activities differently for than prior year presentations.

WATER SEGMENT SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>OPERATING REVENUES</u>							
Water Service Charges	4,063,271	4,058,350	4,110,483	4,243,002	4,410,441	299,958	7.3
Penalties	50,466	52,560	52,000	54,000	54,270	2,270	4.4
Other	119,349	119,756	108,000	130,385	130,700	22,700	21.0
Total Operating Revenues	4,233,086	4,230,666	4,270,483	4,427,387	4,595,411	324,928	7.6
<u>OPERATING EXPENSES</u>							
Administration and General	67,670	49,672	81,678	746,202	765,409	683,731	837.1
Water Purification Facilities	1,398,624	1,406,165	1,423,968	1,394,854	1,401,763	(22,205)	(1.6)
Transmission and Distribution	962,741	1,066,966	1,043,703	970,181	1,026,128	(17,575)	(1.7)
Depreciation	374,812	406,897	465,000	465,000	485,000	20,000	4.3
Other	706,363	668,583	719,316	-	-	(719,316)	(100.0)
Total Operating Expenses	3,510,210	3,598,283	3,733,665	3,576,237	3,678,300	(55,365)	(1.5)
Operating Income (Loss)	722,876	632,383	536,818	851,150	917,111	380,293	70.8
<u>NONOPERATING REVENUES</u>							
<u>(EXPENSES)</u>							
Insurance Recoveries	21,884	93,303	-	2,030	-	-	0.0
Investment Related Income	3,412	1,012	300	800	500	200	66.7
Bond Issuance Costs	(7,139)	-	-	-	-	-	0.0
Fiscal Agent Fees	(696)	(1,445)	(1,211)	(1,546)	(1,546)	(335)	27.7
Interest Expense	(64,583)	(54,647)	(52,462)	(56,107)	(46,758)	5,704	(10.9)
Loss on Disposal of Assets	(7,570)	-	(50,000)	(50,000)	-	50,000	0.0
Total Nonoperating Revenues (Expenses)	(54,692)	38,223	(103,373)	(104,823)	(47,804)	55,569	(53.8)
Net Income (Loss) Before Operating Transfers and Capital Contributions	668,184	670,606	433,445	746,327	869,307	435,862	100.6
<u>TRANSFERS</u>							
PILOT to General Fund	(251,277)	(257,106)	(277,000)	(275,000)	(280,000)	(3,000)	1.1
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
	32,750	1,395,831	90,000	90,000	90,000	-	0.0
Change in Net Position	449,657	1,809,331	246,445	561,327	679,307	432,862	175.6
NET POSITION (BEGINNING)	19,182,884	19,632,541	21,082,476	21,082,476	21,643,803	561,327	2.7
Prior Period Adjustment	-	(359,396)	-	-	-	-	0.0
NET POSITION (ENDING)	19,632,541	21,082,476	21,328,921	21,643,803	22,323,110	994,189	4.7
TOTAL EXPENSES	3,841,475	3,911,481	4,114,338	3,958,890	4,006,604	(107,734)	(2.6)

Due to a chart of accounts conversion in FY 2016, the presentation represents the activities differently for than prior year presentations.

SEWER SEGMENT SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	%
							Change
<u>OPERATING REVENUES</u>							
Sewer Service Charges	4,535,889	4,514,687	4,513,154	4,588,728	4,611,947	98,793	2.2
Penalties	64,303	62,009	61,500	62,000	62,000	500	0.8
Other	44,590	46,976	39,207	47,255	47,225	8,018	20.5
Total Operating Revenues	4,644,782	4,623,672	4,613,861	4,697,983	4,721,172	107,311	2.3
<u>OPERATING EXPENSES</u>							
Administrative and General	1,468,336	1,491,910	1,439,885	802,873	811,598	(628,287)	(43.6)
Collection System	1,068,716	1,017,164	1,179,979	847,357	819,163	(360,816)	(30.6)
Sewer Lift Stations	-	-	-	250,000	250,000	250,000	100.0
Sewer Treatment and Disposal	-	-	-	1,433,445	1,616,914	1,616,914	100.0
Depreciation	309,042	329,834	360,000	345,000	360,000	-	0.0
Other	745,422	715,792	780,611	-	-	(780,611)	(100.0)
Total Operating Expenses	3,591,516	3,554,700	3,760,475	3,678,675	3,857,675	97,200	2.6
Operating Income (Loss)	1,053,266	1,068,972	853,386	1,019,308	863,497	10,111	1.2
<u>NONOPERATING REVENUES</u>							
<u>(EXPENSES)</u>							
Investment Related Income	3,625	5,794	4,500	7,500	7,500	3,000	66.7
Fiscal Agent Fees	(248)	(265)	(265)	(530)	(530)	(265)	100.0
Interest Expense	(15,111)	(7,997)	(9,342)	(9,842)	(6,489)	2,853	(30.5)
Joint Venture Investment Gain (Loss)	(206,349)	(209,810)	(220,000)	(345,375)	(334,275)	(114,275)	51.9
Total Nonoperating Revenues (Expenses)	(218,083)	(212,278)	(225,107)	(348,247)	(333,794)	(108,687)	48.3
Net Income (Loss) Before Operating Transfers and Capital Contributions	835,183	856,694	628,279	671,061	529,703	(98,576)	(15.7)
<u>TRANSFERS</u>							
PILOT to General Fund	(276,142)	(276,270)	(277,000)	(280,000)	(285,000)	(8,000)	2.9
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
Change in Net Position	39,500	496,878	65,000	70,000	70,000	5,000	7.7
NET POSITION (BEGINNING)	32,661,197	33,259,738	34,151,667	34,151,667	34,612,728	461,061	1.4
Prior Period Adjustment	-	(185,373)	-	-	-	-	0.0
NET POSITION (ENDING)	33,259,738	34,151,667	34,567,946	34,612,728	34,927,431	359,485	1.0
TOTAL EXPENSES	4,089,366	4,049,042	4,267,082	4,314,422	4,483,969	216,887	5.1

Due to a chart of accounts conversion in FY 2016, the presentation represents the activities differently for than prior year presentations.

STORMWATER FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>OPERATING REVENUES</u>							
Charges for Services	-	559,504	572,850	561,250	566,863	(5,987)	(1.0)
Other	-	9,138	8,521	8,700	8,787	266	3.1
Total Operating Revenues	-	568,642	581,371	569,950	575,650	(5,721)	(1.0)
<u>OPERATING EXPENSES</u>							
Operating Costs	-	457,879	500,138	471,245	496,962	(3,176)	(0.6)
Depreciation	-	16,403	22,164	19,023	21,643	(521)	(2.4)
Total Operating Expenses	-	474,282	522,302	490,268	518,605	(3,697)	(0.7)
Operating Income (Loss)	-	94,360	59,069	79,682	57,045	(2,024)	(3.4)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Related Income	-	233	251	750	750	499	198.8
Interest Expense	-	(614)	(34,591)	(27,868)	(27,596)	6,995	(20.2)
Bond Issue Costs	-	(25,828)	-	-	-	-	0.0
Total Nonoperating Revenues (Expenses)	-	(26,209)	(34,340)	(27,118)	(26,846)	7,494	(21.8)
Net Income (Loss) Before Operating Transfers and Capital Contributions	-	68,151	24,729	52,564	30,199	5,470	22.1
<u>TRANSFERS</u>							
PILOT to General Fund	-	(2,718)	(12,600)	(22,658)	(29,000)	(16,400)	130.2
Total Transfers	-	(2,718)	(12,600)	(22,658)	(29,000)	(16,400)	130.2
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
Change in Net Position	-	1,722,621	262,129	315,906	1,199	(260,930)	(99.5)
NET POSITION (BEGINNING)	-	-	861,636	1,722,621	2,038,527	1,176,891	136.6
NET POSITION (ENDING)	-	1,722,621	1,123,765	2,038,527	2,039,726	915,961	81.5
TOTAL EXPENSES	-	503,442	569,493	540,794	575,201	5,708	1.0

HEALTH INSURANCE FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
City Contribution - Medical and Dental	3,096,367	3,121,874	3,381,462	3,275,021	3,389,422	7,960	0.2
Employee Contribution - Medical	411,068	412,454	452,759	432,060	443,500	(9,259)	(2.0)
Employee Contribution - Dental	84,136	85,940	89,000	90,656	101,000	12,000	13.5
Housing Authority Premiums	124,720	113,552	143,896	94,960	102,125	(41,771)	(29.0)
Retiree Dental Premiums	8,892	9,203	8,500	11,252	13,250	4,750	55.9
Investment Related Income	499	715	500	1,000	500	-	0.0
Other	37,372	89,625	19,500	75,250	25,000	5,500	28.2
Total Revenues	3,763,054	3,833,363	4,095,617	3,980,199	4,074,797	(20,820)	(0.5)
EXPENSES							
Medical Claims	2,135,055	2,111,436	2,400,000	1,687,508	1,808,500	(591,500)	(24.6)
Dental Claims	151,090	159,539	132,000	146,825	155,000	23,000	17.4
Prescription Claims	735,259	693,868	750,000	1,021,970	1,095,000	345,000	46.0
Administrative Costs	454,601	524,362	539,955	529,474	769,000	229,045	42.4
HRA Claims	241,972	260,459	230,000	230,000	230,000	-	0.0
OPEB Funding	215,736	363	1,000	1,000	1,000	-	0.0
Total Expenses	3,933,713	3,750,027	4,052,955	3,616,777	4,058,500	5,545	0.1
Change in Net Position	(170,659)	83,336	42,662	363,422	16,297	(26,365)	(61.8)
NET POSITION (BEGINNING)	(508,060)	(678,719)	(805,706)	(595,383)	(231,961)	573,745	(71.2)
NET POSITION (ENDING)	(678,719)	(595,383)	(763,044)	(231,961)	(215,664)	547,380	(71.7)
EMPLOYEE INSURANCE FUND							
THREE MONTH RESERVE LEVEL			<u>1,013,239</u>	<u>904,194</u>	<u>1,014,625</u>		

OPEB TRUST FUND SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
REVENUES							
Employer Contributions	351,619	238,027	261,830	261,830	288,013	26,183	10.0
Medical Pre-65 Premiums	91,520	-	-	-	-	-	0.0
Investment Related Income	208,154	26,535	140,000	25,000	50,000	(90,000)	(64.3)
Other	83,809	8,952	-	5,000	-	-	0.0
Total Revenues	735,102	273,514	401,830	291,830	338,013	(63,817)	(15.9)
EXPENSES							
Life Insurance Premiums	-	388	1,523	798	808	(715)	0.0
Medical Claims	359,338	(37,350)	1,000	1,000	1,000	-	0.0
Prescription Claims	44,595	(2,000)	-	-	-	-	0.0
Pre 65 Premiums/Supplements	-	10,000	36,000	9,000	9,000	(27,000)	(75.0)
Post 65 Premiums/Supplements	42,986	43,947	43,500	48,458	65,764	22,264	51.2
Administrative Costs	15,356	-	-	-	-	-	0.0
Total Expenses	462,275	14,985	82,023	59,256	76,572	(5,451)	(6.6)
Change in Net Position	272,827	258,529	319,807	232,574	261,441	(58,366)	(18.3)
NET POSITION (BEGINNING)	1,164,393	1,437,220	1,695,749	1,695,749	1,928,323	232,574	13.7
NET POSITION (ENDING)	1,437,220	1,695,749	2,015,556	1,928,323	2,189,764	174,208	8.6

Note:

In FY 2015, changes were made to the insurance plans and the Pre 65 premium/supplement became effective. As a result of this plan change, the liability for accrued claims was adjusted and resulted in a negative change in medical and prescription claims in order to remove the estimate of the related liability from the financial records.

JOINT SEWERAGE SYSTEM SUMMARY

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget 17 vs 16	% Change
<u>OPERATING REVENUES</u>							
City of Bristol, Tennessee	1,468,336	1,491,910	1,441,964	1,433,445	1,623,914	181,950	12.6
City of Bristol, Virginia	1,216,696	1,236,382	1,338,048	1,330,004	1,345,212	7,164	0.5
Other	1,243	1,275	1,000	1,300	1,300	300	30.0
Total Operating Revenues	<u>2,686,275</u>	<u>2,729,567</u>	<u>2,781,012</u>	<u>2,764,749</u>	<u>2,970,426</u>	<u>189,414</u>	<u>6.8</u>
<u>OPERATING EXPENSES</u>							
Operating Costs	2,517,636	2,556,547	2,598,914	2,587,310	2,788,328	189,414	7.3
Industrial Monitoring	171,366	175,598	180,439	180,439	185,098	4,659	2.6
Depreciation	412,698	417,119	440,000	438,750	484,550	44,550	10.1
Total Operating Expenses	<u>3,101,700</u>	<u>3,149,264</u>	<u>3,219,353</u>	<u>3,206,499</u>	<u>3,457,976</u>	<u>238,623</u>	<u>7.4</u>
Operating Income (Loss)	<u>(415,425)</u>	<u>(419,697)</u>	<u>(438,341)</u>	<u>(441,750)</u>	<u>(487,550)</u>	<u>(49,209)</u>	<u>11.2</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
Investment Income	2,727	2,578	2,500	3,000	3,000	500	20.0
Loss on Capital Assets/Impairment	-	(2,500)	-	-	-	-	0.0
Total Nonoperating Revenues (Expenses)	<u>2,727</u>	<u>78</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	<u>500</u>	<u>20.0</u>
Net Income (Loss) Before Capital Contributions	<u>(412,698)</u>	<u>(419,619)</u>	<u>(435,841)</u>	<u>(438,750)</u>	<u>(484,550)</u>	<u>(48,709)</u>	<u>11.2</u>
<u>CAPITAL CONTRIBUTIONS AND GRANTS</u>							
Change in Net Position	87,302	80,381	614,159	611,250	245,450	(368,709)	(60.0)
NET POSITION (BEGINNING)	13,819,265	13,906,567	13,986,948	13,986,948	14,598,198	611,250	4.4
Prior Period Adjustment	-	-	-	-	-	-	0.0
NET POSITION (ENDING)	<u>13,906,567</u>	<u>13,986,948</u>	<u>14,601,107</u>	<u>14,598,198</u>	<u>14,843,648</u>	<u>242,541</u>	<u>1.7</u>
TOTAL EXPENSES	<u>3,101,700</u>	<u>3,151,764</u>	<u>3,219,353</u>	<u>3,206,499</u>	<u>3,457,976</u>	<u>238,623</u>	<u>7.4</u>

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*Capital
Projects*

Capital Equipment - FY 2017

(Unless otherwise noted all equipment is replacement)

CAPITAL EQUIPMENT FUND

Administration

Information Technology	Equipment Replacement	<u>10,000</u>	
	Administration Total		10,000

Finance:

Finance	ERP System (Financial Software Replacement)	<u>117,000</u>	
	Finance Total		117,000

Fire:

Ambulance Services	Ambulance (New)	282,000	
Fire Fighting	Fire Engine (New)	<u>600,000</u>	
	Fire Total		882,000

Parks and Recreation:

Parks & Facilities	Standard Equipment (Replacement)	<u>119,000</u>	
	Parks and Recreation Total		119,000

Police:

Various Divisions	Body Cameras (New)	115,000	
Various Divisions	Police Vehicles (Replacement)	200,000	
Communication/Records	Warning Siren (New)	<u>40,000</u>	
	Police Total		355,000

Public Works:

Street Maintenance	Standard Equipment (Replacement)	152,000	
Solid Waste	Standard Equipment (Replacement)	<u>40,000</u>	
	Public Works Total		<u>192,000</u>

		<u>1,675,000</u>
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Capital Equipment - FY 2017

(Unless otherwise noted all equipment is replacement)

TRANSPORTATION GRANT FUND

Parks and Recreation:

Senior Transportation	Van (Replacement)	<u>45,000</u>	
	Parks and Recreation Total		45,000

Public Works:

ADA Transit	ADA Vans (Replacement)	80,000	
Transit	Downtown Center Call Box (New)	<u>12,000</u>	
	Public Works Total		<u>92,000</u>

Total Transportation Grant Fund **137,000**

TOTAL - ALL FUNDS **1,812,000**

FUND Capital Facilities	DEPARTMENT Finance	ACTIVITY Capital Projects	NUMBER 312
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Description

The Capital Facilities Fund is used to budget and account for major capital improvement projects throughout the City. Projects such as street/intersection improvements, building construction and renovations, and park improvements are typically budgeted in this fund. These projects are normally funded by bond issues, capital outlay notes, grants, and contributions from the General Fund. For FY 2017, a \$879,716 transfer is budgeted from the General Fund.

Program Comments

The following projects (including funding sources) are proposed for Fiscal 2017:

- City Clinic Renovations (General Fund)	\$ 40,050
- City Hall Renovations (General Fund)	150,000
- Destination Signage (General Fund)	60,000
- Downtown Redevelopment Improvements (General Fund)	156,000
- East Cedar Gateway (\$4,300,000 - State; \$1,400,000 - Bond Issue)	5,400,000
- Fire Station Construction (Bond Issue)	2,525,000
- Fire Station Renovations (General Fund)	90,000
- Nature Center Expansion (Bond Issue)	750,000
- Park Improvements (General Fund)	24,000
- Public Works Facility Improvements (General Fund)	17,000
- Public Works Salt Storage (General Fund)	70,000
- Safe Routes to School Program (State)	102,000
- Slater Center Improvements (General Fund)	12,000
- Steele Creek Park Improvements (General Fund)	23,000
- Traffic Enhancement (State of Tennessee)	500,000
- Traffic Signals (State of Tennessee)	250,000
- Unspecified Project (General Fund)	<u>193,941</u>
TOTAL CAPITAL FACILITIES FUND	<u>\$ 10,362,991</u>

WATERWORKS FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017
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PROJECTS

Anderson Area Water Improvements	-	195,488	-	-	-
Automated Meter Reading Project	391,119	1,051,691	-	124,000	-
City Clinic	-	-	-	-	4,950
East End Area Fire Protection Improvements	18,413	-	270,000	270,000	-
Fairmount Area Water System Improvements	125,354	-	203,000	-	215,000
Galvanized Water Line Replacement	170,883	92,611	145,000	145,000	270,000
Pinnacle Development Water and Sewer Line Infrastructure	-	1,464,589	-	-	-
Public Works Garage Improvement	-	-	8,000	14,000	35,000
Tennessee Hills Water System Improvements	116,772	-	-	-	-
Tremont and Southside Project	-	109,135	-	-	-
Water Improvements	-	239,800	-	-	-
Water Plant Improvements	92,549	184,260	120,000	120,000	1,000,000
Sewer Improvements	-	15,375	-	-	-
Total Projects	915,090	3,352,949	746,000	673,000	1,524,950

EQUIPMENT

Equipment	241,418	258,312	215,000	266,000	256,000
Financial Software Package	-	11,533	54,686	44,000	56,000
Total Equipment	241,418	269,845	269,686	310,000	312,000

TOTAL PROJECTS AND EQUIPMENT	1,156,508	3,622,794	1,015,686	983,000	1,836,950
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FUNDING SUMMARY

Bond Issue/Capital Outlay Note	822,541	910,217	-	178,564	-
Private Sources/Donations	-	1,719,764	-	-	-
Sewer Segment	107,609	656,748	121,343	206,000	205,800
Water Segment	226,358	336,065	894,343	598,436	1,631,150
TOTAL FUNDING	1,156,508	3,622,794	1,015,686	983,000	1,836,950

STORMWATER FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017
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PROJECTS

Cypress Street Drainage Improvements	-	-	-	-	400,000
Flood Study Improvements	-	276,472	486,000	400,000	-
General Improvements	-	52,549	-	-	-
Glenwood Road Bridge Replacement	-	194,620	120,000	112,000	-
Harkleroad Lane Culvert Replacement	-	-	80,000	-	-
The Pinnacle Stormwater Drains	-	1,091,761	-	-	-
Public Works Garage Improvements	-	-	-	7,000	18,000
SCP Shoreline Improvement	-	10,404	-	-	-
TOTAL PROJECTS	-	1,625,806	686,000	519,000	418,000

EQUIPMENT

Equipment	-	-	-	-	10,000
ERP System	-	1,925	-	5,000	8,000
Total Equipment	-	1,925	-	5,000	18,000
TOTAL PROJECTS AND EQUIPMENT	-	1,627,731	686,000	524,000	436,000

FUNDING SUMMARY

Bond Issue/Capital Outlay Note	-	190,141	566,000	238,000	436,000
City of Bristol, VA	-	137,558	-	200,000	-
Private Sources/Donations	-	1,144,310	-	-	-
State of Tennessee	-	155,722	117,600	86,000	-
Stormwater Fund	-	-	2,400	-	-
TOTAL FUNDING	-	1,627,731	686,000	524,000	436,000

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*Debt
Service*

FUND Debt Service	DEPARTMENT Finance	ACTIVITY Debt Service	NUMBER 210
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Description

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. The use of general long-term debt is normally restricted to those capital improvements or projects that cannot be financed from current revenues, with the bonds/notes repaid over a period less than or equal to the projects' useful life.

The City's most recent bond rating is an "Aa2" rating from Moody's Investor Service. The City Charter and State statutes do not limit the amount of general obligation debt which the City may incur; however, all debt obligations must be approved by the State Comptroller's office before any new debt is issued.

The debt servicing of capital leases for governmental and special revenue funds is funded in the Debt Service Fund by transfers from the fund owning the equipment. The City currently does not have any equipment financed with capital leasing arrangements.

Program Comments

For Fiscal 2017, the General Fund will transfer a total of \$2,840,875 to the Debt Service Fund for municipal and school related debt service payments. The General Purpose School Fund will transfer a total of \$777,725 for school related debt service. The Chapter 420 Fund will transfer a total of \$137,641 for related debt service. The following is a summary of the City's debt transactions:

- * During Fiscal Year 2008 , the City issued two bond series in order to fund construction of the new Fairmount Elementary School. Series G.O. Bonds were issued for \$9,850,000 to fund school construction, various water projects, and expansion of the demolition landfill. The original amounts reflected in the financial records were \$7,750,000, \$1,550,000, and \$550,000, respectively. The bonds were fixed in nature with maturity dates ranging for the three parts from 2014 to 2023. The interest rates range over the period from 4.0 to 4.125%. During Fiscal Year 2014, \$7,605,000 of these bonds were refunded with Series 2013B G.O. Bonds as a portion of an advance refunding. The portions refunded were \$7,075,000 of the Fairmount debt and \$530,000 for the water projects debt, respectively.

- * \$3,500,000 in General Obligation Bonds were issued in 2004 to fund the City's share of costs to construct a new public library. The bonds had a variable interest rate and matured in 2019. The cost of the project was equally shared with the City of Bristol, Virginia. In September 2009, The City issued \$2,760,000 in General Obligation Refunding Bonds, Series 2009, for the purpose of refinancing the original Library bonds. The bonds were issued with a fifteen year maturity and a fixed interest rate of 3% - 4%. The decision to refinance was based upon changes in the economic environment that caused concern of interest rate risk related to the variable nature of the existing debt.

- * During Fiscal Year 2011, the City issued Series 2011 G.O. Bonds in order to aid in funding the school energy conservation projects, recreational facility improvements, and equipment replacement . The original amounts reflected in the financial records for each of the projects were \$3,290,000, \$675,000 and \$485,000, respectively. The bonds are fixed in nature with maturity dates from 2012 to 2023. The interest rates range over the period from 3.0 to 4.0%.

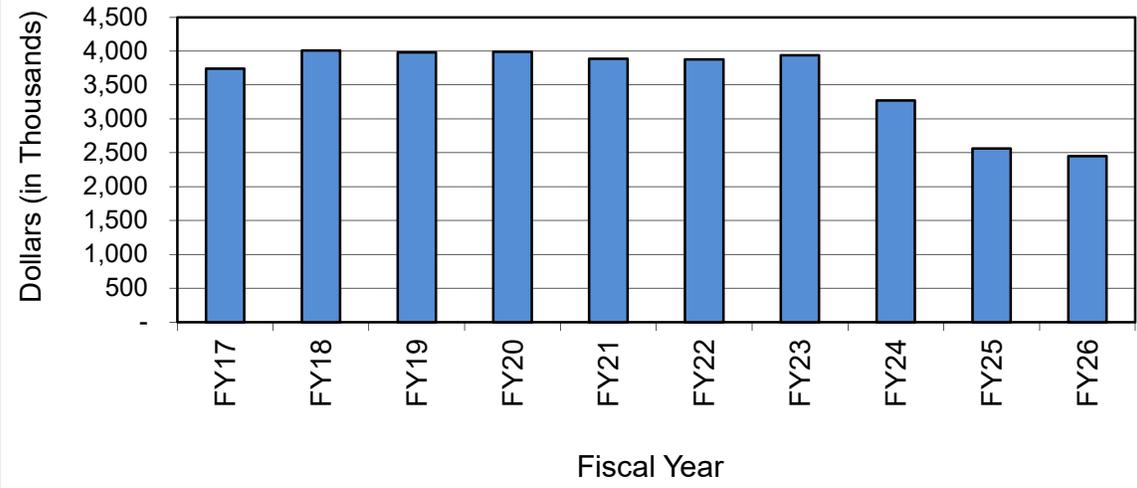
- * During Fiscal Year 2013, the City issued Series 2012 G.O. Bonds in order to aid in funding waterworks projects, City equipment, and to refinance notes payable in the Waterworks Fund. The original amounts reflected in the financial records for each of the projects were \$2,480,000, \$420,000 and \$1,100,000, respectively. The bonds are fixed in nature with maturity dates from 2013 to 2027. The interest rates range over the period from 0.40 to 2.25%.

FUND Debt Service	DEPARTMENT Finance	ACTIVITY Debt Service	NUMBER 210
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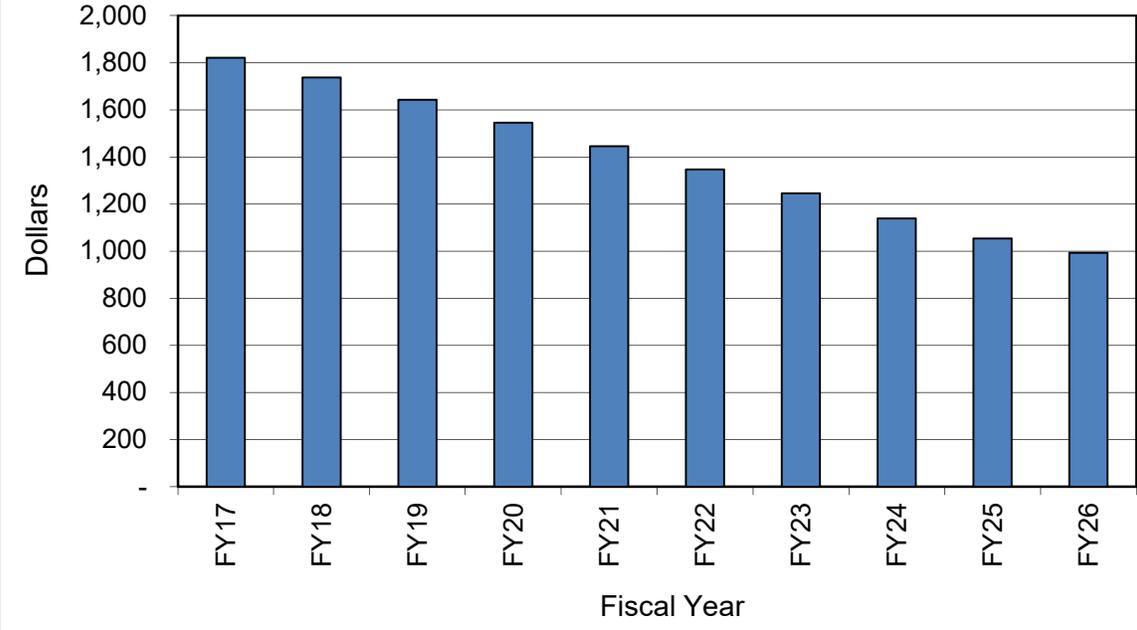
- * During Fiscal Year 2013, the City also issued \$9,800,000 in Series 2013A G.O. Bonds in order to fund The Pinnacle Project in the Chapter 420 Fund. The bonds are fixed in nature with maturity dates from 2014 to 2038. The interest rates range over the period from 2.0 to 4.0%.
- * \$8,585,000 in General Obligation Bonds were issued in August 2013 to advance refund the City's 2005 G.O. Bonds of \$895,000, a portion of the 2007 G.O. Bonds of \$6,230,000, and the City's 2008 G.O. Bonds of \$1,375,000. The original bonds payable had fixed rates of interest and ranged in maturity from 2019 through 2023. The bonds were issued with six to ten year maturities and a fixed interest rate of 2.5% - 4%. The decision to refinance was based upon changes in the economic environment that caused interest costs to decline and result in a net savings to the City of approximately \$241,000.
- * During Fiscal Year 2014, the City issued \$17,350,000 in Series 2014 G.O. Bonds in order to fund the second phase of The Pinnacle Project in the Chapter 420 Fund. The bonds are fixed in nature with maturity dates from 2015 to 2038. The interest rates range over the period from 2.375 to 4.0%.
- * During Fiscal Year 2015, the City issued \$3,275,000 in Series 2015 G.O. Bonds in order to fund the East Cedar Street Road project, Nature Center expansion, architecture and engineering costs for a new fire station, and the new 800 Mhz radio system. The bonds are fixed in nature with maturity dates from 2017 to 2045. The interest rates range over the period from 2.0 to 3.5%.
- * During 2009, the City obtained a loan from the State of Tennessee to fund energy conservation measures at general facilities, the water plant, and the wastewater treatment plant. The amounts contributed to general facilities, the water plant, and the wastewater treatment plant were \$424,000, \$17,000, and \$59,000, respectively. This loan is noninterest bearing and has a seven year repayment schedule.
- * During 2011, the City obtained a loan from the State of Tennessee to fund energy conservation measures at several school facilities. The total loan was \$5,037,689 and was able to be drawdown as needed. The loan bears interest at .75% and has a twelve year repayment schedule.

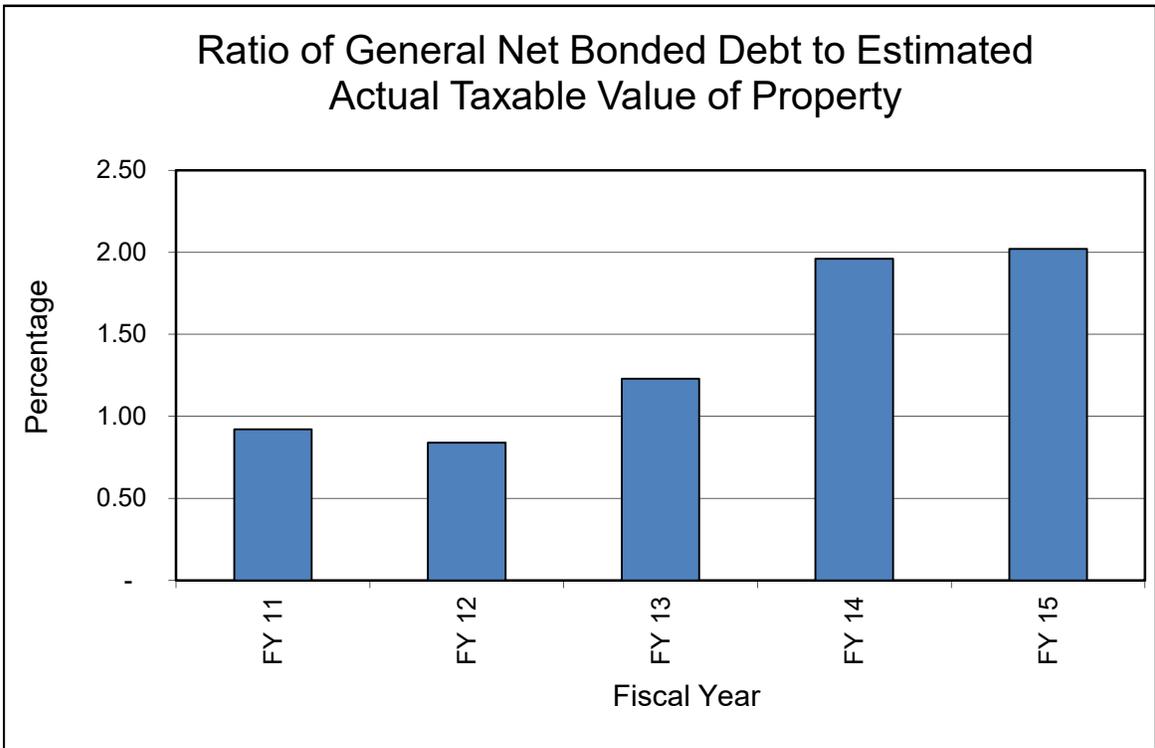
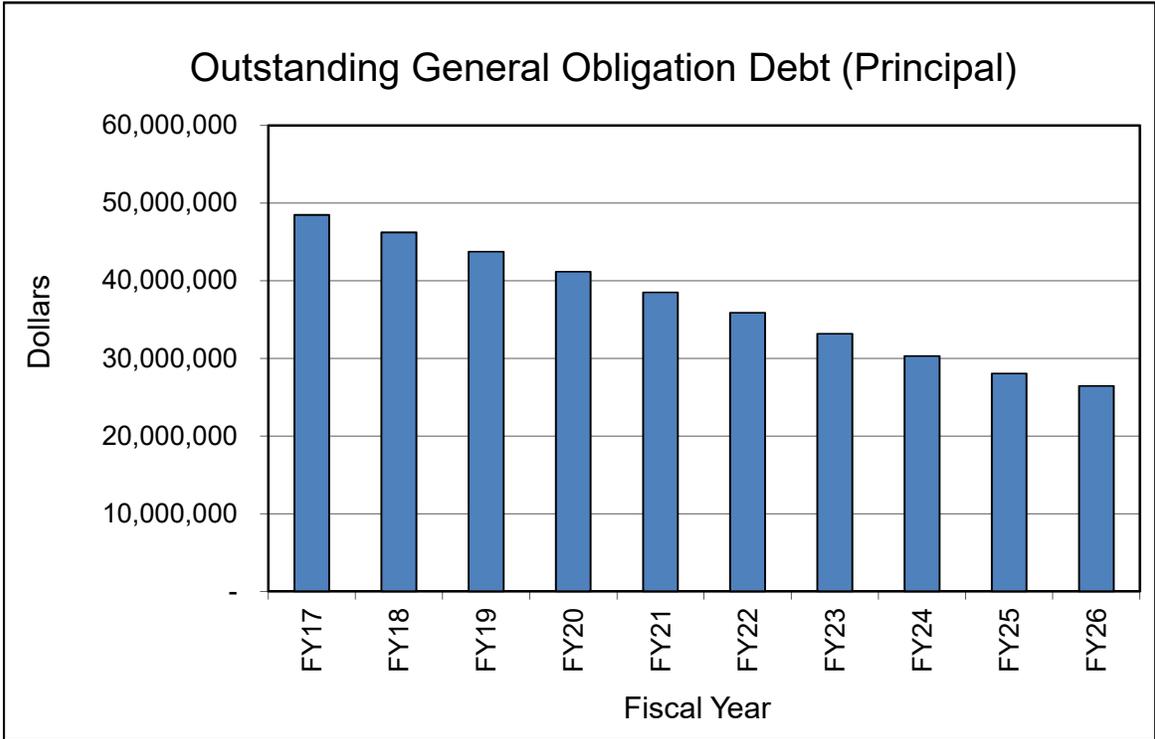
GENERAL OBLIGATION DEBT SERVICE EXPENDITURES		ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017
GENERAL OBLIGATION BONDS, Series 2007					
49100	Principal	175,000	650,000	650,000	-
49300	Interest	33,000	26,000	26,000	-
		<u>208,000</u>	<u>676,000</u>	<u>676,000</u>	<u>-</u>
GENERAL OBLIGATION REFUNDING BONDS, 2009					
49100	Principal	180,000	180,000	180,000	175,000
49300	Interest	72,944	67,544	67,544	62,144
		<u>252,944</u>	<u>247,544</u>	<u>247,544</u>	<u>237,144</u>
GENERAL OBLIGATION BONDS, Series 2011					
49100	Principal	335,000	355,000	355,000	365,000
49300	Interest	120,500	107,100	107,100	92,900
		<u>455,500</u>	<u>462,100</u>	<u>462,100</u>	<u>457,900</u>
GENERAL OBLIGATION BONDS, Series 2012					
49100	Principal	75,000	100,000	100,000	100,000
49300	Interest	6,900	5,400	5,400	3,400
		<u>81,900</u>	<u>105,400</u>	<u>105,400</u>	<u>103,400</u>
GENERAL OBLIGATION BONDS, Series 2013A					
49100	Principal	25,000	25,000	25,000	25,000
49300	Interest	319,880	319,380	319,380	318,880
		<u>344,880</u>	<u>344,380</u>	<u>344,380</u>	<u>343,880</u>
GENERAL OBLIGATION REFUNDING BONDS, 2013B					
49100	Principal	675,000	300,000	300,000	1,000,000
49300	Interest	266,837	251,650	251,650	239,650
		<u>941,837</u>	<u>551,650</u>	<u>551,650</u>	<u>1,239,650</u>
GENERAL OBLIGATION BONDS, Series 2014					
49100	Principal	100,000	100,000	100,000	100,000
49300	Interest	633,330	580,613	580,613	576,612
		<u>733,330</u>	<u>680,613</u>	<u>680,613</u>	<u>676,612</u>
GENERAL OBLIGATION BONDS, Series 2015					
49100	Principal	-	-	-	75,000
49300	Interest	-	122,471	99,485	98,663
		<u>-</u>	<u>122,471</u>	<u>99,485</u>	<u>173,663</u>
2008 ECM STATE LOAN					
49200	Principal	60,571	60,572	60,572	-
		<u>60,571</u>	<u>60,572</u>	<u>60,572</u>	<u>-</u>
2010 ECM STATE LOAN					
49200	Principal	408,036	411,108	411,108	414,204
49400	Interest	31,080	28,007	28,007	24,915
		<u>439,116</u>	<u>439,115</u>	<u>439,115</u>	<u>439,119</u>
FY 2017 ADDITIONAL DEBT					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>69,873</u>
OTHER EXPENDITURES					
	Professional & Contractual Fees	3,745	15,000	15,000	15,000
TOTAL DEBT SERVICE FUND EXPENDITURES		<u>3,521,823</u>	<u>3,704,845</u>	<u>3,681,859</u>	<u>3,756,241</u>

Annual Municipal Debt Service

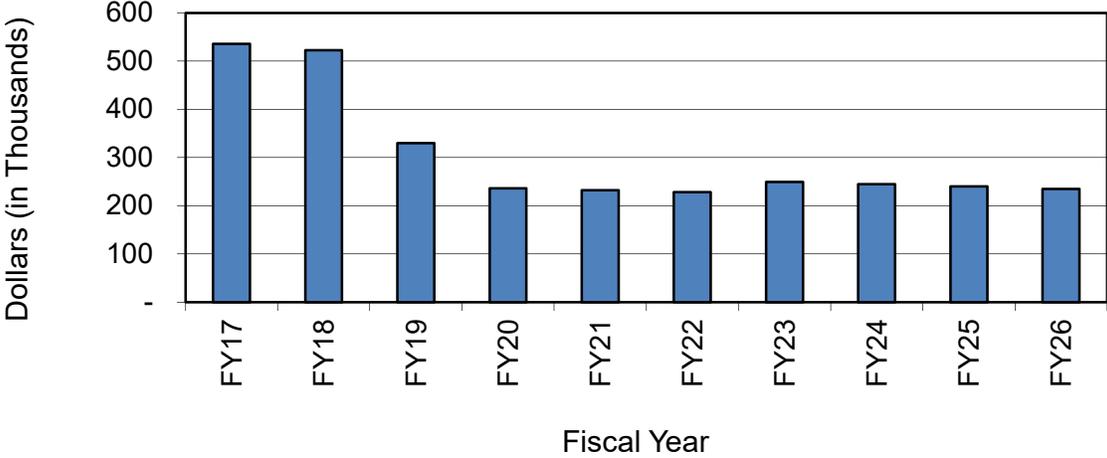


Net General Obligation Debt per Capita





Annual Waterworks Fund Debt Service



Debt Service by Fund Schedule

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31 and Beyond	Totals
Municipal																
2017 New Debt	-	150,525	156,093	161,867	167,856	174,069	180,510	187,193	65,593	68,243	70,999	72,419	73,868	76,853	1,605,800	3,211,888
2015 GO Bonds - Various Projects	75,000	75,000	80,000	80,000	80,000	85,000	85,000	90,000	90,000	95,000	95,000	95,000	100,000	105,000	2,045,000	3,275,000
2014 GO Bonds - Chapter 420	100,000	150,000	175,000	200,000	275,000	275,000	840,000	865,000	885,000	910,000	935,000	965,000	1,000,000	1,000,000	9,300,000	17,150,000
2013A GO Bonds - Chapter 420	25,000	50,000	75,000	125,000	150,000	175,000	250,000	475,000	485,000	500,000	515,000	525,000	550,000	560,000	5,290,000	9,750,000
2013B GO Bonds - Proj. Various Refundings	1,000,000	1,025,000	1,075,000	1,075,000	900,000	930,000	950,000	-	-	-	-	-	-	-	-	6,955,000
2012 GO Bonds - Equipment	100,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170,000
2011 GO Bonds - BOE ECM & Other	365,000	380,000	395,000	405,000	420,000	425,000	440,000	-	-	-	-	-	-	-	-	2,830,000
2009 GO Bonds - Library Refinancing	175,000	195,000	195,000	190,000	215,000	210,000	230,000	230,000	-	-	-	-	-	-	-	1,640,000
2010 ECM State Loan	414,204	417,312	420,456	423,624	426,804	430,020	433,260	436,524	109,601	-	-	-	-	-	-	3,511,805
Municipal Principal	2,254,204	2,512,837	2,571,549	2,660,491	2,634,660	2,704,089	2,843,770	2,258,717	1,615,194	1,548,243	1,590,999	1,627,419	1,688,868	1,741,853	18,240,800	48,493,693
Municipal																
2017 New Debt	69,873	148,879	132,811	127,037	121,048	114,835	108,394	101,711	95,896	93,246	90,490	89,069	87,620	84,635	816,520	2,282,064
2015 GO Bonds - Various Projects	98,663	97,163	95,663	94,063	92,463	90,862	89,162	87,463	85,212	82,963	80,587	78,213	75,362	72,362	608,886	1,829,087
2014 GO Bonds - Chapter 420	576,612	574,113	570,550	565,738	555,737	541,988	532,363	521,362	487,763	461,812	435,263	407,962	379,913	350,962	1,525,361	8,487,499
2013A GO Bonds - Chapter 420	318,880	318,380	317,380	315,880	312,130	306,130	299,130	291,630	277,380	262,830	247,830	232,380	216,105	199,055	867,790	4,782,910
2013B GO Bonds - Proj. Various Refundings	239,650	199,650	158,650	115,650	83,400	56,400	28,500	-	-	-	-	-	-	-	-	881,900
2012 GO Bonds - Equipment	3,400	1,400	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800
2011 GO Bonds - BOE ECM & Other	92,900	78,300	63,100	51,250	39,100	26,500	13,750	-	-	-	-	-	-	-	-	364,900
2009 GO Bonds - Library Refinancing	62,144	56,894	50,800	43,000	35,400	26,800	18,400	9,200	-	-	-	-	-	-	-	302,638
2010 ECM State Loan	24,915	21,798	18,657	15,493	12,304	9,092	5,856	2,595	139	-	-	-	-	-	-	110,849
Municipal Interest	1,487,037	1,496,577	1,407,611	1,328,111	1,251,582	1,172,607	1,095,555	1,013,961	946,390	900,851	854,170	807,624	759,000	707,014	3,818,557	19,046,647
Municipal Debt	3,741,241	4,009,414	3,979,160	3,988,602	3,886,242	3,876,696	3,939,325	3,272,678	2,561,584	2,449,094	2,445,169	2,435,043	2,447,868	2,448,867	22,059,357	67,540,340
Waterworks																
2013B GO Bonds - Proj. Various Refundings	170,000	170,000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	500,000
2012 GO Bonds - Capital Projects	145,000	150,000	125,000	200,000	200,000	200,000	225,000	225,000	225,000	225,000	225,000	-	-	-	-	2,145,000
2012 GO Bonds - Refunding	150,000	145,000	-	-	-	-	-	-	-	-	-	-	-	-	-	295,000
Waterworks Principal	465,000	465,000	285,000	200,000	200,000	200,000	225,000	225,000	225,000	225,000	225,000	-	-	-	-	2,940,000
Waterworks																
2013B GO Bonds - Proj. Various Refundings	20,000	13,200	6,400	-	-	-	-	-	-	-	-	-	-	-	-	39,600
2012 GO Bonds - Capital Projects	44,587	41,688	38,687	36,188	32,187	28,188	24,187	19,688	14,906	10,125	5,063	-	-	-	-	295,494
2012 GO Bonds - Refunding	5,900	2,900	-	-	-	-	-	-	-	-	-	-	-	-	-	8,800
Waterworks Interest	70,487	57,788	45,087	36,188	32,187	28,188	24,187	19,688	14,906	10,125	5,063	-	-	-	-	343,894
Waterworks Debt	535,487	522,788	330,087	236,188	232,187	228,188	249,187	244,688	239,906	235,125	230,063	-	-	-	-	3,283,894
Stormwater																
2015 New Debt Issue	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	560,000	925,000
Stormwater Principal	25,000	30,000	30,000	30,000	560,000	925,000										
Stormwater																
2015 New Debt Issue	27,638	27,137	26,637	26,138	25,637	25,137	24,637	24,138	23,512	22,888	22,262	21,637	20,738	19,838	165,439	503,413
Stormwater Interest	27,638	27,137	26,637	26,138	25,637	25,137	24,637	24,138	23,512	22,888	22,262	21,637	20,738	19,838	165,439	503,413
Stormwater Debt	52,638	52,137	51,637	51,138	50,637	50,137	49,637	49,138	48,512	47,888	47,262	51,637	50,738	49,838	725,439	1,428,413
Total Debt	4,329,366	4,584,339	4,360,884	4,275,928	4,169,066	4,155,021	4,238,149	3,566,504	2,850,002	2,732,107	2,722,494	2,486,680	2,498,606	2,498,705	22,784,796	72,252,647
Total Principal	2,744,204	3,002,837	2,881,549	2,885,491	2,859,660	2,929,089	3,093,770	2,508,717	1,865,194	1,798,243	1,840,999	1,657,419	1,718,868	1,771,853	18,800,800	50,586,840
Total Interest	1,585,162	1,581,502	1,479,335	1,390,437	1,309,406	1,225,932	1,144,379	1,057,787	984,808	933,864	881,495	829,261	779,738	726,852	3,983,996	19,167,102
Total Debt	4,329,366	4,584,339	4,360,884	4,275,928	4,169,066	4,155,021	4,238,149	3,566,504	2,850,002	2,732,107	2,722,494	2,486,680	2,498,606	2,498,705	22,784,796	69,753,942

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*Other
Programs*

FUND General	DEPARTMENT Other	ACTIVITY Council Programs	NUMBER 110-41910
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Description

The Bristol Tennessee-Virginia Public Library is a jointly funded facility operated under the direction of a joint Library Board. In 1925, the twin cities decided to operate and fund a joint library facility. The Main Library is located in downtown Bristol, Virginia, on Goode Street, and a branch facility (Avoca) is located at 1550 Volunteer Parkway in Bristol, Tennessee. The Avoca Branch, which opened in 1973, is funded entirely by the City of Bristol, Tennessee. The Library Board consists of eleven members, with five appointed by each City Council member for three-year terms and one member elected at-large by the Board.

The Library provides and maintains informational and recreational material to meet the needs of the Bristol community. Both printed and non-printed materials are collected and organized for convenient use. The Library is staffed by a combination of 35 full-time and part-time employees, and also recruits and trains volunteers to support the staff. During Fiscal 2015, volunteers provided 2,540 hours of service. The Library's total collection consists of approximately 166,144 volumes and other non-print material. Over 190 magazines are available for patron reading, along with 1,702 rolls of microfilm.

In Fiscal 2015, Library staff circulated 207,554 books and 105,011 videos and other non-print materials. Library patrons borrowed 5,009 books from other libraries and loaned 8,773 books to other libraries through the Interlibrary Loan Service and the HRRL Courier Service. Staff answered 18,134 reference questions. Attendance recorded at the Main Library and the Avoca Branch totaled 246,887. The Main Library is open 63 hours a week, and the Avoca Branch is open 47 hours a week.

The Children's Library provides material and services to children through the sixth grade. Special children's programs include Storytime, an 8 to 10 year old program, at least one book club, and the summer reading program. In Fiscal 2015, 15,680 children participated in Storytime activities at the Main Library and 2,273 at the Avoca Branch. The summer reading program had 525 children at Main and 188 at the Avoca Branch.

The library also offers a teen program for seventh through twelfth grade students, and a young adult program. The library has several book clubs offered each week, with 1,947 teens, 3,908 tweens, and 623 young adults, either attending a program or taking a tour. The teen summer reading program had 230 participants this summer.

All library records are computerized, with card catalog information available on-line at www.bristol-library.org. Internet access is also provided, and during fiscal 2015 patrons logged 42,556 hours of access.

LIBRARY EXPENDITURES	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017	BUDGET 17 vs 16	% Change
Other Expenditures							
Main Library	687,637	687,637	722,342	722,342	731,010	8,668	1.2
Literacy Academy/Adult Learning Lab	32,500	32,500	32,500	32,500	32,500	-	0.0
Avoca Library	185,058	185,058	185,058	185,058	187,279	2,221	1.2
Insurance	598	658	658	250	243	(415)	(63.1)
TOTAL	905,793	905,853	940,558	940,150	951,032	10,474	1.1

Budget Highlights

The total budget for the main library is \$731,010 which increased from the prior year funding level due to a projected increase in personnel costs and benefits.

Funding for the Avoca Branch is proposed at \$187,279, which which also increased from the prior year funding level due to the projected increase in personnel costs and benefits.

FUND General	DEPARTMENT Bristol City Schools	ACTIVITY Schools/Property Insurance	NUMBER 110-51600 110-60910
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Description

The Bristol Tennessee City Schools receives general operating revenues from the City, Sullivan County, the State of Tennessee, and special project revenues from the federal and state governments. The budget for the General Purpose School Fund is approved by the Board of Education, and a request for City funding to meet program expenditure estimates in the School's budget is submitted to City Council.

Program Comments

This activity provides for the annual General Fund contribution to the School System to fund operating expenses. The budgeted city contribution to the Schools in FY 2017 is \$4,349,054. Historically, the City has paid the property insurance, since the schools are owned by the City. For FY 2017, \$86,236 is budgeted for this expenditure. This year, the budgeted amount for non-routine maintenance and capital projects remains at \$250,000. These funds are outside of the General Fund contribution for school operating expenses and are not included as part of that total.

The school system's property, workers' compensation, and liability insurance are through the Tennessee Municipal League Insurance Pool. The City pays the annual premium for the property insurance, and the schools are responsible for the workers' compensation and liability premiums.

EXPENDITURES	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017	BUDGET 17 vs 16	% Change
School Operations (Operating Transfer)	4,159,102	4,225,648	4,297,484	4,297,484	4,349,054	51,570	1.2
Property Insurance	101,410	111,961	111,961	84,133	86,236	(25,725)	(23.0)
Non-Routine Maintenance/Capital	250,000	437,500	250,000	250,000	250,000	-	0.0
Total Schools	4,510,512	4,775,109	4,659,445	4,631,617	4,685,290	25,845	0.6

FUND General	DEPARTMENT Other	ACTIVITY Council Programs	NUMBER 110-41910 124-46610
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Description	
The purpose of this activity is to provide financial support for those agencies that promote tourism/economic development, offer assistance and social services to the Bristol community, and other activities. Agencies and activities proposed for funding in Fiscal Year 2017 include the following:	
Believe in Bristol	35,000
Birthplace of Country Music	100,000
Birthplace of Country Music Alliance (Rhythm and Roots Reunion)	25,000
Bristol Chamber of Commerce - Programs	5,500
Bristol Chamber of Commerce - Keep Bristol Beautiful	15,000
Bristol Tennessee City Schools - AP Exams	8,000
Celebrate Bristol	2,500
Community Grant Program	5,000
Convention and Visitors Bureau	185,000
Paramount	25,000
Second Harvest Food Bank	2,500
Tax Relief Program	16,000
United Way	36,000
YWCA (CDBG Funded \$25,000)	25,000
Total	<u>485,500</u>

EXPENDITURES	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2017	PROJECTED FY 2016	BUDGET FY 2017	BUDGET 17 vs 16
Believe in Bristol	12,500	12,500	12,500	12,500	12,500	-
Believe in Bristol - Main Street	22,500	22,500	22,500	22,500	22,500	-
Birthplace of Country Music	100,000	100,000	100,000	100,000	100,000	-
Birthplace of Country Music Alliance - Rhythm and Roots	25,000	25,000	25,000	25,000	25,000	-
Bristol Chamber of Commerce - Keep Bristol Beautiful	15,000	15,000	15,000	15,000	15,000	-
Programs	5,500	5,500	5,500	5,500	5,500	-
BTCS - AP Exams	6,297	8,616	8,000	8,000	8,000	-
Celebrate Bristol	2,500	2,500	2,500	2,500	2,500	-
Community Grant Program	-	-	5,000	5,000	5,000	-
Convention and Visitors Bureau	175,000	175,000	175,000	175,000	185,000	10,000
Paramount	25,000	25,000	25,000	25,000	25,000	-
Pre 65 Premiums	-	-	-	-	-	-
Post 65 Premiums	42,986	-	-	-	-	-
Second Harvest Food Bank	2,500	2,500	2,500	2,500	2,500	-
Tax Relief Program	15,807	15,844	16,000	16,000	16,000	-
United Way	36,000	36,000	36,000	36,000	36,000	-
YWCA	25,000	25,000	25,000	25,000	25,000	-
TOTAL	511,590	470,960	475,500	475,500	485,500	10,000

FUND Health Insurance	DEPARTMENT Administration	ACTIVITY Health Insurance	NUMBER 510
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Description

The Health Insurance Fund provides that adequate funds are available for all medical and dental claims for employee health care. The fund ensures the City's ability to pay for losses through a funded reserve and the purchase of insurance.

At the present time, the City purchases insurance with relatively high deductibles or stop-loss levels for employee health care. Monetary reserves are maintained within the fund to pay for the City's portion of any losses in these areas. The appropriate level of reserves within the funds is determined by examining the potential for losses and providing the necessary funds to cover those losses.

The City's group health plan introduced a new provider on February 1, 2015, expanding the network while providing enhanced discounts for the plan and employees. The City continues to provide funding for medical claims up to \$105,000, annually per employee or dependent. Individual medical claims in excess of this amount are funded by insurance coverage.

COBRA participants, for which medical claims are paid under this category, currently pay 102 percent of the regular employees' premium rate for their coverage.

Dental insurance is also provided by the City on a cost-sharing basis with employees. The City will be contributing \$150 annually per participating employee effective July 2016.

In January 2009, an additional option, a Health Reimbursement Arrangement, was implemented to provide employees a choice in selecting a plan to match their healthcare and financial needs. In March 2009, all Medicare eligible retirees were moved to a Center for Medicare Services (CMS) approved Medicare Advantage Program.

On July 1, 2014, the City implemented a new health insurance program for pre-65 retirees. The City no longer provided coverage under its self-funded plan. The City provided one-on-one assistance if those retirees chose to enroll in the Marketplace. Under the ACA, this allowed those retirees the ability to customize their coverage that best met their needs; and, for many, it provided the option to qualify for a subsidy. Those who did not qualify for a subsidy, or chose not to be insured through the Marketplace, were given the option to elect coverage under a new pre-65 retiree HRA.

HEALTH INSURANCE FUND EXPENSES	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	BUDGET FY 2017	BUDGET 17 vs 16	% Change
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510-44150 EMPLOYEE INSURANCE

Medical Claims	2,135,055	2,111,436	2,400,000	1,687,508	1,808,500	(591,500)	(24.6)
Dental Claims	151,090	159,539	132,000	146,825	155,000	23,000	17.4
Prescription Claims	735,259	693,868	750,000	1,021,970	1,095,000	345,000	46.0
HRA Liability Adjustment	241,972	260,459	230,000	230,000	230,000	-	0.0
City Clinic	-	-	-	-	167,000	167,000	100.0
Stop Loss Insurance	268,166	296,563	315,000	312,374	375,000	60,000	19.0
Administrative Expenses	142,496	147,785	135,000	125,342	135,000	-	0.0
Dental Administrative Costs	8,635	8,197	9,500	7,874	8,000	(1,500)	(15.8)
Section 125 Administration	2,559	3,030	9,000	10,896	11,000	2,000	22.2
Miscellaneous Expenses	32,081	37,963	35,455	37,934	37,000	1,545	4.4
Federal Fees	664	30,824	36,000	35,054	36,000	-	0.0
OPEB Funding	215,736	363	1,000	1,000	1,000	-	100.0
TOTAL HEALTH INSURANCE FUND EXPENSES	3,933,713	3,750,027	4,052,955	3,616,777	4,058,500	5,545	0.1

*Departmental
Summaries*

City Council	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

CITY COUNCIL

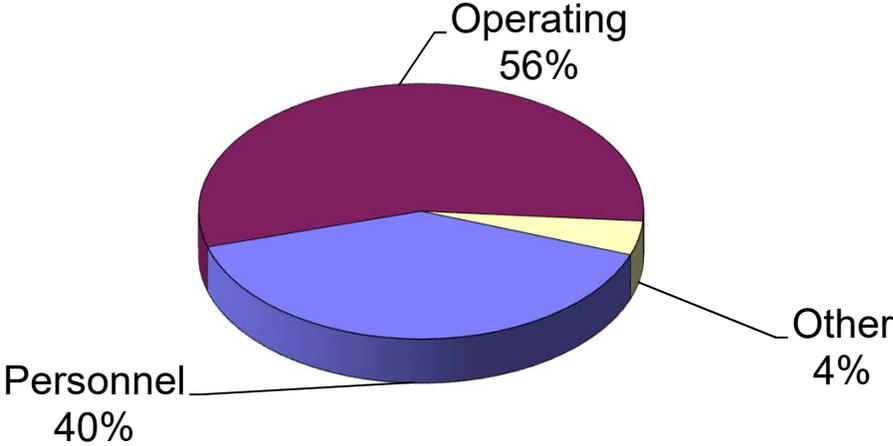
City Council	96,888	113,261	132,110	134,782	136,094	3,984	3.0
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Total General Fund	96,888	113,261	132,110	134,782	136,094	3,984	3.0

GENERAL FUND
EXPENDITURE SUMMARY

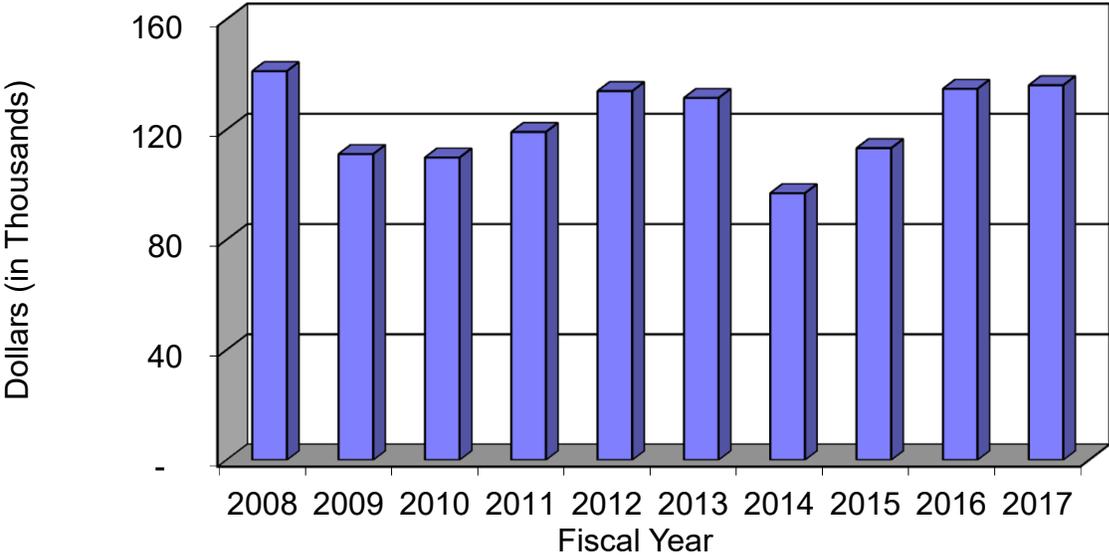
Personnel	58,064	57,747	59,806	59,915	60,367	561	0.9
Operating	49,367	67,781	85,746	84,315	84,315	(1,431)	(1.7)
Other	221	318	1,236	5,528	6,534	5,298	428.6
<hr/>							
Gross Expenditures	107,652	125,846	146,788	149,758	151,216	4,428	3.0
Reduction of Costs	(10,764)	(12,585)	(14,678)	(14,976)	(15,122)	(444)	(3.0)
<hr/>							
Total Expenditures	96,888	113,261	132,110	134,782	136,094	3,984	3.0

City Council

Expenditures by Category



General Fund Expenditures



Council Programs	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

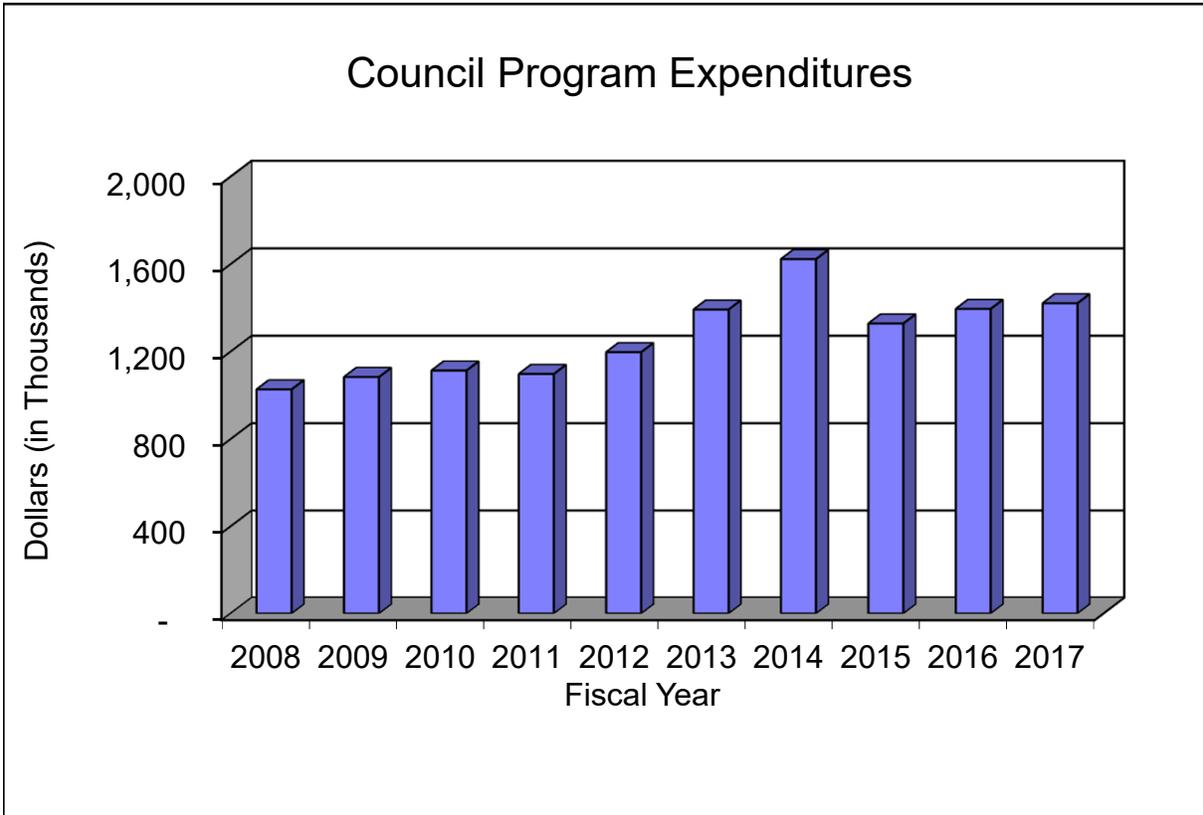
COUNCIL PROGRAMS

Council Programs	1,623,198	1,328,655	1,405,400	1,395,400	1,421,289	15,889	1.1
Total General Fund	1,623,198	1,328,655	1,405,400	1,395,400	1,421,289	15,889	1.1

GENERAL FUND
EXPENDITURE SUMMARY

Operating	19,500	15,844	10,000	16,000	16,000	6,000	60.0
Other	1,603,698	1,312,811	1,395,400	1,379,400	1,405,289	9,889	0.7
Total Expenditures	1,623,198	1,328,655	1,405,400	1,395,400	1,421,289	15,889	1.1

Council Programs



Other	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

OTHER

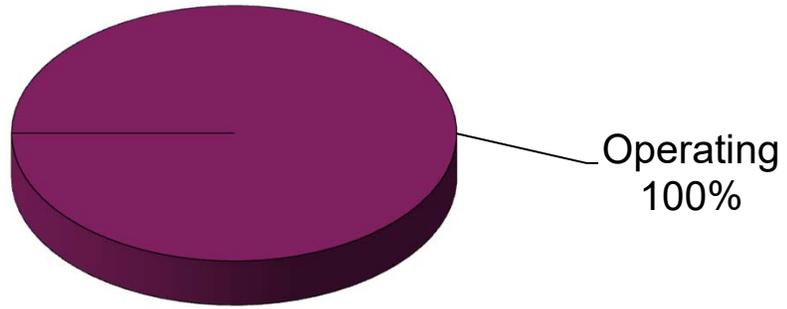
Natural Event Related Costs	15,419	-	-	-	-	-	0.0
Other	264,808	264,211	547,574	485,502	770,387	222,813	40.7
School Insurance	101,410	112,619	112,619	84,383	86,479	(26,140)	0.0
	<hr/>						
Total General Fund	381,637	376,830	660,193	569,885	856,866	196,673	29.8
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GENERAL FUND
EXPENDITURE SUMMARY

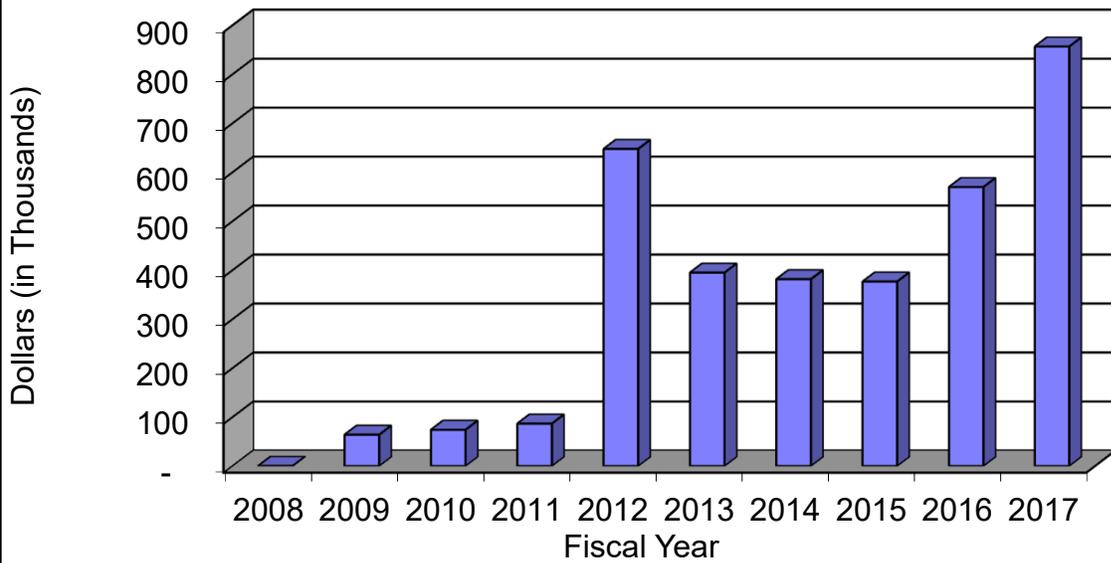
Operating	15,419	-	-	-	-	-	100.0
Other	366,218	376,830	660,193	569,885	856,866	196,673	29.8
	<hr/>						
Total Expenditures	381,637	376,830	660,193	569,885	856,866	196,673	29.8
	<hr/> <hr/>						

Other

Expenditures by Category



General Fund Expenditures



OFFICE OF THE CITY MANAGER

City Manager

Office of the City Manager	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND:

OFFICE OF THE CITY MANAGER

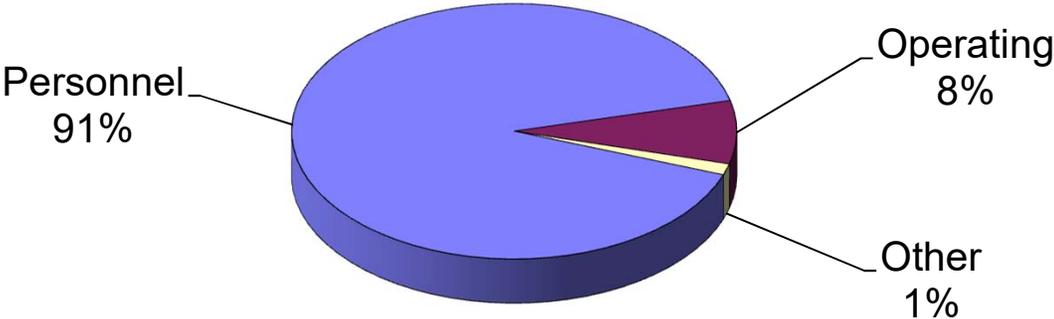
City Manager	<u>166,672</u>	<u>189,660</u>	<u>191,533</u>	<u>202,170</u>	<u>198,218</u>	<u>6,685</u>	<u>3.5</u>
Total General Fund	<u><u>166,672</u></u>	<u><u>189,660</u></u>	<u><u>191,533</u></u>	<u><u>202,170</u></u>	<u><u>198,218</u></u>	<u><u>6,685</u></u>	<u><u>3.5</u></u>

GENERAL FUND
EXPENDITURE SUMMARY

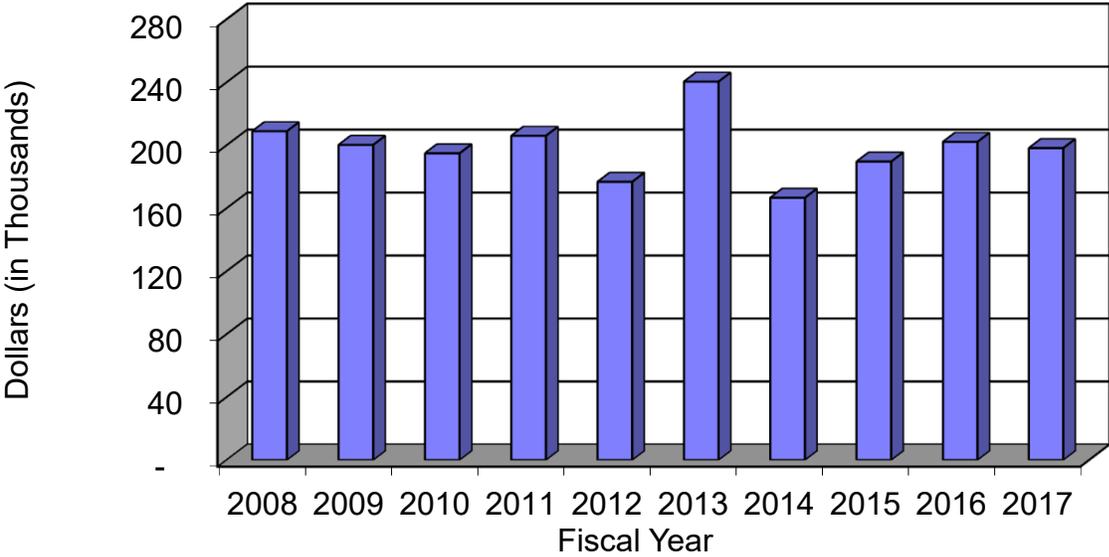
Personnel	218,717	246,511	249,848	262,240	256,485	6,637	2.7
Operating	18,182	22,837	22,259	22,589	22,666	407	1.8
Other	<u>1,203</u>	<u>1,594</u>	<u>1,512</u>	<u>3,985</u>	<u>4,017</u>	<u>2,505</u>	<u>165.7</u>
Gross Expenditures	238,102	270,942	273,619	288,814	283,168	9,549	3.5
Reduction of Costs	<u>(71,430)</u>	<u>(81,282)</u>	<u>(82,086)</u>	<u>(86,644)</u>	<u>(84,950)</u>	<u>(2,864)</u>	<u>3.5</u>
Total Expenditures	<u><u>166,672</u></u>	<u><u>189,660</u></u>	<u><u>191,533</u></u>	<u><u>202,170</u></u>	<u><u>198,218</u></u>	<u><u>6,685</u></u>	<u><u>3.5</u></u>

Office of City Manager

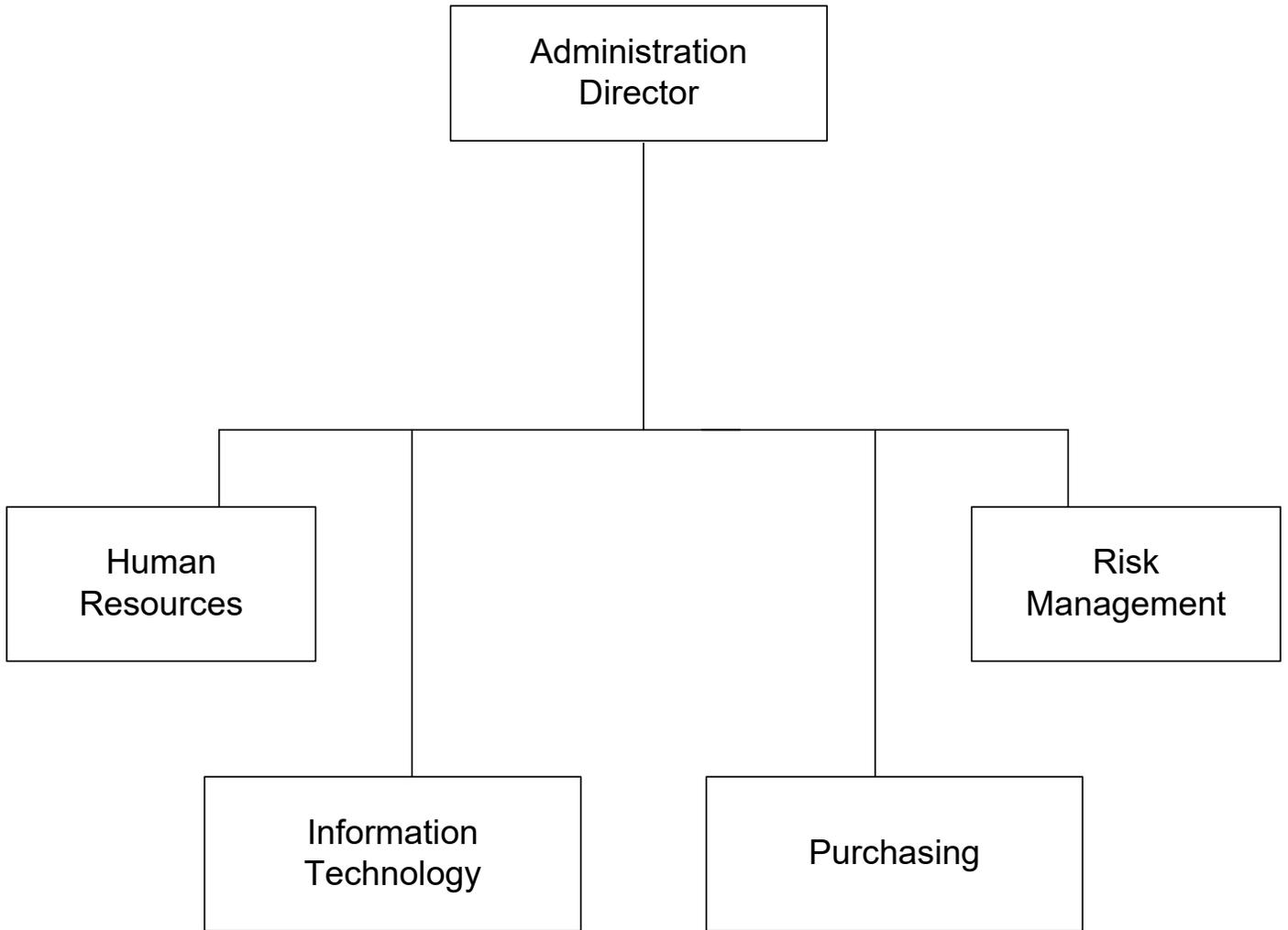
Expenditures by Category



General Fund Expenditures



ADMINISTRATION DEPARTMENT



Administration	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

ADMINISTRATION

Personnel Administration	295,868	341,236	366,457	359,002	349,624	(16,833)	(4.6)
Purchasing	-	-	-	-	110,681	110,681	100.0
Information Technology	340,375	276,807	355,344	280,703	364,728	9,384	2.6
Total General Fund	636,243	618,043	721,801	639,705	825,033	103,232	14.3

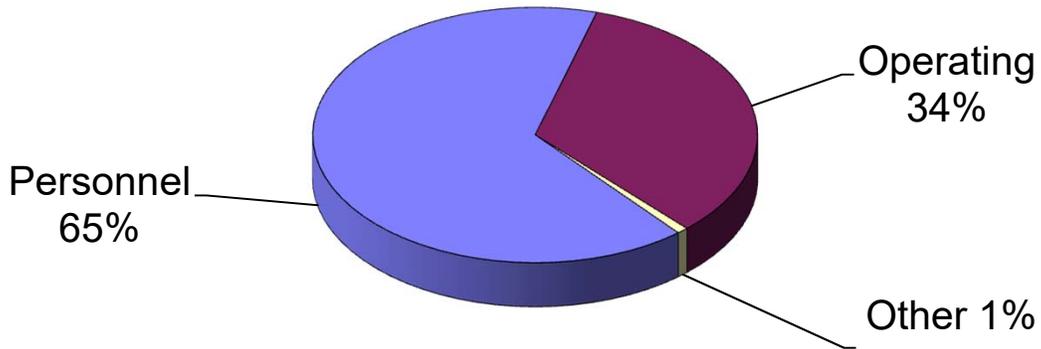
GENERAL FUND

EXPENDITURE SUMMARY

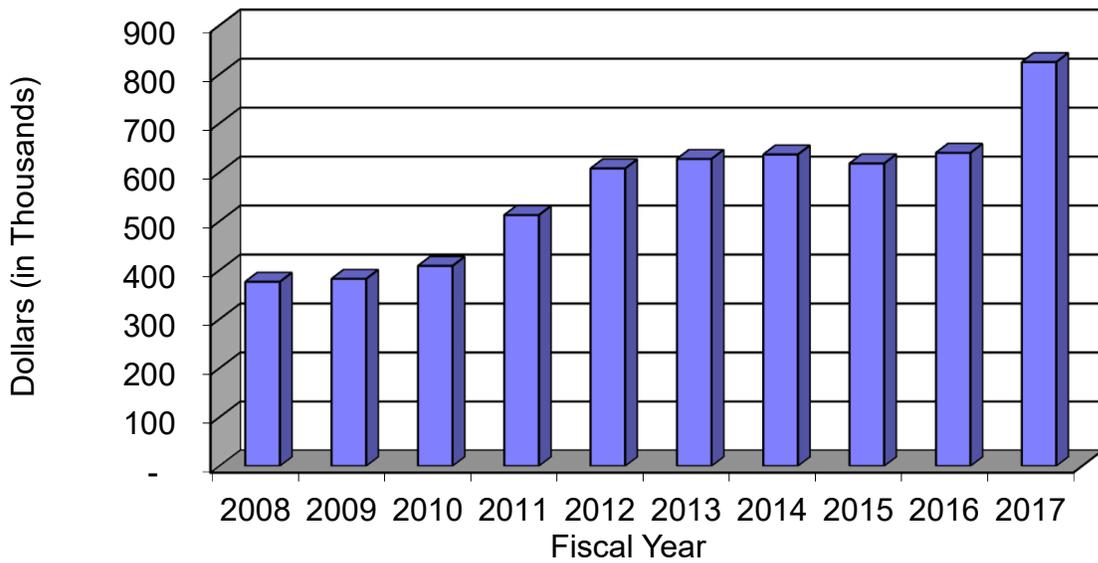
Personnel	457,780	465,508	543,218	456,489	597,976	54,758	10.1
Operating	243,838	223,362	255,151	245,954	306,266	51,115	20.0
Other	5,187	3,292	2,175	8,362	7,478	5,303	243.8
Gross Expenditures	706,805	692,162	800,544	710,805	911,720	111,176	13.9
Reduction of Costs	(70,562)	(74,119)	(78,743)	(71,100)	(86,687)	(7,944)	10.1
Total Expenditures	636,243	618,043	721,801	639,705	825,033	103,232	14.3

Administration

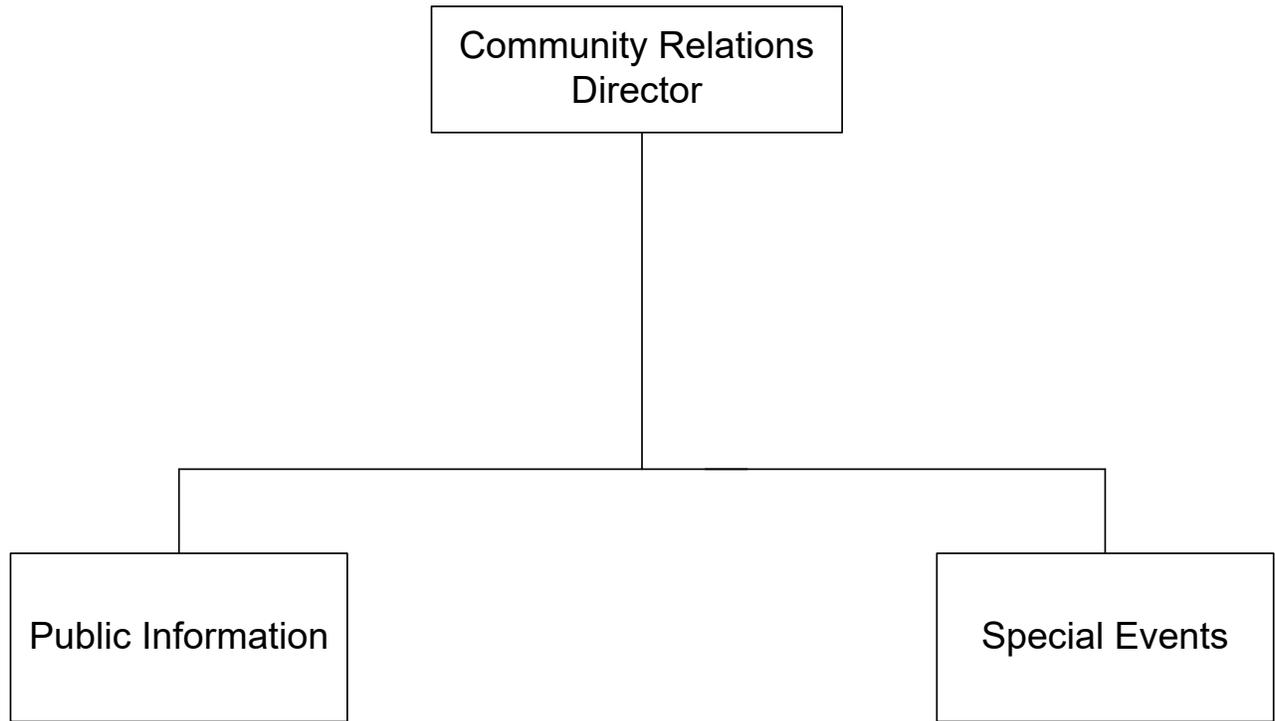
Expenditures by Category



General Fund Expenditures



COMMUNITY RELATIONS DEPARTMENT



Community Relations	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

COMMUNITY RELATIONS

Administration	478,865	578,393	579,099	596,920	607,431	28,332	4.9
Artistical Performances	-	85,729	-	45,226	50,591	50,591	100.0
Total General Fund	478,865	664,122	579,099	642,146	658,022	78,923	13.6

GENERAL FUND

EXPENDITURE SUMMARY

Personnel	331,747	430,572	422,330	440,708	391,292	(31,038)	(7.3)
Operating	145,041	228,677	153,062	186,912	252,109	99,047	64.7
Other	2,077	4,873	3,707	14,526	14,621	10,914	294.4
Total Expenditures	478,865	664,122	579,099	642,146	658,022	78,923	13.6

OTHER FUNDS:

VIKING HALL FUND	219,397	-	-	-	-	-	0.0
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VIKING HALL FUND

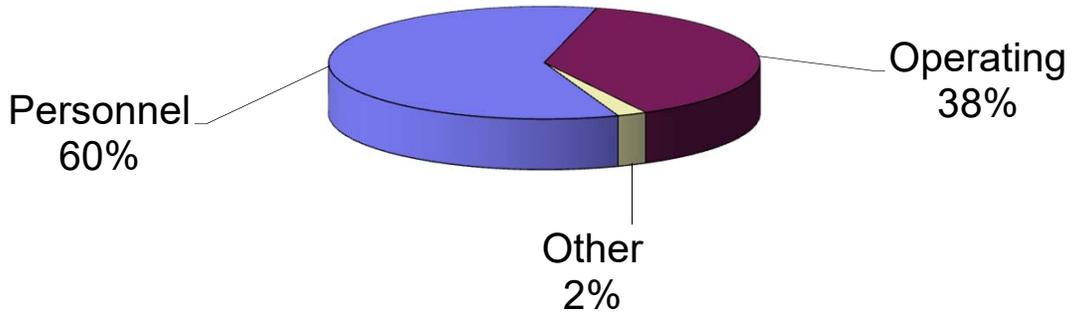
EXPENDITURE SUMMARY

Personnel	105,836	-	-	-	-	-	0.0
Operating	109,339	-	-	-	-	-	0.0
Other	4,222	-	-	-	-	-	0.0
Total Expenditures	219,397	-	-	-	-	-	0.0

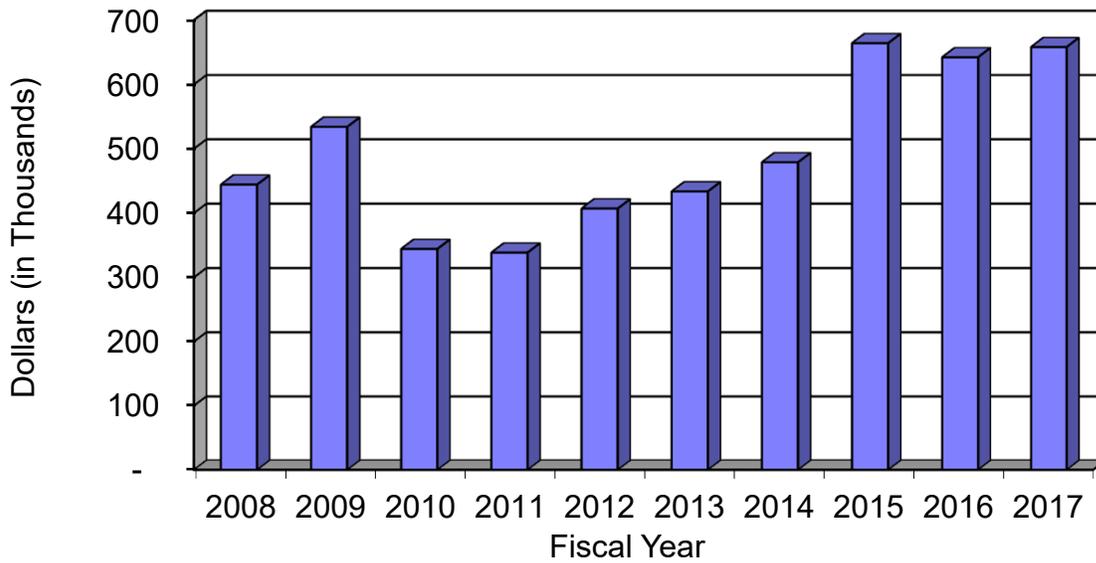
TOTAL COMMUNITY RELATIONS	698,262	664,122	579,099	642,146	658,022	78,923	13.6
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Community Relations

Expenditures by Category



General Fund Expenditures



ECONOMIC DEVELOPMENT DEPARTMENT

Economic Development
Director

Economic Development	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND:

ECONOMIC DEVELOPMENT

Economic Development	291,354	213,398	234,915	267,861	395,010	160,095	68.2
420 Costs	184,106	210,325	3,000	3,000	13,000	10,000	333.3
Total General Fund	475,460	423,723	237,915	270,861	408,010	170,095	71.5

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	300,358	236,464	129,307	129,029	175,906	46,599	36.0
Operating	223,674	205,653	262,393	164,586	264,116	1,723	0.7
Other	1,514	825	2,825	3,052	3,170	345	12.2
Gross Expenditures	525,546	442,942	394,525	296,667	443,192	48,667	12.3
Reduction of Costs	(50,086)	(19,219)	(156,610)	(25,806)	(35,182)	121,428	(77.5)
Total Expenditures	475,460	423,723	237,915	270,861	408,010	170,095	71.5

OTHER FUNDS:

CHAPTER 420 FUND

Economic Development	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)
Total Chapter 420 Fund	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)

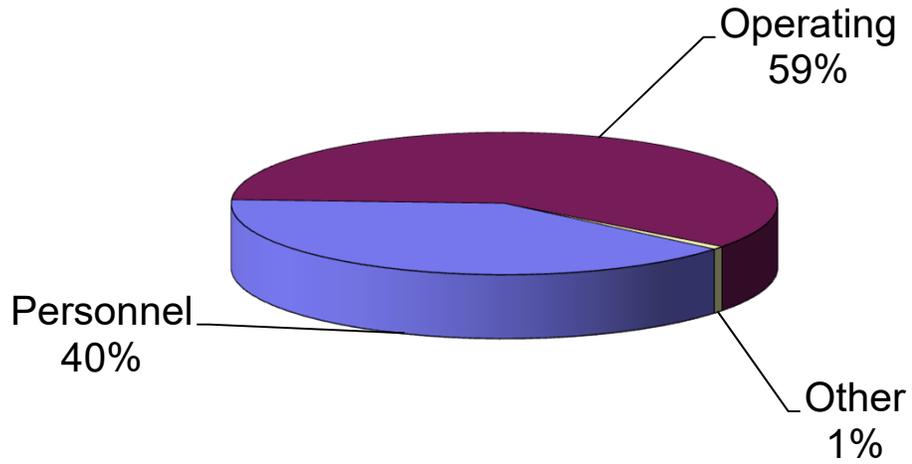
CHAPTER 420 FUND
EXPENDITURE SUMMARY

Other	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)
Total Expenditures	13,782,791	2,869,789	1,379,422	-	-	(1,379,422)	(100.0)

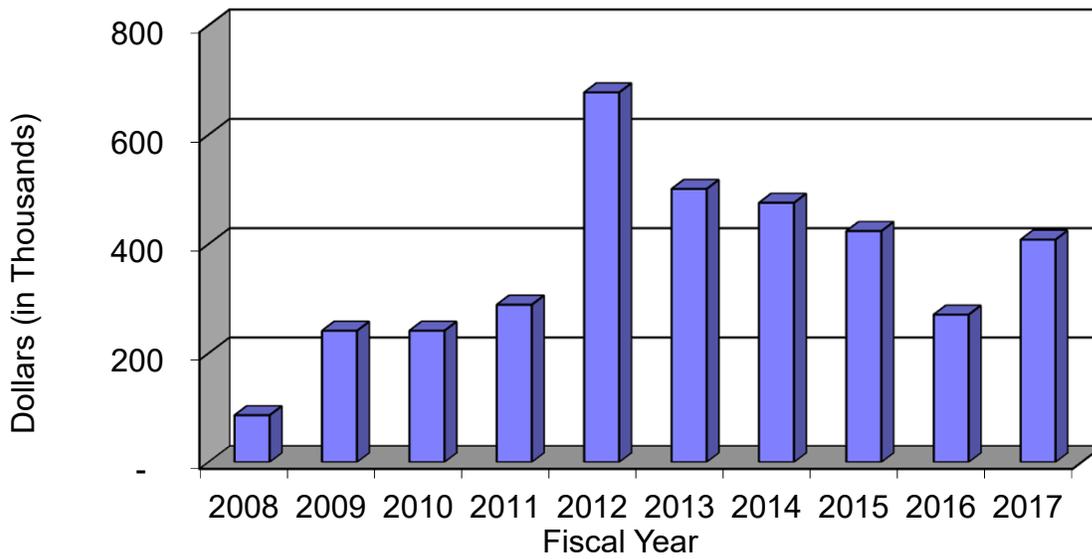
TOTAL ECONOMIC DEVELOPMENT	14,258,251	3,293,512	1,617,337	270,861	408,010	(1,209,327)	(74.8)
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Economic Development

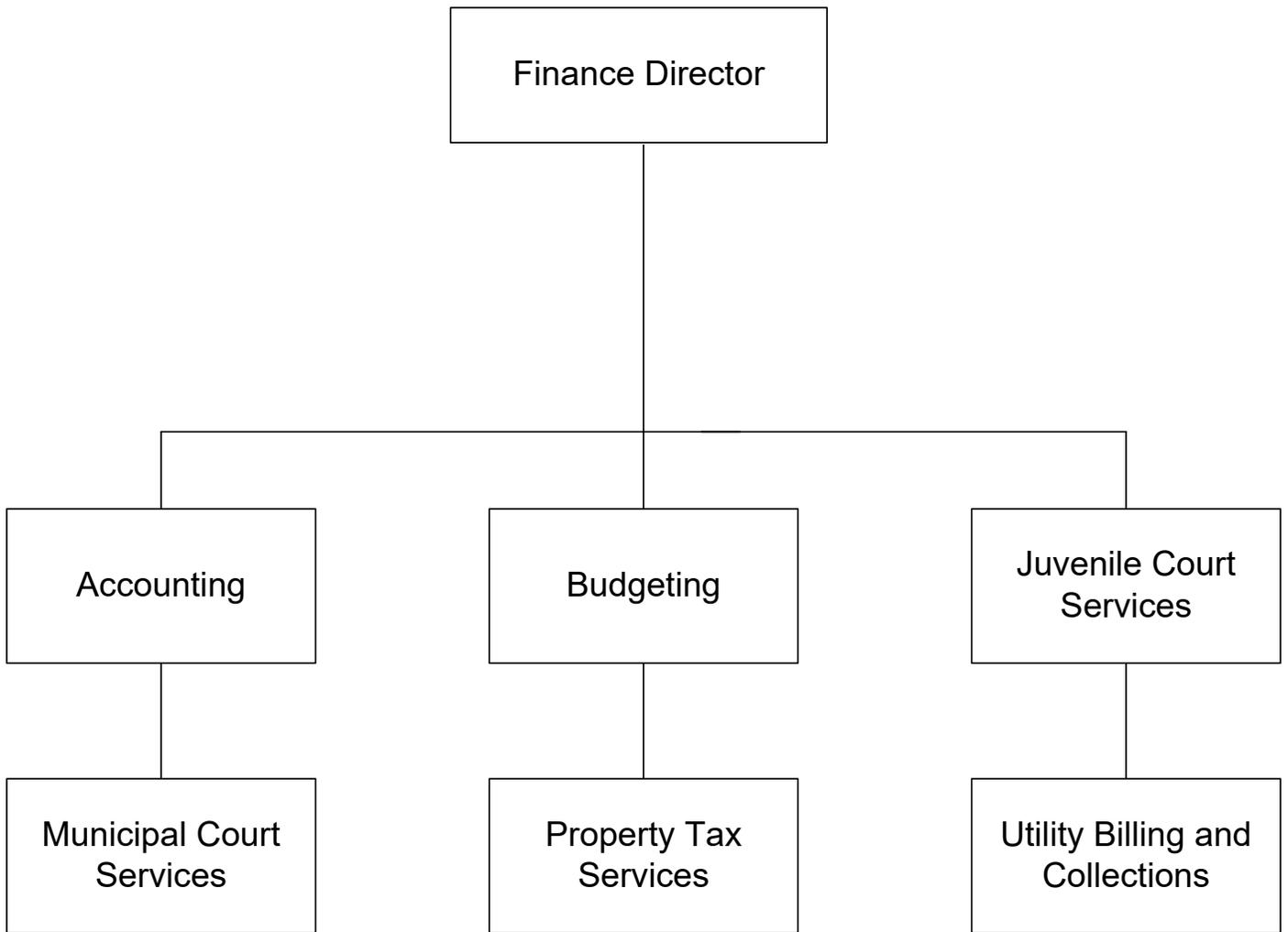
Expenditures by Category



General Fund Expenditures



FINANCE DEPARTMENT



Finance	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

FINANCE

Finance	437,868	449,038	752,099	782,592	777,377	25,278	3.4
City Court	52,273	68,937	94,772	99,740	100,063	5,291	5.6
Juvenile Court	295,186	301,473	313,846	308,183	319,776	5,930	1.9
Total General Fund	785,327	819,448	1,160,717	1,190,515	1,197,216	36,499	3.1

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	1,077,400	1,097,949	1,190,445	1,225,296	1,240,355	49,910	4.2
Operating	224,076	249,722	375,454	386,680	376,625	1,171	0.3
Other	54,290	56,157	52,449	63,553	62,188	9,739	18.6
Gross Expenditures	1,355,766	1,403,828	1,618,348	1,675,529	1,679,168	60,820	3.8
Reduction of Costs	(570,439)	(584,380)	(457,631)	(485,014)	(481,952)	(24,321)	5.3
Total Expenditures	785,327	819,448	1,160,717	1,190,515	1,197,216	36,499	3.1

OTHER FUNDS:

GRANT FUND	3,000	3,000	3,000	3,000	3,000	-	0.0
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GRANT FUND
EXPENDITURE SUMMARY

Operating	3,000	3,000	3,000	3,000	3,000	-	0.0
Total Expenditures	3,000	3,000	3,000	3,000	3,000	-	0.0

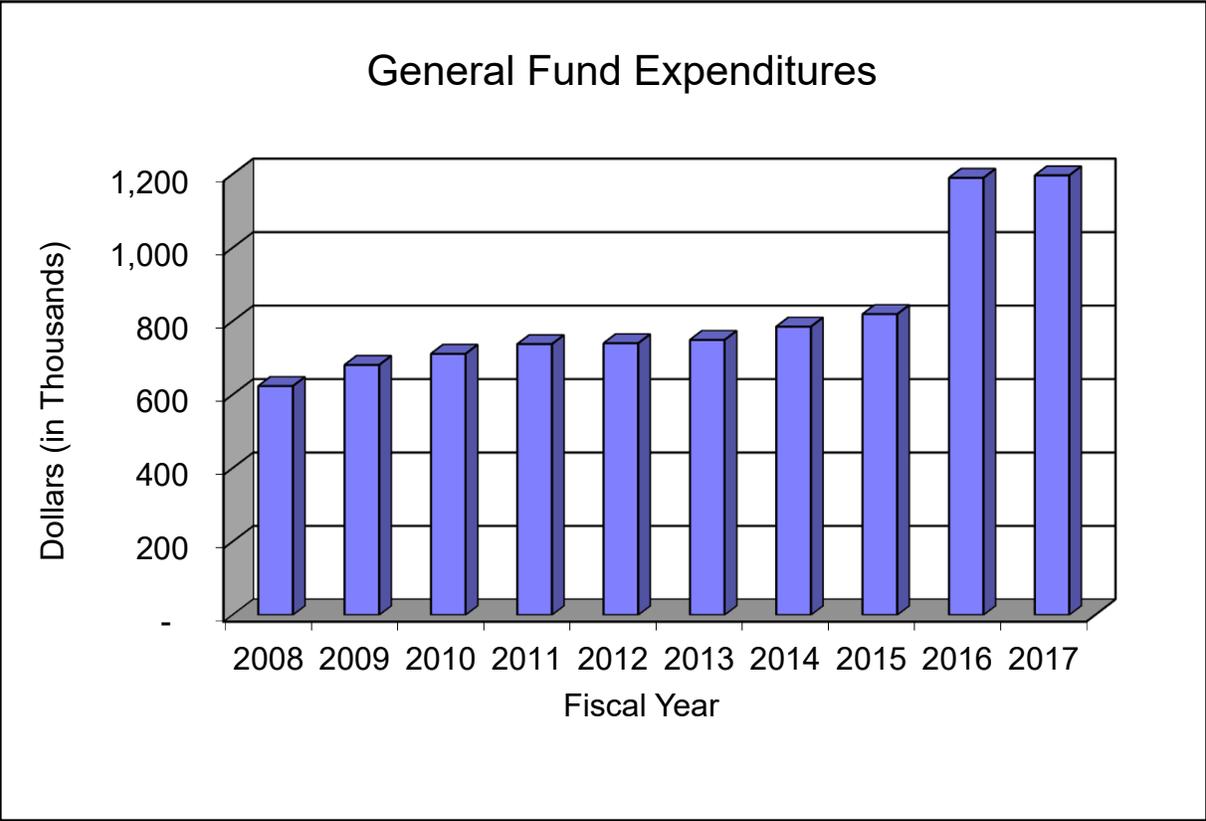
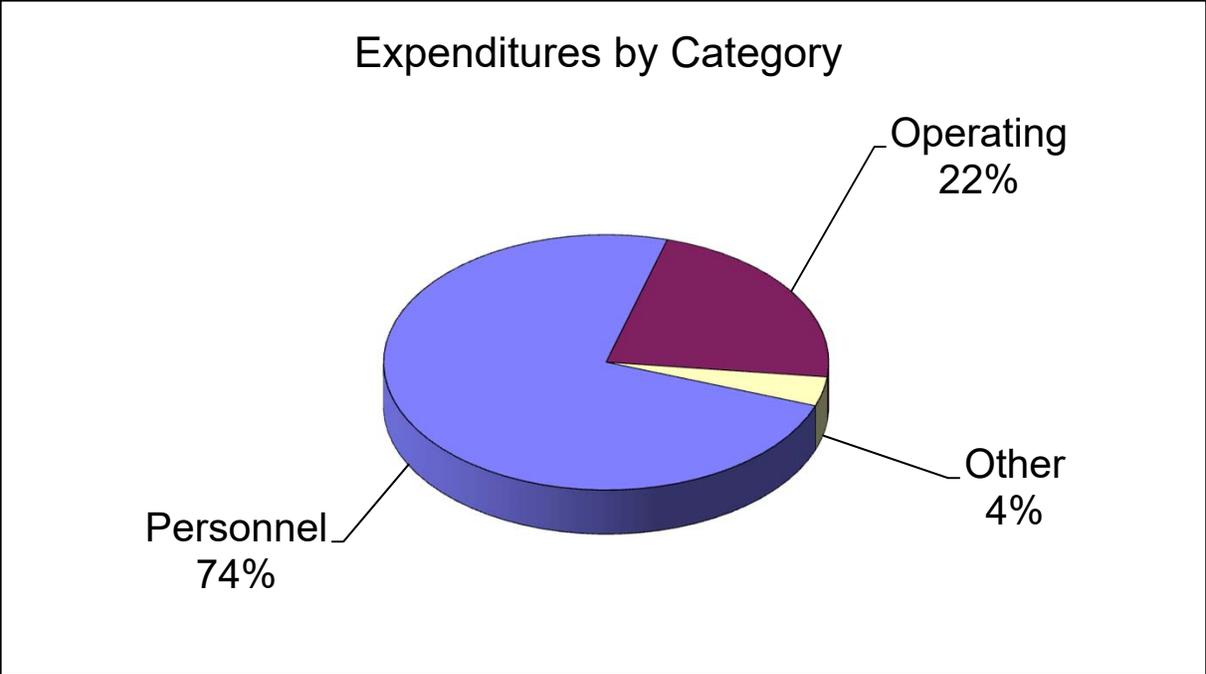
GRANT FUND	3,000	3,000	3,000	3,000	3,000	-	0.0
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GRANT FUND
EXPENDITURE SUMMARY

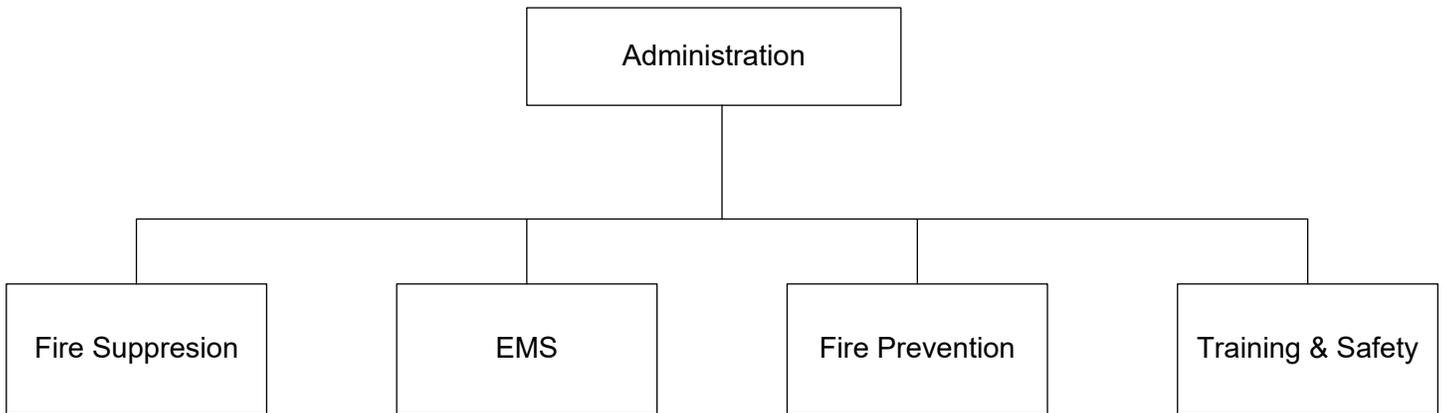
Operating	3,000	3,000	3,000	3,000	3,000	-	0.0
Total Expenditures	3,000	3,000	3,000	3,000	3,000	-	0.0

Finance	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
ELECTRONIC CITATION FEE FUND	-	800	5,000	5,302	6,200	1,200	24.0
ELECTRONIC CITATION FEE FUND EXPENDITURE SUMMARY							
Operating	-	800	5,000	5,302	6,200	1,200	24.0
Total Expenditures	-	800	5,000	5,302	6,200	1,200	24.0
 TOTAL FINANCE	 788,327	 823,248	 1,168,717	 1,198,817	 1,206,416	 37,699	 3.2

Finance



FIRE DEPARTMENT



Fire	Actual FY2014	Actual FY2015	Budget 2016	Projected FY2016	Budget 2017	Budget 17 vs 16	% Change
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GENERAL FUND

FIRE

Administration	258,967	270,160	290,264	291,406	294,030	3,766	1.3
Fire Fighting	3,423,982	3,588,492	3,715,881	3,705,930	3,576,390	(139,491)	(3.8)
Ambulance Services	142,946	159,357	184,013	183,724	181,953	(2,060)	(1.1)
Fire Stations	82,851	77,311	77,567	66,412	74,515	(3,052)	(3.9)
Fire Prevention	100,468	95,274	107,666	106,076	110,096	2,430	2.3
Total General Fund	4,009,214	4,190,594	4,375,391	4,353,548	4,236,984	(138,407)	(3.2)

EXPENDITURE SUMMARY

Personnel	3,592,215	3,719,008	3,827,179	3,882,997	3,732,484	(94,695)	(2.5)
Operating	389,329	442,568	463,225	441,272	467,209	3,984	0.9
Other	27,670	29,018	36,933	29,279	30,291	(6,642)	(18.0)
Total Expenditures	4,009,214	4,190,594	4,327,337	4,353,548	4,229,984	(97,353)	(2.2)

OTHER FUNDS:

GRANT FUND	-	-	423,145	56,850	-	(423,145)	(100.0)
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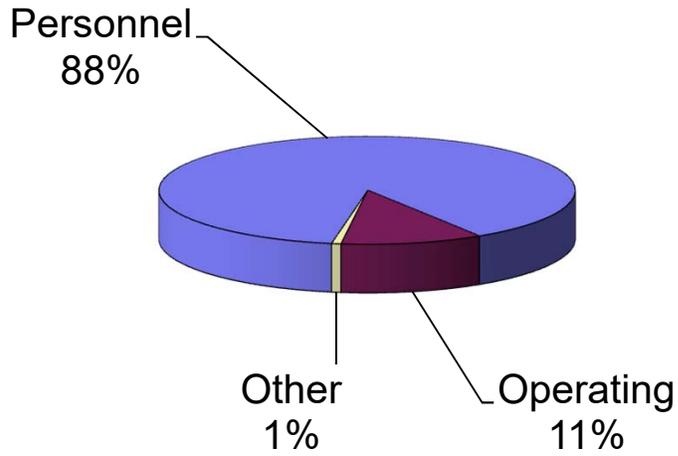
GRANT FUND
EXPENDITURE SUMMARY

Personnel	-	-	111,295	-	-	(111,295)	(100.0)
Operating	-	-	311,850	56,850	-	(311,850)	(100.0)
Total Expenditures	-	-	423,145	56,850	-	(423,145)	(100.0)

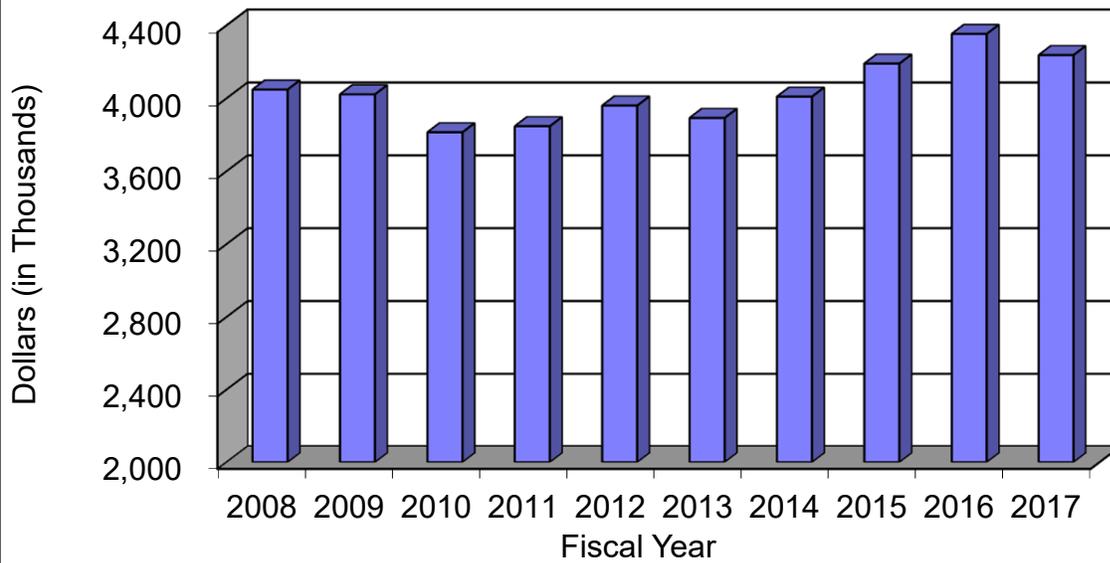
TOTAL FIRE	4,009,214	4,190,594	4,798,536	4,410,398	4,236,984	(561,552)	(11.7)
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Fire

Expenditures by Category



General Fund Expenditures



LEGAL DEPARTMENT

Corporation
Counsel

Legal	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

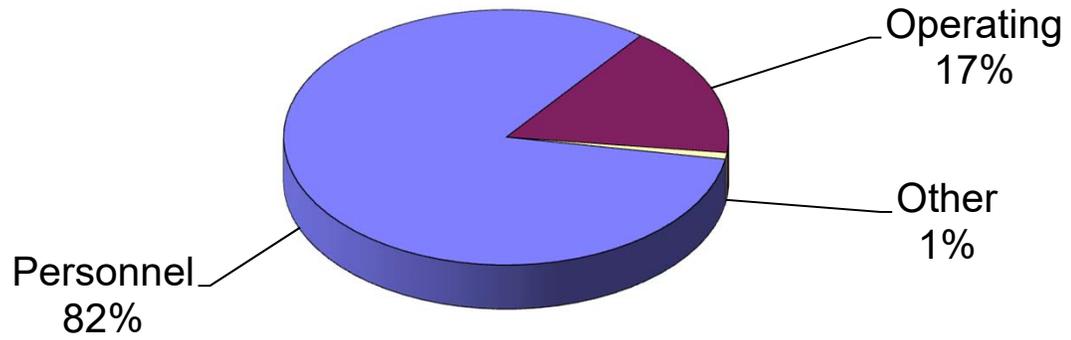
Legal	98,961	104,904	118,637	134,811	108,579	(10,058)	(8.5)
Total General Fund	98,961	104,904	118,637	134,811	108,579	(10,058)	(8.5)

GENERAL FUND
EXPENDITURE SUMMARY

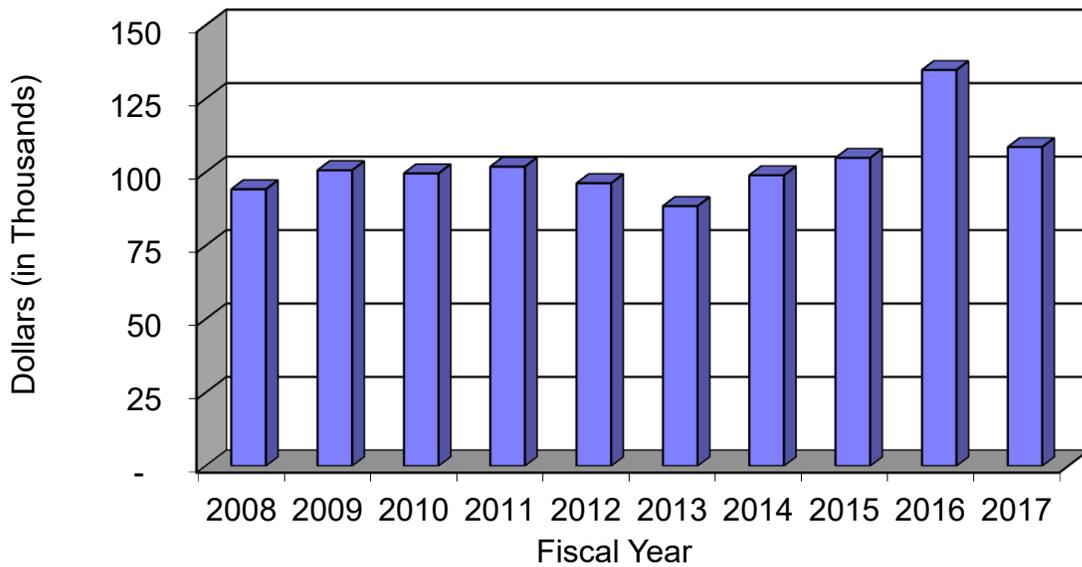
Personnel	130,790	139,655	145,186	160,808	124,504	(20,682)	(14.2)
Operating	5,490	4,683	18,355	24,158	25,027	6,672	36.3
Other	1,166	1,362	1,232	2,272	1,272	40	3.2
Gross Expenditures	137,446	145,700	164,773	187,238	150,803	(13,970)	(8.5)
Reduction of Costs	(38,485)	(40,796)	(46,136)	(52,427)	(42,224)	3,912	(8.5)
Total Expenditures	98,961	104,904	118,637	134,811	108,579	(10,058)	(8.5)

Legal

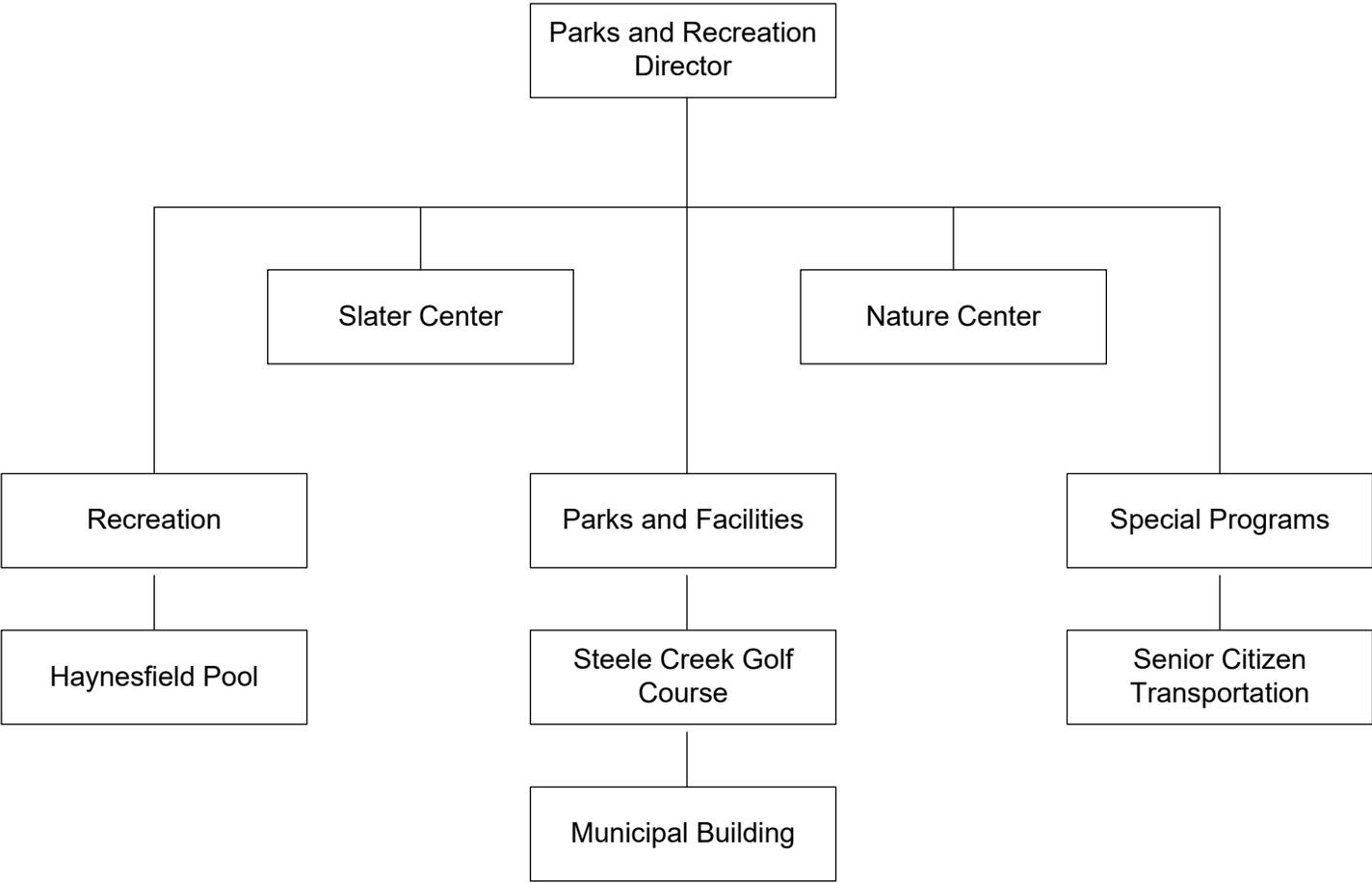
Expenditures by Category



General Fund Expenditures



PARKS AND RECREATION DEPARTMENT



Parks and Recreation	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

PARKS AND RECREATION

Administration	239,105	196,694	192,335	198,331	231,739	39,404	20.5
Recreation	471,278	521,226	525,241	523,664	524,996	(245)	(0.0)
Golf Course	203,860	199,517	233,535	239,041	239,520	5,985	2.6
Farmer's Market	15,715	16,534	22,452	23,049	25,427	2,975	13.3
Senior Activities	294,231	241,258	261,142	266,563	288,099	26,957	10.3
Recreation Center	162,192	167,844	153,883	156,525	159,189	5,306	3.4
Parks Areas	1,675,897	1,630,456	1,684,001	1,729,479	1,719,002	35,001	2.1
Nature Center	111,478	108,800	118,497	121,926	130,890	12,393	10.5
General Buildings and Grounds	197,626	222,812	186,726	192,722	199,784	13,058	7.0
Swimming Pools	94,854	83,279	96,110	97,250	98,026	1,916	2.0
Total General Fund	3,466,236	3,388,420	3,473,922	3,548,550	3,616,672	142,750	4.1

EXPENDITURE SUMMARY

Personnel	2,341,977	2,271,868	2,377,042	2,413,315	2,462,012	84,970	3.6
Operating	1,070,665	1,055,807	1,039,405	1,020,639	1,029,710	(9,695)	(0.9)
Other	53,594	60,745	57,475	114,596	124,950	67,475	117.4
Total Expenditures	3,466,236	3,388,420	3,473,922	3,548,550	3,616,672	142,750	4.1

OTHER FUNDS:

GRANT FUND	53,340	56,758	56,725	56,749	35,981	(20,744)	(36.6)
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GRANT FUND
EXPENDITURE SUMMARY

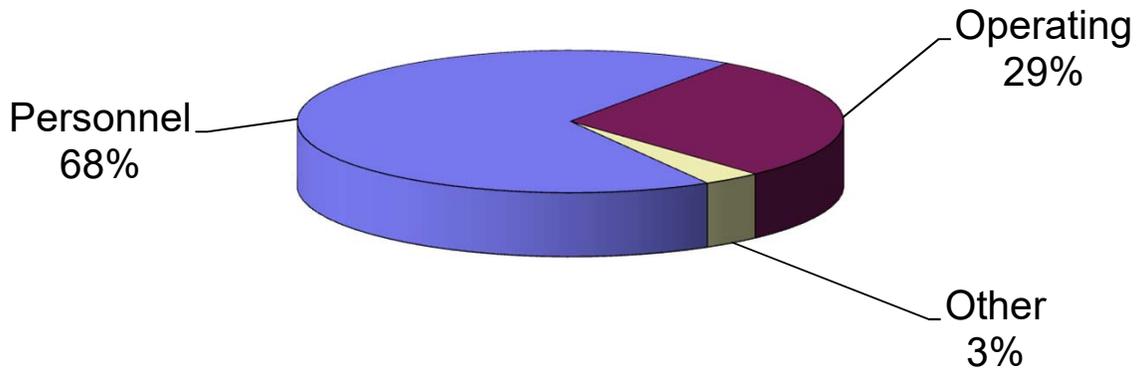
Personnel	17,674	19,212	21,017	21,017	-	(21,017)	(100.0)
Operating	35,666	37,546	35,708	35,732	35,981	273	0.8
Total Expenditures	53,340	56,758	56,725	56,749	35,981	(20,744)	(36.6)

TOTAL PARKS AND RECREATION

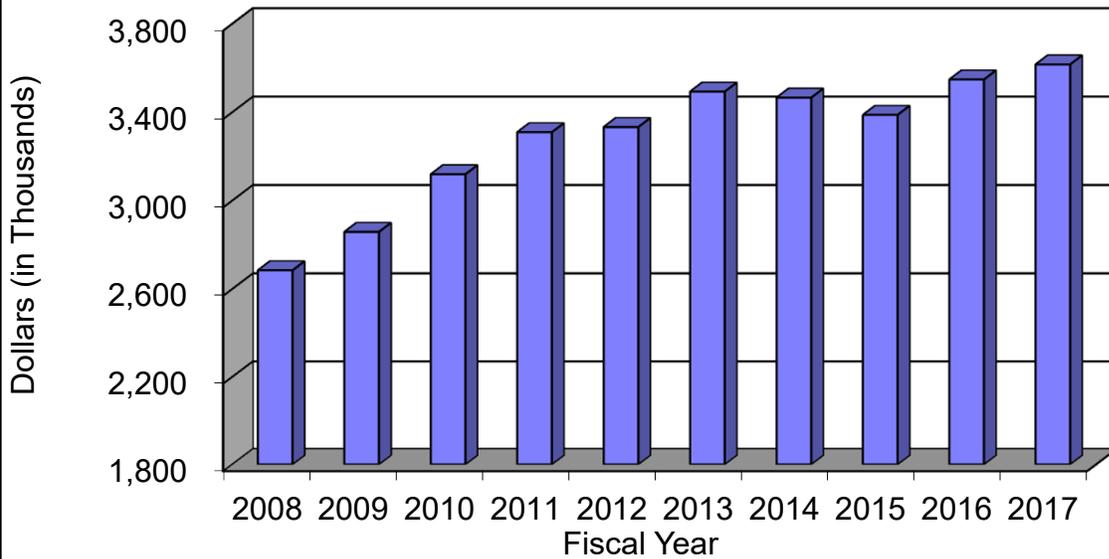
3,519,576	3,445,178	3,530,647	3,605,299	3,652,653	122,006	3.5
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Parks and Recreation

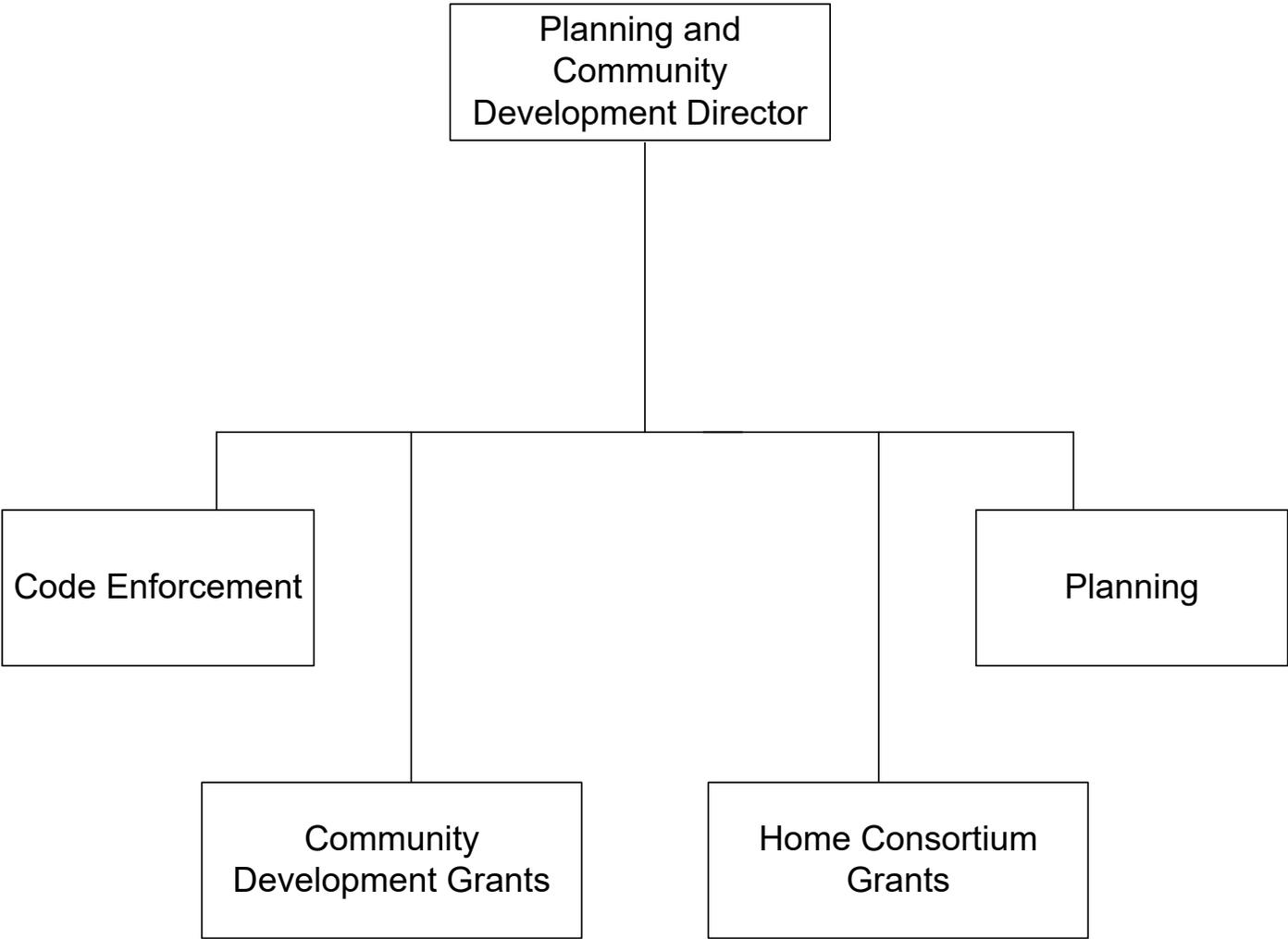
Expenditures by Category



General Fund Expenditures



PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT



Planning and Community Development	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND:

PLANNING AND COMMUNITY DEVELOPMENT

Planning and Zoning	243,921	272,264	341,418	392,772	436,670	95,252	27.9
Code Enforcement	228,690	221,978	292,836	340,372	333,009	40,173	13.7
Total General Fund	472,611	494,242	634,254	733,144	769,679	135,425	21.4

GENERAL FUND EXPENDITURE SUMMARY

Personnel	618,908	646,879	737,925	720,567	717,972	(19,953)	(2.7)
Operating	90,642	96,155	174,522	179,842	229,886	55,364	31.7
Other	6,527	5,817	5,861	16,023	14,241	8,380	143.0
Gross Expenditures	716,077	748,851	918,308	916,432	962,099	43,791	4.8
Reduction of Costs	(244,466)	(254,609)	(284,054)	(183,288)	(192,420)	91,634	(32.3)
Total Expenditures	471,611	494,242	634,254	733,144	769,679	135,425	21.4

OTHER FUNDS:

HOME CONSORTIUM FUND	1,095,443	696,511	1,780,962	524,327	1,728,951	(52,011)	(2.9)
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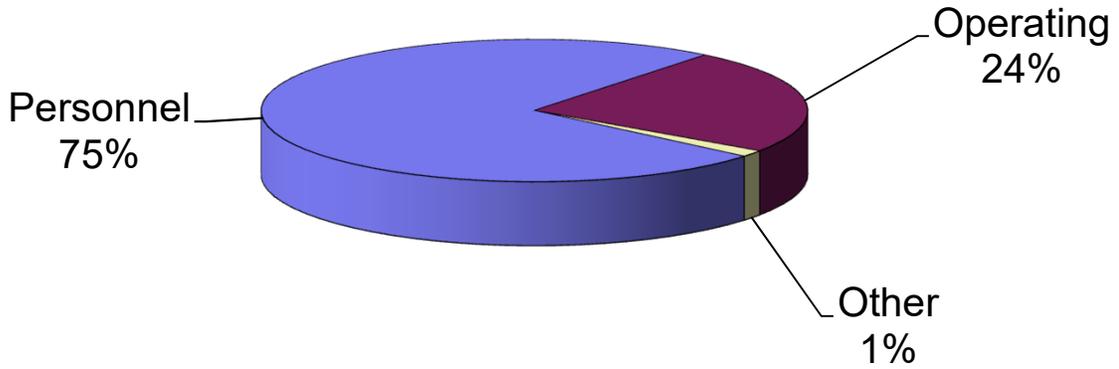
HOME CONSORTIUM FUND EXPENDITURE SUMMARY

Personnel	32,274	17,989	37,474	23,229	25,184	(12,290)	(32.8)
Operating	60,234	54,797	77,065	46,458	58,763	(18,302)	(23.7)
Other	1,002,935	623,725	1,666,423	454,640	1,645,004	(21,419)	(1.3)
Total Expenditures	1,095,443	696,511	1,780,962	524,327	1,728,951	(52,011)	(2.9)

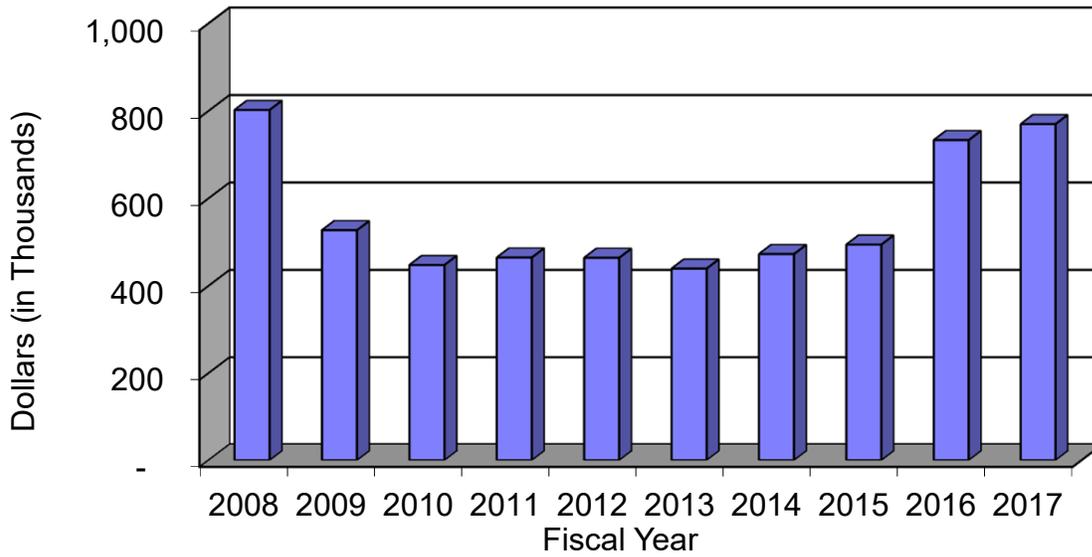
Planning and Community Development	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
COMMUNITY DEVELOPMENT GRANT FUND							
Community Development	176,723	209,471	246,720	155,784	229,132	(17,588)	(7.1)
Emergency Shelter Grant	37,199	31,133	77,936	77,936	52,965	(24,971)	(32.0)
Other Grants and Contributions	-	104,735	656,285	440,039	75,881	(580,404)	(88.4)
Total Community Development Grant Fund	213,922	345,339	980,941	673,759	357,978	(622,963)	(63.5)
COMMUNITY DEVELOPMENT GRANT FUND EXPENDITURE SUMMARY							
Personnel	29,150	31,197	39,522	84,331	39,137	(385)	(1.0)
Operating	5,298	4,731	35,523	-	-	(35,523)	(100.0)
Other	179,474	309,411	905,896	589,428	318,841	(587,055)	(64.8)
Total Expenditures	213,922	345,339	980,941	673,759	357,978	(622,963)	(63.5)
TOTAL PLANNING AND COMMUNITY DEVELOPMENT	1,781,976	1,536,092	3,396,157	1,931,230	2,856,608	(539,549)	(15.9)

Planning and Community Development

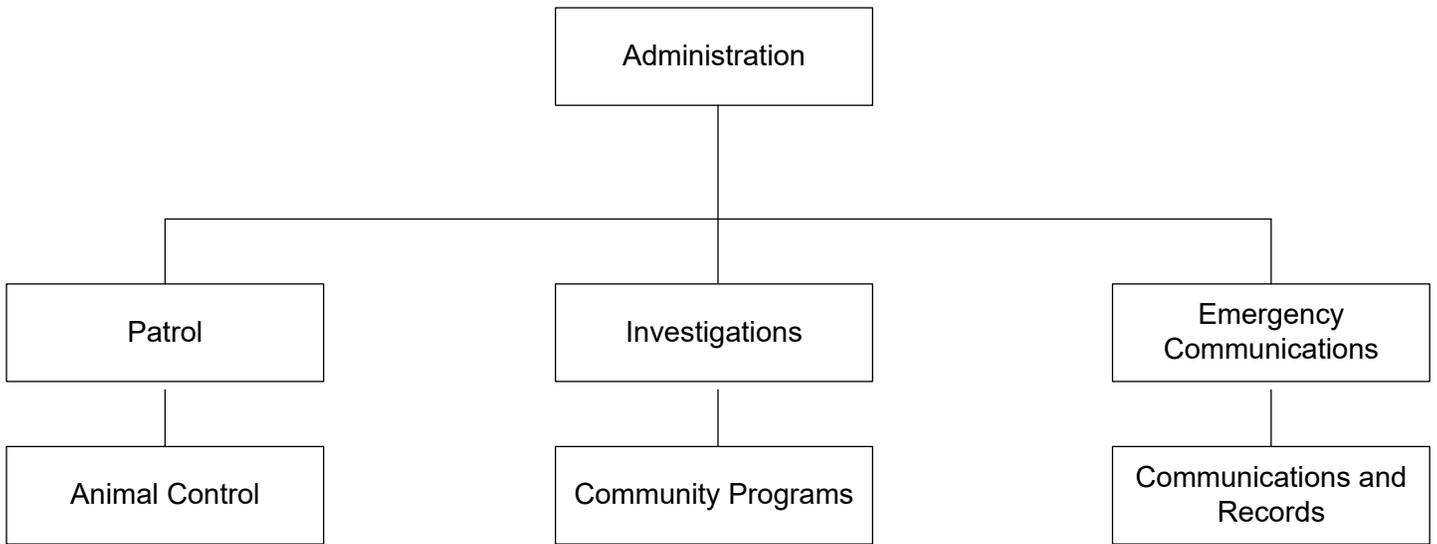
Expenditures by Category



General Fund Expenditures



POLICE DEPARTMENT



Police	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

POLICE

Administration	498,494	504,197	518,383	538,203	536,221	17,838	3.4
Patrol	3,570,868	3,676,336	3,700,375	3,672,146	3,764,185	63,810	1.7
Criminal Investigations	935,672	956,501	1,036,427	1,043,098	1,083,981	47,554	4.6
Community Policing	575,310	610,688	702,176	761,051	809,522	107,346	15.3
Communications and Records	1,241,057	1,102,797	1,313,618	1,230,655	1,269,669	(43,949)	(3.3)
Animal Control	132,584	144,898	157,043	159,279	192,410	35,367	22.5
Total General Fund	6,953,985	6,995,417	7,428,022	7,404,432	7,655,988	227,966	3.1

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	5,848,124	6,038,481	6,333,174	6,373,866	6,600,528	267,354	4.2
Operating	972,831	808,616	954,235	837,609	857,315	(96,920)	(10.2)
Other	133,030	148,320	140,613	192,957	198,145	57,532	40.9
Total Expenditures	6,953,985	6,995,417	7,428,022	7,404,432	7,655,988	227,966	3.1

OTHER FUNDS:

DRUG FUND	44,535	62,122	108,478	81,280	152,374	43,896	40.5
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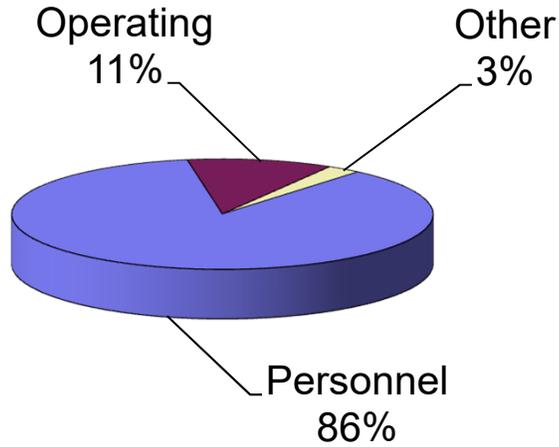
DRUG FUND
EXPENDITURE SUMMARY

Personnel	2,495	3,981	3,983	2,489	2,489	(1,494)	(37.5)
Operating	32,240	39,636	84,695	41,132	65,526	(19,169)	(22.6)
Other	9,800	9,800	9,800	19,800	84,359	74,559	760.8
Capital Outlay	-	8,705	10,000	17,859	-	(10,000)	(100.0)
Total Expenditures	44,535	62,122	108,478	81,280	152,374	43,896	40.5

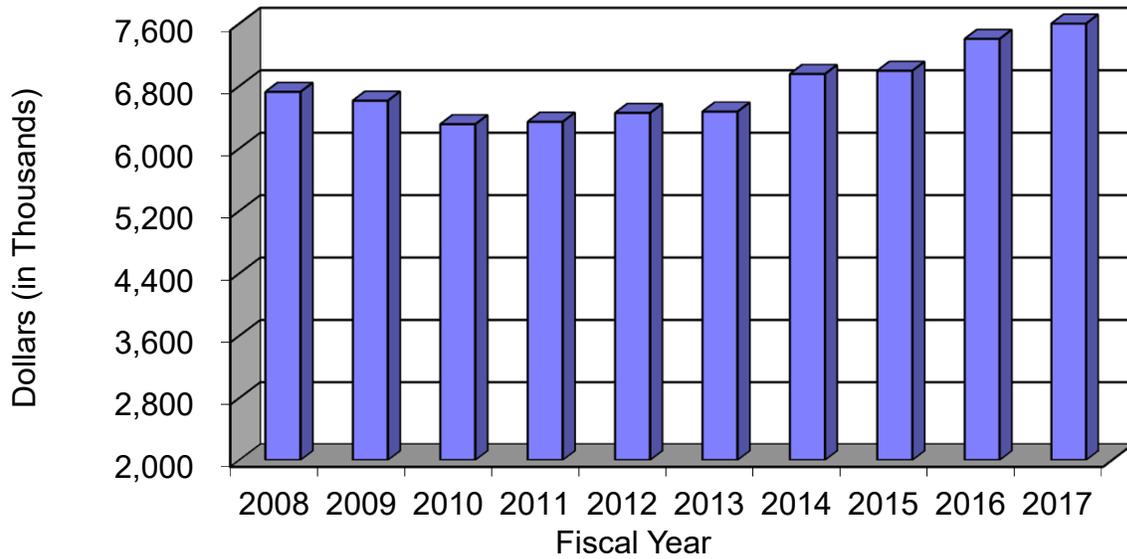
Police	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
GRANT FUND	165,056	112,043	172,028	100,737	108,335	(63,693)	(37.0)
GRANT FUND EXPENDITURE SUMMARY							
Personnel	97,295	93,493	98,866	86,717	89,335	(9,531)	(9.6)
Operating	67,761	27,550	73,162	14,020	19,000	(54,162)	(74.0)
Total Expenditures	165,056	121,043	172,028	100,737	108,335	(63,693)	(37.0)
ELECTRONIC CITATION FEE FUND	-	4,396	20,000	20,005	24,800	4,800	24.0
ELECTRONIC CITATION FEE FUND EXPENDITURE SUMMARY							
Operating	-	4,396	20,000	20,005	24,800	4,800	24.0
Total Expenditures	-	4,396	20,000	20,005	24,800	4,800	24.0
TOTAL POLICE	7,163,576	7,173,978	7,728,528	7,606,454	7,941,497	212,969	2.8

Police Department

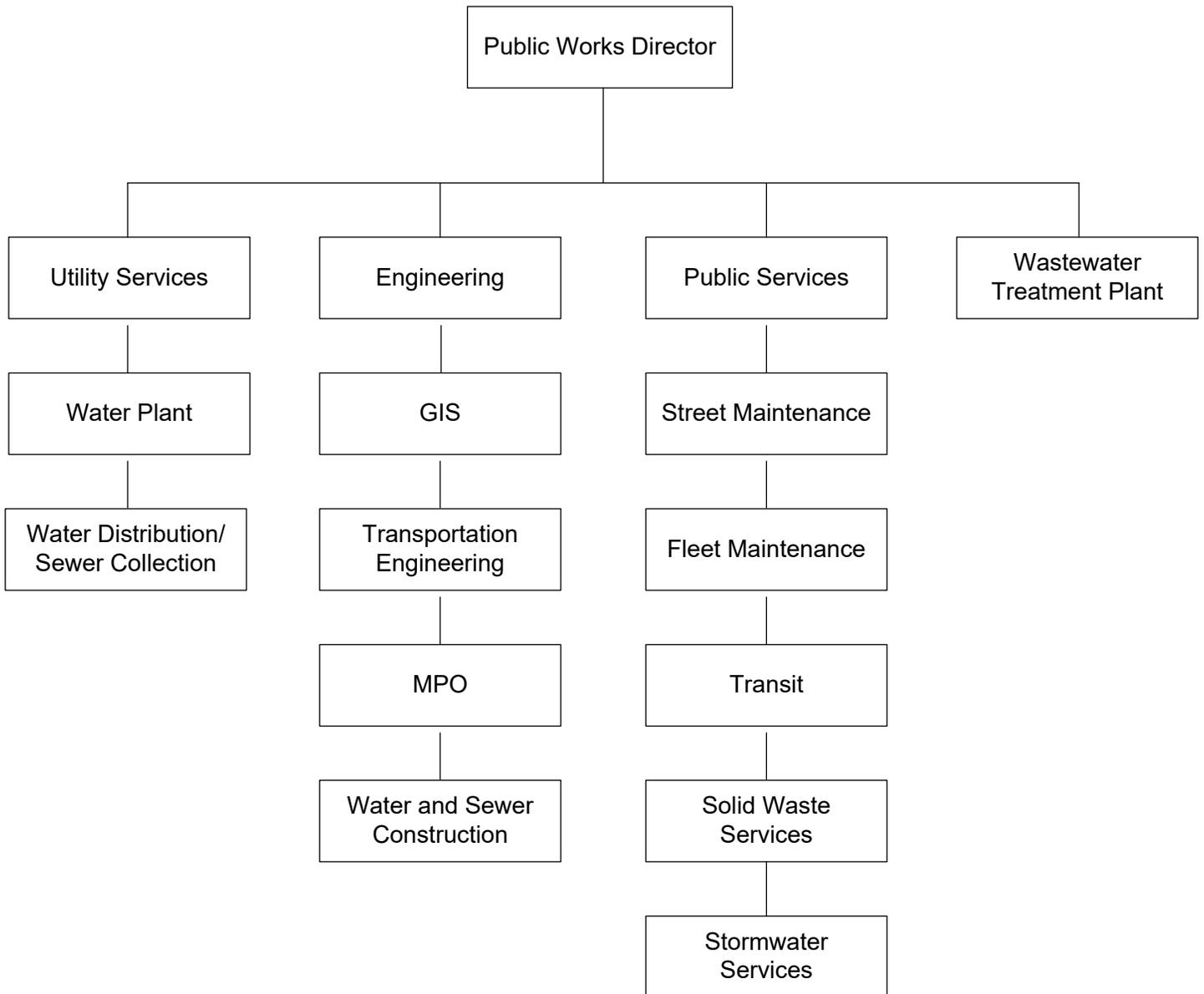
Expenditures by Category



General Fund Expenditures



PUBLIC WORKS DEPARTMENT



Public Works	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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GENERAL FUND

PUBLIC WORKS

Administration	101,225	91,854	114,192	148,744	137,588	23,396	20.5
Transportation Engineering	-	42,310	45,241	47,815	46,267	1,026	2.3
Engineering	110,385	92,210	121,161	118,418	127,417	6,256	5.2
GIS	127,953	102,102	104,628	70,487	68,988	(35,640)	(34.1)
Street Maintenance	1,641,910	1,653,453	1,683,547	1,881,305	1,892,145	208,598	12.4
Demolition Landfill	115,018	-	-	-	-	-	0.0
City Garage	501,901	521,893	538,646	519,671	555,406	16,760	3.1
Street Lighting	485,349	480,326	494,700	494,700	494,700	-	0.0
Total General Fund	3,083,741	2,984,148	3,102,115	3,281,140	3,322,511	220,396	7.1

GENERAL FUND
EXPENDITURE SUMMARY

Personnel	2,225,555	2,062,358	2,224,747	2,203,840	2,321,653	96,906	4.4
Operating	1,350,875	1,390,036	1,355,616	1,492,552	1,344,935	(10,681)	(0.8)
Other	38,572	35,063	37,557	41,657	41,917	4,360	11.6
Gross Expenditures	3,615,002	3,487,457	3,617,920	3,738,049	3,708,505	90,585	2.5
Increase in Costs	41,780	40,564	49,437	84,207	81,295	31,858	64.4
Reduction of Costs	(573,041)	(543,873)	(565,242)	(541,116)	(467,289)	97,953	17.3
Total Expenditures	3,083,741	2,984,148	3,102,115	3,281,140	3,322,511	220,396	7.1

Public Works	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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OTHER FUNDS:

Demolition Landfill Fund	-	-	-	-	-	-	0.0
Grant Fund	3,088	84,245	5,000	-	5,000	-	0.0
Solid Waste Fund	1,533,505	1,604,980	1,749,224	1,688,742	1,653,228	(95,996)	(5.5)
State Street Aid Fund	736,149	864,579	868,000	868,000	868,000	-	0.0
Stormwater Fund	-	503,442	569,493	540,794	575,201	5,708	1.0
Transportation Grant Fund	719,912	789,885	1,093,062	938,002	1,039,943	(53,119)	(4.9)
Waterworks Fund	7,930,841	7,960,523	8,381,420	8,273,312	8,497,573	116,153	1.4
Total Other Funds	10,923,495	11,807,654	12,666,199	12,308,850	12,638,945	(27,254)	(0.2)

DEMOLITION LANDFILL FUND
EXPENSE SUMMARY

Personnel	-	-	-	-	-	-	0.0
Operating	-	-	-	-	-	-	0.0
Other	-	-	-	-	-	-	0.0
Nonoperating / Transfers	-	-	-	-	-	-	0.0
Total Expenses	-	-	-	-	-	-	0.0

GRANT FUND
EXPENDITURE SUMMARY

Personnel	-	-	-	-	-	-	0.0
Operating	3,088	84,245	5,000	-	5,000	-	0.0
Total Expenditures	3,088	84,245	5,000	-	5,000	-	0.0

SOLID WASTE FUND
EXPENDITURE SUMMARY

Personnel	854,598	853,528	891,218	904,514	852,750	(38,468)	(4.3)
Operating	664,331	728,121	839,563	752,770	768,666	(70,897)	(8.4)
Other	14,576	23,331	18,443	31,458	31,812	13,369	72.5
Total Expenditures	1,533,505	1,604,980	1,749,224	1,688,742	1,653,228	(95,996)	(5.5)

Public Works	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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STATE STREET AID FUND
EXPENDITURE SUMMARY

Operating	486,149	664,579	718,000	718,000	818,000	100,000	13.9
Other	250,000	200,000	150,000	150,000	50,000	(100,000)	(66.7)
Total Expenditures	736,149	864,579	868,000	868,000	868,000	-	0.0

TRANSPORTATION GRANT FUND
EXPENDITURE SUMMARY

Personnel	543,137	554,920	593,869	598,096	623,642	29,773	5.0
Operating	162,544	220,702	352,970	240,081	259,108	(93,862)	(26.6)
Other	14,231	14,263	15,223	19,825	20,193	4,970	32.6
Capital Outlay	-	-	131,000	80,000	137,000	6,000	4.6
Total Expenditures	719,912	789,885	1,093,062	938,002	1,039,943	(53,119)	(4.9)

Public Works	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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STORMWATER FUND

Cash Related Activity:

Operating Expenses	-	457,879	500,138	471,245	496,962	(3,176)	(0.6)
Nonoperating Expenses/Transfers	-	29,160	47,191	50,526	56,596	9,405	19.9
Projects	-	1,627,731	686,000	524,000	436,000	(250,000)	(36.4)
Total Cash Related Activity	-	2,114,770	1,233,329	1,045,771	989,558	(243,771)	(19.8)

Noncash Related Activity:

Depreciation	-	16,403	22,164	19,023	21,643	(521)	(2.4)
Total Noncash Related Activity	-	16,403	22,164	19,023	21,643	(521)	(2.4)

Total Stormwater Fund	-	2,131,173	1,255,493	1,064,794	1,011,201	(244,292)	(19.5)
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STORMWATER FUND

EXPENSE BUDGET SUMMARY

Personnel	-	302,736	264,242	237,045	273,514	9,272	3.5
Operating	-	58,150	108,244	113,244	100,594	(7,650)	(7.1)
Other	-	142,556	197,007	190,505	201,093	4,086	2.1
Total Budget	-	503,442	569,493	540,794	575,201	5,708	1.0

Public Works	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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WATERWORKS FUND

Cash Related Activity:

Administration and General	1,536,006	1,541,582	1,521,563	1,549,075	1,577,007	55,444	3.6
Water Purification Facilities	1,398,624	1,406,165	1,423,968	1,394,854	1,401,763	(22,205)	(1.6)
Transmission and Distribution	962,741	1,066,966	1,043,703	970,181	1,026,128	(17,575)	(1.7)
Collection System	1,068,716	1,017,164	1,179,979	847,357	819,163	(360,816)	(30.6)
Sewer Lift Stations	-	-	-	250,000	250,000	250,000	100.0
Sewer Treatment and Disposal	-	-	-	1,433,445	1,616,914	1,616,914	100.0
Other Operating Expenses	1,451,785	1,384,375	1,499,927	-	-	(1,499,927)	(100.0)
Nonoperating Expenses/Transfers	615,196	597,730	617,280	623,025	620,323	3,043	0.5
Investment in Equity Investment	250,000	250,000	651,000	651,000	457,000	(194,000)	(29.8)
Projects	915,090	1,633,185	746,000	673,000	1,524,950	778,950	104.4
Equipment	241,418	269,845	269,686	310,000	312,000	42,314	15.7
Debt Principal (Net of Refundings)	455,857	460,857	475,856	475,858	465,000	(10,856)	(2.3)
Total Cash Related Activity	8,895,433	9,627,869	9,428,962	9,177,795	10,070,248	641,286	6.8

Noncash Related Activity:

Depreciation	683,854	736,731	825,000	810,000	845,000	20,000	2.4
Loss on Disposal of Assets	7,570	-	50,000	50,000	-	(50,000)	(100.0)
Loss on Equity Investment in							
Joint Venture	(43,651)	(40,190)	(431,000)	(305,625)	(122,725)	308,275	(71.5)
Total Noncash Related Activity	647,773	696,541	444,000	554,375	722,275	278,275	62.7

Total Waterworks Fund

	9,543,206	10,324,410	9,872,962	9,732,170	10,792,523	919,561	9.3
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WATERWORKS FUND

EXPENSE BUDGET SUMMARY

Personnel	1,765,796	1,727,923	1,821,484	1,856,791	1,758,476	(63,008)	(3.5)
Operating	1,756,118	1,812,837	1,969,089	1,950,717	2,070,135	101,046	5.1
Other	4,521,551	4,529,110	4,724,111	4,692,796	4,888,106	163,995	3.5

Gross Budget	8,043,465	8,069,870	8,514,684	8,500,304	8,716,717	202,033	2.4
Reduction of Costs	(112,624)	(109,347)	(133,264)	(226,992)	(219,144)	(85,880)	64.4

Total Budget

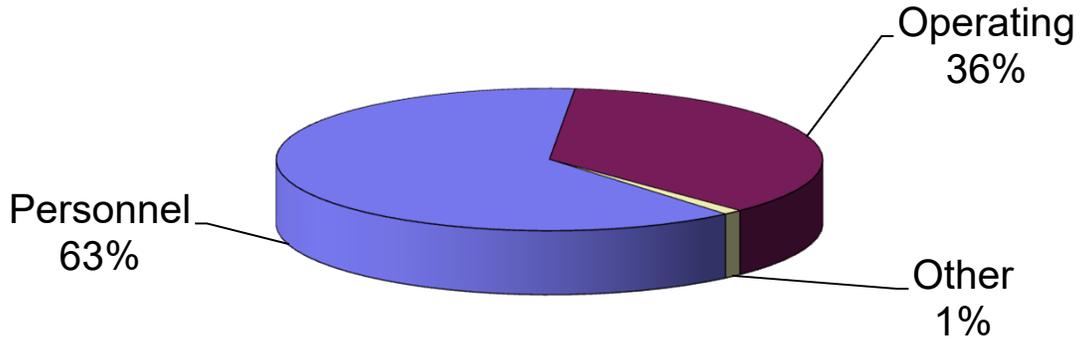
	7,930,841	7,960,523	8,381,420	8,273,312	8,497,573	116,153	1.4
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TOTAL PUBLIC WORKS

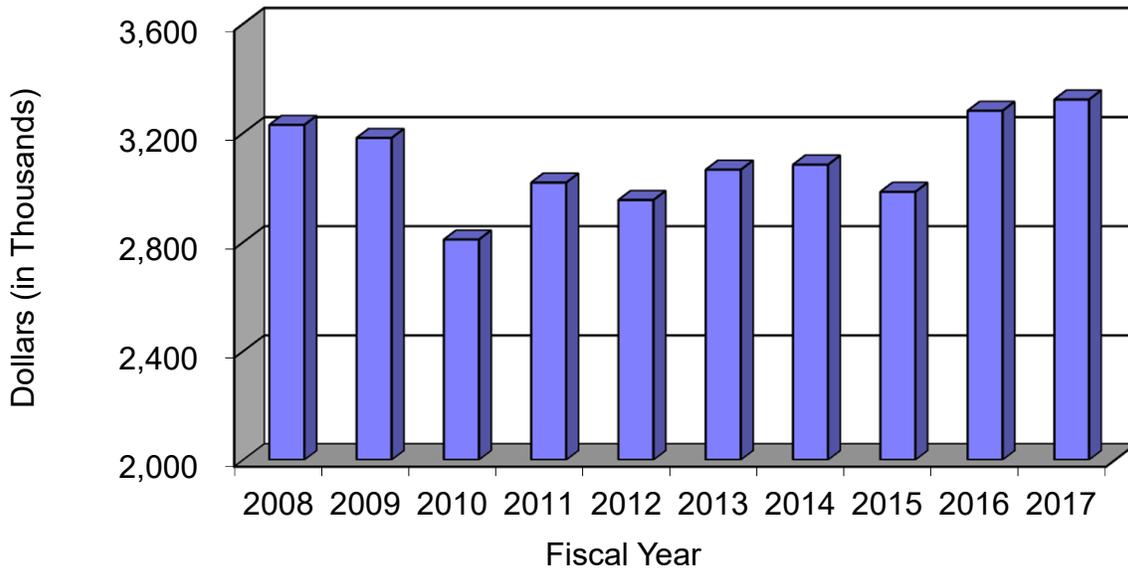
	14,007,236	14,791,802	15,768,314	15,589,990	15,961,456	193,142	1.2
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Public Works

Expenditures by Category

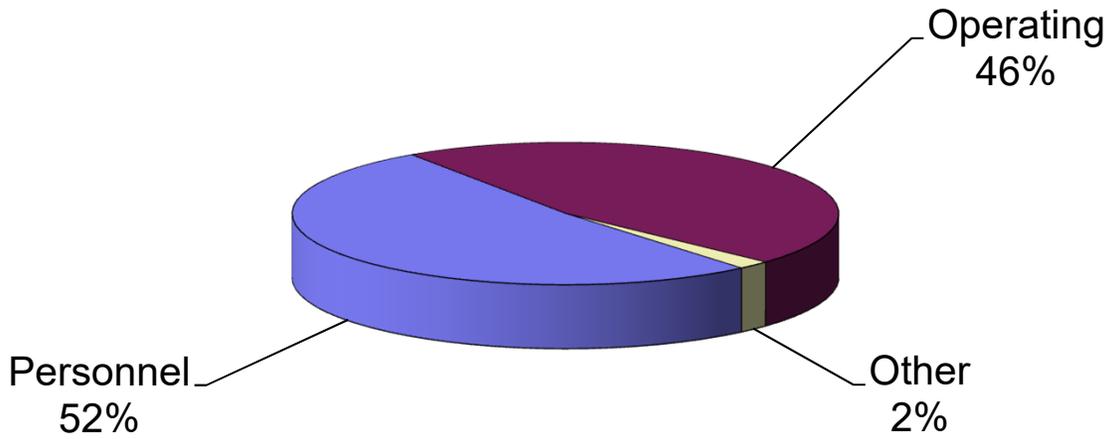


General Fund Expenditures

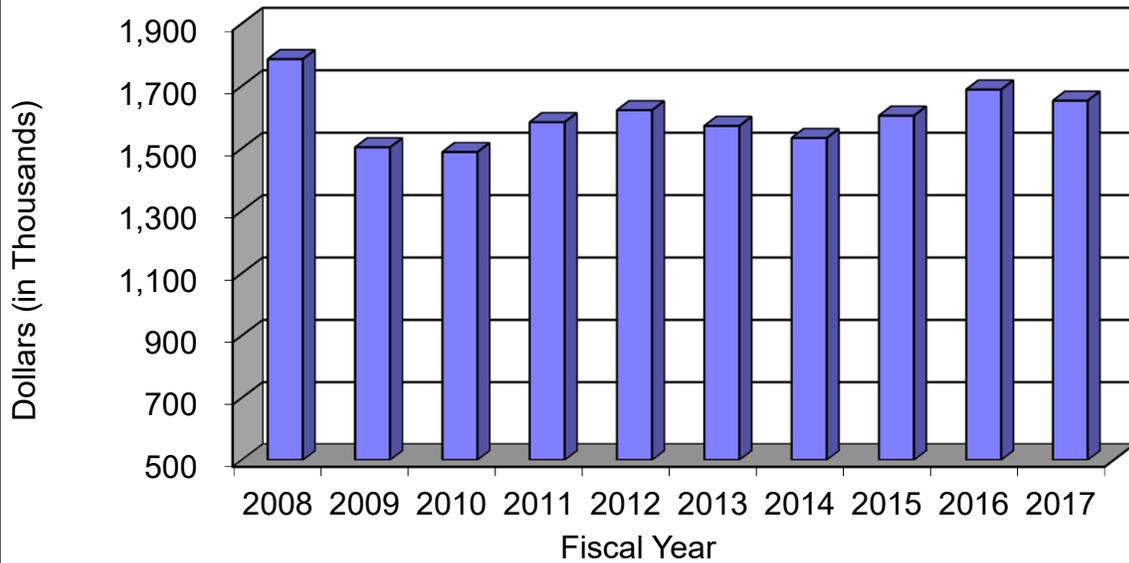


Solid Waste

Expenditures by Category

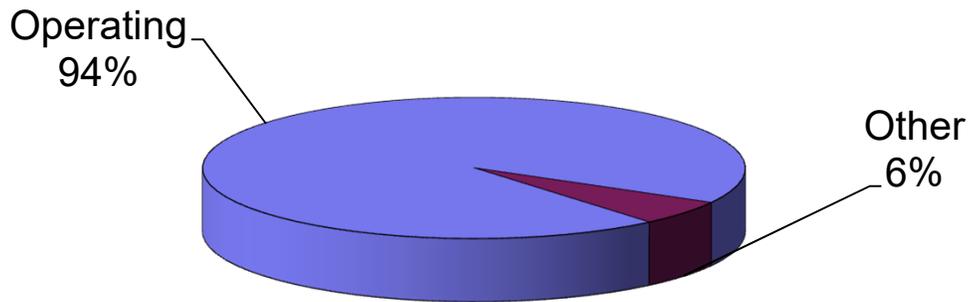


Solid Waste Fund Expenditures

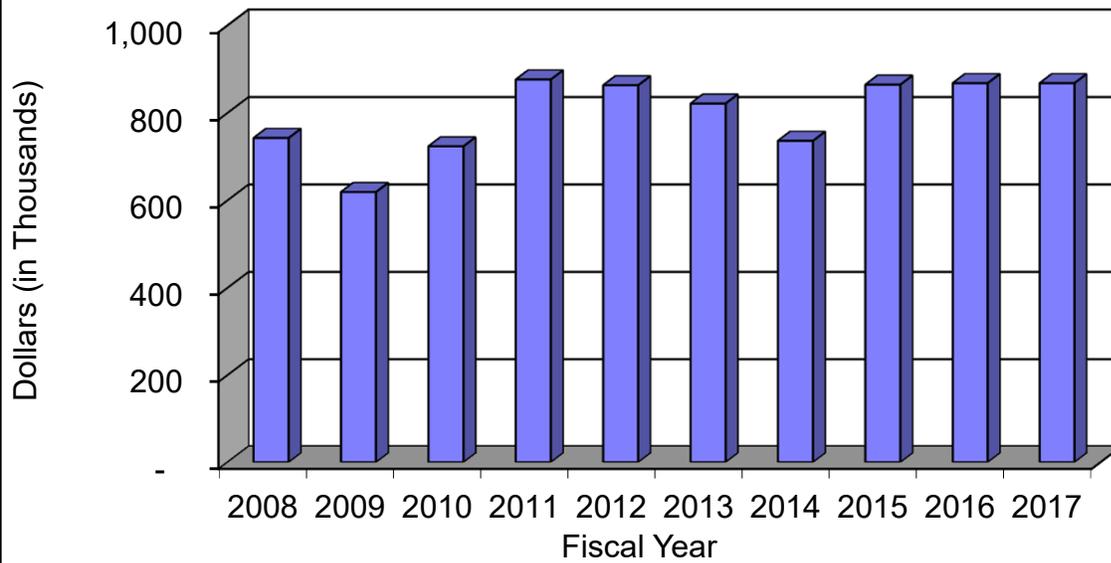


State Street Aid

Expenditures by Category

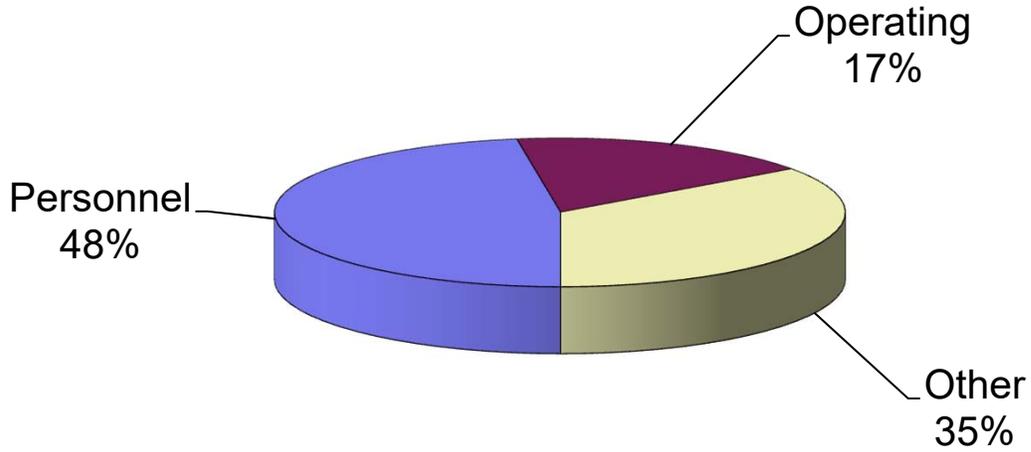


State Street Aid Fund Expenditures

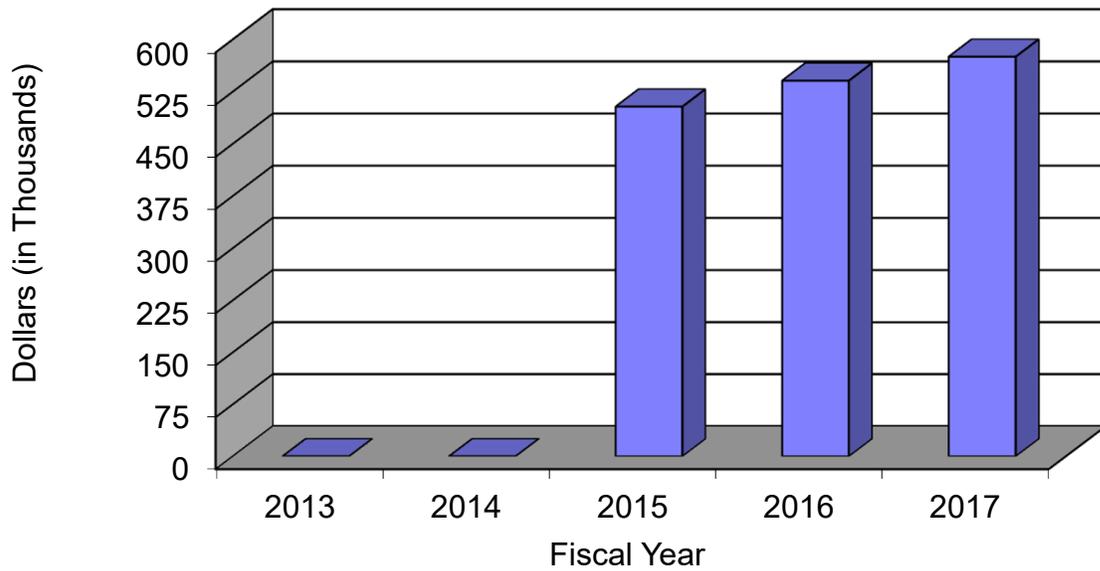


Stormwater Fund

Expenses by Category

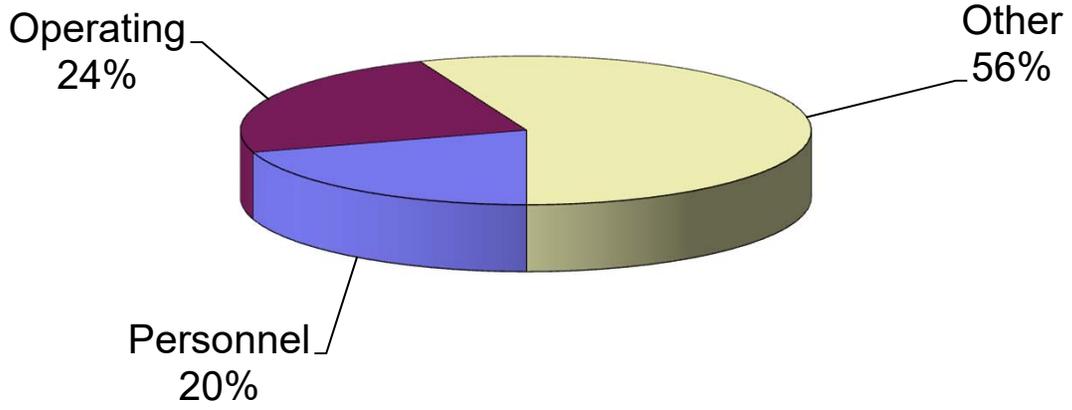


Stormwater Fund Expenses

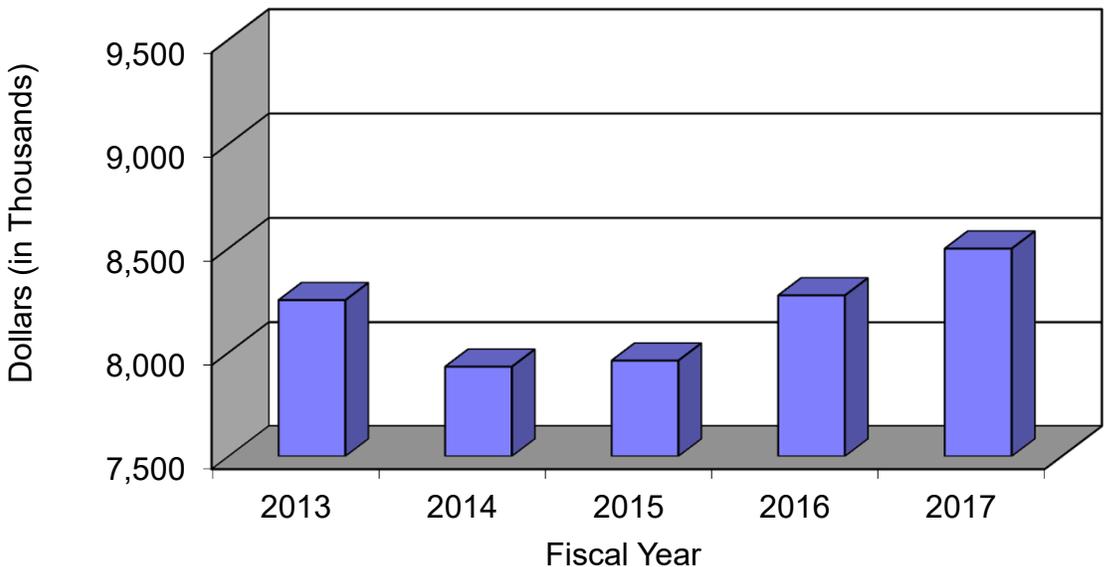


Waterworks Fund

Expenses by Category



Waterworks Fund Expenses



Public Works Joint Sewerage System	Actual FY2014	Actual FY2015	Budget FY2016	Projected FY2016	Budget FY2017	Budget 17 vs 16	% Change
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JOINT SEWERAGE SYSTEM

Cash Related Activity:

Operating Costs	2,517,636	2,556,547	2,598,914	2,587,310	2,788,328	189,414	7.3
Industrial Monitoring	171,366	175,598	180,439	180,439	185,098	4,659	2.6
Nonoperating Expenses	-	2,500	-	-	-	-	0.0
Capital Assets	230,993	303,859	2,134,000	1,794,000	1,980,000	(154,000)	(7.2)
Total Cash Related Activity	2,919,995	3,038,504	4,913,353	4,561,749	4,953,426	40,073	0.8

Noncash Related Activity:

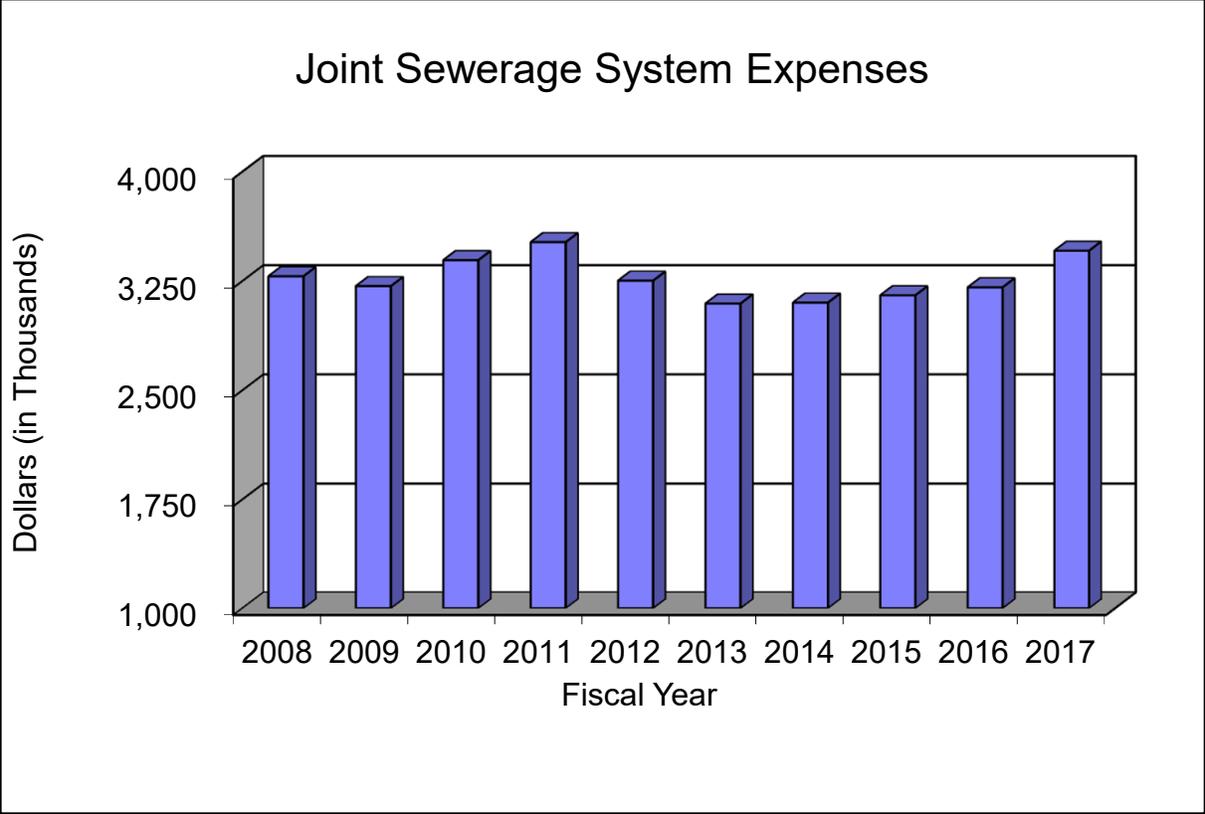
Depreciation	412,698	417,119	440,000	438,750	484,550	44,550	10.1
Total Noncash Related Activity	412,698	417,119	440,000	438,750	484,550	44,550	10.1

Total Joint Sewerage System	3,332,693	3,455,623	5,353,353	5,000,499	5,437,976	84,623	1.6
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JOINT SEWERAGE SYSTEM

EXPENSE BUDGET SUMMARY	3,101,700	3,151,764	3,219,353	3,206,499	3,457,976	238,623	7.4
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Joint Sewerage System



Appendix

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
OFFICE OF CITY MANAGER					
City Manager					
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00
Total Full-Time	2.00	2.00	2.00	2.00	2.00
Economic Development					
Deputy City Manager/Development	1.00	1.00	-	-	-
Economic Development Coordinator	1.00	1.00	-	-	-
Transportation Planning Engineer	0.30	0.30	-	-	-
Total Full-Time	2.30	2.30	-	-	-
Transportation Grant Fund					
Transportation Planning Engineer	0.70	0.70	-	-	-
Transportation Planning Manager	1.00	1.00	-	-	-
Total Full-Time	1.70	1.70	-	-	-
Information Technology					
Information Technology Manager	1.00	1.00	-	-	-
Network Administrator	1.00	1.00	-	-	-
Information Technology Specialist II	1.00	1.00	-	-	-
Total Full-Time	3.00	3.00	-	-	-
Total Office of City Manager Full-Time	9.00	9.00	2.00	2.00	2.00
LEGAL					
Corporate Counsel	1.00	1.00	1.00	1.00	1.00
Total Full-Time	1.00	1.00	1.00	1.00	1.00
FINANCE					
Finance Services					
Director of Finance/City Recorder	1.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	-	-	1.00	1.00
Senior Accountant	-	-	1.00	2.00	1.00
Payroll Administrator	-	-	-	-	1.00
Tax Administrator	-	-	-	-	1.00
Staff Accountant	2.00	4.00	3.00	1.00	1.00
Procurement Analyst	1.00	-	-	-	-
Billing & Collections Supervisor	1.00	1.00	1.00	1.00	-
Business Services Supervisor	1.00	1.00	1.00	1.00	-
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Customer Service Representative I	2.00	2.00	2.00	-	-
Customer Service Representative II	-	2.00	2.00	4.00	4.00
Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
Cashier	2.00	-	-	-	-
Total Full-Time	15.00	15.00	15.00	15.00	14.00
Juvenile Services					
Youth Services Manager	1.00	1.00	1.00	1.00	1.00
Youth Services Officer II	2.00	2.00	2.00	2.00	1.00
Youth Services Officer I	-	-	-	-	1.00
Secretary II	-	1.00	1.00	1.00	1.00
Secretary I	1.00	-	-	-	-
Total Full-Time	4.00	4.00	4.00	4.00	4.00
Finance Department Total Full-Time	19.00	19.00	19.00	19.00	18.00

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
ADMINISTRATION					
Director of Administration	-	-	1.00	1.00	1.00
Human Resources Director	1.00	1.00	-	-	-
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Purchasing Agent	-	-	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Total Full-Time	3.00	3.00	4.00	4.00	4.00
Information Technology					
Information Technology Sr Manager	-	-	-	-	1.00
Information Technology Manager	-	-	1.00	1.00	1.00
Network Administrator	-	-	1.00	1.00	1.00
Information Technology Specialist II	-	-	1.00	1.00	-
Total Full-Time	-	-	3.00	3.00	3.00
Administration Department Total Full-Time					
	3.00	3.00	7.00	7.00	7.00
ECONOMIC AND COMMUNITY DEVELOPMENT					
Administration					
Director of Community Development	1.00	1.00	-	-	-
Director of Economic and Community Development	-	-	1.00	1.00	-
Total Full-Time	1.00	1.00	1.00	1.00	-
Economic Development					
Director of Economic Development	-	-	-	-	1.00
Economic Development Specialist	-	-	1.00	1.00	-
Business Development Specialist	-	-	-	-	1.00
Total Full-Time	-	-	1.00	1.00	2.00
Planning					
Director of Community Development	-	-	-	-	1.00
Land Use Planner	2.00	2.00	3.00	3.00	3.00
Secretary III	0.92	0.92	0.92	1.00	1.00
Community Development Technician	1.00	1.00	1.00	1.00	1.00
Total Full-Time	3.92	3.92	4.92	5.00	6.00
Code Enforcement					
Codes Administrator	1.00	1.00	1.00	1.00	1.00
Master Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector III	1.00	1.00	1.00	1.00	1.00
Building Inspector I	1.00	1.00	1.00	1.00	-
Code Enforcement Officer I	-	1.00	1.00	1.00	1.00
Combination Inspector I	1.00	-	-	-	1.00
Total Full-Time	5.00	5.00	5.00	5.00	5.00
Community Development					
Community Development Specialist	0.80	0.80	0.80	0.60	0.60
Secretary III	0.04	0.04	0.04	-	-
Total Full-Time	0.84	0.84	0.84	0.60	0.60
Home Consortium					
Community Development Specialist	0.20	0.20	0.20	0.40	0.40
Secretary III	0.04	0.04	0.04	-	-
Total Full-Time	0.24	0.24	0.24	0.40	0.40
Economic and Community Development Department Total Full-Time					
	11.00	11.00	13.00	13.00	14.00

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
PARKS AND RECREATION					
Administration					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	-	-	1.00
Secretary II	-	-	-	1.00	-
Secretary I	-	-	1.00	-	-
Total Full-Time	2.00	2.00	2.00	2.00	2.00
Recreation					
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Program Coordinator	3.00	3.00	3.00	3.00	3.00
Program Specialist	-	-	0.40	0.40	0.40
Secretary I	-	1.00	-	-	-
Total Full-Time	4.00	5.00	4.40	4.40	4.40
Steele Creek Golf Course					
Parks and Facilities Crew Chief	1.00	1.00	1.00	1.00	-
Greenskeeper	-	-	-	-	1.00
Total Full-Time	1.00	1.00	1.00	1.00	1.00
Special Programs					
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Program Coordinator	1.00	1.00	0.60	0.60	0.60
Total Full-Time	2.00	2.00	1.60	1.60	1.60
Slater Center					
Custodian	2.00	2.00	2.00	2.00	2.00
Total Full-Time	2.00	2.00	2.00	2.00	2.00
Parks and Facilities					
Parks and Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Parks and Facilities Crew Chief	3.00	3.00	3.00	3.00	3.00
Building Maintenance Specialist II	2.00	2.00	2.00	2.00	2.00
Building Maintenance Specialist I	1.00	1.00	1.00	1.00	1.00
Parks and Facilities Worker III	1.00	1.00	1.00	1.00	-
Parks and Facilities Worker II	5.00	5.00	4.00	6.00	6.00
Parks and Facilities Worker I	9.00	9.00	9.00	6.50	7.50
Total Full-Time	22.00	22.00	21.00	20.50	20.50
Nature Center					
Nature Center Manager	1.00	1.00	1.00	1.00	1.00
Total Full-Time	1.00	1.00	1.00	1.00	1.00
Municipal Building					
Parks and Facilities Worker II	-	-	1.00	1.00	1.00
Custodian	2.00	2.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00	2.00
Transportation Grant Fund					
Driver	1.00	1.00	1.00	1.00	1.00
Total Full-Time	1.00	1.00	1.00	1.00	1.00
Parks and Recreation Department Total Full-Time	37.00	38.00	36.00	35.50	35.50

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
FIRE					
Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Asst Fire Chief - Operations	1.00	1.00	1.00	1.00	1.00
Secretary III	-	1.00	1.00	1.00	1.00
Secretary I	1.00	-	-	-	-
Total Full-Time	3.00	3.00	3.00	3.00	3.00
Fire Suppression					
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain	3.00	3.00	3.00	3.00	3.00
Lieutenant	9.00	9.00	9.00	9.00	9.00
Senior Firefighter	13.00	13.00	14.00	14.00	14.00
Firefighter	26.00	26.00	25.00	25.00	25.00
Total Full-Time	54.00	54.00	54.00	54.00	54.00
Fire Prevention					
Asst Fire Chief - Fire Marshall	1.00	1.00	1.00	1.00	1.00
Total Full-Time	1.00	1.00	1.00	1.00	1.00
Fire Department Total Full-Time					
	58.00	58.00	58.00	58.00	58.00
POLICE					
Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Major	2.00	2.00	2.00	2.00	2.00
Senior Police Officer	1.00	1.00	1.00	1.00	1.00
Secretary III	1.00	1.00	1.00	1.00	1.00
Total Full-Time	5.00	5.00	5.00	5.00	5.00
Patrol					
Police Captain	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	5.00	5.00	5.00	5.00	5.00
Police Sergeant	6.00	6.00	6.00	6.00	5.00
Senior Police Officer	9.00	9.00	9.00	9.00	4.00
Police Officer	23.00	24.00	24.00	24.00	30.00
Total Full-Time	44.00	45.00	45.00	45.00	45.00
Investigations					
Police Captain	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Senior Police Officer	6.00	6.00	7.00	7.00	6.00
Police Officer	2.00	2.00	1.00	1.00	2.00
Secretary II	1.00	1.00	1.00	1.00	1.00
Total Full-Time	13.00	13.00	13.00	13.00	13.00
Community Programs					
Police Captain	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Senior Police Officer	3.00	3.00	3.00	3.00	3.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Total Full-Time	8.00	8.00	8.00	8.00	8.00

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
POLICE (CONTINUED)					
Communications and Records					
Emergency Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Sergeant	-	-	1.00	1.00	2.00
Communications Supervisor	2.00	2.00	1.00	1.00	-
Dispatcher	12.00	12.00	12.00	12.00	12.00
Secretary II	1.00	1.00	1.00	1.00	1.00
Secretary I	1.00	1.00	1.00	1.00	1.00
Data Entry Clerk	1.00	1.00	1.00	1.00	1.00
Total Full-Time	18.00	18.00	18.00	18.00	18.00
Animal Control					
Animal Control Officer	2.00	2.00	2.00	2.00	2.00
Total Full-Time	2.00	2.00	2.00	2.00	2.00
Grant Fund (Bryne, BTHRA, COPS)					
Senior Police Officer	1.00	1.00	-	1.00	1.00
	1.00	1.00	-	1.00	1.00
Police Department Total Full-Time	91.00	92.00	91.00	92.00	92.00
PUBLIC WORKS DEPARTMENT					
PUBLIC SERVICES DIVISION					
Administration					
Deputy City Manager/Public Works	1.00	1.00	-	-	-
Public Services Manager	0.50	0.50	0.40	0.40	0.40
	1.50	1.50	0.40	0.40	0.40
Engineering					
City Engineer	1.00	1.00	0.80	0.80	0.80
Civil Engineer	1.00	1.00	0.50	0.50	0.50
Traffic Engineer	-	-	0.40	0.40	0.40
Engineering Surveyor	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Construction Inspector II	-	-	-	-	-
Construction Inspector I	1.00	1.00	1.00	1.00	1.00
Secretary II (Part-Time)	-	-	-	-	-
Total Full-Time	5.00	5.00	4.70	4.70	4.70
GIS					
GIS Analyst	2.00	2.00	1.80	1.80	0.90
Total Full-Time	2.00	2.00	1.80	1.80	0.90
Street Maintenance					
Crew Chief	4.00	4.00	3.60	3.60	3.60
Equipment Operator II	1.00	1.00	0.90	1.80	0.90
Equipment Operator I	5.00	5.00	3.60	3.60	3.60
Maintenance Worker II	6.00	6.00	5.40	4.50	7.20
Maintenance Worker I	8.00	8.00	6.30	6.30	6.30
Total Full-Time	24.00	24.00	19.80	19.80	21.60

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
PUBLIC WORKS DEPARTMENT (CONTINUED)					
PUBLIC SERVICES DIVISION (CONTINUED)					
Fleet Maintenance					
Fleet Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
Mechanic III	3.00	3.00	2.00	2.00	2.00
Mechanic II	-	-	1.00	1.00	1.00
Mechanic I	4.00	4.00	4.00	4.00	4.00
Dispatcher	1.00	1.00	1.00	1.00	1.00
Total Full-Time	9.00	9.00	9.00	9.00	9.00
Demolition Landfill					
Public Service Manager	-	0.10	-	-	-
Solid Waste Superintendent	-	0.20	-	-	-
Equipment Operator II	-	1.00	-	-	-
Total Full-Time	-	1.30	-	-	-
Refuse Services (Solid Waste Fund)					
Public Service Manager	0.10	0.10	0.10	0.10	0.10
Solid Waste Superintendent	0.40	0.40	-	-	-
Equipment Operator II	3.00	3.00	3.00	3.00	3.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	-	-	1.00	1.00	1.00
Total Full-Time	4.50	4.50	5.10	5.10	5.10
Brush and Bulk Collection (Solid Waste Fund)					
Public Service Manager	0.10	0.10	0.10	0.10	0.10
Solid Waste Superintendent	0.40	0.40	-	-	-
Crew Chief	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	9.00	10.00	8.00	8.00	7.00
Total Full-Time	10.50	11.50	9.10	9.10	8.10
Demolition Landfill (Solid Waste Fund)					
Public Service Manager	-	-	0.10	0.10	0.10
Equipment Operator II	-	-	1.00	1.00	1.00
Total Full-Time	-	-	1.10	1.10	1.10
Stormwater Fund					
Director of Public Works	-	-	0.10	0.10	0.10
Public Services Manager	-	-	0.10	0.10	0.10
City Engineer	-	-	0.20	0.20	0.20
Civil Engineer	-	-	0.50	0.50	0.50
GIS Analyst	-	-	0.20	0.20	0.10
Crew Chief	-	-	0.40	0.40	0.40
Equipment Operator I	-	-	1.40	1.40	1.40
Equipment Operator II	-	-	0.10	0.10	0.10
Maintenance Worker II	-	-	0.60	0.60	0.80
Maintenance Worker I	-	-	0.70	0.70	0.70
Total Full-Time	-	-	4.30	4.30	4.40
Transportation Grant Fund					
Director of Public Works	-	-	0.10	0.10	0.10
Public Service Manager	0.20	0.20	0.20	0.20	0.20
Driver	7.00	7.00	7.00	7.00	7.00
Transportation Planning Engineer	-	-	0.60	0.60	0.60
Transportation Planning Manager	-	-	1.00	1.00	1.00
Parks and Facilities Worker I	-	-	-	0.50	0.50
Total Full-Time	7.20	7.20	8.90	9.40	9.40

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
PUBLIC WORKS DEPARTMENT (CONTINUED)					
PUBLIC SERVICES DIVISION (CONTINUED)					
Demolition Landfill Fund					
Public Service Manager	0.10	-	-	-	-
Solid Waste Superintendent	0.20	-	-	-	-
Equipment Operator II	1.00	-	-	-	-
Landfill Weigh Clerk	1.00	-	-	-	-
Total Full-Time	2.30	-	-	-	-
Public Services Division Total Full-Time	66.00	66.00	64.20	64.70	64.70
UTILITY SERVICES DIVISION					
Administration					
Director of Public Works	-	-	0.80	0.80	0.80
Utility Services Manager	-	-	0.25	0.25	0.25
Secretary III	1.00	1.00	1.00	1.00	1.00
Total Full-Time	1.00	1.00	2.05	2.05	2.05
Water Filtration Plant					
Utility Services Manager	-	-	0.25	0.25	0.25
Superintendent	1.00	1.00	-	-	-
Assistant Superintendent	1.00	1.00	1.00	1.00	1.00
Operator III	7.00	7.00	7.00	7.00	7.00
Operator II	1.00	1.00	1.00	1.00	1.00
Operator I	1.00	1.00	1.00	1.00	1.00
Total Full-Time	11.00	11.00	10.25	10.25	10.25
Water Distribution/Sewer Collection					
Utility Services Manager	-	-	0.25	0.25	0.50
Superintendent	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II	1.00	1.00	1.00	3.00	3.00
Maintenance Worker I	8.00	8.00	8.00	6.00	6.00
Meter Reader	4.00	4.00	4.00	1.00	1.00
Inventory Control Clerk	1.00	1.00	1.00	1.00	1.00
Secretary II	1.00	1.00	1.00	1.00	1.00
Total Full-Time	19.00	19.00	19.25	16.25	16.50
Utility Construction					
Utility Services Manager	-	-	0.25	0.25	-
Construction Superintendent	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
Total Full-Time	5.00	5.00	5.25	5.25	5.00
Utility Services Division Total Full-Time	36.00	36.00	36.80	33.80	33.80
Public Works Department Total Full-Time	102.00	102.00	101.00	98.50	98.50

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
COMMUNITY RELATIONS					
Administration					
Director of Community Relations	0.90	0.90	1.00	1.00	1.00
Community Relations Manager	0.45	0.45	1.00	1.00	-
Community Relations Coordinator	0.25	0.25	1.00	1.00	-
Media/Communication Manager	-	-	-	-	1.00
Webmaster	-	-	-	-	1.00
Public Relations Specialist	-	-	-	-	1.00
Box Office Supervisor	0.90	0.90	1.00	1.00	-
Office Manager	1.00	1.00	1.00	1.00	1.00
Multimedia Specialist	1.00	1.00	1.00	1.00	1.00
Total Full-Time	4.50	4.50	6.00	6.00	6.00
Viking Hall					
Director of Community Relations	0.10	0.10	-	-	-
Community Relations Manager	0.55	0.55	-	-	-
Box Office Supervisor	0.10	0.10	-	-	-
Community Relations Coordinator	0.75	0.75	-	-	-
Total Full-Time	1.50	1.50	-	-	-
Community Relations Department Total Full-Time					
	6.00	6.00	6.00	6.00	6.00
Grand Total Full-Time					
	337.00	339.00	334.00	332.00	332.00
Grand Total Part-Time FTE					
	11.60	13.35	10.20	10.20	16.69
Grand Total Temporary FTE					
	13.00	15.00	14.50	14.50	19.61

Personnel Schedule

Position	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget 2017
PERSONNEL BY FUND (Full Time Only)					
General Fund	270.22	273.52	266.62	266.20	267.10
Special Revenue Funds					
<i>Community Development Grant Fund</i>	0.84	0.84	0.84	0.60	0.60
<i>Grant Fund</i>	1.00	1.00	-	1.00	1.00
<i>Home Consortium Fund</i>	0.24	0.24	0.24	0.40	0.40
<i>Solid Waste Fund</i>	15.00	16.00	15.30	15.30	14.30
<i>Transportation Grant Fund</i>	9.90	9.90	9.90	10.40	10.40
<i>Viking Hall Fund</i>	1.50	1.50	-	-	-
Enterprise Segments/Funds					
<i>Water Segment</i>	24.00	24.00	24.55	23.05	23.05
<i>Sewer Segment</i>	12.00	12.00	12.25	10.75	10.75
<i>Stormwater Fund</i>	-	-	4.30	4.30	4.40
<i>Demolition Landfill Fund</i>	2.30	-	-	-	-
Grand Total Full-Time	337.00	339.00	334.00	332.00	332.00

GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

APPRAISED VALUE: The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last county-wide reappraisal date.

APPROPRIATION: An authorization made by City Council which permits the City to incur obligations and to make expenditures of resources.

APPROPRIATION ORDINANCE: An ordinance establishing the legal authority for the City to obligate and expend resources.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

BOND: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BOND REFINANCING: The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

BUDGET: A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated service expenditures and operating transfer obligations. The budget is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by the City Charter.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

CAPITAL IMPROVEMENTS PLAN: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY: Represents expenditures which result in the acquisition or addition to fixed assets including land, buildings, improvements, machinery, or equipment. Most capital purchases are included in one of the capital projects funds.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Glossary (Continued)

DEBT SERVICE: Debt services expenditures are the result of bonded indebtedness of the City. Debt service expenditures included principal, interest, and bond reserve requirements on the City's outstanding debt.

DEPARTMENT: A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

DEPRECIATION: (1) Expiration in the service life of capital assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENTERPRISE FUNDS: A proprietary accounting fund in which the services provided are financed and operated similar to those of a private business. Rates and fees are established to assure that the costs to fund such services are adequate. The Waterworks Fund is an example of an enterprise fund.

ESTIMATED REVENUE: The amount of projected revenue to be allocated during a fiscal year.

EXPENDITURE: Under the current financial resources measurement focus, decreases in net financial resources not classified as other financing uses.

EXPENSES: Expenses represent the total cost of operations during a period reflected in enterprise funds.

FISCAL YEAR: A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. In Bristol, the City Charter specifies July 1 through June 30 of the succeeding year as the City's fiscal year.

FRANCHISE FEE: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

FULL TIME EQUIVALENTS (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee works in a year.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between assets and liabilities reported in a governmental fund. Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – Amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans or advances.

Glossary (Continued)

FUND BALANCE (Continued):

Restricted – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed – Amounts constrained to specific purpose by City Council, using its highest level of decision-making authority which is by City Ordinance. For an amount to be reported as committed, amounts cannot be used for any other purpose unless the same highest level of action is taken to remove or change the constraint.

Assigned – Amounts the City intends to use for a specified purpose. City Council approved a Classification of Assigned Fund Balance Policy that designates the City Manager and Finance Director for city-managed funds and the Director of Schools and Business Services Supervisor for school-managed funds to act on behalf of each respective entity and to designate and assign amounts as deemed appropriate.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

GENERAL FUND: The principal operating fund of the City which accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as community relations, fire and police protection, finance, human resource, legal, parks and recreation, and public works.

GENERAL OBLIGATION (G.O.) BOND: A bond backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are Governmental Accounting Standards Board pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

INSURANCE: The costs for worker's compensation, liability and property insurance.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

LEGALLY ADOPTED BUDGET: The total of the budgets of each fund.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Glossary (Continued)

MILEAGE RATE: A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET: An expenditure plan for continuance of every-day services, programs, and activities. In most cases, operating expenditures occur regularly throughout the fiscal year and include: personal services, contractual service, supplies, building materials, fixed charges, debt service, grants/contributions and capital outlay.

OPERATING EXPENSES: The cost for personnel, materials and equipment required for a department to function.

PAYMENT IN LIEU OF TAXES: Charges to an enterprise fund which are intended to replace General Fund revenues which the City would receive if the enterprise were a private sector operation. Enterprise funds are assessed a payment in lieu of property tax based on the value of the real property assessments of the fund. In addition, enterprises with significant use of City rights-of-way (Bristol Tennessee Essential Services) are assessed a payment in lieu of tax. These transactions are reflected on the fund level as operating transfers between funds.

PERFORMANCE MEASURES: Specific qualitative and quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERSONNEL SERVICES: All costs related to employee compensation, including salaries, wages and employee benefits such as City contributions for retirement, social security, health insurance, worker's compensation, and life insurance.

PROPERTY TAX: Tax paid by those owning property in the City.

PROPERTY TAX RATE: The rate at which real property in the City is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

REAPPRAISAL: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Glossary (Continued)

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees/charge for specific services, funds from other governments (State of Tennessee/Federal government) fines, grants, and investment related income.

REVENUE BOND: This type of bond is backed only by the revenues from a specific enterprise or project, water or sewer revenues.

SPECIAL REVENUE FUND: In governmental accounting, funds used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes (e.g. Community Development Grant Fund).

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

The City of Bristol, Tennessee

FAST FACTS

(UPDATED AS OF JULY 1, 2015)

Incorporated February 22, 1856
Form of Government Council-Manager
Adopted June 1973

Population 26,681
Land Area 32.693 square miles
Density 816 persons per square mile

<u>Property Tax Rate</u>	<u>Per \$100 of A.V.</u>	<u>Annual Tax on \$100,000 Residence</u>	<u>One Cent Generates (Est.)</u>
City of Bristol	\$2.25	\$563	\$ 65,000
Sullivan County	\$2.35	\$588	\$340,000

Total Assessed Value \$ 644,319,000 Percent of Actual Taxable 31%
Actual Taxable Value \$2,058,960,249

<u>Largest Property Tax Payers</u>	<u>Taxable Assessed Value</u>	<u>% of Total</u>
1. Bristol Motor Speedway, Inc.	\$44,727,160	6.94%
2. Godsey Leasing	12,570,695	1.95%
3. Royal Mouldings, Ltd.	9,993,565	1.55%
4. Pinnacle Partners TN LLC	9,774,035	1.52%
5. UPM Pharmaceuticals	9,246,155	1.44%
6. Exide Technologies	8,226,442	1.28%
7. Bristol Metals, LP	8,168,348	1.27%
8. United Telephone Southeast	8,148,171	1.26%
9. Dr. Reddy's Laboratories	7,997,970	1.24%
10. Highlands Wellmont Health Network	7,856,687	1.22%
	<u>Top 10 Total:</u>	19.67%

Total City Debt (June 30, 2015) \$81,201,766

City General Obligation Bonds	\$48,708,660
City Notes Payable	\$ 3,994,344
BTES Revenue Bonds	\$28,498,762

G.O. Debt as Percent of Personal Income: 14.06%
 General Obligation Debt Per Capita: \$3,043
 Bond Rating: Moody's Aa2

City of Bristol

Budget (all funds)	\$45,617,726
General Fund	24,221,109

Total Employment	332
Police Department	92
Fire Department	58
Public Works Department	98.5

City Schools

Budget (all funds)	\$41,198,703
General Purpose School	36,285,000
School Federal Projects	2,867,903
School Nutrition	2,045,800

Enrollment	3,978
Number of Elementary Schools	5
Number of Middle Schools	1
Number of High Schools	1

Parks and Recreation

Total Parks	28
Total Acreage	2,388
Swimming Pools	1
Tennis Courts	4
Community Center	1

Steele Creek Park

Total Acreage	2,224
Nature Center	1
Golf Course	1

Lane Miles of Roadway 360 miles

Water

Customers	12,462
Plant Capacity	10.0 MGD (million gallons per day)
Daily average treatment	5.9 MGD

Sewer

Customers	11,546
Wastewater Plant Capacity	15.0 MGD
Daily average treatment	9.8 MGD

Largest Employers

	<u>Employees</u>	<u>% of Total</u>
1. Wellmont Health System	1,885	16.91%
2. Century Link	650	5.83%
3. U.S. Solutions Group	590	5.29%
4. Bristol Tennessee City Schools	529	4.74%
5. Sprint Telecenters	500	4.48%
6. Robinette Company	340	3.05%
7. City of Bristol, Tennessee	332	2.98%
8. Wal-Mart	260	2.33%
9. Bristol Metals LP	250	2.24%
10. Lowe's Home Improvement	122	1.09%

Top 10 Total 48.95%

Ordinance No. 16-3

An Ordinance to Establish the Property Tax Rate, Adopt a Budget, and Appropriate Funds for the Fiscal Year July 1, 2016 through June 30, 2017

BE IT ORDAINED by the City of Bristol, Tennessee as follows:

Section 1. In order to provide revenue for municipal purposes, there is hereby imposed on the value of all property located within the City of Bristol a levy at the rate of \$2.25 upon each One Hundred Dollars' (\$100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the 2016 tax year.

Section 2. The budget for the fiscal year beginning July 1, 2016, submitted to City Council by the City Manager, is hereby adopted.

Section 3. The following funding amounts shall be and hereby are adopted as appropriations by funds for the operation of the City of Bristol, Tennessee, for fiscal year 2017:

General Fund	\$25,411,161
Community Development Grant Fund	357,978
Drug Fund	152,374
Electronic Citation Fee Fund	31,000
General Purpose School Fund	38,095,000
Grant Fund	152,316
Home Consortium Fund	1,728,951
School Federal Projects Fund	2,502,767
School Nutrition Fund	2,081,500
Solid Waste Fund	1,653,228
State Street Aid Fund	868,000
Transportation Grant Fund	1,039,943
Debt Service Fund	3,756,241
Capital Equipment Fund	1,675,000
Capital Facilities Fund	10,444,741
Waterworks Fund	8,490,573
Stormwater Fund	575,201

Section 4. In order to provide funds to meet the expenditure requirements, the following transfers are projected for fiscal year 2017:

To General Purpose School Fund for Operations from General Fund	\$ 4,349,054
To General Purpose School Fund for Non-Routine Capital Improvements from General Fund	250,000
To Drug Fund from General Fund	11,500
To Grant Fund from General Fund	13,955
To State Street Aid Fund from General Fund	130,000
To Transportation Grant Fund from General Fund	238,672

To Debt Service Fund from General Fund	2,840,875
To Capital Equipment Fund from General Fund	810,000
To Capital Facilities Fund from General Fund	879,716
To General Fund from Transportation Grant Fund	93,694
To General Fund from the Industrial Development Board (Blended Component Unit)	749,121
To the Industrial Development Board (Blended Component Unit) from General Fund	50,000
To the Industrial Development Board (Blended Component Unit) from Chapter 420 Fund	8,711,058
To Debt Service Fund from Chapter 420 Fund	137,641
To Debt Service Fund from General Purpose School Fund	777,725
To Capital Equipment Fund from Solid Waste Fund	40,000

Section 5. Payments-in-lieu to the General Fund are projected for fiscal year 2017 for the following:

From Electric Fund	\$2,074,778
From Waterworks Fund	565,000
From Stormwater Fund	29,000

That a public hearing on this Ordinance was held prior to its consideration on second reading.

THIS ORDINANCE shall become effective seventeen (17) days from and after its final passage, the welfare of the City requiring it.

WHEREUPON, Mayor Powers declared the Ordinance adopted, affixed a signature and the date thereto, and directed that the same be recorded.



Lea Powers, Mayor
Date: 07 June 2016

Tara E. Musick

Tara E. Musick, City Recorder

Approved as to Form and Legality
this 28th day of April 2016

Danielle Kiser

Danielle Kiser, City Attorney

Passed on 1st Reading: 5/3/16
Public Hearing: 6/7/16
Passed on 2nd Reading: 6/7/16

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