



2015 Annual Operating Budget

Summary of General Fund Estimated Revenues and Appropriations

	2013 Actual	2014 Budget	2014 Projection	2015 Budget	2015 to 2014 Variance	
					Amount	Percent
SOURCE OF FUNDS:						
ESTIMATED REVENUES:						
Taxes:						
General Property Taxes	25,321,540	25,437,520	26,134,540	26,540,890	1,103,370	4.34%
Gross Receipts Business Taxes	22,508,650	22,542,000	24,150,000	24,633,000	2,091,000	9.28%
PEG Programming Access Fee	584,360	0	618,740	0	0	N/A
General Sales and Use Taxes:						
Gross Taxes	175,001,630	176,701,700	178,657,560	181,337,440	4,635,740	2.62%
Less Enterprise Zone Adjustments	(637,730)	(277,700)	(950,020)	(500,000)	(222,300)	80.05%
Less Extraordinary Refunds	0	0	(384,050)	(384,050)	(384,050)	N/A
Subtotal	174,363,900	176,424,000	177,323,490	180,453,390	4,029,390	2.28%
Less Sales and Use Tax Dedications	(4,776,080)	(5,581,790)	(5,583,880)	(5,381,630)	200,160	-3.59%
Total Net Sales and Use Taxes	169,587,820	170,842,210	171,739,610	175,071,760	4,229,550	2.48%
Sales & Use Tax - Audit Collections	2,110,880	1,000,000	700,000	1,000,000	0	0.00%
Occupancy Tax	1,327,740	1,000,000	1,200,000	1,200,000	200,000	20.00%
Occupational License Tax	10,382,630	10,150,000	10,500,000	10,500,000	350,000	3.45%
Insurance Premiums Tax	3,774,090	3,850,000	3,795,000	3,800,000	(50,000)	-1.30%
Gaming Tax (Riverboats)	9,438,270	9,000,000	9,000,000	9,000,000	0	0.00%
Interest and Penalties - Taxes	2,524,920	1,513,500	1,539,500	1,527,000	13,500	0.89%
Total Taxes	247,560,900	245,335,230	249,377,390	253,272,650	7,937,420	3.24%
Licenses and Permits	3,841,070	3,534,400	3,830,360	3,828,800	294,400	8.33%
Intergovernmental Revenues	13,970,660	14,588,730	14,324,790	14,440,620	(148,110)	-1.02%
Charges for Services	23,473,130	21,815,230	21,336,600	21,413,870	(401,360)	-1.84%
Fines and Forfeits	2,146,190	2,208,000	2,089,500	2,183,000	(25,000)	-1.13%
Miscellaneous Revenues	1,669,780	1,331,790	1,499,440	1,309,090	(22,700)	-1.70%
TOTAL ESTIMATED REVENUES	292,661,730	288,813,380	292,458,080	296,448,030	7,634,650	2.64%
FUND BALANCE USED IN BUDGET	0	7,571,140	7,571,140	7,496,150	(74,990)	-0.99%
OTHER FINANCING SOURCES	2,939,660	2,964,160	2,954,160	2,960,470	(3,690)	-0.12%
TOTAL SOURCE OF FUNDS	295,601,390	299,348,680	302,983,380	306,904,650	7,555,970	2.52%
USE OF FUNDS:						
Personal Services	139,550,430	145,984,930	141,456,890	147,870,060	1,885,130	1.29%
Employee Benefits	69,361,620	72,716,370	69,883,180	74,235,200	1,518,830	2.09%
Supplies	12,842,530	12,323,200	14,096,780	12,514,840	191,640	1.56%
Contractual Services	57,105,480	58,728,580	62,166,400	60,901,900	2,173,320	3.70%
Interfund Transfers	10,136,590	9,595,600	10,843,000	11,382,650	1,787,050	18.62%
Carryforward Expenditures	3,180,220	0	3,683,410	0	0	N/A
TOTAL USE OF FUNDS	292,176,870	299,348,680	302,129,660	306,904,650	7,555,970	2.52%
EXCESS SOURCES OVER (UNDER) USES	3,424,520	0	853,720	0	0	