

MOFD 2015/16 Budget compared to nine prior years

	projected mid-year 2015-16	Change From			projected actuals 2014-15	Change From			Actual 2013-14	Change From			Actual 2012-13	Change From		
		Prior Actual	Budget	Budget 2015-16		Prior Actual	Budget	Budget 2014-15		Prior Actual	Budget	Budget 2013-14		Prior Actual	Budget	
Revenue																
Ad Valorem Tax	20,443,286	7.2%	0.8%	20,283,808	19,070,889	9.4%	2.3%	18,645,840	17,427,013	8.0%	0.9%	17,274,037	16,141,055	-1.3%	-1.6%	
% of total revenue	87%				83%				82%				86%			
Parcel Tax	1,070,214	0.2%	0.2%	1,068,288	1,068,288	-0.3%	-0.3%	1,072,000	1,071,747	0.2%	-0.2%	1,074,036	1,069,288	0.1%	0.1%	
Total Taxes	21,513,500	6.8%	0.8%	21,352,096	20,139,177	8.9%	2.1%	19,717,840	18,498,760	7.5%	0.8%	18,348,073	17,210,343	-1.2%	-1.5%	
% of total revenue	92%				88%				87%				92%			
Ambulance Fees	932,000	12.2%	9.8%	849,000	831,000	1.5%	-0.8%	837,700	818,782	-13.9%	-19.7%	1,019,661	951,486	4.6%	4.4%	
Other Fees	203,767	-54.0%	-2.5%	209,099	442,795	82.3%	109.0%	211,850	242,859	168.8%	133.8%	103,870	90,357	60.8%	21.5%	
Total Fees	1,135,767	-10.8%	7.3%	1,058,099	1,273,795	20.0%	21.4%	1,049,550	1,061,641	1.9%	-5.5%	1,123,531	1,041,843	7.9%	5.6%	
Intergovernmental	593,735	-42.3%	43.6%	413,363	1,029,483	16.0%	-0.9%	1,039,019	887,847	139.6%	6.0%	837,443	370,490	-44.2%	4.1%	
Strike Team Net	73,592	-72.3%	-72.2%	264,500	265,402	114.0%		124,000	103,325			0	10,666			
Total Other	65,500	-52.3%	1.6%	64,500	137,238	-77.9%	-10.0%	152,480	621,523	379.9%	1758.7%	33,438	129,520	-45.2%	325.4%	
Total Revenue	23,382,094	2.4%	1.0%	23,152,558	22,845,095	7.9%	3.5%	22,082,889	21,173,096	12.8%	4.1%	20,342,485	18,762,862	-2.8%	-0.5%	
Expenses																
Salaries	7,682,149	4.9%	2.3%	7,510,078	7,320,842	-10.6%	-8.0%	7,958,042	8,187,756	6.5%	0.1%	8,181,116	7,688,866	-1.1%	-1.5%	
Deferred Comp	111,000	23.4%	4.1%	106,578	89,950	-10.1%	-6.8%	96515	100,000	-9.0%	-6.5%	107,008	109,875	27.2%	5.4%	
Overtime	1,954,000	3.2%	-1.5%	1,984,000	1,892,500	45.4%	139.7%	789,500	1,302,000	-41.9%	-13.2%	1,500,000	2,239,901	31.1%	77.3%	
Contract Services	180,000	70.3%	-0.4%	180,750	105,720	95.1%	49.5%	70,720	54,182	46.5%	125.8%	24,000	36,972	650.7%	23.2%	
Payroll Expense	177,000	3.8%	-0.6%	178,044	170,509	-2.0%	0.2%	170,144	174,000	0.6%	-3.6%	180,455	172,980	5.7%	3.0%	
Total Salaries	10,104,149	5.5%	1.5%	9,959,450	9,579,521	-2.4%	5.4%	9,084,921	9,817,938	-4.2%	-1.7%	9,992,579	10,248,594	5.2%	9.4%	
Pension	4,136,778	-10.0%	0.0%	4,136,778	4,595,886	45.0%	-8.1%	5,000,120	3,170,000	26.0%	-2.1%	3,237,067	2,515,240	20.8%	-3.9%	
Normal Cost	2,104,298			2,102,822	2,049,836			2,228,252								
UAAL	3,836,164			3,836,375	4,303,052			4,681,798								
Employee Contribution	-1,803,684			-1,802,419	-1,757,002			-1,909,930								
Xfer to Pension Bond fund	3,069,093	5.1%	0.0%	3,069,093	2,920,924	5.0%	0.0%	2,920,924	2,781,010	11.8%	6.4%	2,613,203	2,487,498	4.9%	0.0%	
Health & Life Ins & misc benefits	785,750	14.1%	-2.9%	808,906	688,801	3.5%	-0.6%	692,994	665,810	7.7%	-6.0%	708,469	618,098	-12.4%	-5.9%	
Worker's Comp & Unemployemnt	760,069	-17.0%	4.0%	730,612	915,620	52.0%	4.2%	878,620	602356	1.8%	-22.1%	773617	591,452	-21.6%	-17.4%	
Retiree Medical	871,000	-3.0%	-3.0%	898,000	898,016	3.2%	-2.4%	920,000	870,340	-7.2%	-6.6%	932,167	937,777	4.3%	0.1%	
OPEB Funding	94,000	11.9%	0.0%	94,000	84,000											
Normal Cost	231,467			224,233	224,233											
UAAL	733,533			733,533	757,783											
Payments made	-871,000			-871,000	-898,016											
Total Salaries and Benefits	19,820,839	0.7%	0.6%	19,696,839	19,682,768	9.9%	0.9%	19,497,579	17,907,454	2.9%	-1.9%	18,257,102	17,398,659	5.1%	3.7%	
% of total Expenses	86%				89%				84%				86%			
Operating Expenses	2,172,107	24.2%	3.5%	2,098,580	1,748,917	-19.2%	-14.1%	2,035,599	2,165,295	20.6%	10.4%	1,961,084	1,796,127	8.0%	-0.3%	
Transfer to Capital Fund	1,070,214	49.6%	0.2%	1,068,288	715,169	-36.7%	36.1%	525,610	1,129,755	5.5%	5.1%	1,074,724	1,071,189	-20.7%	0.1%	
Total Expenses	23,063,160	4.1%	0.9%	22,863,707	22,146,854	4.5%	0.4%	22,058,788	21,202,504	4.6%	-0.4%	21,292,910	20,265,975	3.6%	3.1%	
Net Surplus / (Loss)	318,934	-54.3%	10.4%	288,851	698,241			24,101	(29,408)			(950,425)	0	(1,503,113)		

MOFD 2015/16 Budget compared to nine prior years

	Budget 2012-13	Change From				Change			Change			from		Actual 2006-07	
		Actual 2011-12	Prior Actual	Budget	Budget 2011-12	Actual 11	2010- from prior actual	Budget 2010-11	Actual 10	2009- from prior actual	Actual 2008-09	Change from prior actual	Actual 2007-08		from prior actual
Revenue															
Ad Valorem Tax	16,411,318	16,351,323	-2.1%	-0.1%	16,368,792	16,701,594	0%	16,552,572	16,647,672	2%	16,247,774	4%	15,649,236	0%	15,710,646
% of total revenue		85%				85%		85%	87%		85%		85%		88%
Parcel Tax	1,067,738	1,067,760	0.0%	0.0%	1,067,969	1,067,969	0%	1,064,912	1,064,888	0%	1,066,761	21%	884,763	-8%	960,183
Total Taxes	17,479,056	17,419,083	-2.0%	-0.1%	17,436,761	17,769,563	0%	17,617,484	17,712,560	2%	17,314,535	5%	16,533,999	-1%	16,670,829
% of total revenue		90%				91%		91%	93%		90%		89%		93%
Ambulance Fees	911,750	909,618	0.3%	-3.9%	946,223	906,709	7%	1,035,500	844,186	14%	740,165	-10%	820,082	15%	714,078
Other Fees	74,387	56,189	-32.4%	-56.5%	129,246	83,163	-2%	147,550	84,686	-30%	120,903	-56%	275,600	207%	89,914
Total Fees	986,137	965,807	-2.4%	-10.2%	1,075,469	989,872	7%	1,183,050	928,872	8%	861,068	-21%	1,095,682	36%	803,992
Intergovernmental	356,026	664,516	30.6%	75.3%	379,048	508,893	34%	496,816	378,679	12%	338,480	-7%	363,354	-15%	426,291
Strike Team Net	0	20,798			0	0	-100%	0	111,239	-81%	586,422	44%	408,021		0
Total Other	30,450	236,412	-33.1%	775.6%	27,000	353,527	2459%	106,500	13,816	-76%	57,401	-40%	95,256	211%	30,600
Total Revenue	18,851,669	19,306,616	-1.6%	2.1%	18,918,278	19,621,855	2%	19,403,850	19,145,166	0%	19,157,906	4%	18,496,312	3%	17,931,712
Expenses															
Salaries	7,805,196	7,775,044	-7.3%	0.7%	7,723,068	8,390,948	1%	8,622,751	8,280,844	-2%	8,440,734	5%	8,028,962	4%	7,728,041
Deferred Comp	104,219	86,413	85.0%	50.6%	57,383	46,708	78%	41,020	26,226	517%	4,250	-2%	4,350	8%	4,020
Overtime	1,263,000	1,708,621	13.3%	8.0%	1,581,517	1,508,072	-16%	1,252,900	1,805,311	-23%	2,340,184	4%	2,257,349	115%	1,049,209
Contract Services	30,000	4,925			0	0		0	0		0	-100%	900	-24%	1,188
Payroll Expense	168,011	163,719	5.5%	11.0%	147,486	155,140	-1%	139,593	156,398	5%	149,623	10%	135,786	20%	112,700
Total Salaries	9,370,426	9,738,722	-3.6%	2.4%	9,509,454	10,100,868	-2%	10,056,264	10,268,779	-6%	10,934,791	5%	10,427,347	17%	8,895,158
Pension	2,617,787	2,082,192	36.7%	0.7%	2,067,871	1,523,700	24%	1,505,523	1,224,808	-21%	1,559,741	-12%	1,770,595	15%	1,534,216
Normal Cost UAAL															
Employee Contribution															
Xfer to Pension Bond fund	2,487,498	2,372,137	5.1%	0.0%	2,372,136	2,257,901	5%	2,257,901	2,145,314	5%	2,040,027	6%	1,927,432	-1%	1,939,307
Health & Life Ins & misc benefits	656,792	705,790	-15.7%	-11.5%	797,154	837,694	10%	802,463	761,446	7%	709,780	0%	712,331	-7%	764,777
Worker's Comp & Unemployemnt	715,796	754,140	-3.4%	-5.2%	795,729	780,292	-21%	854,707	984,390	25%	787,728	0%	789,238	26%	626,329
Retiree Medical	936,447	898,937	7.8%	4.6%	859,763	833,589	8%	966,554	768,357	12%	683,784	0%	681,219	12%	609,343
OPEB Funding															
Normal Cost UAAL															
Payments made															
Total Salaries and Benefits	16,784,746	16,551,918	1.3%	0.9%	16,402,107	16,334,044	1%	16,443,412	16,153,094	-3%	16,715,851	2%	16,308,162	13%	14,369,130
% of total Expenses		85%				83%		84%	85%		85%		85%		84%
Operating Expenses	1,801,291	1,662,576	-13.5%	-7.8%	1,802,611	1,922,065	12%	1,834,376	1,712,116	-8%	1,855,112	0%	1,846,013	1%	1,835,461
Transfer to Capital Fund	1,070,438	1,350,434	1.6%	26.3%	1,069,469	1,328,569	24%	1,302,957	1,067,134	-3%	1,105,460	-2%	1,129,392	17%	963,783
Total Expenses	19,656,475	19,564,928	-0.1%	1.5%	19,274,187	19,584,678	3%	19,580,745	18,932,344	-4%	19,676,423	2%	19,283,567	12%	17,168,374
Net Surplus / (Loss)	(804,806)	(258,312)			(355,909)	37,177		(176,895)	212,822		(518,517)		(787,255)		763,338