

# GENERAL FUND

The General Fund contains most of the operating functions of the City. The primary sources of revenue are sales tax, per capita share of the state income tax, state use tax, building permits, road and bridge tax, telephone franchise fees, and property tax.

## 2015-2016 REVENUE PROJECTION

Source	Amount	% of Total
May – Feb (actual)	\$5,621,361	
Mar – Apr (estimate)	\$1,600,957	
1.8% General Increase	\$127,835	
New Businesses	\$149,847	
<b>PROJECTED SALES TAX</b>	<b>\$7,500,000</b>	<b>47%</b>
State Use Tax - \$17.75 (per Capita 28,396)	\$504,050	3%
State Income Tax - \$94.00 (per Capita 28,396)	\$2,669,225	17%
<b>PROJECTED STATE SHARE</b>	<b>\$3,173,275</b>	<b>20%</b>
Utility Tax (w/o Park portion)	\$754,190	5%
Property Tax	\$248,300	2%
Road & Bridge	\$260,000	2%
Building Permits	\$300,000	2%
Municipal Aggregation Fee	\$105,000	1%
Food & Beverage Tax	\$720,000	5%
Court Fines	\$135,000	1%
Administrative Tow Fee	\$100,000	1%
Combined Dispatch	\$104,000	1%
Crime Free Housing Licenses	\$173,400	1%
Telephone Franchise	\$140,000	1%
Cable Franchise	\$475,000	3%
Ameren Franchise	\$245,000	2%
Cell Towers	\$26,000	0%
Fees in Lieu of Taxes	\$644,475	4%
Transfer from Reserve	\$0	0%
Other	\$660,025	4%
<b>PROJECTED OTHER</b>	<b>\$5,090,390</b>	<b>32%</b>
<b>TOTAL REVENUE</b>	<b>\$15,763,665</b>	

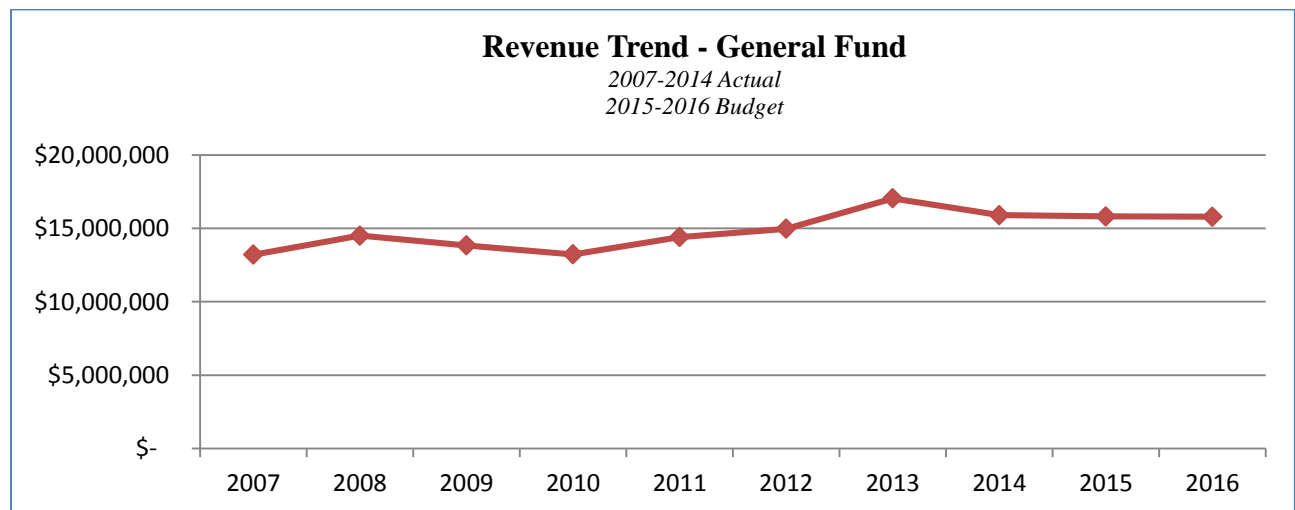
- ❖ Sales Tax - \$7,500,000 (47%) This is a 3% increase from last year. The economy seems to be improving somewhat and we're anticipating a small increase. We expect retail sales to increase approximately 1.8%.
- ❖ Income Tax - \$2,669,225 (17%) Income tax is a distribution of the 5% income tax collected by the State and is distributed on a per capita basis. We included a 2% increase based on the increase in per capita rate per the IML's (Illinois Municipal League) estimation for FY 2015-2016 of \$94.00.

- ❖ Utility Tax - \$754,190 (5%) While reported as General Fund revenue, this is basically a pass-through to debt payment. The utility tax was established to build the New Public Safety Facility on Seven Hills Road and is used to pay off a \$7 million bond. Of the total Utility Tax revenue (\$1,700,000), the General Fund retains 10% and the balance goes to the Park Department (\$945,810). This tax is based on an Illinois Commerce Commission Tariff on a per kilowatt hour basis and is not affected by rate increase/decrease. The major factor is usage and the two prime causes of fluctuation are weather and growth. The tax is collected by the State and passed on to the City by the Department of Revenue on a monthly basis.
- ❖ Telephone Franchise - \$140,000 (1%) Of the \$700,000 total Telephone Franchise revenue, the General Fund retains 1/5 and the remaining balance is reflected in Parks and Recreation for the Sports Complex bond payment.
- ❖ Cable Franchise - \$475,000 (3%) This is the amount received from the fees imposed on AT&T and Charter. Since it is based on usage, we've seen a steady increase over the years.
- ❖ Food and Beverage Tax - \$720,000 (5%) Also reported as General Fund revenue, this is basically a pass-through to debt payment. The Food and Beverage tax was established in June, 2006 to pay off a \$6 million bond issued to construct the Regency Conference Center which opened in October, 2008.
- ❖ Fee in Lieu of Taxes - \$644,475 (4%) This represents the portion of administrative salaries and benefits that were originally reflected in the Enterprise Funds (Water and Sewer) budget. Upon City Council recommendation, we moved these expenses to the Administration budget to more closely reflect actual personnel cost in Administration.
- ❖ State Use Tax - \$504,050 (3%) This is a per capita fund and the slight increase is due to IML's estimation for FY 2015-2016 of \$17.75. This fund is based on purchases from other states as reported to the Department of Revenue.
- ❖ Property Tax - \$248,300 (2%) The City did not change the General Fund tax rate this year. The equalized assessed value remained the same this fiscal year and the tax rate increased .003 from .9972 to 1.001.
- ❖ Building Permits - \$300,000 (2%) Residential housing seems to be increasing slightly as well as commercial projects with the anticipated addition of an office complex & Car Max.
- ❖ Road and Bridge Tax - \$260,000 (2%) This is the amount forwarded from the Township based on the percentage of total roads in the Township that are maintained by the city.

## REVENUE HISTORICAL DATA (in \$000's)

Not including Transfers from Reserves

Source	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016
Property Tax	\$225	\$224	\$243	\$239	\$285	\$278	\$246	\$248	\$248
Road & Bridge Tax	\$215	\$228	\$237	\$249	\$259	\$269	\$274	\$240	\$260
Sales Tax	\$6,788	\$6,357	\$6,186	\$6,337	\$6,343	\$6,918	\$7,085	\$7,284	\$7,500
State Income Tax	\$2,430	\$2,459	\$2,384	\$2,550	\$2,408	\$3,281	\$2,283	\$2,610	\$2,669
State Use Tax	\$352	\$401	\$345	\$420	\$412	\$450	\$489	\$476	\$504
Telephone Franchise									
G.F. Portion	\$823	\$839	\$280	\$313	\$312	\$208	\$157	\$170	\$140
Park Portion	N/A	N/A	\$568	\$543	\$533	\$831	\$627	\$680	\$560
Building Permits	\$363	\$180	\$146	\$334	\$167	\$305	\$164	\$225	\$300
Circuit Court Fines	\$215	\$211	\$246	\$147	\$169	\$154	\$148	\$130	\$135
Cable Franchise	\$279	\$322	\$368	\$409	\$439	\$476	\$483	\$450	\$475
Ameren Franchise	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$245	\$245
Utility Tax									
G.F. Portion	\$1,150	\$1,327	\$1,034	\$892	\$948	\$777	\$831	\$808	\$754
Park Portion	N/A	N/A	\$139	\$537	\$514	\$846	\$902	\$792	\$946
Admin Tow Fee	N/A	N/A	N/A	\$121	\$136	\$125	\$112	\$125	\$100
Combined Dispatch	N/A	N/A	N/A	\$72	\$100	\$100	\$102	\$102	\$104
Crime Free Housing	N/A	N/A	N/A	\$168	\$175	\$200	\$176	\$170	\$173
Food & Beverage Tax	\$535	\$576	\$567	\$596	\$598	\$645	\$663	\$689	\$720
Fees In Lieu Of Taxes	N/A	N/A	N/A	N/A	\$549	\$605	\$599	\$621	\$644
All Other	\$1,136	\$715	\$488	\$482	\$631	\$575	\$562	\$430	\$793
<b>TOTAL G.F.</b>	<b>\$14,510</b>	<b>\$13,839</b>	<b>\$12,524</b>	<b>\$13,329</b>	<b>\$13,931</b>	<b>\$15,366</b>	<b>\$14,374</b>	<b>\$15,023</b>	<b>\$15,764</b>
N/A = <i>not in place at that time</i>									



**City of O'Fallon**  
**Income Tax History**  
**Monthly Distribution**

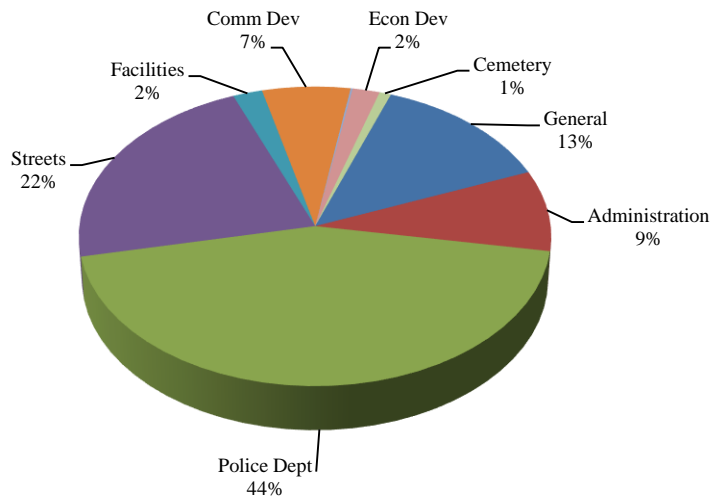
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
May	392,769	358,338	290,759	273,705	355,357	484,497	429,189
June	209,957	191,333	155,037	168,821	186,831	164,604	159,860
July	232,426	208,320	217,888	218,698	239,918	252,100	264,574
August	135,525	141,806	142,848	150,457	150,551	156,630	154,341
September	130,298	135,402	146,496	144,821	149,334	152,804	150,929
October	231,744	208,650	212,915	230,018	235,138	266,592	269,302
November	165,107	157,205	160,237	146,489	177,672	176,507	181,562
December	128,605	123,573	177,214	137,926	146,626	140,886	136,523
January	217,170	217,214	202,036	204,921	227,286	260,897	231,315
February	273,058	230,210	249,672	236,263	268,301	276,878	345,124
March	147,988	142,447	124,527	157,625	151,058	158,141	
April	228,467	222,230	214,227	244,741	262,301	276,544	
<b>TOTAL</b>	<b>\$2,493,113</b>	<b>\$2,336,727</b>	<b>\$2,293,857</b>	<b>\$2,314,485</b>	<b>\$2,550,372</b>	<b>\$2,767,080</b>	<b>\$2,322,719</b>
<i>Avg month</i>	<i>\$207,759</i>	<i>\$194,727</i>	<i>\$191,155</i>	<i>\$192,874</i>	<i>\$212,531</i>	<i>\$230,590</i>	<i>\$232,272</i>

**City of O'Fallon**  
**Sales Tax History**  
**Monthly Distribution**

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
May	483,929	457,605	516,634	529,646	516,734	497,544	527,500
June	580,307	543,578	531,788	573,234	591,922	585,342	637,491
July	518,940	498,584	518,025	538,888	539,344	610,569	616,252
August	588,843	543,074	551,415	451,381	686,747	670,162	662,371
September	561,837	530,950	572,062	578,194	626,343	637,236	631,795
October	552,495	514,534	549,721	576,007	595,971	628,696	644,932
November	560,731	539,910	512,270	544,462	596,035	629,680	635,406
December	515,942	493,346	495,807	501,930	557,798	570,755	596,562
January	470,363	478,187	509,810	516,791	563,512	544,773	578,577
February	494,616	500,810	534,969	507,121	556,436	574,133	617,973
March	577,998	565,775	574,220	585,602	601,286	621,748	
April	477,744	460,349	457,008	452,471	505,167	484,845	
<b>TOTAL</b>	<b>\$6,383,744</b>	<b>\$6,126,701</b>	<b>\$6,323,728</b>	<b>\$6,355,726</b>	<b>\$6,937,295</b>	<b>\$7,055,483</b>	<b>\$6,148,859</b>
<i>Avg month</i>	<i>\$531,979</i>	<i>\$510,558</i>	<i>\$526,977</i>	<i>\$529,644</i>	<i>\$578,108</i>	<i>\$587,957</i>	<i>\$614,886</i>

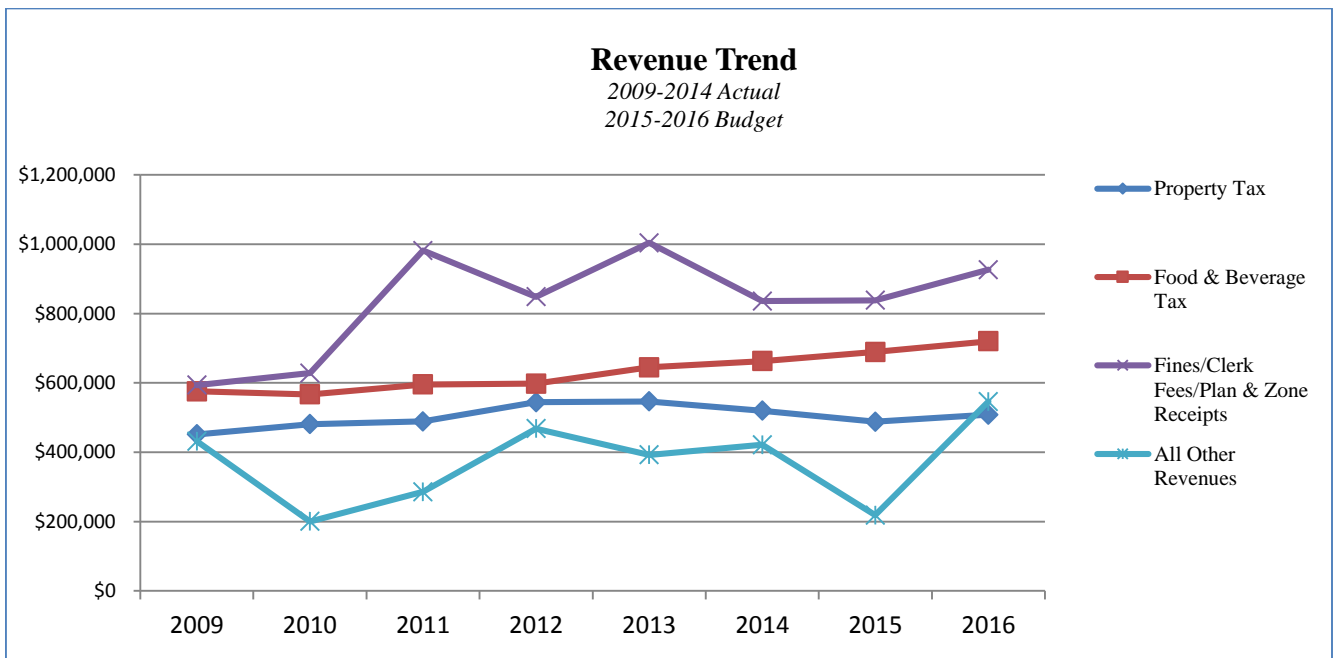
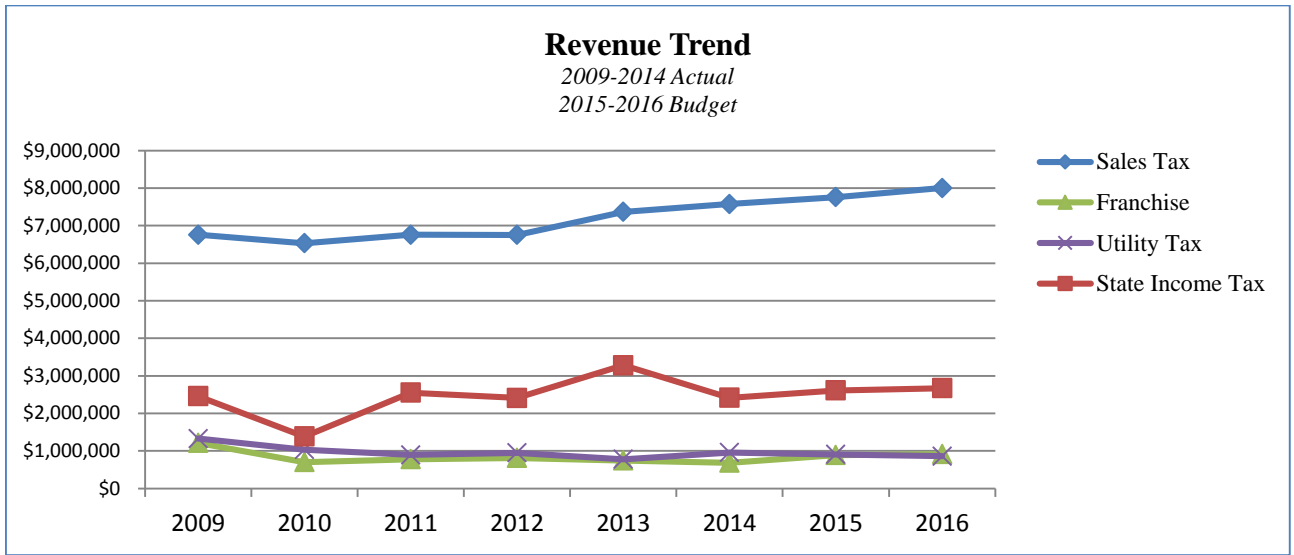
## GENERAL FUND 2015-2016 BUDGET SUMMARY

CATEGORY	FUND #	TITLE	2016 BUDGET	2015 BUDGET	\$ CHANGE	% CHANGE
REVENUE	01	General	\$ 15,763,665	\$ 15,022,990	\$ 740,675	5%
		Transfer from Reserves	\$ 0	\$ 0	\$ 0	0%
		<b>TOTAL REVENUE</b>	<b>\$ 15,763,665</b>	<b>\$ 15,022,990</b>	<b>\$ 740,675</b>	<b>5%</b>
EXPENSE	01	General	\$ 2,084,000	\$ 2,099,245	\$ (15,245)	(1)%
	50	Administration	\$ 1,377,135	\$ 1,351,507	\$ 25,628	2%
	51	Police Department	\$ 6,965,740	\$ 6,690,231	\$ 275,509	4%
	52	Street Division	\$ 3,508,090	\$ 3,222,448	\$ 285,642	9%
	53	Facilities	\$ 340,040	\$ 279,070	\$ 60,970	22%
	56	Community Development	\$ 1,017,625	\$ 936,369	\$ 81,256	9%
	57	Fire & Police Commission	\$ 22,950	\$ 3,800	\$ 19,150	504%
	58	Economic Development	\$ 313,695	\$ 315,925	\$ (2,230)	(1)%
	59	Cemetery	\$ 134,390	\$ 124,395	\$ 9,995	8%
	01	Transfer to Capital	\$ 0	\$ 0	\$ 0	0%
		<b>TOTAL EXPENSE</b>	<b>\$ 15,763,665</b>	<b>\$ 15,022,990</b>	<b>\$ 740,075</b>	<b>5%</b>



**FY16 General Fund Budget**

## Dashboard Metrics – Trend by Classification



## Dashboard Metrics – Trend by Classification

