



Finance
Committee of
the Whole-
Budget
Discussion 2
2019



Preliminary Budget Review

2nd of three meetings

1. Review 4 major funds, General, Parks, Capital, Public Safety
2. Discuss Merit Increase budget
3. Identify issues & concerns

2019 Budget Changes from Meeting 1

Removed:

- Public Art Competition \$15,000
- Summer Concert Series \$3,000
- Civic Orchestra (reduced by)
\$12,500

New

- Adjusted Payroll in Parks and Recreation
- Police Firearm purchase (and associated transfers)

2019 Budget Assumptions

Revenues

- Sales Tax-
- Utility Tax Electric- Ameren Rates Decrease 6%, additional 135k from Ameren mistake, no change in usage base
- Utility Tax Gas- no change from 2018
- Utility Tax Telephone-continued decrease at 3.5% per FACAC
- Water-Small change in usage as efficiency continues to improve
- Gas Tax -1.5% decrease per 5 year average
- Road and Bridge – 0.5% decrease from 2018 estimate

Expenses

- No new personnel
- 4% increase in health insurance at 7/1 (2% net)
- No change in dental, life or disability insurance rates
- Work Comp Rate increase 8%
- No merit increases in this budget
- No increase in headcount
- Personnel Budgetary Savings 172,000

2019 Budget – Major Funds as of October 3, 2018

		2018 Amended Budget		2018 Projected Amount		2019 Budget		2018 Projected Vs 2018 Budget		2019 Budget Vs 2018 Projected		2019 Budget Vs 2018 Adopted Budget	
Account Description		2017 Actual Amount											
General Fund - Division Summary	000 Revenue	\$ 21,943,092	\$ 22,271,899	\$ 22,261,790	\$ 20,475,966	\$ (10,109)	0.0%	\$ (1,785,824)	-8.0%	\$ (5,121,377)	-20.0%		
	011 Legislative	(70,313)	(74,185)	(75,025)	(75,025)	(840)	1.1%	-	0.0%	(840)	1.1%		
	031 Customer Service	(54,211)	(105,684)	(105,584)	(92,290)	100	-0.1%	13,294	-12.6%	13,394	-12.7%		
	034 Finance	(396,417)	(556,892)	(550,232)	(594,167)	6,660	-1.2%	(43,935)	8.0%	(37,275)	6.7%		
	036 Central Services (Less: transfers)	(1,438,033)	(1,292,763)	(1,265,046)	(1,074,818)	27,717	-2.1%	190,228	-15.0%	106,504	-9.0%		
	037 Information Technology	(800,472)	(942,233)	(891,594)	(835,176)	50,639	-5.4%	56,418	-6.3%	(20,501)	2.5%		
	038 Municipal Court	(251,865)	(273,949)	(262,706)	(268,264)	11,243	-4.1%	(5,558)	2.1%	5,685	-2.1%		
	041 Police	(9,857,176)	-	-	-	-	0.0%	-	0.0%	11,185,589	-100.0%		
	051 City Administrator	(635,375)	(617,088)	(576,435)	(552,700)	40,653	-6.6%	23,735	-4.1%	58,223	-9.5%		
	052 Economic Development	(3,278)	-	-	-	-	0.0%	-	0.0%	-	0.0%		
	061 Planning	(678,436)	(1,110,713)	(1,102,978)	(774,669)	7,735	-0.7%	328,309	-29.8%	(26,956)	3.6%		
	071 Engineering	(764,507)	(892,329)	(849,567)	(897,501)	42,762	-4.8%	(47,934)	5.6%	(14,964)	1.7%		
	072 Street Maintenance	(2,731,897)	(3,459,994)	(3,102,618)	(3,059,510)	357,376	-10.3%	43,108	-1.4%	(86,987)	2.9%		
	073 Vehicle Maintenance	(938,156)	(804,545)	(735,345)	(894,206)	69,200	-8.6%	(158,861)	21.6%	(89,661)	11.1%		
	075 Street Lights	(33,571)	(34,000)	(34,000)	(34,000)	-	0.0%	-	0.0%	-	0.0%		
076 Facility Maintenance	(905,441)	(946,272)	(926,091)	(977,009)	20,181	-2.1%	(50,918)	5.5%	(111,318)	12.9%			
099 Transfers Out	(3,671,932)	(12,850,331)	(12,850,331)	(9,109,684)	-	0.0%	3,740,647	-29.1%	(6,007,984)	193.7%			
Net	\$ (1,287,990)	\$ (1,689,079)	\$ (1,065,762)	\$ 1,236,947	\$ 623,317	-36.9%	\$ 2,302,709	-216.1%	\$ (148,468)	-10.7%			
General Fund Summary	Revenue	\$ 21,943,092	\$ 22,271,899	\$ 22,261,790	\$ 20,475,966	\$ (10,109)	0.0%	\$ (1,785,824)	-8.0%	\$ (5,121,377)	-20.0%		
	Capital	(562,061)	(136,100)	(28,000)	(326,602)	108,100	-79.4%	(298,602)	1066.4%	93,522	-22.3%		
	Commodities	(860,031)	(1,189,810)	(956,852)	(865,480)	232,958	-19.6%	91,372	-9.5%	412,494	-32.3%		
	Contractual	(3,572,471)	(3,482,736)	(3,261,868)	(2,607,261)	220,868	-6.3%	654,607	-20.1%	739,991	-22.1%		
	Personnel	(14,564,586)	(6,302,001)	(6,230,501)	(6,329,992)	71,500	-1.1%	(99,491)	1.6%	9,734,886	-60.6%		
	Net Transfers In (Out)	(3,671,932)	(12,850,331)	(12,850,331)	(9,109,684)	-	0.0%	3,740,647	-29.1%	(6,007,984)	193.7%		
	Net	\$ (1,287,990)	\$ (1,689,079)	\$ (1,065,762)	\$ 1,236,947	\$ 623,317	-36.9%	\$ 2,302,709	-216.1%	\$ (148,468)	-10.7%		
Parks Fund Summary	Revenue	\$ 8,868,193	\$ 8,907,329	\$ 8,819,410	\$ 8,991,655	\$ (87,919)	-1.0%	\$ 172,245	2.0%	\$ 84,326	0.9%		
	Capital	(409,880)	(63,793)	(63,793)	(163,500)	-	0.0%	(99,707)	156.3%	(115,500)	240.6%		
	Commodities	(1,249,742)	(1,235,336)	(1,226,436)	(1,212,700)	8,900	-0.7%	13,736	-1.1%	(1,460)	0.1%		
	Contractual	(1,356,570)	(1,441,523)	(1,435,890)	(1,282,843)	5,633	-0.4%	153,047	-10.7%	9,882	-0.8%		
	Personnel	(2,971,241)	(3,158,863)	(3,181,690)	(3,221,686)	(22,827)	0.7%	(39,996)	1.3%	(62,823)	2.0%		
	Net Transfers In (Out)	(3,031,521)	(3,018,121)	(2,962,479)	(3,009,914)	55,642	-1.8%	(47,435)	1.6%	8,207	-0.3%		
	Net	\$ (150,762)	\$ (10,307)	\$ (50,878)	\$ 101,012	\$ (40,571)	393.6%	\$ 151,890	-298.5%	\$ (77,368)	-43.4%		
Capital Fund Summary	Revenue	\$ 10,472,346	\$ 8,050,766	\$ 8,050,766	\$ 5,973,114	\$ -	0.0%	\$ (2,077,652)	-25.8%	\$ (818,652)	-12.1%		
	Capital	(7,533,708)	(5,794,943)	(5,713,613)	(3,195,401)	81,330	-1.4%	2,518,212	-44.1%	(916,401)	40.2%		
	Commodities	-	-	-	-	-	0.0%	-	0.0%	-	0.0%		
	Contractual	(465,924)	(1,275,811)	(1,101,000)	(415,001)	174,811	-13.7%	685,999	-62.3%	(15,001)	3.8%		
	Personnel	(293,351)	(305,295)	(305,295)	(328,411)	-	0.0%	(23,116)	7.6%	(66,116)	25.2%		
	Net Transfers In (Out)	(1,889,050)	(3,489,515)	(3,489,515)	(1,885,169)	-	0.0%	1,604,346	-46.0%	1,604,346	-46.0%		
	Net	\$ 290,313	\$ (2,814,798)	\$ (2,558,657)	\$ 149,132	\$ 256,141	-9.1%	\$ 2,707,789	-105.8%	\$ (211,824)	-58.7%		
Public Safety Summary	Revenue	\$ -	\$ 3,134,560	\$ 3,347,402	\$ 3,362,457	212,842	6.8%	\$ 15,055	0.4%	\$ 3,362,457	0.0%		
	Capital	-	(630,524)	(626,751)	(25,201)	3,773	-0.6%	601,550	-96.0%	(25,201)	0.0%		
	Commodities	-	(387,722)	(388,111)	(381,899)	(389)	0.1%	6,212	-1.6%	(381,899)	0.0%		
	Contractual	-	(729,466)	(734,978)	(777,539)	(5,512)	0.8%	(42,561)	5.8%	(777,539)	0.0%		
	Personnel	-	(9,762,877)	(9,761,876)	(9,653,302)	1,001	0.0%	108,574	-1.1%	(9,653,302)	0.0%		
	Net Transfers In (Out)	-	8,376,029	8,164,314	7,475,484	# (211,715)	-2.5%	(688,830)	-8.4%	7,475,484	0.0%		
	Net	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-		

2019 Budget – Major Funds as of October 3, 2018

		2017 Actual Amount	2018 Amended Budget	2018 Projected Amount	2019 Budget
General Fund Summary	Revenue	\$ 21,943,092	\$ 22,271,899	\$ 22,261,790	\$ 20,475,966
	Capital	(562,061)	(136,100)	(28,000)	(326,602)
	Commodities	(860,031)	(1,189,810)	(956,852)	(865,480)
	Contractual	(3,572,471)	(3,482,736)	(3,261,868)	(2,607,261)
	Personnel	(14,564,586)	(6,302,001)	(6,230,501)	(6,329,992)
	Net Transfers In (Out)	(3,671,932)	(12,850,331)	(12,850,331)	(9,109,684)
	Net	\$ (1,287,990)	\$ (1,689,079)	\$ (1,065,762)	\$ 1,236,947
Parks Fund Summary	Revenue	\$ 8,868,193	\$ 8,907,329	\$ 8,819,410	\$ 8,991,655
	Capital	(409,880)	(63,793)	(63,793)	(163,500)
	Commodities	(1,249,742)	(1,235,336)	(1,226,436)	(1,212,700)
	Contractual	(1,356,570)	(1,441,523)	(1,435,890)	(1,282,843)
	Personnel	(2,971,241)	(3,158,863)	(3,181,690)	(3,221,686)
	Net Transfers In (Out)	(3,031,521)	(3,018,121)	(2,962,479)	(3,009,914)
	Net	\$ (150,762)	\$ (10,307)	\$ (50,878)	\$ 101,012
Capital Fund Summary	Revenue	\$ 10,472,346	\$ 8,050,766	\$ 8,050,766	\$ 5,973,114
	Capital	(7,533,708)	(5,794,943)	(5,713,613)	(3,195,401)
	Commodities	-	-	-	-
	Contractual	(465,924)	(1,275,811)	(1,101,000)	(415,001)
	Personnel	(293,351)	(305,295)	(305,295)	(328,411)
	Net Transfers In (Out)	(1,889,050)	(3,489,515)	(3,489,515)	(1,885,169)
	Net	\$ 290,313	\$ (2,814,798)	\$ (2,558,657)	\$ 149,132
Public Safety Summary	Revenue	\$ -	\$ 3,134,560	\$ 3,347,402	\$ 3,362,457
	Capital	-	(630,524)	(626,751)	(25,201)
	Commodities	-	(387,722)	(388,111)	(381,899)
	Contractual	-	(729,466)	(734,978)	(777,539)
	Personnel	-	(9,762,877)	(9,761,876)	(9,653,302)
	Net Transfers In (Out)	-	8,376,029	8,164,314	7,475,484
	Net	\$ -	\$ -	\$ -	\$ -

GENERAL FUND

Statement of Budgeted Revenues and Expenditures - General Fund			
	2017 ACTUAL	2018 PROJECTED	2019 BUDGET
FUND BALANCE, JANUARY 1	\$10,581,196	\$9,293,206	\$8,227,444
REVENUES:			
Utility Taxes	\$6,858,165	\$6,727,573	\$6,582,000
Sales Tax	\$7,488,335	\$7,062,518	\$7,177,000
Intergovernmental Revenue	\$4,366,047	\$3,926,594	\$3,891,000
Licenses and Permits	\$1,663,844	\$1,594,421	\$1,586,470
Charges for Services	\$351,418	\$162,573	\$81,250
Court Receipts	\$711,087	\$734,556	\$692,556
Other Revenues	\$504,195	\$501,690	\$465,690
TOTAL REVENUE	\$21,943,092	\$20,709,925	\$20,475,966
EXPENDITURES			
Executive & Legislative	\$70,313	\$75,025	\$75,025
Department of Administration			
City Administrator	\$638,654	\$576,435	\$552,700
Finance	\$396,417	\$550,232	\$594,167
Courts	\$251,865	\$262,706	\$268,264
Information Technology	\$800,472	\$891,594	\$835,176
Central Services	\$1,438,033	\$1,265,046	\$1,074,818
Police Department/Customer Service	\$9,911,388	\$105,584	\$92,290
Planning and Development	\$678,436	\$1,102,978	\$774,669
Public Works	\$5,373,572	\$5,647,621	\$5,862,226
TOTAL EXPENDITURES	\$19,559,150	\$10,477,221	\$10,129,335
One-Time / Fund Reserve Expenditures *	\$0	\$0	
TRANSFERS TO/FROM OTHER FUNDS	(\$3,671,932)	(\$11,298,466)	(\$9,109,684) **
TOTAL EXPENDITURES AND TRANSFERS	\$23,231,082	\$21,775,687	\$19,239,019
FUND BALANCE, DECEMBER 31	\$9,293,206	\$8,227,444	\$9,464,391
Net Change in Fund Balance	(\$1,287,990)	(\$1,065,762)	\$1,236,947

Detail of Budgeted Expenditures - General Fund

Department/Activity	Description	Amount	Activity Total
Police			
Vehicles	Fleet of 10 Police Vehicles		Purchased in 2018
IT	Replacement Server	\$ 10,000	
	Point to Point Link to CVAC hardware	\$ 12,000	
Public Works			
Street Maintenance	Air Compressor	\$ 19,500	
	Asphalt Patcher	\$ 12,000	
	Asphalt Roller	\$ 16,000	
	Calcium Chloride Tank	\$ 16,500	
	Chipper	\$ 58,000	
	Drill for dowel bars in concrete		Eliminated
	Truck Mounted Tank with Pump	\$ 15,800	
	Skid Steer	\$ 27,000	
	Skid Steer Planer Attachment	\$ 15,800	
	Skid Steer Trailer	\$ 9,000	
Vehicle Maintenance	Alignment Machine	\$ 31,000	
	Sedan to replance CA-2		Eliminated
	SUV to replace E6	\$ 23,500	
	Truck to replace E1	\$ 29,000	
Facility Maintenance	City Hall Fire Protection System	\$ 27,000	
	Repair Chairs 2nd floor	\$ 4,500	

**General Fund
Schedule of Fund Reserves
December 31, 2018**

12/31/18 General Fund Reserves		\$8,227,444
FY2019 Estimated General Fund Activity		\$1,236,947
		\$9,464,391
<u>Less:</u>		
1) Funds Designated for POST (Funds from the State for Police Training Only)	(\$80,000)	
2) Funds Designated for Inmate Security	(\$50,000)	
Total Designated Funds	(\$130,000)	(\$130,000)
Projected 12/31/18 Unreserved General Fund Reserves		\$9,334,391
Less 40% Requirement of Expenditures including Transfers:		(\$7,695,608)
FY2019 Expenditures & Transfers - Original Budget	\$19,239,019	
Total Available for Council above the 40% Requirement Policy		\$1,638,783
<u>One Time Reimbursements</u>		
NID - Deferred Revenue (Broadmoor & Chesterfield Hill)	1,655,210	
	1,655,210	\$1,655,210
Total Left Above the 40% Requirement Policy		\$3,293,993

PARKS FUND

<i>Statement of Projected Revenues Parks Sales Tax Fund</i>	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	Increase/Decrease 2018 Amended Budget vs 2018 Projected	
Sales Tax:					
Sales Tax	<u>\$6,842,838</u>	<u>\$6,857,192</u>	<u>\$6,857,192</u>	<u>\$0</u>	<u>0.0%</u>
Intergovernmental:					
Grants	<u>\$19,080</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Charges for Services:					
Parks Charges & Fees	\$109,913	\$218,480	\$136,775	(\$81,705)	-37.4%
Dog Tags	\$18,535	\$16,500	\$16,000	(\$500)	-3.0%
General Rev Concession - CVAC	\$653,908	\$630,000	\$600,018	(\$29,982)	-4.8%
Soda Exclusivity - CVAC	\$17,500	\$17,500	\$17,500	\$0	0.0%
Soda Rebates - CVAC	\$6,450	\$6,000	\$9,702	\$3,702	0.0%
General Revenue - Concession Central Park	\$64,483	\$63,904	\$56,770	(\$7,134)	-11.2%
Soda Exclusivity - Concession Central Park	\$2,500	\$2,500	\$2,500	\$0	0.0%
General Revenue - Concession Amphitheater	\$106,513	\$18,673	\$110,000	\$91,327	489.1%
Pool Revenue	\$250,781	\$220,000	\$216,003	(\$3,997)	-1.8%
Pool Program	\$21,591	\$21,500	\$27,000	\$5,500	25.6%
Parks Contributions	\$57,943	\$5,000	\$68,000	\$63,000	0.0%
Field Rentals	\$490,545	\$454,080	\$412,000	(\$42,080)	-9.3%
Amphitheater Revenue	\$152,760	\$338,000	\$289,950	(\$48,050)	-14.2%
Miscellaneous Arts Revenue	\$0	\$8,000	\$0	(\$8,000)	-100.0%
Total Charges for Services	<u>\$1,953,302</u>	<u>\$2,020,137</u>	<u>\$1,962,218</u>	<u>(\$57,919)</u>	<u>-2.9%</u>
Other Revenues:					
Interest on Investments	\$27,213	\$0	\$0	\$0	0.0%
Miscellaneous	<u>\$25,760</u>	<u>\$30,000</u>	<u>\$0</u>	<u>(\$30,000)</u>	<u>-100.0%</u>
Total Other Revenues	<u>\$52,973</u>	<u>\$30,000</u>	<u>\$0</u>	<u>(\$30,000)</u>	<u>-100.0%</u>
Totals	<u><u>\$8,868,193</u></u>	<u><u>\$8,907,329</u></u>	<u><u>\$8,819,410</u></u>	<u><u>(\$87,919)</u></u>	<u><u>-1.0%</u></u>

Statement of Budgeted Revenues and Expenditures - Parks Sales Tax Fund	2017 ACTUAL	2018 PROJECTED	2019 BUDGET	Increase/Decrease 2018 Projected vs 2019 Budget	
FUND BALANCE, JANUARY 1	\$2,661,225	\$2,510,464	\$2,459,586		
REVENUES:					
Sales Tax	\$6,842,838	\$6,857,192	\$7,027,193	\$170,001	2.5%
Intergovernmental	\$19,080	\$0	\$0	\$0	0.0%
Charges for Services	\$1,953,302	\$1,962,218	\$1,963,011	\$793	0.0%
Other Revenues	\$52,973	\$0	\$1,451	\$1,451	0.0%
TOTAL REVENUE	\$8,868,193	\$8,819,410	\$8,991,655	\$172,245	2.0%
TOTAL AVAILABLE FUNDS	\$11,529,418	\$11,329,874	\$11,451,241		
EXPENDITURES					
Parks and Recreation	\$4,942,273	\$5,149,172	\$4,550,961	(\$598,211)	-11.6%
Arts and Entertainment			\$462,672	\$462,672	0.0%
CVAC Concession	\$580,422	\$645,277	\$655,106	\$9,829	1.5%
Central Park - Concession	\$54,858	\$49,567	\$48,490	(\$1,077)	-2.2%
Capital Items	\$409,880	\$63,793	\$163,500	\$99,707	156.3%
TOTAL EXPENDITURES	\$5,987,433	\$5,907,809	\$5,880,729	(\$27,080)	-0.5%
TRANSFERS TO/FROM OTHER FUNDS	(\$3,031,521)	(\$2,962,479)	(\$3,009,914)	(\$47,435)	1.6%
TOTAL EXPENDITURES AND TRANSFERS	\$9,018,954	\$8,870,288	\$8,890,643	\$20,355	0.2%
FUND BALANCE, DECEMBER 31	\$2,510,464	\$2,459,586	\$2,560,598		
Change in Fund Balance	(\$150,761)	(\$50,878)	\$101,012		

<i>Budgeted Expenditures By Type Parks Sales Tax Fund</i>	2017 ACTUAL	2018 PROJECTED	2019 BUDGET
Personnel	\$2,971,241	\$3,181,690	\$3,221,686
Contractual	\$1,356,570	\$1,435,890	\$1,282,843
Commodities	\$1,249,742	\$1,226,436	\$1,212,700
Capital	\$409,880	\$63,793	\$163,500
Total Expenditures	<u>\$5,987,434</u>	<u>\$5,907,809</u>	<u>\$5,880,729</u>

Detail of Budgeted Capital Expenditures - Parks Sales Tax Fund

Department/Activity	Description	Amount	Activity Total
Parks & Recreation	Amphitheater Steps	\$25,000	
	Amphitheater Refrigerator	\$3,000	
	Computers	\$14,000	
	Heavy Duty Utility Cart Replacement	\$22,500	
	Roller Attachment for Bobcat	\$8,300	
	Utility Cart Replacement	\$6,800	
	Zero Turn Mower	\$12,000	
	Zero Turn Mower with Vac Collection	\$14,400	
	1/2 Ton Park Maintenance Truck	\$27,500	
	3/4 Ton Park Maintenance Truck	\$30,000	
	Total Capital		<u><u>\$163,500</u></u>

CAPITAL PROJECTS FUND

<i>Statement of Projected Revenues and Expenditures - Capital Improvement Sales Tax Fund</i>	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 PROJECTED	Increase/Decrease 2018 Amended Budget vs 2018 Projected	
FUND BALANCE, JANUARY 1	\$2,286,070	\$2,576,383	\$2,576,383	\$2,576,383		
REVENUES:						
Sales Tax	\$5,816,625	\$5,828,897	\$5,828,897	\$5,828,897	\$0	0.0%
Other Revenues	\$2,555,721	\$962,869	\$962,869	\$962,869	\$0	0.0%
TOTAL REVENUE	\$8,372,346	\$6,791,766	\$6,791,766	\$6,791,766	\$0	0.0%
TOTAL AVAILABLE FUNDS	\$10,658,416	\$9,368,149	\$9,368,149	\$9,368,149		
EXPENDITURES						
Public Works	\$759,275	\$662,295	\$1,581,106	\$1,406,295	(\$174,811)	-11.1%
Capital Items	\$7,533,708	\$2,279,000	\$5,794,943	\$5,713,613	(\$81,330)	-1.4%
TOTAL EXPENDITURES	\$8,292,983	\$2,941,295	\$7,376,049	\$7,119,908	(\$256,141)	-3.5%
TRANSFERS TO/FROM OTHER FUNDS	\$210,950	(\$3,489,515)	(\$2,230,515)	(\$2,230,515)	\$0	0.0%
TOTAL EXPENDITURES AND TRANSFERS	\$8,082,033	\$6,430,810	\$9,606,564	\$9,350,423	(\$256,141)	-2.7%
FUND BALANCE, DECEMBER 31	\$2,576,383	\$2,937,339	(\$238,415)	\$17,726		
Change In Fund Balance	\$290,313	\$360,956	(\$2,814,798)	(\$2,558,657)		

Statement of Budgeted Revenues and Expenditures - Capital Improvement Sales Tax Fund	2017 ACTUAL	2018 PROJECTED	2019 BUDGET
<u>FUND BALANCE, JANUARY 1</u>	<u>\$2,286,070</u>	<u>\$2,576,383</u>	<u>\$17,726</u>
REVENUES:			
Sales Tax	\$5,816,625	\$5,828,897	\$5,973,114
Other Revenues	\$2,555,721	\$962,869	\$0
<u>TOTAL REVENUE</u>	<u>\$8,372,346</u>	<u>\$6,791,766</u>	<u>\$5,973,114</u>
<u>TOTAL AVAILABLE FUNDS</u>	<u>\$10,658,416</u>	<u>\$9,368,149</u>	<u>\$5,990,840</u>
EXPENDITURES			
Public Works	\$759,275	\$1,406,295	\$743,412
Capital Items	\$7,533,708	\$5,713,613	\$3,195,401
<u>TOTAL EXPENDITURES</u>	<u>\$8,292,983</u>	<u>\$7,119,908</u>	<u>\$3,938,813</u>
<u>TRANSFERS TO/FROM OTHER FUNDS</u>	<u>\$210,950</u>	<u>(\$2,230,515)</u>	<u>(\$1,885,169)</u>
<u>TOTAL EXPENDITURES AND TRANSFERS</u>	<u>\$8,082,033</u>	<u>\$9,350,423</u>	<u>\$5,823,982</u>
<u>FUND BALANCE, DECEMBER 31</u>	<u>\$2,576,383</u>	<u>\$17,726</u>	<u>\$166,858</u>
Net Change In Fund Balance	\$290,313	(\$2,558,657)	\$149,132 ⁸

2019 Budgeted Expenditures By Type - Capital Improvement Sales Tax Fund

Public Works

Capital Expenditures	Los Padres Sidewalk Removal	\$23,000	
	Selective Slab Replacement	\$300,000	
	Street Reconstruction	\$2,150,000	
	Sidewalk Improvement	\$200,000	
	1 ton Truck	\$63,600	
	2 -2.5 Ton Trucks	\$295,800	
	Roof for Equipment Bay	\$95,000	
	Roof for Storage Bay	\$28,000	
	Storm Sewer Improvement	\$40,000	
		<hr/>	
	Total Capital		\$3,195,400

Personnel	Salaries/Benefits		\$328,411
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Contractual	Annual Crack Sealing	\$80,000	
	Bridge Sealing	\$140,000	
	Other Maintenance Contracts	\$20,000	
	Inspection/Testing	\$100,000	
	Schoettler Road Sidewalk Project	\$65,000	
	TIP Grant Application	\$10,000	
		<hr/>	
	Total Contractual		<u>\$415,000</u>

	Grand Total Expenditures		<u><u>\$3,938,811</u></u>
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PUBLIC SAFETY FUND

Statement of Budgeted Revenues and Expenditures - Public Safety Tax Fund	2017 ACTUAL	2018 PROJECTED	2019 BUDGET	Increase/Decrease 2018 Projected vs 2019 Budget	
REVENUES:					
Sales Tax	\$201,126	\$2,408,000	\$2,432,000	\$24,000	1.0%
Intergovernmental	\$456,188	\$492,800	\$499,850	\$7,050	1.4%
Charges for Services	\$230,954	\$446,602	\$430,607	(\$15,995)	-3.6%
Transfer from GF	\$8,957,057	\$8,164,314	\$7,475,484	(\$688,830)	-8.4%
TOTAL REVENUE	\$9,845,325	\$11,511,716	\$10,837,941	(\$673,775)	-5.9%
EXPENDITURES					
Police	\$9,535,567	\$10,884,965	\$10,812,740	(\$72,225)	-0.7%
Capital Items	\$309,758	\$626,751	\$25,201	(\$601,550)	-96.0%
TOTAL EXPENDITURES	\$9,845,325	\$11,511,716	\$10,837,941	(\$673,775)	-5.9%



EFFECTIVE Debt Service - Principal & Interest INCLUDES PREPAID DEBT TRANSFERS IN

Year	Capital Improv Sales Tax - R&S	General Fund - City Hall Debt	Parks Sales Tax Fund	TOTAL
2017	\$1,889,050	\$1,571,763	\$2,954,629	\$6,415,442
2018	\$1,937,300	\$1,597,500	\$3,008,121	\$6,542,921
2019	\$1,884,819	\$1,630,000	\$3,008,121	\$6,522,940
2020	\$0	\$1,657,500	\$3,008,121	\$4,665,621
2021	\$0	\$1,485,000	\$3,008,121	\$4,493,121
2022	\$0	\$0	\$3,008,121	\$3,008,121
2023	\$0	\$0	\$3,008,121	\$3,008,121
2024	\$0	\$0	\$3,446,128	\$3,446,128
2025	\$0	\$0	\$3,525,928	\$3,525,928
2026	\$0	\$0	\$932,528	\$932,528
2027	\$0	\$0	\$933,978	\$933,978
2028	\$0	\$0	\$936,673	\$936,673
2029	\$0	\$0	\$968,275	\$968,275
2030	\$0	\$0	\$964,350	\$964,350
2031	\$0	\$0	\$751,900	\$751,900
	\$5,711,169	\$7,941,763	\$33,463,112	\$47,116,044



2019 Merit Pool

CPI June 2018
2.5%

BLS Employment
Cost Index 2018
2.3-2.8%

CPI-W

In June, the Midwest Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) was 229.833. The CPI-W was little changed (0.1 percent) in June and rose 2.8 percent over the year.

Table A. Midwest region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2014		2015		2016		2017		2018	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January.....	0.5	1.4	-0.6	-0.3	0.3	0.8	0.7	2.2	0.6	1.6
February.....	0.6	0.9	0.3	-0.5	0.0	0.4	0.2	2.4	0.2	1.7
March.....	0.9	1.5	0.6	-0.9	0.6	0.5	0.1	1.9	0.2	1.8
April.....	0.3	1.9	0.1	-1.1	0.4	0.8	0.4	1.8	0.4	1.8
May.....	0.2	1.6	0.4	-0.8	0.4	0.8	0.0	1.4	0.5	2.3
June.....	0.5	1.7	0.5	-0.7	0.6	0.8	0.0	0.9	0.2	2.5
July.....	-0.3	1.8	0.0	-0.5	-0.5	0.4	0.0	1.3		
August.....	-0.2	1.6	0.0	-0.3	0.1	0.6	0.3	1.5		

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Table A. Midwest region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted - Continued

Month	2014		2015		2016		2017		2018	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
September.....	0.1	1.6	-0.3	-0.8	0.2	1.1	0.3	1.5		
October.....	-0.5	1.6	-0.1	-0.3	-0.1	1.0	-0.2	1.5		
November.....	-0.6	1.2	-0.5	-0.2	-0.3	1.2	0.2	1.9		
December.....	-0.7	0.7	-0.6	0.0	0.1	1.8	-0.2	1.7		

The July 2018 Consumer Price Index for the Midwest region is scheduled to be released on Friday, August 10, 2018.



2019 FOP Merit Increases per contract

<u>2019 Budget Impact of Merit Pool (Salaries)</u>	<u>2019 Budget Impact of Merit Pool (Loaded Cost)</u>	<u>12 Month Impact of Merit Pool (Salaries)</u>	<u>12 Month Impact of Merit Pool (Loaded Cost)</u>
71,725.40	82,950.42	143,450.79	165,900.84



2019 Non-FOP Merit Pool

		<u>2019 Budget Impact of Merit Pool (Salaries)</u>	<u>2019 Budget Impact of Merit Pool (Loaded Cost)</u>	<u>12 Month Impact of Merit Pool (Salaries)</u>	<u>12 Month Impact of Merit Pool (Loaded Cost)</u>
Pool Total					
\$	7,287,071	0.5% 19,035.51	22,014.57	38,071.03	44,029.14
		1.0% 38,060.05	44,016.45	76,120.10	88,032.90
		1.5% 57,084.59	66,018.33	114,169.19	132,036.66
		2.0% 75,786.39	87,646.96	151,572.77	175,293.91
		2.5% 94,004.06	108,715.70	188,008.13	217,431.40
		3.0% 112,221.74	129,784.44	224,443.48	259,568.89
		3.5% 130,439.42	150,853.19	260,878.84	301,706.38



2019 Non-FOP Merit Pool

		<u>2019 Budget Impact of Merit Pool (Salaries)</u>	<u>2019 Budget Impact of Merit Pool (Loaded Cost)</u>	<u>12 Month Impact of Merit Pool (Salaries)</u>	<u>12 Month Impact of Merit Pool (Loaded Cost)</u>
Pool Total					
\$	7,287,071				
	0.5%	19,035.51	22,014.57	38,071.03	44,029.14
	1.0%	38,060.05	44,016.45	76,120.10	88,032.90
	1.5%	57,084.59	66,018.33	114,169.19	132,036.66
	2.0%	75,786.39	87,646.96	151,572.77	175,293.91
	2.5%	94,004.06	108,715.70	188,008.13	217,431.40
	3.0%	112,221.74	129,784.44	224,443.48	259,568.89
	3.5%	130,439.42	150,853.19	260,878.84	301,706.38