



Finance  
Committee of  
the Whole  
**Initial** Budget  
Discussion  
2019



## Preliminary Budget Review

1<sup>st</sup> of three meetings

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

# 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

# 2018 Projected Budget – Major Funds as of Sept 10, 2018

	Account Description	2018 Amended		2018 Projected		2018 Projected		2019 Budget Vs		2019 Budget Vs	
		2017 Actual Amount	Budget	Amount	2019 Budget	Vs 2018 Budget	2018 Projected	2018 Adopted Budget			
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%	\$ (6,673,242)	-24.6%
	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)	(1,075,318)	27,717	-2.1%	189,728	-15.0%	106,004	-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)	(810,713)	(752,578)	(774,669)	58,135	-7.2%	(22,091)	2.9%	(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)	(9,085,084)	-	0.0%	3,765,247	-29.3%	(5,983,384)	192.9%	
Net	\$ (1,287,990)	\$ (1,389,079)	\$ (715,362)	\$ 1,261,047	\$ 673,717	-48.5%	\$ 1,976,409	-276.3%	\$ (1,676,233)	-57.1%	
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%	\$ (6,673,242)	-24.6%
	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)	(3,182,736)	(2,911,468)	(2,607,761)	271,268	-8.5%	303,707	-10.4%	739,491	-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)	(9,085,084)	-	0.0%	3,765,247	-29.3%	(5,983,384)	192.9%
	Net	\$ (1,287,990)	\$ (1,389,079)	\$ (715,362)	\$ 1,261,047	\$ 673,717	-48.5%	\$ 1,976,409	-276.3%	\$ (1,676,233)	-57.1%
Parks Fund Summary	Revenue	\$ 8,868,193	\$ 8,907,329	\$ 8,619,410	\$ 8,991,655	\$ (287,919)	-3.2%	\$ 372,245	4.3%	\$ 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)	(1,227,700)	8,900	-0.7%	(1,264)	0.1%	(16,460)	1.4%
	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)	(3,339,245)	(22,827)	0.7%	(157,555)	5.0%	(180,382)	5.7%
	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)	\$ (250,878)	\$ (31,547)	\$ (240,571)	2334.1%	\$ 219,331	-87.4%	\$ (209,927)	-117.7%
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)	(752,539)	(5,512)	0.8%	(17,561)	2.4%	(752,539)	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	7,450,484	# (211,715)	-2.5%	(713,830)	-8.7%	7,450,484	0.0%
	Net	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-

# 2018 Projected Budget – Major Funds as of Sept 10, 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)	(3,182,736)	(2,911,468)	(2,607,761)
	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)	(9,085,084)
	Net	\$ (1,287,990)	\$ (1,389,079)	\$ (715,362)	\$ 1,261,047
Parks Fund Summary	Revenue	\$ 8,868,193	\$ 8,907,329	\$ 8,619,410	\$ 8,991,655
	Capital	(409,880)	(63,793)	(63,793)	(163,500)
	Commodities	(1,249,742)	(1,235,336)	(1,226,436)	(1,227,700)
	Contractual	(1,356,570)	(1,441,523)	(1,435,890)	(1,282,843)
	Personnel	(2,971,241)	(3,158,863)	(3,181,690)	(3,339,245)
	Net Transfers In (Out)	(3,031,521)	(3,018,121)	(2,962,479)	(3,009,914)
	Net	\$ (150,762)	\$ (10,307)	\$ (250,878)	\$ (31,547)
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)	(752,539)
	Personnel	-	(9,762,877)	(9,761,876)	(9,653,302)
	Net Transfers In (Out)	-	8,376,029	8,164,314	7,450,484
	Net	\$ -	\$ -	\$ -	\$ -

# 2019 DRAFT BUDGET REVIEW

## Significant changes:

Police Vehicle Purchase – (\$369,000) (eliminated as 2018 PO issues for \$325,000)

Body Camera System - \$145,000

Election Charges

Doorack Lease expires

Replacement Fire Panel at City Hall

Reduced admin fleet by another vehicle

Roof for material storage bay at PWF

Roof for equipment storage bay at PWF

Deer Count census in 2019

# GENERAL FUND



<b>Statement of Budgeted Revenues and Expenditures - General Fund</b>	<b>2017 ACTUAL</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
<b>FUND BALANCE, JANUARY 1</b>	\$10,581,196	\$9,293,206	\$8,577,844
<b>REVENUES:</b>			
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
<b>TOTAL REVENUE</b>	<b>\$21,943,092</b>	<b>\$20,709,925</b>	<b>\$20,475,966</b>
<b>EXPENDITURES</b>			
<b>Executive &amp; Legislative</b>	\$70,313	\$75,025	\$75,025
<b>Department of Administration</b>			
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	\$1,075,318
<b>Police Department/Customer Service</b>	\$9,911,388	\$105,584	\$92,290
<b>Planning and Development</b>	\$678,436	\$752,578	\$774,669
<b>Public Works</b>	\$5,373,572	\$5,647,621	\$5,862,226
<b>TOTAL EXPENDITURES</b>	<b>\$19,559,150</b>	<b>\$10,126,821</b>	<b>\$10,129,835</b>
<b>One-Time / Fund Reserve Expenditures *</b>	\$0	\$0	
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	<b>(\$3,671,932)</b>	<b>(\$11,298,466)</b>	<b>(\$9,085,084) **</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$23,231,082</b>	<b>\$21,425,287</b>	<b>\$19,214,919</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$9,293,206</b>	<b>\$8,577,844</b>	<b>\$9,838,891</b>
<b>Net Change in Fund Balance</b>	<b>(\$1,287,990)</b>	<b>(\$715,362)</b>	<b>\$1,261,047</b>



***Detail of Budgeted Expenditures - General Fund***

<b>Department/Activity</b>	<b>Description</b>	<b>Amount</b>	<b>Activity Total</b>
<b>Police</b>			
Vehicles	Fleet of 10 Police Vehicles		Purchased in 2018
<b>IT</b>	Replacement Server	\$ 10,000	
	Point to Point Link to CVAC hardware	\$ 12,000	
<b>Public Works</b>			
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**

<b>12/31/18 General Fund Reserves</b>		<b>\$8,577,844</b>
FY2019 Estimated General Fund Activity		<u>\$1,261,047</u>
<b>Projected 12/31/18 General Fund Reserves</b>		<b>\$9,838,891</b>
<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		<u><b>(\$130,000)</b></u>
<b>Projected 12/31/18 Unreserved General Fund Reserves</b>		<b>\$9,708,891</b>
<b>Less 40% Requirement of Expenditures including Transfers:</b>		<b>(\$7,685,968)</b>
FY2019 Expenditures & Transfers - Original Budget	\$19,214,919	
<b>Total Available for Council above the 40% Requirement Policy</b>		<u><b>\$2,022,923</b></u>
<u>One Time Reimbursements</u>		
NID - Deferred Revenue (Broadmoor & Chesterfield Hill)	<u>1,655,210</u>	
		<u><b>\$1,655,210</b></u>
<b>Total Left Above the 40% Requirement Policy</b>		<u><u><b>\$3,678,133</b></u></u>

## 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	\$89,950	(\$248,050)	-73.4%
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>\$1,762,218</u>	<u>(\$257,919)</u>	<u>-12.8%</u>
Other Revenues:					
Interest on Investments	\$27,213	\$0	\$0	\$0	0.0%
Miscellaneous	\$25,760	\$30,000	\$0	(\$30,000)	-100.0%
Total Other Revenues	<u>\$52,973</u>	<u>\$30,000</u>	<u>\$0</u>	<u>(\$30,000)</u>	<u>-100.0%</u>
<b>Totals</b>	<u><u>\$8,868,193</u></u>	<u><u>\$8,907,329</u></u>	<u><u>\$8,619,410</u></u>	<u><u>(\$287,919)</u></u>	<u><u>-3.2%</u></u>

<b>Statement of Budgeted Revenues and Expenditures - Parks Sales Tax Fund</b>	<b>2017 ACTUAL</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>	<b>Increase/Decrease 2018 Projected vs 2018 Budget</b>	
<b>FUND BALANCE, JANUARY 1</b>	\$2,661,225	\$2,510,464	\$2,259,586		
<b>REVENUES:</b>					
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	\$1,762,218	\$1,963,011	\$200,793	11.4%
Other Revenues	\$52,973	\$0	\$1,451	\$1,451	0.0%
<b>TOTAL REVENUE</b>	\$8,868,193	\$8,619,410	\$8,991,655	\$372,245	4.3%
<b>TOTAL AVAILABLE FUNDS</b>	\$11,529,418	\$11,129,874	\$11,251,241		
<b>EXPENDITURES</b>					
Parks and Recreation	\$4,942,273	\$5,149,172	\$4,683,520	(\$465,652)	-9.0%
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%
<b>TOTAL EXPENDITURES</b>	\$5,987,433	\$5,907,809	\$6,013,288	\$105,479	1.8%
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	(\$3,031,521)	(\$2,962,479)	(\$3,009,914)	(\$47,435)	1.6%
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	\$9,018,954	\$8,870,288	\$9,023,202	\$152,914	1.7%
<b>FUND BALANCE, DECEMBER 31</b>	\$2,510,464	\$2,259,586	\$2,228,039		
<b>Change in Fund Balance</b>	(\$150,761)	(\$250,878)	(\$31,547)		

<b><i>Budgeted Expenditures By Type Parks Sales Tax Fund</i></b>	<b>2017 ACTUAL</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>
Personnel	\$2,971,241	\$3,181,690	\$3,339,245
Contractual	\$1,356,570	\$1,435,890	\$1,282,843
Commodities	\$1,249,742	\$1,226,436	\$1,227,700
Capital	\$409,880	\$63,793	\$163,500
Total Expenditures	<u>\$5,987,434</u>	<u>\$5,907,809</u>	<u>\$6,013,288</u>

***Detail of Budgeted Capital Expenditures - Parks Sales Tax Fund***

<b>Department/Activity</b>	<b>Description</b>	<b>Amount</b>	<b>Activity Total</b>
<b>Parks &amp; Recreation</b>	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	
	<b>Total Capital</b>		<b><u><u>\$163,500</u></u></b>





# 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	
<b>FUND BALANCE, JANUARY 1</b>	<b>\$2,286,070</b>	<b>\$2,576,383</b>	<b>\$2,576,383</b>	<b>\$2,576,383</b>		
<b>REVENUES:</b>						
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%
<b>TOTAL REVENUE</b>	<b>\$8,372,346</b>	<b>\$6,791,766</b>	<b>\$6,791,766</b>	<b>\$6,791,766</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$10,658,416</b>	<b>\$9,368,149</b>	<b>\$9,368,149</b>	<b>\$9,368,149</b>		
<b>EXPENDITURES</b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>\$8,292,983</b>	<b>\$2,941,295</b>	<b>\$7,376,049</b>	<b>\$7,119,908</b>	<b>(\$256,141)</b>	<b>-3.5%</b>
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	<b>\$210,950</b>	<b>(\$3,489,515)</b>	<b>(\$2,230,515)</b>	<b>(\$2,230,515)</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$8,082,033</b>	<b>\$6,430,810</b>	<b>\$9,606,564</b>	<b>\$9,350,423</b>	<b>(\$256,141)</b>	<b>-2.7%</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$2,576,383</b>	<b>\$2,937,339</b>	<b>(\$238,415)</b>	<b>\$17,726</b>		
<b>Change In Fund Balance</b>	<b>\$290,313</b>	<b>\$360,956</b>	<b>(\$2,814,798)</b>	<b>(\$2,558,657)</b>		

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

**2018 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	
	<b>Total Capital</b>	<hr/>	\$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	
	<b>Total Contractual</b>	<hr/>	\$415,000

<b>Grand Total Expenditures</b>	<hr/>	\$3,938,811
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# 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

# PUBLIC SAFETY FUND



<b>Statement of Budgeted Revenues and Expenditures - Public Safety Tax Fund</b>	<b>2017 ACTUAL</b>	<b>2018 PROJECTED</b>	<b>2019 BUDGET</b>	<b>Increase/Decrease 2018 Projected vs 2018 Budget</b>	
<b>REVENUES:</b>					
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	\$8,147,111	\$7,450,484	(\$696,627)	-8.6%
<b>TOTAL REVENUE</b>	<b>\$9,845,325</b>	<b>\$11,494,513</b>	<b>\$10,812,941</b>	<b>(\$681,572)</b>	<b>-5.9%</b>
<b>EXPENDITURES</b>					
Police	\$9,535,567	\$10,863,989	\$10,787,740	(\$76,249)	-0.7%
Capital Items	\$309,758	\$630,524	\$25,201	(\$605,323)	-96.0%
<b>TOTAL EXPENDITURES</b>	<b>\$9,845,325</b>	<b>\$11,494,513</b>	<b>\$10,812,941</b>	<b>(\$681,572)</b>	<b>-5.9%</b>

# PERSONNEL EXPENDITURES ALL FUNDS

	Salary FT	Salary Council	Salary PT	Overtime	Holiday Pay		Forfeiture	Health Reimb
City Council	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 6,414.00	\$ -	\$ -
City Admin-051 - City Administrator/City Administrator	\$ 382,029.98	\$ -	\$ -	\$ -	\$ -	\$ 95,666.70	\$ -	\$ -
F&A-031 - Finance and Administration/Customer Service	\$ 65,354.05	\$ -	\$ 15,600.00	\$ -	\$ -	\$ 13,939.03	\$ -	\$ -
F&A-034 - Finance and Administration/Finance	\$ 436,786.23	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 118,922.80	\$ -	\$ -
Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ (100,000.00)
F&A-037 - Finance and Administration/Information Technology	\$ 461,234.60	\$ -	\$ -	\$ -	\$ -	\$ 109,974.64	\$ -	\$ -
F&A-038 - Finance and Administration/Municipal Court	\$ 150,412.70	\$ -	\$ -	\$ 6,800.00	\$ -	\$ 51,918.19	\$ -	\$ -
Legislative-011 - Legislative/Legislative	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 9,749.18	\$ -	\$ -
Planning - Planning	\$ 560,502.93	\$ -	\$ 15,000.00	\$ 3,000.00	\$ -	\$ 167,918.04	\$ -	\$ -
Public Works-071 - Public Works/Engineering	\$ 624,262.08	\$ -	\$ 15,600.00	\$ 3,000.00	\$ -	\$ 190,852.52	\$ -	\$ -
Public Works-072 - Public Works/Street Maintenance	\$ 1,337,641.81	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 523,007.21	\$ -	\$ -
Public Works-073 - Public Works/Vehicle Maintenance	\$ 297,507.59	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 93,333.21	\$ -	\$ -
Public Works-076 - Public Works/Facility Maintenance	\$ 367,187.03	\$ -	\$ 26,000.00	\$ 4,500.00	\$ -	\$ 121,744.89	\$ -	\$ -
Public Works-079 - Public Works/Capital Projects	\$ 249,654.28	\$ -	\$ -	\$ -	\$ -	\$ 78,774.27	\$ -	\$ -
Public Works-084 - Public Works/Parks and Recreation	\$ 1,909,031.84	\$ -	\$ 185,170.00	\$ 35,000.00	\$ -	\$ 756,872.49	\$ -	\$ -
Public Works-085 - Public Works/Parks and Recreation	\$ 121,222.20	\$ -	\$ -	\$ -	\$ -	\$ 35,476.69	\$ -	\$ -
Public Works-087 - Public Works/CVAC Concession	\$ 132,065.23	\$ -	\$ 129,180.00	\$ 1,500.00	\$ -	\$ 74,974.93	\$ -	\$ -
Police - NON FOP	\$ 1,475,158.81	\$ -	\$ -	\$ -	\$ -	\$ 375,045.12	\$ -	\$ -
Raise Pool Subtotal	\$ 8,630,051.36	\$ -	\$ -	\$ -	\$ -	\$ 1,367,485.58	\$ -	\$ -
Police - Police	\$ 5,738,031.62	\$ -	\$ -	\$ 121,266.78	\$ 149,461.62	\$ 1,880,419.65	\$ -	\$ -
<b>Total</b>	<b>\$ 14,368,082.98</b>	<b>\$ 60,000.00</b>	<b>\$ 396,550.00</b>	<b>\$ 227,066.78</b>	<b>\$ 149,461.62</b>	<b>\$ 6,072,489.13</b>	<b>\$ 100,000.00</b>	<b>\$ (100,000.00)</b>