



FY 2020 Budget Presentation

General Fund

August 13, 2019

FY 2020 Budget Goals

- Provide property tax relief through first ever Homestead Exemption
- Present a Budget where expenditures do not exceed revenues, excluding Capital Equipment Replacement, while maintaining current service levels
- Maintain I&S tax rate at \$0.11/\$100 of valuation

FY 2020 Proposed Tax Rate

- The FY 2020 Proposed Tax Rate is below both the Effective Tax Rate and the Rollback Tax Rate
- The FY 2020 Proposed Budget maintains the same total tax rate of \$0.446442/\$100 of valuation
 - M&O \$0.336442/\$100 of valuation
 - I&S \$0.11/\$100 of valuation

FY 2020 Proposed Budget Overview

- Total Revenues are \$11,281,478
- Total Expenditures are \$11,207,303
- Transfer to the Capital Replacement Fund is \$542,639
- Decrease to Fund Balance is \$376,964
- Ending Fund Balance is projected to be \$5.5 million, which is 48.4% of FY 2020 expenditures

FY 2020 Proposed Revenues

Compared to the FY 2019 Estimate, Proposed Revenues have increased \$165,595 or 1.5% for FY 2020

- Property Tax increased \$169,847 or 2.5% for a proposed current property tax revenue of \$6,874,957
- All other revenue sources had positive/negative fluctuations

FY 2020 Proposed Revenues

Revenues	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE
Property Tax	\$ 5,769,797	\$ 6,267,051	\$6,493,422	\$6,838,589	\$6,725,110	\$6,894,957	\$7,105,621	2.5%
Licenses and Permits	598,586	333,780	614,931	217,500	423,000	304,700	113,500	-28.0%
Franchise Fees	953,622	888,863	867,446	805,087	778,123	772,647	761,081	-0.7%
Sales Tax	821,227	883,612	925,572	946,711	983,832	1,015,684	1,046,111	3.2%
Fines and Fees	356,307	349,503	488,313	336,251	309,495	300,360	301,128	-3.0%
Intergovernmental	-	581,633	608,910	674,452	674,452	759,624	782,413	12.6%
Charges for Service	300,337	806,815	803,477	794,174	800,757	869,402	891,848	8.6%
Investment Income	33,477	48,503	109,662	45,000	165,000	132,000	125,000	-20.0%
Miscellaneous Income	259,315	117,186	197,568	121,144	150,115	122,104	122,104	-18.7%
Grant Revenue	-	-	16,339	-	106,000	110,000	110,000	3.8%
Total Revenues	\$ 9,092,668	\$ 10,276,946	\$ 11,125,639	\$ 10,778,908	\$ 11,115,884	\$ 11,281,478	\$ 11,358,806	1.5%

FY 2020 Proposed Expenditures

Compared to the FY 2019 Estimate, Total Expenditures have increased \$523,653 or 4.9%

- Personnel costs have increased \$375,692 or 4.9%
- Services and Supplies have increased \$94,961 or 3.1%
- Capital expenditures have increased \$53,000 allowing for the purchase of a truck and 2 tough books for EMS

FY 2020 Proposed Total Expenditures

Expenditures	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE
Manager's Office	\$ 826,562	\$ 577,140	\$ 507,918	\$ 605,346	\$ 522,027	\$ 698,073	\$ 713,279	33.7%
Legal	307,245	110,140	110,989	127,230	126,350	126,350	129,230	0.0%
Police	2,223,460	2,092,872	2,298,219	2,411,786	2,551,022	2,511,491	2,657,825	-1.5%
Emergency Medical Services	923,247	979,623	1,421,803	1,117,128	1,182,050	1,252,329	1,227,316	5.9%
Fire	-	1,031,700	1,097,509	1,273,919	1,376,171	1,336,445	1,405,274	-2.9%
Streets	1,340,469	1,748,111	1,606,727	1,598,094	1,457,454	1,606,333	1,660,242	10.2%
Parks	632,362	675,994	561,580	662,134	647,072	647,315	671,197	0.0%
Recreation	26,155	34,006	26,664	37,738	36,283	33,383	33,867	-8.0%
Community Events	576,508	507,011	556,128	655,775	589,247	618,612	635,462	5.0%
Community Development	356,472	381,756	340,910	218,764	199,675	224,672	234,655	12.5%
Finance	99,528	127,330	256,589	339,477	335,941	343,174	250,340	2.2%
Municipal Court	159,216	170,404	405,362	463,993	468,395	539,378	499,453	15.2%
Administrative Services	400,642	442,798	533,987	567,277	560,858	580,570	602,203	3.5%
Information Services	75,421	81,377	89,899	86,962	62,509	73,941	76,295	18.3%
Facilities Maintenance	478,364	490,098	663,011	578,346	568,596	615,236	623,616	8.2%
Total Expenditures	\$ 8,425,651	\$ 9,450,361	\$ 10,477,296	\$ 10,743,968	\$ 10,683,650	\$ 11,207,303	\$ 11,420,254	4.9%

FY 2020 Proposed Services and Supplies

Services and Supplies increase of \$94,961 or 3.1% is primarily due to

- Information Services increased \$45,104
- Administrative Services increased \$59,869
- All other departments had positive/negative fluctuations in Services and Supplies

FY 2020 Proposed Services and Supplies

Services and Supplies	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE
Manager's Office	\$ 144,978	\$ 93,159	\$ 104,147	\$ 123,522	\$ 143,144	\$ 118,119	\$ 113,359	-17.5%
Legal	86,921	110,140	110,989	127,230	126,350	126,350	129,230	0.0%
Police	315,993	248,283	301,440	206,900	194,279	193,525	263,083	-0.4%
Emergency Medical Services	107,702	112,481	134,461	172,559	170,856	171,276	164,741	0.2%
Fire	-	174,626	213,098	286,692	274,546	280,101	278,574	2.0%
Parks	577,580	610,723	638,733	729,310	692,793	724,614	747,663	4.6%
Recreation	152,012	200,779	187,195	237,305	223,175	225,981	235,222	1.3%
Community Events	26,155	34,006	26,664	37,738	36,283	33,383	33,867	-8.0%
Community Development	116,643	88,866	136,969	144,359	147,207	146,370	146,691	-0.6%
Streets	163,035	157,134	148,000	174,997	156,777	180,017	188,437	14.8%
Facilities Maintenance	99,528	127,330	256,589	279,943	277,326	280,832	185,816	1.3%
Administrative Services	24,282	30,767	45,869	55,380	55,408	115,277	61,060	108.1%
Finance	123,776	122,139	165,312	130,293	177,658	136,413	142,524	-23.2%
Municipal Court	5,992	5,685	4,777	9,320	15,340	8,740	8,811	-43.0%
Information Services	234,455	250,589	347,117	368,786	353,626	398,730	399,532	12.8%
Total Services and Supplies	\$ 2,179,054	\$ 2,366,707	\$ 2,821,360	\$ 3,084,333	\$ 3,044,768	\$ 3,139,729	\$ 3,098,609	3.1%

FY 2020 Proposed Personnel Costs

Personnel costs have increased \$375,693 or 4.9% compared to the FY 2019 Estimate

- Includes a merit pool of \$150,000, that provides an average 3% increase in salary and associated benefits
- Increase in health related insurance costs of 5%

FY 2020 Proposed Personnel and Benefits By Line Item

Total Personnel Costs	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE
Salaries	\$ 4,235,208	\$ 4,533,465	\$ 4,818,710	\$ 5,382,738	\$ 5,294,643	\$ 5,685,980	\$ 5,883,348	7.4%
Overtime	177,026	217,493	253,513	244,950	372,390	228,792	234,699	-38.6%
Longevity	30,214	30,176	29,948	30,649	28,697	33,298	34,440	16.0%
Stipend	48,473	52,438	-	-	-	-	-	
Certification	21,428	22,276	19,325	37,380	40,901	48,600	50,259	18.8%
Holiday Pay	38,376	-	-	-	-	-	-	
Retirement	572,632	598,787	616,725	683,533	723,519	723,457	748,778	0.0%
Medical Insurance	379,416	431,396	505,850	579,686	524,680	543,496	562,660	3.6%
Dental Insurance	31,075	28,461	36,590	43,710	32,916	45,807	47,410	39.2%
Vision Insurance	6,011	3,503	4,486	4,447	5,547	4,829	4,998	-12.9%
Life Insurance & Other	31,809	23,309	26,311	31,353	28,815	38,263	39,602	32.8%
Social Security Taxes	264,038	284,267	291,651	338,654	338,339	362,431	375,117	7.1%
Medicare Taxes	63,108	66,935	68,768	80,332	80,612	84,762	86,839	5.1%
Unemployment Taxes	17,464	2,846	18,073	15,594	8,417	15,340	15,731	82.2%
Workers' Compensation	64,670	70,852	74,086	87,266	59,929	95,529	97,656	59.4%
Pre-Employment Physicals/	10,621	15,360	21,878	22,293	24,677	20,350	20,757	-17.5%
Clothing Allowance	1,186	1,250	-	1,200	-	-	-	
Tuition Reimbursement	10,616	6,483	8,724	21,000	21,000	28,790	22,500	37.1%
Auto Allowance	6,054	4,250	6,000	6,000	4,500	6,000	6,000	33.3%
Employee Relations	15,360	18,303	37,221	44,050	44,500	44,050	44,050	-1.0%
Flexible Benefits Administrat	-	-	1,065	2,400	2,400	2,400	2,400	0.0%
Total Personnel	\$ 6,024,784	\$ 6,411,848	\$ 6,838,923	\$ 7,657,235	\$ 7,636,482	\$ 8,012,175	\$ 8,277,245	4.9%

Fund Balance

- FY 2020 Beginning Fund Balance is proposed to be \$5.9 million or 50.3% of FY 2019 Expenditures
- Net Revenues, Expenditures, and Transfers are projected to decrease Fund Balance by \$376,964
- Unassigned Ending Fund Balance is proposed to be \$5.5 million or 48.4% of FY 2020 Expenditures

Fund Balance

Fund Balance	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE FY19 to FY20
Beginning Fund balance	\$ 3,691,189	\$ 4,194,164	\$ 4,611,119	\$ 4,840,005	\$ 5,551,377	\$ 5,954,898	\$ 5,577,934	23.0%
Net Increase (Decrease)	502,975	168,651	940,258	(403,521)	(6,227)	(376,964)	(53,287)	-6.6%
Ending Fund Balance	\$ 4,194,164	\$ 4,362,815	\$ 5,551,377	\$ 4,436,484	\$ 5,545,150	\$ 5,577,934	\$ 5,524,646	25.7%

Fund Balance Detail	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ESTIMATE	FY 2020 PROPOSED	FY 2021 PROJECTED	% CHANGE FY19 to FY20
Reserve Fund balance	2,610,419	3,051,388	3,153,934	3,373,629	3,355,533	3,524,983	3,451,078	4.5%
Committed Fund Balance	189,475	183,855	182,863	170,863	170,863	158,863	134,863	-7.0%
Unassigned Fund Balance in Excess (Deficit) of 30%	1,394,270	1,127,572	2,214,580	891,992	2,018,754	1,894,088	1,938,705	112.3%
Total Fund Balance	\$ 4,194,164	\$ 4,362,815	\$ 5,551,377	\$ 4,436,484	\$ 5,545,150	\$ 5,577,934	\$ 5,524,646	25.7%

Ending FB/Exp	47.5%	44.2%	51.2%	39.7%	50.3%	48.4%	47.2%
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FY 2020 General Fund Budget Presentation

Questions?

August 13, 2019