

SALISBURY CITY COUNCIL
BUDGET WORK SESSION
MAY 15, 2014

Public Officials Present

Council President Jacob R. Day
Mayor James Ireton, Jr.

Council Vice President Laura Mitchell
Councilwoman Eugenie P. Shields

Councilman Timothy K. Spies

Public Officials Not Present

Councilwoman Terry E. Cohen

In Attendance

City Clerk Kimberly R. Nichols, City Administrator Tom Stevenson, Internal Services Director Keith Cordrey, Police Chief Barbara Duncan and interested citizens and members of the press.

The City Council convened in a Budget Work Session at 3:24 p.m. in Council Chambers (Room 301) of the Government Office Building.

Salisbury Police Department –proposal for additional officers

Police Chief Barbara Duncan joined Council at the table and discussed the Police Department's request for ten additional *Police Officers* and four *Communications Supervisors*. Already budgeted for 92 officers in the Police Department, Chief Duncan's request was for ten more officers.

Five sworn police officers were assigned to desks, and the additional personnel (four civilian positions and one recruiter) would place these officers back out on the streets.

Council points of discussion with Chief Duncan included:

- Re-entry program for released inmates.
- Proposed recruiter position duties.
- Developing relationship with other cities, universities, and armed forces to recruit experienced, seasonal officers who want full time positions.
- The estimated timeline for the recruitment of potential candidates and the required training involved.
- Police Department will need to examine additional bicycle costs for the new officers assigned to bike patrol.
- Methods and websites used for recruiting officers.

Review of City's Financial Health

Internal Services Director Keith Cordrey joined Council to discuss the financial health of the City. He utilized the attached PowerPoint presentation in his report of the following:

- Net Assets – largest portion of the City's net assets (82%) represents capital assets (land, buildings, equipment, and infrastructure). Unrestricted declined from \$6.1 million in 2011 to \$1.3 million in 2013 largely due to a \$3.1 million increase in the liability for post-employment benefits.
- Fund Balances of Government Funds – in Unassigned Balances (the amount of funds available) the balance went from \$9.7 million to \$9 million, with no significant change since 2009 in the General Fund Total Balance, which is \$11.9 million.
- Changes in Fund Balances of Governmental Funds – In 2013, the City had \$21 million in taxes. In 2011, the City's Financial Accounting Methods were changed to no longer allow the Impact Fees as Governmental Funds, and the Water & Sewer Fund began receiving those fees directly, and the *Parking Fund* was a Governmental Fund, but got changed to an *Enterprise Fund*. The excess of revenues is the revenues less the operating expenses, and revenues have been under expenditures for 8 of the last 10 years.

Benchmarks

- Total Fund Balance – the ratio shows little change and is considered **strong**
- Unassigned Fund Balance – (total unassigned fund balance divided by total revenue) The ratio is considered **strong**.
- Projected Unassigned Fund Balance – considered to be **strong**.
- Debt to Market Value – (total debt divided by the total value of property) City is considered to be **adequate (very close to being strong)**.
- Debt Per Capita – considered to be **adequate**.
- Annual Debt Service – (budget debt service divided by the general budget) There is little change from last year and is considered **adequate**.
- Water and Sewer Unrestricted Balance – (unrestricted fund balance divided by revenue) considered very **strong**.
- Parking Authority Unrestricted Net Position – (unrestricted net position divided by revenue) **Needs improvement**.

FY15 Budget Highlights

- Personnel – one-step increase for certain employees not receiving market increases, elimination of six frozen positions in Public Works, Retirement Incentive Program (with associated cost of \$86,000), and added positions.
- Rates and Fees – 2.5% decrease in Water & Sewer rates. Combined with the 6.5% decrease last year, that is a 9% reduction in two years. New revenues/expenditures for Fire Inspections Unit, Real Property Tax Rate rise to Constant Yield (.897 per 100), Personal Property Tax rates unchanged.

- Public Safety – 4 COPS grant officers retained, Police Recruiter and Crime Analyst position added, 2 Fire/Paramedic Positions unfrozen.
- Capital Projects – Use of WWTP law suit proceeds to fund significant Waste Water Capital Projects, New facility – Fire Station #2.
- Downtown – Parks maintenance worker assigned to downtown area.

General Fund Expenditures by Category

- Personnel services have increases in FY15 due to personnel changes reflected in the compensation study.
- Operating and Capital Outlay are down.

Capital Project Appropriations

General Capital Projects

- Fire Station #2 – mostly through a bond issuance and donation of \$100,000.
- Skate Park – grant
- Zoo Projects - New Australian Wildlife Exhibit and Visitor Center/Educational Building.

Water Sewer Capital Projects

- Lift Stations
- Park Aeration Unit Replacement

General Fund Debt Service

- FY 15 is less than FY 14 even with the \$340,000 additional required for FY 15 Capital Projects.

Waste Water Treatment Plant Funding (WWTP)

- The interest rate for funding the new WWTP is 0%.
- MDE is proposing to grant the City 42% of the amount (\$24,829,400).
- First full principal payment is not required until 2026.
- Based upon the terms, the Debt Service for Water & Sewer Fund for FY 17 is \$4.3 million.
- Repayment of first annual principal payment must begin within one year of construction completion.

Debt Limit

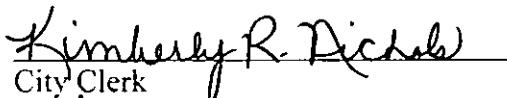
- \$97.4 million is debt limit calculated as of the issuance of the FY 14 Bonds. The outstanding debt as of the last audit was \$81 million. The City's financial policies adopted in March 2010 required that reserve of 10% be kept of the legal debt limit (\$9.7 million). Available for use is \$6.66 million.

- The \$6.66 million was adequate to fund the \$4 million needed for the Fire Station, but \$33 million is needed to fund the Water Sewer Fund for the Waste Water Treatment Plant, and this exceeds the debt limit.
- The WWTP project could be removed from Schedule B in the budget ordinance because there will still be time for consideration and discussion of the options prior to when the bond issuance is required.

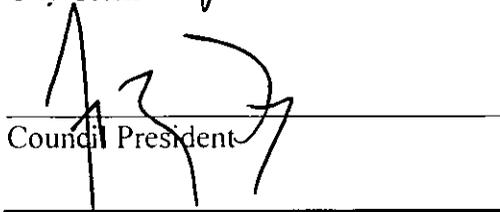
At the conclusion of Mr. Cordrey's Financial Health report, Council discussed the following:

- Funding needed for the Salisbury Transitioning Offender Program (STOP).
- Need to increase the Fire Department Turnout Gear funding.
- Shared funding with County of ½ the receptionist/security position for GOB (\$25,000).
- Community Promotions – additional funding of \$2,500 each to Chipman Center and AIG.
- Reclassification request - City Clerk increase of \$5,000 (must stay on step with the scale).
- Live Near Your Work initiative - \$5,000.
- Stash Your Trash program labels/stencils for cans, drainage and education for recycling - \$5,000.
- Several years ago the City of Salisbury appropriated \$50,000 to have the Consolidated Plan prepared. Discussion held on the City doing some of their own planning (separate line item with Planning).
- City has no grant writing position other than Debbie Stam. Need to know what grants are available.
- City Council advertising - \$5,000 (to advertise public hearings, Charter resolutions, etc.).
- Funding Communications Coordinator position. Will take time to hire, so remove three months (approximately 25% of the request).
- Fuel stipend – Mayor's Office.
- NSCC budget for phones – Mr. Stevenson to revisit with Mrs. Phillips.
- The new Police Officers may not be hired immediately, so a lower percentage of the \$1.3 million may suffice.
- May need a 2% or 3% tax increase to fund the Police Officers.
- Mr. Cordrey will review what the 2% and 3% increase in taxes looks like and will provide its impact to surplus.

With no further discussion, President Day adjourned the Budget Work Session at 6:00 p.m. The next Budget Work Session will be held on May 20, 2014 beginning at 3:00 p.m.



 City Clerk



 Council President



CITY OF
SALISBURY

Financial Health

PRESENTED APRIL 2014



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Financial Trends

These schedules contain trend information to help the reader understand how the city's performance and well-being have changed over time.

- Net Assets (Accrual Basis of Accounting)
- General Revenues & Changes in Net Assets (Accrual Basis of Accounting)
- Fund Balances of Governmental Funds (Modified Accrual Basis of Accounting)
- Changes in Fund Balances of Governmental Funds (Modified Accrual Basis of Accounting)

Benchmark Ratios GFOA vs. ~~GFOA~~

Key financial ratios are compared to ~~G~~GFOA standards.

- Total Fund Balance
- Total Fund Balance Projected
- Unassigned Fund Balance
- Unassigned Fund Balance Projected
- Debt to Market Value
- Debt per Capita
- Annual Debt Service
- Water and Sewer Unrestricted Fund Balance
- Parking Authority
- Summary

FY 15 Budget

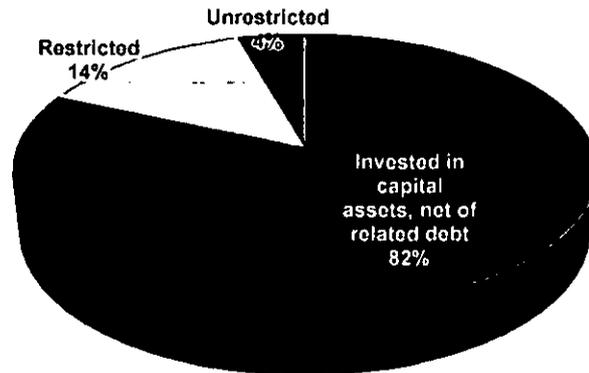
- Highlights
- Revenues
- General Fund Expenditures by Category
- General Fund Expenditures by Department
- Capital Projects



Net Assets

Accrual Basis of Accounting

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Governmental activities							
Invested in capital assets, net of related debt	9,914	\$ 20,543	\$ 19,021	\$ 20,071	\$ 20,869	\$ 22,481	\$ 24,078
Restricted	10,875	3,326	7,108	6,985	3,836	4,605	4,120
Unrestricted	7,847	9,498	9,493	4,438	6,153	4,909	1,309
Total governmental activities net assets	28,636	33,367	35,622	31,494	30,858	31,995	29,507
Business-type activities							
Invested in capital assets, net of related debt	40,902	48,361	53,872	52,827	57,405	53,648	52,638
Restricted	2,821	192	160	178	4,675	11,328	13,067
Unrestricted	10,863	10,585	5,597	14,340	7,911	15,411	17,555
Total business-type activities net assets	\$ 54,586	\$ 59,138	\$ 59,629	\$ 67,345	\$ 69,991	\$ 80,387	\$ 83,260



The **Statement of Net Assets** summarizes everything the city owns (assets) and owes (liabilities). It provides a snapshot of the City's financial health at the end of the fiscal year. The largest portion of the City's net assets (82%) represents capital assets such as land, buildings, equipment, and infrastructure (roads, bridges, and other immovable assets), excluding any related debt used to acquire those assets. The city uses these capital assets to provide services to citizens.

Investment in Capital Assets, net of related debt –

The difference between the amount paid for the capital assets, such as buildings, and the debt used to acquire those assets, such as loans or mortgages.

Restricted – Funds that are not available for general use by the City because they must be used for specific purpose or project as required by a law or regulation. An example would include funds set aside for capital projects.

Unrestricted – The remaining fund balance that is not invested in capital assets nor restricted. Unrestricted declined from 6.1M in 2011 to 1.3M in 2013 largely due to a 3.1M increase in the liability for post-employment benefits.



General Revenues and Changes in Net Assets

Accrual Basis of Accounting

(in thousands of dollars)

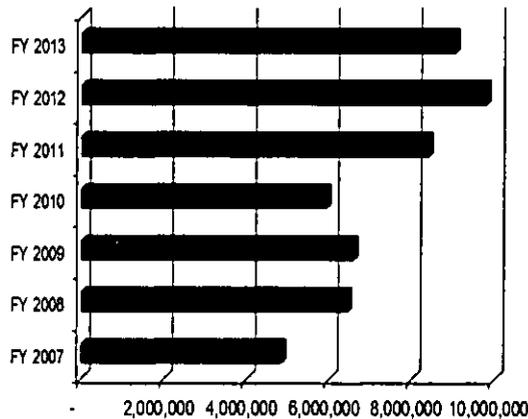
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities:							
Charges for services	\$5,824	\$7,055	\$6,070	\$4,782	\$4,260	\$4,471	\$5,897
Operating grants	4,838	3,691	3,742	2,910	3,284	3,741	3,914
Capital Grants	14	430	1,172	2,435	409	764	149
Taxes	18,039	21,680	22,455	23,307	22,650	23,181	21,416
Investment earnings	710	617	285	38	44	30	29
Operating transfers				(193)	(41)	(33)	(43)
Miscellaneous	349	451	(319)	1,278	1,025	1,221	504
Total governmental activities	29,774	33,924	33,405	34,557	31,631	33,375	31,866
Business-type activities:							
Charges for services	11,452	10,947	11,652	13,672	14,859	16,378	16,734
Capital Grants	8,783	4,224	540	2,126	2,696	288	
Investment earnings	542	448	158	33	31	18	36
Operating transfers				193	41	33	43
Miscellaneous	30	59	865			7,599	1,213
Total business-type activities	20,807	15,678	13,215	16,024	17,627	24,316	18,026
Total Revenues	50,581	49,602	46,620	50,581	49,258	57,691	49,892
Change In Net Assots							
Governmental activities	2,209	5,096	2,254	888	(637)	1,307	(2,842)
Business-type activities	7,495	4,552	491	2,699	2,647	10,487	4,747
	\$ 9,704	\$ 9,648	\$ 2,746	\$ 3,587	\$ 2,010	\$ 11,794	\$ 1,905



Fund Balances of Governmental Funds

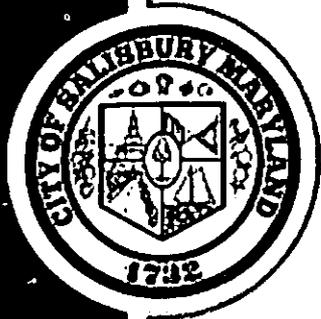
Modified Accrual Basis of Accounting

General Fund	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Nonspendable	482,322	\$ 551,270	\$ 518,157	\$ 796,159	\$ 771,101	\$ 835,328	\$ 708,383
Restricted	1,479,242	1,663,242	2,092,170	1,905,022			
Committed	400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 827,829	\$ 800,157	673,064
Assigned	1,046,396	1,187,271	1,738,317	1,254,647	931,816	1,259,895	1,569,809
Unassigned	4,856,106	6,445,353	6,591,971	5,936,626	8,397,295	9,791,561	9,029,628
Total general fund	8,264,066	10,247,136	11,340,615	10,292,454	10,928,041	12,686,941	11,980,884
All other governmental funds							
Committed	1,454,769	\$ 3,325,504	\$ 3,291,836	\$ 3,291,010	771,101	835,328	304,526
Assigned							812,908
Restricted Capital Projects	9,420,060	\$ 7,264,201	\$ 3,815,791	\$ 3,693,859	827,829	800,157	3,961,685
Total all other governmental funds	10,874,829	10,589,705	7,107,627	6,984,869	1,598,930	1,635,485	5,079,119
Total all governmental funds	\$ 19,138,895	\$ 20,836,841	\$ 18,448,242	\$ 17,277,323	\$ 12,526,971	\$ 14,322,426	\$ 17,060,003



FUND BALANCE: WHAT IS IT AND WHY IS IT IMPORTANT?

Fund balance is the excess dollars of what the city owns (assets) over what the City owes (liabilities). It is important for several reasons to maintain a healthy fund balance. Fund Balance is a critical factor in financial planning and budgeting and provides funds for unforeseen expenses or emergencies. Fund balance reduces the need for short term borrowing for operations by assuring sufficient cash flows. Finally, fund balance demonstrates financial stability, when enhances bond rating, and thus lowers debt issuance cost.



Changes in Fund Balances of Governmental Funds

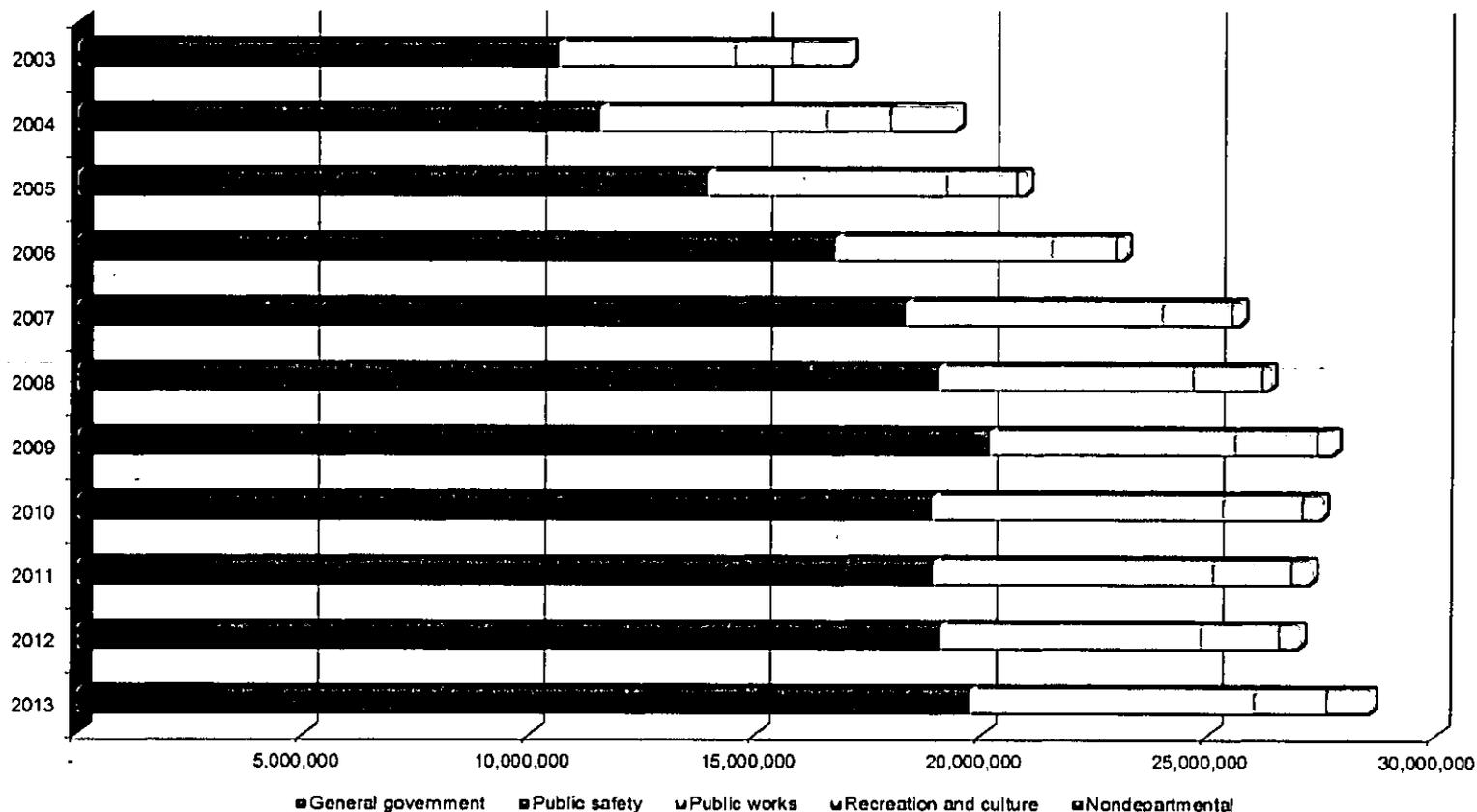
Modified Accrual Basis of Accounting

	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
Revenues											
Taxes	\$ 21,996,832	\$ 22,565,927	\$ 22,386,049	\$ 23,239,095	\$ 22,340,892	\$ 21,782,961	\$ 18,087,703	\$ 18,678,100	\$ 15,518,349	\$ 14,200,496	\$ 13,618,212
Other revenue	3,552,380	3,207,615	2,603,601	2,961,262	2,779,722	2,895,989	3,010,243	2,959,752	3,121,071	1,154,093	1,242,389
Other sources											
Intergovernmental revenues	4,062,580	4,404,205	3,418,481	5,322,816	4,695,272	3,690,532	4,838,496	3,718,810	3,403,236	3,479,019	2,910,273
Service charges	2,877,878	2,527,071	2,777,850	4,005,341	3,808,599	4,895,289	3,693,282	3,727,833	1,610,026	1,353,072	883,015
Lawsuit proceeds									100,000		
Miscellaneous			7,138	71,417	147,688	721,022	238,250	370,790	160,970	1,505,448	1,187,870
Total revenues	32,489,670	32,794,818	31,193,119	35,599,931	33,771,973	34,085,793	29,867,954	27,453,285	23,913,652	21,692,128	19,841,759
Expenditures											
General government	2,828,040	2,899,236	3,038,871	2,486,655	2,916,451	2,681,893	3,042,702	2,980,673	2,467,741	2,057,298	1,837,766
Public safety	18,919,858	18,179,756	15,890,495	16,404,918	17,238,918	16,339,444	15,245,487	14,075,168	11,426,940	9,480,867	8,974,245
Public works	6,272,253	5,759,880	6,182,458	6,408,051	5,401,849	5,614,004	5,668,917	4,760,651	5,264,863	4,990,898	3,867,509
Recreation and culture	1,584,511	1,713,690	1,712,040	1,756,612	1,800,903	1,509,422	1,519,267	1,429,793	1,523,500	1,394,925	1,258,119
Nondepartmental	1,022,520	492,398	479,858	477,413	434,388	230,301	255,465	232,899	258,856	1,531,106	1,355,652
Capital outlay	1,696,127	2,243,404	1,316,930	5,578,415	6,534,124	6,626,985	5,524,457	6,667,732	2,211,909	1,678,378	805,660
Debt service											
Principal	2,543,272	2,153,389	1,883,247	2,101,650	2,277,295	1,870,314	1,856,682	1,163,383	1,179,629	930,040	759,367
Interest	647,163	926,794	993,322	1,038,814	943,811	749,076	366,060	396,492	613,126	514,418	461,718
Total expenditures	33,513,744	32,388,345	31,477,221	36,251,528	37,547,739	35,621,239	33,279,047	31,388,791	24,978,564	22,577,530	18,920,058
Excess of revenues over (under)											
expenditures	(1,024,074)	426,473	(284,102)	(651,595)	(3,775,766)	(1,535,446)	(3,411,093)	(3,933,506)	(1,064,912)	(885,404)	921,703
Other financing sources (uses)											
Operating transfers in (out)	(43,466)	(33,454)	(41,439)	(1,281,464)	(865,039)	(58,785)	(30,000)		159,648	44,000	(14,040)
Proceeds from extended term financing	335,664	781,778									
Payment to refund debt		(4,598,489)	(4,807,735)								
Debt proceeds		5,151,818	5,576,914	762,140	3,215,546	3,292,157	6,888,969	720,058	281,511	6,139,071	3,785,004
Total other financing sources (uses)	292,198	1,301,653	727,740	(519,324)	2,350,507	3,233,392	6,858,969	720,058	421,359	6,183,071	3,770,964
Net Change in fund balances	\$ (731,876)	\$ 1,728,126	\$ 443,638	\$ (1,170,919)	\$ (1,425,259)	\$ 1,697,946	\$ 3,447,876	\$ (3,213,448)	\$ (643,553)	\$ 5,297,667	\$ 4,692,667



Changes in Fund Balances of Governmental Funds

Modified Accrual Basis of Accounting



The chart above represents expenditures solely for General government, public safety, public works, recreation and culture, and the non-departmental categories. Capital outlay and debt service is excluded. Note the horizontal bars are showing the total by year of these expenditures while the colors representing each category indicate the percentage of the total of these expenditures.



Total Fund Balance

	FY 2013	FY 2014	FY 2015
General Fund Balance	\$10,928,041 as of June 30, 2011	\$12,686,941 as of June 30, 2012	\$11,980,884 as of June 30, 2013
Revenue per Budget	\$30,732,284	\$35,654,150	\$33,454,202
Ratio	35.6% (Strong)	35.6% (Strong)	35.8% (Strong)

Strong	15 %
Adequate	5 - 15 %
Weak	< 5 %



Total Fund Balance

As of June 30, 2013 (Per Audit)	11,980,884
Use of Surplus to Balance Budget	
FY 2014	1,493,509
FY 2015	1,601,686
As of June 30, 2014 (Projected)	8,885,689
Total Operating Revenue FY 2015	33,454,202
Ratio Fund Balance / Operating Revenue	26.6 (Strong)

Strong	> 15 %
Adequate	5 - 15 %
Weak	< 5 %



Unassigned Fund Balance

	FY 2014	FY 2015
Unassigned Fund Balance	9,791,561 as of June 30, 2012	9,029,628 as of June 30, 2013
Total Revenue	35,654,150	33,454,202
Ratio	27.5 % (Strong)	27 % (Strong)

Strong	> 8 %
Adequate	2 - 15 %
Woak	< 2 %



Unassigned Fund Balance

As of June 30, 2013 (Per Audit)	9,029,628							
Use of Surplus to Balance Budget								
FY 2014	1,493,509							
FY 2015	1,601,686							
As of June 30, 2014 (Projected)	5,934,433							
Total Operating Revenue FY 2015	31,852,516							
Ratio Fund Balance / Operating Revenue	18.6 % (Strong)							
		<table border="1"> <tr> <td>Strong</td> <td>< 8 %</td> </tr> <tr> <td>Adequate</td> <td>2 - 8 %</td> </tr> <tr> <td>Weak</td> <td>< 2 %</td> </tr> </table>	Strong	< 8 %	Adequate	2 - 8 %	Weak	< 2 %
Strong	< 8 %							
Adequate	2 - 8 %							
Weak	< 2 %							



Debt to Market Value

	June 30, 2012	June 30, 2013
General Obligation Debt	\$ 69,545,990	\$ 73,775,676
Market Value of Property	\$ 2,254,938,618	\$ 2,228,304,647
Ratio	3.08 % (Adequate)	3.03 % (Adequate)

Strong	< 3 %
Adequate	3 - 6 %
Weak	> 6 %



Debt Per Capita

	June 30, 2012	June 30, 2013
General Obligation Debt	\$ 69,545,990	\$ 73,775,676
Population	30,484	30,484
Debt Per Capita	\$ 2,281 (Adequate)	\$ 2,420 (Adequate)

Strong	< \$1,000
Adequate	\$ 1,000 - \$2,500
Weak	> \$2,500



Annual Debt Service

	FY 2013	FY 2014	FY 2015
Budget Debt Service	\$ 2,366,582	2,304,945	\$ 2,148,309
General Budget	\$ 30,732,284	35,654,150	\$ 33,454,202
Ratio	7.56% (Adequate)	6.46% (Adequate)	6.42% (Adequate)

15 % is typically a recommended cap



Water and Sewer Unrestricted Balance

	June 30, 2012	June 30, 2013
Unrestricted Fund Balance	\$ 15,188,178 as of June 30, 2012	\$ 17,356,280 as of June 30, 2013
Revenue	\$ 17,065,320	\$ 14,537,375
Ratio	89 % (Strong)	119 % (Strong)



Parking Authority Unrestricted Net Position

	FY 2014	FY 2015
Unrestricted Net Position	\$301,155 as of June 30, 2012	\$220,831 as of June 30, 2013
Revenue	\$712,113	\$727,664
Ratio	42.3%	30.3% Needs Improvement

Benchmark Summary



	FY 2013	FY 2014	FY 2015
General Fund Balance	Strong	Strong	Strong
General Fund Balance Projected	Strong	Strong	Strong
Unassigned Fund Balance	Strong	Strong	Strong
Debt to Market Value	Strong	Adequate	Adequate
Overall Debt per Capita	Adequate	Adequate	Adequate
Unrestricted Net Position Water/Sewer	Strong	Strong	Strong
Unrestricted Net Position Parking Fund	Strong	Strong	Needs Improvement



FY 15 Budget Highlights

Personnel

- Includes a one-step increase for certain employees not receiving market increases
- 6 frozen positions were eliminated in Public Works
- Positions added: HR Office Associate I, Citywide Public Information Officer, Park Maintenance Worker, Office Associate Water Department

Rates and Fees

- 2.5% decrease in Water and Sewer Rates. Combined with the 6.5% decrease in FY 15, rates have been reduced by 9.0% over the last two years.
- New revenues and expenditures are included for a Fire Inspections Unit
- Real Property Tax Rate rise to Constant Yield (i.e. 897 per 100) in order to avoid a reduction of \$248,388 in estimated real property tax revenue
- Personal Property Tax rates unchanged

Public Safety

- Police: 4 COPS grant officers retained, a Police Recruiter added, and a Crime Analyst position was funded
- Fire: 2 Fire/Paramedic Positions were Unfrozen

Capital Projects

- Use of WWTP law suit proceeds to fund significant Waste Water Capital Projects
- New facility - Fire station # 2

Down Town

- Parks Maintenance worker is assigned to downtown area



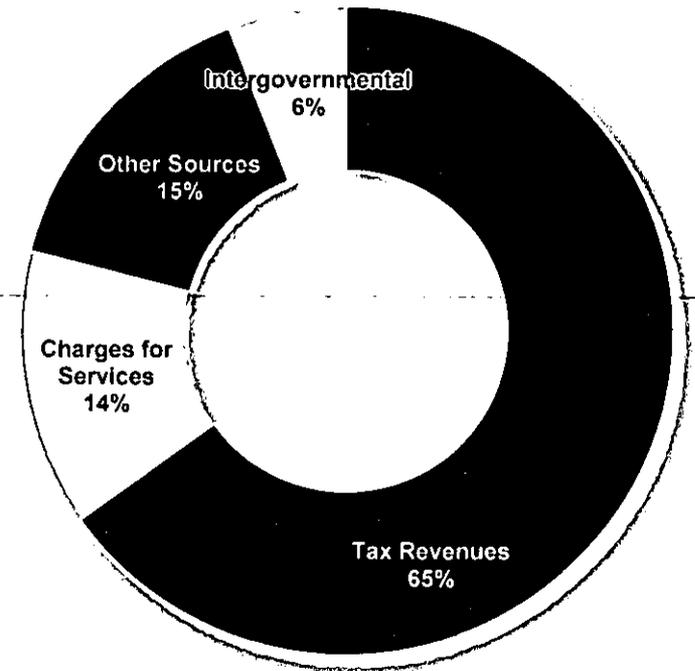
Revenues

Top Increases in Revenues

• Taxes - Real Property	264,001
• Radio Tower Rent	350,000
• School Zone Camera	290,000
• Fire Prevention - Plan Review	229,950
• Fire - County Contribution FSA	200,000
• Fire Prevention - Inspect Fee	120,000
• Building Permits	85,000

Top Decreases in Revenues

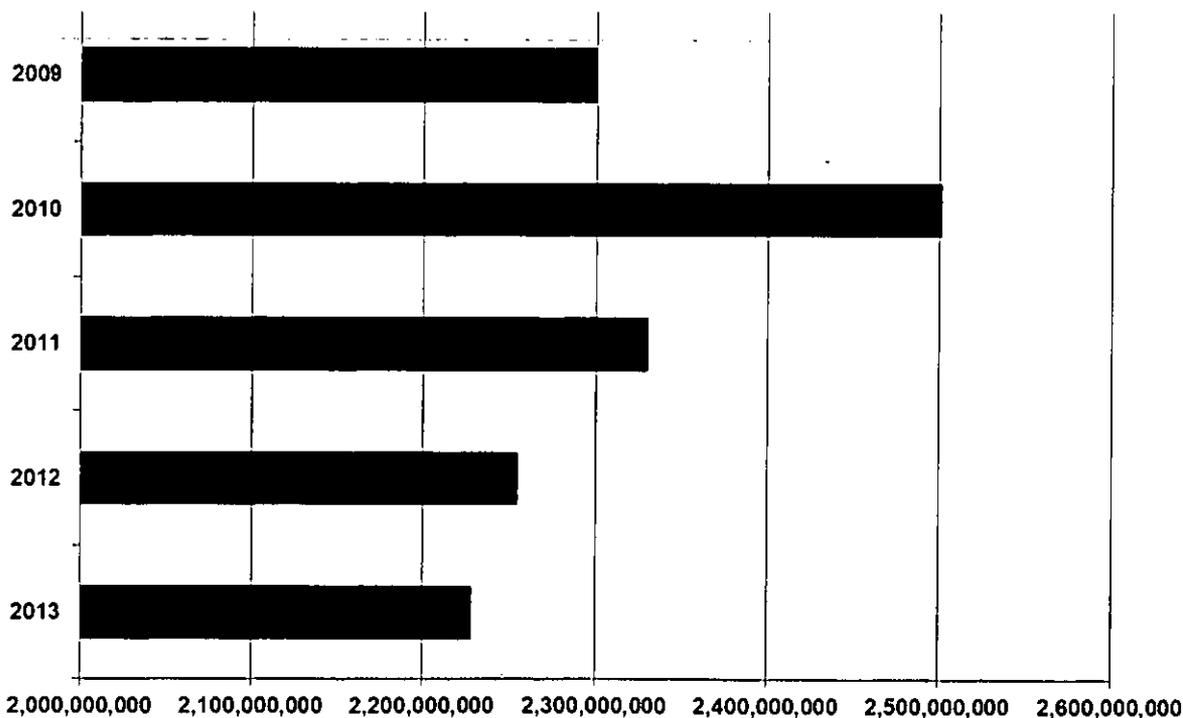
• Transfer from Grants Match-Pol	269,685.50
• Ambulance Claims Revenue	90,000.00
• Donations	90,000.00
• Parking	65,000.00
• Local Income Taxes	29,754.00
• Fire Motor Vehicle Calls	22,500.00





Assessments

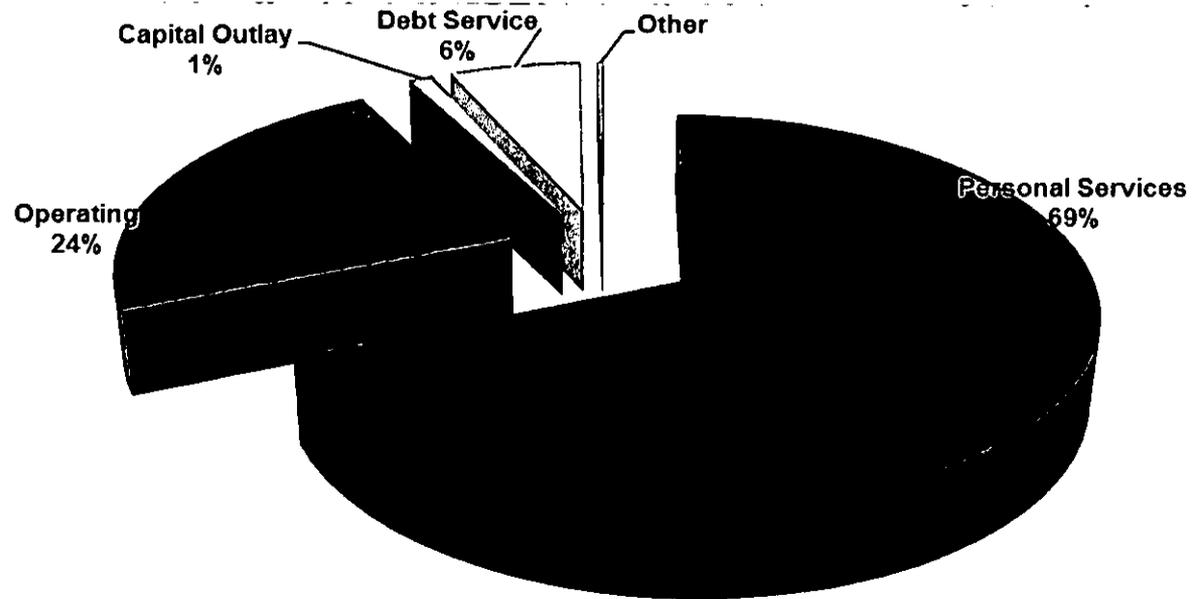
Fiscal Year Ended June 30	Real Property	Personal Property	Corporations		Total
	Full and Partial Year		Ordinary	Railroads and Utilities	
2013	1,963,683,547	2,029,930	206,407,060	56,184,110	2,228,304,647
2012	1,988,451,318	2,513,100	216,668,130	47,306,070	2,254,938,618
2011	2,050,805,168	2,058,140	229,984,250	47,881,790	2,330,729,348
2010	2,219,277,746	2,697,220	230,973,950	48,378,640	2,501,327,556
2009	2,015,985,078	2,966,990	228,511,610	52,650,700	2,300,114,378





General Fund Expenditures by Category

	ACTUAL			FY 2014 ORIGINAL BUDGET	FY 2015 MAYOR BUDGET	FY 2015 Change	
	FY 2011	FY 2012	FY 2013			AMOUNT	%
Personal Services	18,820,139	18,915,598	19,061,568	21,235,378	22,981,113	\$ 1,745,735	8.2%
Operating	6,286,613	6,334,114	7,578,848	8,171,346	7,849,258	\$ (322,088)	-3.9%
Capital Outlay	724,505	1,510,519	763,387	3,701,575	378,785	\$ (3,322,790)	-89.8%
Debt Service	2,876,569	3,080,183	3,190,435	2,279,945	2,098,309	\$ (181,636)	-8.0%
Other	4,988,458	4,793,329	222,128	112,122	96,737	\$ (15,385)	-13.7%
Total	33,696,284	34,633,743	30,816,366	35,500,366	33,404,202	(2,096,164)	





General Fund Expenditures – By Department

	ACTUAL			FY 2014 ORIGINAL BUDGET	FY 2015 MAYOR BUDGET	FY 2014 Change	
	FY 2011	FY 2012	FY 2013			AMOUNT	%
Legislative (City Council)	79,054	74,109	75,838	\$ 76,568	\$ 70,880	\$ (5,888)	-7.4%
City Clerk	138,488	130,183	128,138	135,829	142,518	6,689	4.9%
Development Services				73,509	81,782	8,253	11.2%
Executive (Mayor)	358,055	370,707	472,744	414,133	506,658	92,524	22.3%
Elections	41,400		56,986				
Community Promotions	214,900	164,152	179,513	221,520	238,120	16,600	7.5%
Internal Services - Finance	444,450	452,300	451,140	451,868	503,428	51,782	11.5%
Internal Services - Procurement	180,768	199,702	200,884	222,928	217,570	(5,358)	-2.4%
City Attorney	201,728	251,884	237,207	215,000	235,000	20,000	9.3%
Information Technology	153,528	170,594	198,184	197,388	259,218	61,832	31.3%
Human Resources	286,337	293,419	129,108	143,391	224,097	80,706	56.3%
Planning & Zoning	181,377	163,789	184,803	181,532	181,532	-	0.0%
Municipal Buildings	152,588	187,750	132,194	168,835	183,000	14,365	8.5%
Poplar Hill Mansion	32,039	22,388	12,880	29,287	29,434	187	0.6%
Police Services	8,419,411	8,830,308	9,302,368	10,239,845	10,819,841	379,996	3.7%
Police Communications	604,725	582,049	411,915	645,327	688,627	41,300	6.4%
Police Animal Control	183,200	179,401	187,974	210,164	214,756	4,592	2.2%
Fire Fighting	5,797,948	6,482,218	6,031,712	6,436,757	7,074,357	637,600	9.8%
Fire Volunteer	137,552	139,543	142,059	210,318	248,617	38,299	17.3%
Building Permits	333,075	322,818	339,759	364,289	374,429	10,140	2.8%
Neighborhood Services	583,228	591,135	601,423	640,383	680,915	40,531	6.3%
Public Works:							
Traffic Control	344,879	449,489	505,533	408,194	443,844	35,649	8.7%
Resource Management	308,045	314,798	285,797	290,402	369,183	78,781	27.1%
Engineering	831,425	735,271	1,044,403	4,809,691	1,372,147	(3,437,544)	-71.5%
Streets	837,748	721,780	684,001	756,813	777,834	21,021	2.8%
Street Lighting	762,322	830,921	879,481	854,843	818,075	(36,568)	-4.3%
Street Sweeping	129,448	281,485	89,032	214,821	199,282	(15,559)	-7.2%
Waste Collection	1,341,894	1,128,420	1,148,473	1,537,258	1,334,904	(202,354)	-13.2%
Recycling	159,486	158,603	162,516	169,843	189,204	19,581	11.5%
Fleet Management	465,194	442,798	422,888	482,164	519,101	36,937	7.7%
Carpenter Shop	135,099	122,133	117,719	134,427	139,025	4,598	3.4%
Zoo	1,337,368	1,328,842	1,188,804	1,047,801	1,089,806	42,004	4.0%
Parks	374,872	384,848	395,609	425,368	473,765	48,397	11.4%
TOTAL DEPARTMENTAL	25,351,399	28,287,835	28,381,283	32,389,872	30,478,889	(1,912,784)	
Debt Service	2,876,569	3,080,183	3,190,435	2,279,945	2,148,309	(131,636)	-6.1%
Insurance	476,393	488,909	988,344	668,827	681,067	12,240	1.8%
Miscellaneous	3,485	3,487	34,178	49,800	51,200	1,400	2.7%
Payment to refund debt	4,807,735	4,598,489					
Operating Transfers	180,723	194,840	222,128	112,122	96,737	(15,385)	-15.9%
TOTAL NON-DEPARTMENTAL	8,344,885	8,385,908	4,435,083	3,110,894	2,977,313	(133,380)	-4.5%
TOTAL EXPENDITURES	\$ 33,696,284	\$ 34,633,743	\$ 30,816,366	\$ 35,500,366	\$ 33,454,202	\$(2,046,164)	-6.1%



Capital Project Appropriations

Project Description	Project Amount	Funding Source					
		Bond Issuance	Existing Bonds	Grants	Donations	Transfer / Pay Go	Funds On Hand
General Capital Projects Fund							
Facility Renovation - Fire Station #2	4,109,048	4,009,048			100,000		
Skate Park	495,000			495,000			
New Australian Wildlife Exhibit	360,000				360,000		
Visitor Center/Educational Building	80,000				80,000		
Water Sewer Capital Projects							
Parkside Lift Station	1,360,000						1,360,000
Fitzwater Street Lift	2,810,000						2,810,000
Paleo Well #3	2,850,000		1,950,000				900,000
Hampshire Rd Lift Station	1,585,000						1,585,000
Park Aeration Unit Replacement	304,500					27,766	276,734
24" W in Gordy Rd	280,000					280,000	
Waste Water Treatment Plant	58,586,200	33,980,000		24,606,200			

Note: The grant/loan breakdown for the WWTP is based on our best available information right now, but could change once the final BNR/ENR eligibility is made.