

**FINANCE DEPARTMENT MEMORANDUM
#14-2018**

DATE: October 8, 2018
TO: Honorable Mayor Carol Dodge and City Council Members
THROUGH: Heather Geyer, City Manager *HG*
FROM: Jason Loveland, Director of Finance *JL*
SUBJECT: Public Hearing on 2019 Proposed Budget

PURPOSE

Pursuant to Article VIII of the City Charter, staff is pleased to present the 2019 Proposed Annual Operating & Capital Improvement Budget for the City of Northglenn. The document identifies the allocation of available resources and acts as an operations guide in an effort to meet the service needs of the community. The Public Hearing on the 2019 Proposed Budget will take place tonight.

BACKGROUND

The City utilizes funds to account for the activity of specific operations, programs, and/or functions. Each fund maintains an independent, self-balancing ledger and budget subject to appropriation. In accordance with State statute, no fund may overspend the appropriation established by City Council.

OVERALL SUMMARY

The funds established by City Council and appropriated in this proposed budget are as follows:

<u>Fund</u>	<u>2019 Appropriation</u>
General Fund	\$ 27,575,626
Conservation Trust Fund	\$ 1,566,814
CDBG Fund	\$ -
Capital Projects Fund	\$ 19,497,917
Water Fund	\$ 9,729,527
Wastewater Fund	\$ 6,256,448
Stormwater Fund	\$ 403,259
Sanitation Fund	\$ 1,830,278
Total	\$ 66,859,869

The Proposed Budget is estimates beginning fund balance for 2019 at \$58,774,602, with estimated revenues being \$55,581,784. Total available funds are \$114,356,386 with \$25,083,314 being restricted or committed for specific uses.

The 2019 budget process began in February when City Council provided staff direction regarding major initiatives and priorities. The areas of focus were public safety, redevelopment and transportation.

These priorities guided staff as the proposed budget was developed and when package requests, or new spending priorities, were being evaluated.

General Fund

General Fund revenue is projected at \$27,036,584, which is a 1.8% increase over estimated 2018 projections. The increase is primarily due to sales tax projected growth of 2% and a one-time Federal grant award.

General Fund expenditures total \$27,575,626. This represents an increase over the 2018 Budget of 2.9%. The purchased services line item is increasing by 20% due to several one-time projects that include: \$225,000 for an update to the City's Comprehensive Plan; \$200,000 for the Federal grant award from the EPA to complete environmental studies of urban redevelopment property.

The ending fund balance in the Fund is estimated at \$22,522,885, or 81% of operating expenditures. \$15,628,978 is considered unrestricted. The City's fund balance policy requires a minimum reserve balance of 25% of its operating expenditures.

Package requests in the General Fund include:

- \$1,049,078 – On-going expenditures
- \$778,603 – One-time expenditures
- \$426,918 – Capital equipment expenditures

Conservation Trust Fund

Conservation Trust Fund revenue is projected at \$476,007 for 2019. The beginning fund balance is estimated at \$1,168,573, providing \$1,644,580 of available funds.

Projects for 2019 include:

- \$1,120,000 – Northwest Open Space facility improvements
- \$250,000 – Sensory Playground Repair
- \$146,814 – Kiwanis Splash Pad construction
- \$50,000 – Greenway Trail Replacement (sections of trail)

In total, the proposed expenditures are \$1,566,814 in the Fund for 2019 with an ending fund balance estimate of \$77,766.

The Five-Year capital plan for the Fund includes upgrades to the Jaycee Ballfield lights in 2020.

Community Development Block Grant Fund (CDBG)

CDBG funds become available annually through Federal award and distributed to the City by Adams County. The City does not budget for revenues or expenditures until the grant award takes place. If funding is allocated in 2019, estimated at \$200,000, the City intends to spend the funds on roadway striping and sidewalk improvements along Claude Ct.

Capital Projects Fund

Capital Projects Fund revenue is estimated at \$8,084,237 (this includes a transfer from the General Fund of \$1,700,000). Revenues are flat when compared to 2018 year-end projections. Overall, tax collections in the Fund are estimated to increase 2% while one-time grant awards are expected to decrease just over 5%.

Beginning fund balance is estimated at \$18,069,581, providing total estimated sources of funds at \$26,153,818 in 2019.

Total project expenditures in the Fund are \$19,497,917 which includes \$1,466,019 of debt service payments for the Certificates of Participation issued for the Justice Center.

Projects for 2019 include:

- \$12,439,542 – Civic Campus Master Plan architectural/engineering design and infrastructure construction
- \$1,632,000 – Northwest Open Space facility improvements
- \$1,000,000 – Melody Drive traffic calming
- \$950,000 – Residential Streets, Traffic Signals, and Concrete program
- \$884,222 – 112th North Metro Rail improvements
- \$375,000 – City Hall renovations
- \$250,00 – Tennis Court repairs and reconstruction at Wyco Park and Danahy Park
- \$246,134 – Kiwanis Bath House construction
- \$200,000 – School Zone Safety
- \$25,000 – Miscellaneous emergency Park repairs

Water Fund

Water Fund revenue is estimated at \$11,682,666. An estimated increase of 2% in sales tax and a rate increase of 3.5% for water usage lead to revenue in the Fund being 1% higher than 2018 year-end projections.

Beginning fund balance is projected at \$11,471,490, providing total resources available to the Fund in 2019 of \$23,154,156.

Water Fund expenditures are \$9,729,527, which is a decrease from the 2018 Budget of 10%. The decrease is due to capital outlay decreases from the prior year. This is normal to see fluctuations in this line based upon equipment replacement and capital project cycles. Total expenditures include \$976,158 for debt service payments on the Standley Lake Pipeline project.

Projects for 2019 include:

- \$500,000 – Terminal Reservoir Phase II upgrades
- \$185,000 – Water Plant Filter Media Replacement
- \$170,000 – Flume at Lupton Bottom
- \$150,000 – Standley Lake Pipeline
- \$100,000 – Water Line Replacement (throughout the city)
- \$80,000 – Laboratory Information Management System upgrades

Package requests in the Water Fund include:

- \$161,339 – One-time expenditures
- \$196,260 – On-going expenditures
- \$540,000 – Capital equipment expenditures

Wastewater Fund

Wastewater Fund revenue is projected at \$5,948,586. A rate increase of 9.5% to user charges and fees and a one-time developer share-back of \$1,600,000 to assist in paying for the replacement of Bunker Hill Lift Station drive the 49% increase in revenue from 2018.

Beginning fund balance is projected at \$2,473,787, giving the fund total resources available of \$8,422,373 in 2019.

Wastewater Fund expenditures total \$6,256,448, or an increase of 11% over the 2018 Budget. Expenditures in the capital projects line increased by 24% leading to the overall budget increase.

Projects for 2019 include:

- \$2,000,000 – Bunker Hill Lift Station replacement (\$1,600,000 reimbursed by developer)
- \$500,000 – Lift Station A and Force Main replacement design
- \$250,000 – Collection System Rehabilitation

Package requests in the Wastewater Fund include:

- \$74,319 – On-going expenditures
- \$0 – One-time expenditures
- \$300,000 – Capital equipment expenditures

Stormwater Fund

Stormwater Fund revenue is projected at \$434,567, which is flat compared to the 2018 year-end estimates. There are no proposed rate increases to the stormwater fees. The ending fund balance is projected at \$449,120 in 2019.

Stormwater Fund expenditures are \$403,259 which is an increase of 10% when compared to the 2018 Budget. A 16% increase to the Fund's capital projects for 2019 drive the overall change.

Projects for 2019 include:

- \$195,000 – Storm Drainage Improvements
- \$70,000 – Grange Hall creek drainage and flood hazard plans (several small drainage areas throughout the City)

Package requests in the Stormwater Fund include:

- \$2,816 – On-going expenditures
- \$0 – One-time expenditures
- \$0 – Capital equipment expenditures

Sanitation Fund

Sanitation Fund revenue is projected at \$1,919,137, which is flat when compared to 2018 year-end estimates. There are no proposed rate increases to the fees in the Fund.

The ending fund balance is projected at \$2,200,291 in 2019.

Expenditures in the Fund are 16% greater than in the 2018 Budget due to two sanitation trucks being replaced versus one in 2018.

Package requests in the Sanitation Fund include:

- \$24,829 – On-going expenditures
- \$0 – One-time expenditures
- \$613,000 – Capital equipment expenditures

SHORT-TERM FISCAL CHALLENGES/OPPORTUNITIES

Sales Tax

Sales tax, the City's largest revenue source, for 2019 is projected to increase by 2% compared to 2018 year-end estimates. The Denver Metro area is seeing significant economic growth and the City is well-positioned to see sales tax increases as the region expands.

Redevelopment

The redevelopment of the Huron Center in 2018 is expected to provide a boost to City sales tax in 2019 with the AutoZone, Save-A-Lot grocer, and Arby's anchoring the site. Redevelopment of the Marketplace in 2019 provides optimism of continued sales tax growth for the City.

City officials, along with the Northglenn Urban Renewal Authority, continue to make redevelopment of shopping centers a priority.

Utility Rates

Funding large infrastructure projects for the City's utility system is a priority and is being addressed by a Five-Year plan to increase water and sewer rates. In 2019, a 6.7% increase is proposed. The increases to rates will provide revenues to invest in the replacement of a force main and lift station vital to providing sewer services. In addition, there are water processing upgrades at the Water Treatment Facility that will improve water conservation.

Debt

Current outstanding debt of the City includes:

- Certificates of Participation of \$19,325,000 used to construct the Justice Center in 2018. The certificates are to be retired over a 20 year period, ending in 2036. Annual payments are approximately \$1,466,000.
- Certificates of Participation of \$8,795,000 used to construct Standley Lake Pipeline, which delivers water from Standley Lake to the Water Treatment Facility. The certificates are to be retired over a 10 year period, ending in 2022. Annual payments are approximately \$976,000.

The City expects to issue revenue bonds in 2020 to finance utility projects related to water and sewer infrastructure of approximately \$31,000,000 for the construction of Lift Station A and the force main.

COMPENSATION, BENEFITS AND STAFFING

Personnel-related expenses account for 38% of the City's budget and 66% when excluding capital projects. For 2019, the Proposed Budget for personnel increases by 3.28% over the 2018 Budget.

The City provides increases to employees for market and merit, which are both budgeted for in 2019. Market pay is adjusted after an annual salary survey is completed of ten regional communities. The 2019 Budget includes \$429,160 for market increases. Merit increases are budgeted at \$88,407 and provided on employees anniversary dates if they are meeting

performance standards. For sworn police officers, a seven-year step plan (six-year top-out) is being implemented for 2019. This plan was developed in order to meet the demands of being regional competitive with base salary. \$82,566 has been budgeted for the officer step plan.

Currently, the City provided medical benefits through Kaiser Permanente. Medical premiums did not increase for 2019 through the renewal process. There are many factors that impact renewals to medical premiums. The City continues to promote its Wellness Program by encouraging, and making available, a variety of wellness programming options. There will not be an increase to the dental, life and disability premiums for 2019.

The 2019 staffing level will increase by 2.4 Full-Time Equivalents (FTE) for a total of 270.49 FTE in all funds.

General Fund

0.2 FTE Customer Solutions Specialist – Parks, Recreation and Culture

This position is currently a 32-hour per week benefited position and the request is to increase the hours to 40 per week. The budget impact of this change is \$13,000.

The position is responsible for overseeing all front desk operations at the recreation center and as programs and visitors increase the need to add hours to the role have become necessary.

0.2 FTE Recreation Coordinator – Parks, Recreation and Culture

This position is currently a 32-hour per week benefited position and the request is to increase the hours to 40 per week. The budget impact of this change is \$13,000.

Theatre participation has increased and the demand on this position has grown with the demand. The position is responsible for creating and managing theatre programming.

2.0 FTE Police Officer – Police Department

During the 2019 budget process the Police Department presented a staffing plan intended to increase sworn-officer staffing levels based on a workload analyses. The budget impact of the 2 FTE's is \$154,137.

STAFF RECOMMENDATION

This item is provided for the Public Hearing portion of the City's budget adoption process. No staff recommendation this evening.

Staff will bring forward the 2019 Recommended Budget for Council's consideration, and adoption, on October 22.

STAFF REFERENCE

If Council members have any comments or questions they may contact Jason Loveland at 303.450.8817 or jloveland@northglenn.org.

ATTACHMENTS

1. Fund Summaries
2. Proposed FTE Summary

General Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
Taxes	\$ 19,266,372	\$ 20,132,560	\$ 19,959,672	\$ 20,237,986
Intergovernmental	2,265,553	2,034,441	1,897,644	2,042,476
Licenses & Permits	700,943	692,272	726,416	718,240
User Charges & Fees	2,704,426	2,543,454	2,628,950	2,703,327
Fines & Forfeitures	970,260	1,201,901	987,500	994,555
Other Revenue	334,005	239,718	341,000	340,000
Total Revenue	26,241,559	26,844,346	26,541,182	27,036,584
Expenditures:				
Personnel	\$ 16,197,101	\$ 17,262,570	\$ 16,770,701	\$ 17,849,844
Purchased Services	3,501,600	3,856,516	3,816,872	4,639,787
Supplies/Non-Capital Equipment	2,203,675	2,335,873	2,156,885	2,369,174
Capital Outlay	517,301	752,238	759,253	439,396
Miscellaneous	217,194	240,729	240,339	337,425
Contingency	-	100,000	-	50,000
Total Expenditures	22,636,871	24,547,926	23,744,050	25,685,626
Excess/(Deficiency) of Revenues Over Expenditures	3,604,688	2,296,420	2,797,132	1,350,958
Other Financing Sources/(Uses):				
Transfers In/(Out)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
Sale of Assets	13,001	-	-	-
Insurance Recovery/(Claims)	(215,263)	(125,000)	(125,000)	(125,000)
Economic Incentives	(421,105)	(435,000)	(430,000)	(65,000)
Total Other Financing Sources/(Uses)	(2,323,367)	(2,260,000)	(2,255,000)	(1,890,000)
Net Change In Fund Balance:	1,281,321	36,420	542,132	(539,042)
Cumulative Fund Balance				
Beginning Fund Balance	21,238,474	18,282,321	22,519,795	23,061,927
Ending Fund Balance	22,519,795	18,318,741	23,061,927	22,522,885
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	736,247	804,238	779,972	827,269
Operating Reserve Commitment	5,503,813	5,897,744	5,719,791	6,066,638
Unassigned Fund Balance	\$ 16,279,735	\$ 11,616,759	\$ 16,562,164	\$ 15,628,978

Conservation Trust Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
Intergovernmental	\$ 387,324	\$ 731,467	\$ 601,500	\$ 471,007
Other Revenue	8,796	3,500	5,000	5,000
Total Revenue	396,120	734,967	606,500	476,007
Expenditures:				
Capital Outlay	\$ 65,457	\$ 1,993,199	\$ 916,658	\$ 1,566,814
Total Expenditures	65,457	1,993,199	916,658	1,566,814
Excess/(Deficiency) of Revenues Over Expenditures	330,663	(1,258,232)	(310,158)	(1,090,807)
Net Change In Fund Balance:	330,663	(1,258,232)	(310,158)	(1,090,807)
Cumulative Fund Balance				
Beginning Fund Balance	1,148,068	1,283,245	1,478,731	1,168,573
Ending Fund Balance	1,478,731	25,013	1,168,573	77,766
Unassigned Fund Balance	\$ 1,478,731	\$ 25,013	\$ 1,168,573	\$ 77,766

CDBG Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
Intergovernmental	\$ 195,751	\$ -	\$ -	\$ -
Total Revenue	195,751	-	-	-
Expenditures:				
Capital Outlay	\$ 195,751	\$ -	\$ -	\$ -
Total Expenditures	195,751	-	-	-
Excess/(Deficiency) of Revenues Over Expenditures	-	-	-	-
Net Change In Fund Balance:	-	-	-	-
Cumulative Fund Balance				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -

Capital Projects Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
Taxes	\$ 4,460,913	\$ 4,604,462	\$ 4,722,612	\$ 4,824,937
Intergovernmental	1,335,015	3,342,904	1,413,355	1,338,300
Other Revenue	252,937	80,000	221,000	221,000
Total Revenue	6,048,865	8,027,366	6,356,967	6,384,237
Expenditures:				
Supplies/Non-Capital Equipment	\$ 197,563	\$ -	\$ -	\$ -
Capital Outlay	13,277,911	25,810,695	19,779,633	18,031,898
Total Expenditures	13,475,474	25,810,695	19,779,633	18,031,898
Excess/(Deficiency) of Revenues Over Expenditures	(7,426,609)	(17,783,329)	(13,422,666)	(11,647,661)
Other Financing Sources/(Uses):				
Transfers In/(Out)	1,500,000	1,700,000	1,700,000	1,700,000
Debt Issuance/(Payments)	20,090,674	(1,463,919)	(1,466,419)	(1,466,019)
Insurance Recovery/(Claims)	334	-	-	-
Total Other Financing Sources/(Uses)	21,591,008	236,081	233,581	233,981
Net Change In Fund Balance:	14,164,399	(17,547,248)	(13,189,085)	(11,413,680)
Cumulative Fund Balance				
Beginning Fund Balance	17,094,267	31,258,668	31,258,666	18,069,581
Ending Fund Balance	31,258,666	13,711,420	18,069,581	6,655,901
Less Restrictions, Commitments, & Assignments:				
4.000 Mill Restricted Fund Balance	(456,677)	(795,512)	657,073	1,030,022
1/2% Sales/Use Tax Restricted Balance	12,398,948	6,557,790	9,998,325	919,736
Marijuana Sales Tax Restricted Balance	1,641,364	1,622,559	2,251,136	876,152
ADCOO Restricted Fund Balance	933,959	175,233	633,149	559,082
ADCOT Restricted Fund Balance	1,353,826	1,015,086	1,044,986	1,079,286
Debt Restricted Fund Balance	10,910,065	-	-	-
Unassigned Fund Balance	\$ 4,477,181	\$ 5,136,264	\$ 3,484,912	\$ 2,191,623

Water Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
Taxes	\$ 3,778,571	\$ 3,771,220	\$ 3,773,133	\$ 3,823,016
Intergovernmental	-	3,500	-	3,500
User Charges & Fees	7,115,364	8,096,597	7,547,900	7,785,150
Other Revenue	128,744	65,000	254,000	71,000
Total Revenue	11,022,679	11,936,317	11,575,033	11,682,666
Expenditures:				
Personnel	\$ 3,060,662	\$ 3,246,989	\$ 3,153,605	\$ 3,426,861
Purchased Services	1,180,179	1,399,325	1,322,138	1,665,914
Supplies/Non-Capital Equipment	866,698	875,324	810,345	880,134
Capital Outlay	1,682,251	4,240,784	2,966,826	2,775,000
Miscellaneous	26,075	34,600	24,100	5,460
Total Expenditures	6,815,865	9,797,022	8,277,014	8,753,369
Excess/(Deficiency) of Revenues Over Expenditures	4,206,814	2,139,295	3,298,019	2,929,297
Other Financing Sources/(Uses):				
Debt Issuance/(Payments)	(1,013,048)	(979,300)	(979,300)	(976,158)
Sale of Assets	12,880	-	4,000	-
Total Other Financing Sources/(Uses)	(1,000,168)	(979,300)	(975,300)	(976,158)
Net Change In Fund Balance:	3,206,646	1,159,995	2,322,719	1,953,139
Cumulative Fund Balance				
Beginning Fund Balance	5,942,125	18,955,289	9,148,771	11,471,490
Ending Fund Balance	9,148,771	20,115,284	11,471,490	13,424,629
Less Restrictions, Commitments, & Assignments:				
3% TABOR Reserve Restriction	331,079	221,152	277,569	291,886
Debt Service Reserve Restriction	72,257	87,570	90,000	120,856
Water Right Purchase Restriction	5,409,091	5,804,017	7,185,181	9,001,183
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	1,387,293	1,389,060	1,327,547	1,494,592
Unassigned Fund Balance	\$ 949,051	\$ 11,613,485	\$ 1,591,193	\$ 1,516,112

Wastewater Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
User Charges & Fees	\$ 3,767,060	\$ 3,978,202	\$ 3,942,220	\$ 4,326,586
Other Revenue	10,122	-	50,000	1,622,000
Total Revenue	3,777,182	3,978,202	3,992,220	5,948,586
Expenditures:				
Personnel	\$ 1,356,849	\$ 1,581,019	\$ 1,461,201	\$ 1,589,516
Purchased Services	470,263	584,050	567,950	653,650
Supplies/Non-Capital Equipment	1,093,184	1,024,522	1,007,834	1,021,782
Capital Outlay	5,976,191	2,414,562	2,164,562	2,990,000
Miscellaneous	1,047	1,500	1,000	1,500
Total Expenditures	8,897,534	5,605,653	5,202,547	6,256,448
Excess/(Deficiency) of Revenues Over Expenditures	(5,120,352)	(1,627,451)	(1,210,327)	(307,862)
Sale of Assets	17,155	-	21,000	-
Total Other Financing Sources/(Uses)	17,155	-	21,000	-
Net Change In Fund Balance:	(5,103,197)	(1,627,451)	(1,189,327)	(307,862)
Cumulative Fund Balance				
Beginning Fund Balance	8,766,311	(6,246,476)	3,663,114	2,473,787
Ending Fund Balance	3,663,114	(7,873,927)	2,473,787	2,165,925
Less Restrictions, Commitments, & Assignments:				
Capital/Infrastructure Commitment	1,000,000	1,000,000	1,000,000	1,000,000
Operating Reserve Commitment	730,336	797,773	759,496	816,612
Unassigned Fund Balance	\$ 1,932,778	\$ (9,671,700)	\$ 714,291	\$ 349,313

Stormwater Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
User Charges & Fees	\$ 438,994	\$ 464,185	\$ 433,000	\$ 432,567
Other Revenue	5,247	1,500	4,000	2,000
Total Revenue	444,241	465,685	437,000	434,567
Expenditures:				
Personnel	\$ 83,273	\$ 82,143	\$ 80,851	\$ 84,959
Purchased Services	81,947	32,550	32,400	31,350
Supplies/Non-Capital Equipment	11,215	20,000	20,000	20,000
Capital Outlay	1,589,657	228,637	55,000	265,000
Miscellaneous	600	750	750	1,950
Total Expenditures	1,766,692	364,080	189,001	403,259
Excess/(Deficiency) of Revenues Over Expenditures	(1,322,451)	101,605	247,999	31,308
Other Financing Sources/(Uses):				
Transfers In/(Out)	200,000	-	-	-
Total Other Financing Sources/(Uses)	200,000	-	-	-
Net Change In Fund Balance:	(1,122,451)	101,605	247,999	31,308
Cumulative Fund Balance				
Beginning Fund Balance	1,292,264	1,253,622	169,813	417,812
Ending Fund Balance	169,813	1,355,227	417,812	449,120
Unassigned Fund Balance	\$ 169,813	\$ 1,355,227	\$ 417,812	\$ 449,120

Sanitation Fund Summary

	2017 Audited Amounts	2018 Adopted Budget	2018 Year-End Forecast	2019 Proposed Budget
Revenue:				
User Charges & Fees	\$ 1,914,730	\$ 1,917,266	\$ 1,912,137	\$ 1,910,137
Other Revenue	10,411	6,000	9,000	9,000
Total Revenue	1,925,141	1,923,266	1,921,137	1,919,137
Expenditures:				
Personnel	\$ 734,295	\$ 807,966	\$ 799,063	\$ 783,761
Purchased Services	329,201	271,026	234,126	271,517
Supplies/Non-Capital Equipment	119,578	167,390	134,400	161,500
Capital Outlay	288,446	325,000	325,000	613,000
Miscellaneous	886	500	500	500
Total Expenditures	1,472,406	1,571,882	1,493,089	1,830,278
Excess/(Deficiency) of Revenues Over Expenditures	452,735	351,384	428,048	88,859
Other Financing Sources/(Uses):				
Sale of Assets	14,260	-	-	-
Insurance Recovery/(Claims)	(4,887)	-	-	-
Total Other Financing Sources/(Uses)	9,373	-	-	-
Net Change In Fund Balance:	462,108	351,384	428,048	88,859
Cumulative Fund Balance				
Beginning Fund Balance	1,221,276	1,084,339	1,683,384	2,111,432
Ending Fund Balance	1,683,384	1,435,723	2,111,432	2,200,291
Less Restrictions, Commitments, & Assignments:				
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	\$ 1,683,384	\$ 1,435,723	\$ 2,111,432	\$ 2,200,291

Proposed FTE Summary

Department/Position	2017 Audited Amounts	2018 Adopted Budget	2018 Year End Estimate	2019 Proposed Budget
<u>City Manager</u>				
City Manager	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	1.00	1.00
Executive Asst. To City Manager	1.00	1.00	1.00	1.00
Public Communications Spec. Admin (I,II,III)	1.00	1.00	2.00	2.00
Total	6.00	6.00	7.00	7.00
<u>City Clerk</u>				
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/Licensing Spec	1.00	1.00	1.00	1.00
Central Records Specialist	1.00	1.00	1.00	1.00
Admin (I,II,III)	0.50	0.50	0.50	0.50
Total	3.50	3.50	3.50	3.50
<u>Management Services</u>				
Director Of Management Services	1.00	1.00	1.00	1.00
Municipal Court Supv	1.00	1.00	1.00	1.00
Probation Officer	0.40	0.40	0.40	0.40
Community Services Coordinator	0.15	0.30	0.30	0.30
Court Clerk	4.00	4.00	4.00	4.00
Clerical Asst	0.30	0.30	0.30	0.30
Sr. Human Resources Analyst	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
Risk Analyst	1.00	1.00	1.00	1.00
Special Events Coordinator	1.00	1.00	1.00	1.00
Special Events Supervisor	1.00	1.00	1.00	1.00
Community Outreach Coord	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00
Custodian	1.80	1.80	0.80	0.80
Total	15.65	15.80	14.80	14.80
<u>Technology</u>				
Director Of Technology	1.00	1.00	1.00	1.00
Software Engineer	1.00	1.00	1.00	1.00
Sr. Network Administrator	1.00	1.00	1.00	1.00
Criminal Information Sys Coord	1.00	1.00	1.00	1.00
IT Resource Coordinator	1.00	1.00	1.00	1.00
Technical Support Specialist II	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00
<u>Finance</u>				
Director Of Finance	1.00	1.00	1.00	1.00
Controller/Acct Manager	1.00	1.00	1.00	1.00
Revenue Supervisor	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Sales Tax Auditor II	1.00	1.00	1.00	1.00
Accounting Specialist	3.00	3.00	3.00	3.00

Proposed FTE Summary

Department/Position	2017 Audited Amounts	2018 Adopted Budget	2018 Year End Estimate	2019 Proposed Budget
Sales Tax Specialist	1.00	1.00	1.00	1.00
Fiss Customer Service Representative	1.60	1.60	1.60	1.60
Sales Tax Manager	1.00	1.00	1.00	1.00
Total	11.60	11.60	11.60	11.60
<i>Planning & Development</i>				
Director Of Planning & Development	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00
Planner (Tech, I, II)	1.00	1.00	1.00	1.00
Neighborhood Services Supervisor	1.00	1.00	1.00	1.00
Neighborhood Services Officer	5.00	5.00	5.00	5.00
Admin (I,II,III)	1.00	1.00	1.00	1.00
Total	12.00	12.00	12.00	12.00
<i>Parks, Recreation, & Culture</i>				
Director Of Parks And Recreation	1.00	1.00	1.00	1.00
Foreman - Parks	1.00	1.00	1.00	1.00
Parks Project Coordinator	1.00	1.00	1.00	1.00
Recreation Programs Supv.	3.00	3.00	3.00	3.00
Parks Maint Worker (I,II,III)	15.00	15.00	15.00	15.00
Customer Solutions Specialist	0.80	0.80	0.80	1.00
Recreation Coordinator	6.05	6.05	6.05	6.25
Theatre Tech	1.00	1.00	1.00	1.00
Admin (I,II,III)	1.00	1.00	1.00	1.00
Aquasize Instructor	0.51	0.51	0.51	0.51
Fitness (certified/special) Instructor	1.02	1.02	1.02	1.02
Weight Training Instructor	0.30	0.30	0.30	0.30
Custodian	2.80	2.80	2.80	2.80
Guest Relations Specialist	4.03	4.03	4.03	4.03
Day Camp Asst Director	0.20	0.20	0.20	0.20
Drop-In Sports Supervisor	1.60	1.60	1.60	1.60
Lifeguard (LGI, WSI)	6.39	6.39	6.39	6.39
Preschool Instructor	1.50	1.50	1.50	1.50
Preschool Aide	0.39	0.39	0.39	0.39
Recreation Assistant	1.00	1.00	1.00	1.00
Day Camp Aide	0.10	0.10	0.10	0.10
Total	49.69	49.69	49.69	50.09
<i>Police</i>				
Chief Of Police	1.00	1.00	1.00	1.00
Division Commander	4.00	4.00	4.00	4.00
Sergeant	9.00	9.00	9.00	9.00
Police Officer	54.00	54.00	54.00	56.00
Crime Analyst/PIO	1.00	1.00	1.00	1.00
Criminalist	1.00	1.00	1.00	1.00
Records Unit Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00
Property/Evidence Custodian	1.50	1.50	1.50	1.50

Proposed FTE Summary

Department/Position	2017 Audited Amounts	2018 Adopted Budget	2018 Year End Estimate	2019 Proposed Budget
Lead Police Records Specialist	-	-	1.00	1.00
Police Records Specialist	10.00	10.00	9.00	9.00
Admin (I,II,III)	2.00	2.00	2.00	2.00
Administrative Clerk	1.00	1.00	1.00	1.00
Custodian	-	-	2.00	2.00
Total	87.50	87.50	89.50	91.50
<i>Public Works</i>				
Director Of Public Works/Utilities	1.00	1.00	1.00	1.00
Operations Manager	2.00	2.00	2.00	2.00
Mun Svs Supervisor - Streets	1.00	1.00	1.00	1.00
Civil Engineer (EIT, PE)	5.00	5.00	5.00	5.00
Electrical/MechanicalSupervisor	1.00	1.00	1.00	1.00
Engineering Manager	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Chief Plant Operator	2.00	2.00	2.00	2.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00
Lab Supervisor	1.00	1.00	1.00	1.00
Mun Svs Supervisor / Sanitation	1.00	1.00	1.00	1.00
Mun Svs Supervisor/Utilities	1.00	1.00	1.00	1.00
Water Quality Coordinator	1.00	1.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00	1.00
Electrical/Mechanical Tech I	3.00	2.00	2.00	2.00
Indust. Pretreat/Backflow Prev. Spec.	1.00	1.00	1.00	1.00
Lab Analyst	2.00	2.00	2.00	2.00
Stormwater Coordinator	1.00	1.00	1.00	1.00
Utility Plant Operator (A, B, C, D)	10.00	12.00	12.00	12.00
Admin (I,II,III)	4.00	4.00	4.00	4.00
Water Resources Technician	1.00	-	-	-
Water Resources Analyst	-	1.00	1.00	1.00
Water Resources Administrator	1.00	1.00	1.00	1.00
Fleet Services Technician	2.00	2.00	2.00	2.00
Facilities Maintenance Technician I	3.00	3.00	3.00	3.00
MSW/Sanitation (I, II, III)	7.00	7.00	7.00	7.00
MSW/Streets (I, II, III)	7.00	7.00	7.00	7.00
MSW/Collec & Distrib (I, II, III)	6.00	7.00	7.00	7.00
Construction Inspector	1.00	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00	1.00
Master Electrician	-	1.00	1.00	1.00
Meter Reader II	1.00	1.00	1.00	1.00
Total	71.00	74.00	74.00	74.00
City-Wide Total	262.94	266.09	268.09	270.49