

FY2020 City Council Budget Work Session

Establishing Budget Guidelines



Wednesday, January 16, 2019
Eileen Dondero Foley Council Chamber

City Council Budget Work Session

Agenda

- Introduction
- Review of FY20 Pro forma
- Discussion
- Establish Guidelines for Departments for FY20



Budget Schedule

Jan 22: School Board Public Hearing #1

Feb 12: Fire Commission Public Hearing

Feb 12: School Board Public Hearing #2

Feb 13: Police Commission Public Hearing

Feb 19: CIP Public Hearing

Mar 4: Adoption of the CIP

April 24: Proposed Budget to City Council

May 1: Public Hearing on the City Manager's Proposed Budget

May 8: City Council work session - Public Safety (**Listening Session**)

May 9: City Council work session - School Department (**Listening Session**)

May 13: City Council Work Sessions – General Government (**Listening Session**)

May 15: City Council Work Session – Water & Sewer (**Listening Session**)

May 22: City Council Work Session – Budget Review

May 29: City Council Work Session – Budget Review (if necessary)

June 3: City Council Adoption of Budget

Components of the Fiscal Budget

Operating Budget -77%

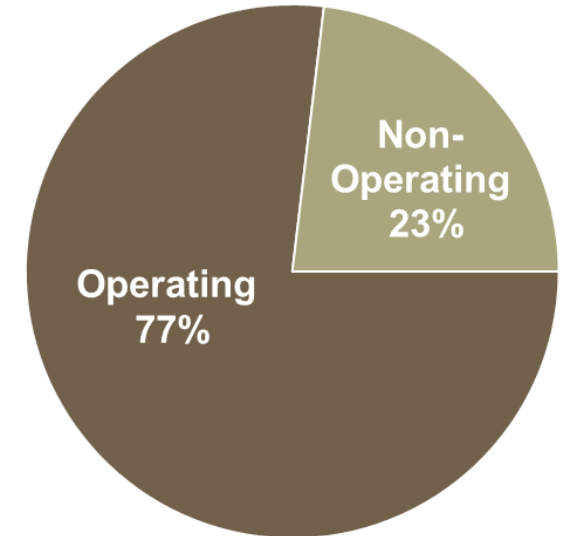
Expenditures Associated with:

- General Government Departments
- Police Department
- Fire Department
- School Department

Non-Operating Budget – 23%

Expenditures Associated with:

- Debt Service
- Capital Outlay
- Rockingham County tax
- Rolling Stock – vehicles and equipment
- Overlay
- Property & Liability
- Contingency



-Operating Budget-
Key Factors Impacting the FY20 Budget



- ✓ COLA – Collective Bargaining
- ✓ Retirement
- ✓ Health Insurance Premiums
- ✓ Worker's Compensation

16 Collective Bargaining Units

General Government	Expires
Professional Management Association (PMA)	6/30/2019
Supervisory Management Alliance (SMA)	6/30/2019
AFSCME Local 1386B Library & Clericals	6/30/2020
AFSCME Local 1386 Public Works	6/30/2019

Police	Expires
Ranking Officers Association	6/30/2019
Portsmouth Patrolman Association	6/30/2019
Civilians	6/30/2019

Fire	Expires
Fire Officers Association	6/30/2019
FireFighter Association	6/30/2019

School	Expires
Principals/Directors	6/30/2019
Association of Portsmouth's Teachers	6/30/2019
Clerical Employees	6/30/2019
Custodial	6/30/2020
Cafeteria	6/30/2020
Paraprofessionals	6/30/2020
Custodial Supervisors	6/30/2019

12 unsettled contracts for FY20

Cost of Living Adjustment - COLA

Collective Bargaining Agreements state the COLA adjustment percentage shall be determined by the rolling ten (10) year average of the November-November Boston-Brockton-Nashua CPI.

CONSUMER PRICE INDEX - CPI-U (NOV. TO NOV. BOSTON-CAMBRIDGE-NEWTON, MA-NH)

FY 11	1.82%
FY 12	0.64%
FY 13	2.90%
FY 14	2.00%
FY 15	0.92%
FY 16	1.60%
FY 17	0.84%
FY 18	1.26%
FY 19	2.86%
FY 20	3.15% Final CPI

Social Security COLA
for 2019 is 2.8%

2% Floor for COLA Per Collective
Bargaining Agreements

10 Year Average 1.80%

FY 2020 & 2021 New Hampshire Retirement Rates

Retirement appropriation are affected by:

- Change in Retirement Rate
- COLA Adjustments
- Step Increases

	FY19 Rates	FY20 Rates	Rate Change	% Change
GROUP I				
Employees	11.38%	11.17%	-0.21%	-1.8%
Teachers	17.36%	17.80%	0.44%	2.5%
GROUP II				
Police	29.43%	28.43%	-1.00%	-3.4%
Fire	31.89%	30.09%	-1.80%	-5.6%

Health Insurance Stabilization Fund

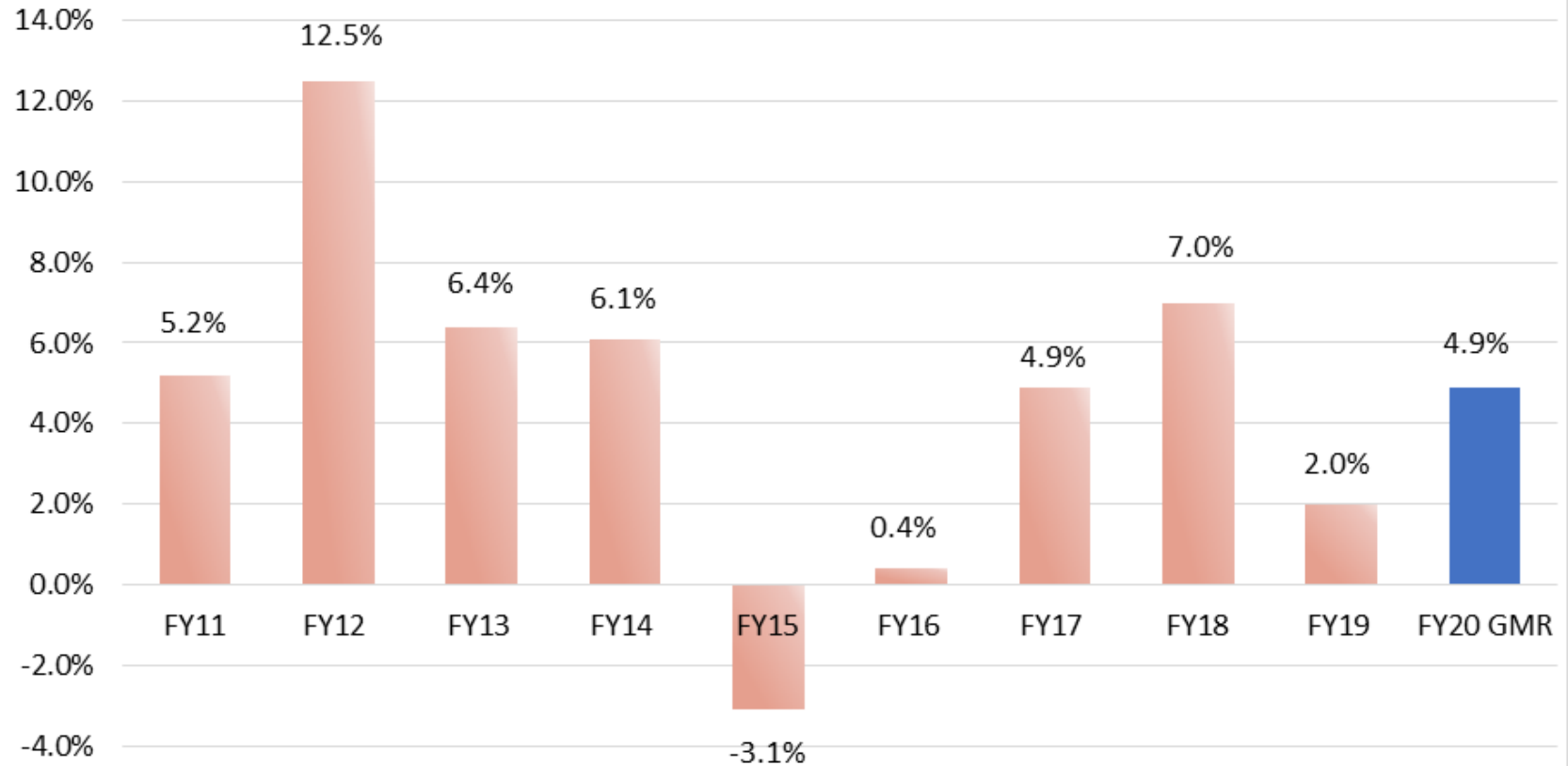
Per the Policy the annual appropriation amount for each department is determined by the 10-year rolling average increase of Health Insurance rates provided by HealthTrust.

Percentage of Employees on:

HealthTrust - 45%

SchoolCare - 55%

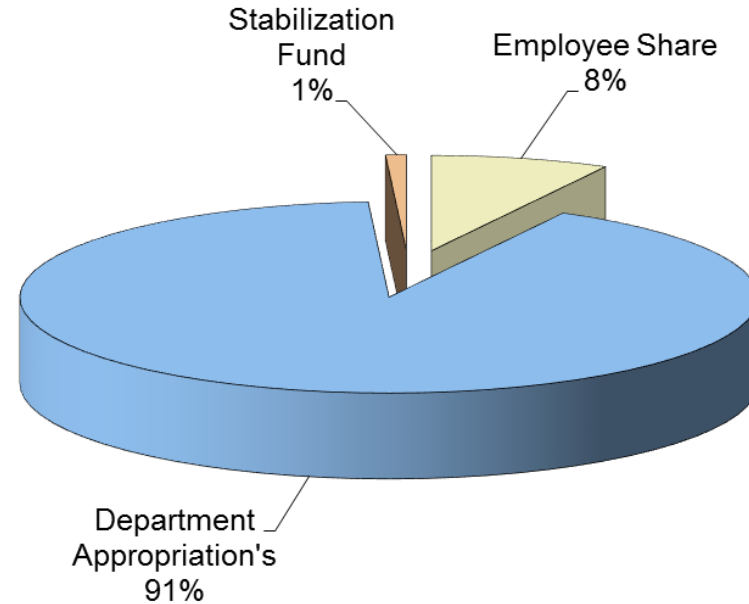
HEALTHTRUST 10 YEAR PREMIUM RATE CHANGE HISTORY



The GMR makes the 10-year average rate increase 4.63%

Health Insurance Appropriation

Total Premium - \$13.9 million
 Employee Contribution \$1.1 million or 8%
 City Contribution \$12.8 million or 92%



HEALTH INSURANCE BUDGET @ 10 Year Avg					
	FY19 Budget	FY20 Budget Increase @ 4.63%	FY20 Budget	FY20 Estimated City Cost	Stabilization Fund
General Government	2,012,230	93,166	2,105,396	2,400,815	(295,419)
Police Department	1,658,908	76,807	1,735,715	1,818,396	(82,681)
Fire Department	1,346,054	62,322	1,408,376	1,119,013	289,363
School	7,157,959	331,414	7,489,373	7,526,398	(37,025)
Total General Fund	12,175,151	563,709	12,738,860	12,864,622	(125,762)

Worker's Compensation- Increase due to Recent Legislation

SB 541 states: An ACT establishing a fund to reimburse costs associated with firefighters who have cancer.

HB 407: preventive medical treatment started after an identified critical exposure or unprotected exposure in order to prevent infection and the development of disease.

	FY19 BUDGET	FY20 PRELIMINARY BUDGET	\$ CHANGE	% CHANGE
GENERAL GOVERNMENT	168,110	176,811	8,701	5.2%
POLICE	204,441	171,274	(33,167)	-16.2%
FIRE	184,460	306,213	121,753	66.0%
SCHOOL	168,110	110,189	(57,921)	-34.5%
TOTAL	\$725,121	\$764,487	\$39,366	5.4%

Preliminary Budget by Department

Very Preliminary FY 20 Operating Budget Pro forma

- ✓ Preliminary budget for current level of services
- ✓ Preliminary budget addressing new initiatives

General Government

FY20 Current Level of Services

Major Impacts

➤ Retirement	(\$10,229)
➤ Health Insurance	\$93,168
➤ Pavement Maintenance	\$33,000
➤ Recycling Costs	\$70,000
➤ Events (<i>personnel</i>)	\$30,000
➤ Facilities Maintenance	\$20,000
➤ Elections (<i>personnel</i>)	\$31,600
➤ Assessing:	
➤ Computer Software	\$65,000
➤ Contracted Services	\$90,000
<u>Total</u>	<u>\$422,539</u>

FY20 Initiatives

➤ Road - Signs/Lines	\$10,000
➤ Parks/Cemeteries	\$50,000
➤ Weed Control Equipment	\$20,000
➤ Additional Staff DPW:	\$71,517
➤ 1 FTE - Heavy Equipment Operator	
➤ .25FTE - Administrative Assistant	
➤ HR Assistant	\$67,888
➤ IT – Contracted Services	\$150,000
➤ Renewable Energy Credits	\$20,000
<u>Total</u>	<u>\$389,405</u>

General Government

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
Salaries - Full and Part time	8,769,709	129,963	8,899,672	1.5%	111,671	9,011,343	2.8%
Overtime	349,500	30,000	379,500	8.6%	-	379,500	8.6%
Longevity	61,015	5,040	66,055	8.3%	-	66,055	8.3%
Retirement	948,703	(10,229)	938,474	-1.1%	12,474	950,948	0.2%
Health Insurance	2,012,230	93,166	2,105,396	4.6%	-	2,105,396	4.6%
Leave @ Termination	250,000	-	250,000	0.0%	-	250,000	0.0%
Workers' Compensation	168,110	8,701	176,811	5.2%	-	176,811	5.2%
*Other Benefits	942,833	15,641	958,474	1.7%	15,260	973,734	3.3%
	13,502,100	272,282	13,774,382	2.0%	139,405	13,913,787	3.0%
Electricity	669,400	-	669,400	0.0%	-	669,400	0.0%
Natural Gas	152,000	-	152,000	0.0%	-	152,000	0.0%
Gasoline	180,000	-	180,000	0.0%	-	180,000	0.0%
Welfare Assistance/Outside Services	365,474	-	365,474	0.0%	-	365,474	0.0%
Pavement Maintenance	100,000	33,000	133,000	33.0%	-	133,000	33.0%
Recycling	140,000	70,000	210,000	50.0%	-	210,000	50.0%
Contracted Services	1,112,227	112,245	1,224,472	10.1%	210,000	1,434,472	29.0%
Other Operating	2,963,911	157,659	3,121,570	5.3%	40,000	3,161,570	6.7%
Transfer to Stormwater	260,067	7,000	267,067	2.7%	-	267,067	2.7%
	5,943,079	379,903	6,322,982	6.4%	250,000	6,572,982	10.6%
Total	19,445,179	652,185	\$20,097,364	3.35%	389,405	\$20,486,769	5.36%
Collective Bargaining		190,739	190,739		2,654	193,393	
PMA, SMA, 1386	19,445,179	842,924	\$20,288,103	4.33%	392,059	\$20,680,162	6.35%
Expire 6/30/2019					1,234,983		

* Other Benefits: SS, med, LTD, Insurance stipend, dental Ins, Clothing Allowance

Police Department

FY20 Current Level of Services

Major Impacts

➤ Workers' Compensation	(\$33,167)
➤ Retirement	(\$19,743)
➤ Health Insurance	\$76,807
➤ Training <i>Sig + Dept Trng + PERF</i>	\$20,000
➤ Over Time <i>Dept wide Spring Training Community Relations</i>	\$29,280
➤ Maintenance Agreements <i>Motorola / Internet Highway/ Generator</i>	\$41,520
<u>Total</u>	<u>\$114,697</u>

FY20 Initiatives

➤ Additional Staff	
➤ (1) Police Officer	\$70,500
➤ (1) Detective	\$70,500
➤ (1) Crime Analyst	\$51,981
➤ (0.5) Evidence Tech	\$29,932
➤ (0.5) ACO – PT to FT	\$23,944
<u>Total</u>	<u>\$246,857</u>

Police Department

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
Salaries - Full and Part time	5,752,326	104,808	5,857,134	1.8%	186,364	6,043,498	5.1%
Overtime	542,632	29,280	571,912	5.4%	-	571,912	5.4%
Longevity, Holiday, Certification Stipend	351,593	4,122	355,715	1.2%	6,484	362,199	3.0%
Retirement	1,673,438	(19,743)	1,653,695	-1.2%	38,173	1,691,868	1.1%
Health Insurance	1,658,908	76,807	1,735,715	4.6%	-	1,735,715	4.6%
Leave @ Termination	130,203	-	130,203	0.0%	-	130,203	0.0%
Workers' Compensation	204,441	(33,167)	171,274	-16.2%	-	171,274	-16.2%
*Other Benefits	368,141	7,520	375,661	2.0%	15,836	391,497	6.3%
Transfer from Parking & Transportation	(60,000)	-	(60,000)	0.0%	-	-60,000	0.0%
	10,621,682	169,627	10,791,309	1.6%	246,857	11,038,166	3.9%
Gasoline	55,759	6,673	62,432	12.0%	-	62,432	12.0%
Contracted Services	37,701	1,130	38,831	3.0%	-	38,831	3.0%
Other Operating	565,087	95,283	660,370	16.9%	-	660,370	16.9%
	658,547	103,086	761,633	15.7%	-	761,633	15.7%
Total	11,280,229	272,713	\$11,552,942	2.42%	246,857	\$11,799,799	4.61%
Collective Bargaining		154,752	154,752		4,768	159,520	
Ranking Officers, Patrolman, Civilians	11,280,229	427,465	\$11,707,694	3.79%	251,625	\$11,959,319	6.02%
Expire 6/30/2019					679,090		

* Other Benefits: SS, med, LTD, Insurance stipend, dental Ins, Clothing Allowance

Fire Department

FY20 Current Level of Services

Major Impacts

➤ Workers' Compensation	\$121,753
➤ Health Insurance	\$62,322
➤ Retirement	(\$90,560)
➤ Other Benefits	\$11,870

Total **\$105,385**

FY20 Initiatives

➤ Additional Staff	\$314,672
➤ (3) Fire Fighters	
➤ (1) Fire Prevention Officer	

Total **\$314,672**

Fire Department

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
Salaries - Full and Part time	3,779,751	6,855	3,786,606	0.2%	205,831	3,992,437	5.6%
Overtime	689,500	-	689,500	0.0%	-	689,500	0.0%
Longevity, Holiday, Certification Stipend	454,465	11,841	466,306	2.6%	23,989	490,295	7.9%
Retirement	1,564,945	(90,560)	1,474,385	-5.8%	69,877	1,544,262	-1.3%
Health Insurance	1,346,054	62,322	1,408,376	4.6%	-	1,408,376	4.6%
Leave @ Termination	70,084	-	70,084	0.0%	-	70,084	0.0%
Workers' Compensation	184,460	121,753	306,213	66.0%	-	306,213	66.0%
*Other Benefits	325,000	13,440	338,440	4.1%	14,975	353,415	8.7%
Transfer from Parking & Transportation	(25,000)	-	(25,000)	0.0%	-	(25,000)	0.0%
	8,389,259	125,651	8,514,910	1.5%	314,672	8,829,582	5.2%
Electricity	55,000	-	55,000	0.0%	-	55,000	0.0%
Natural Gas	36,070	1,082	37,152	3.0%	-	37,152	3.0%
Gasoline	58,000	-	58,000	0.0%	-	58,000	0.0%
Contracted Services	38,325	-	38,325	0.0%	-	38,325	0.0%
Other Operating	389,651	6,460	396,111	1.7%	-	396,111	1.7%
	577,046	7,542	584,588	1.3%	-	584,588	1.3%
Total	8,966,305	133,193	\$9,099,498	1.49%	314,672	\$9,414,170	4.99%
Collective Bargaining		100,289	100,289		6,078	106,367	
Fire Officers, Firefighters	8,966,305	233,482	\$9,199,787	2.60%	320,750	\$9,520,537	6.18%
Expire 6/30/19					554,232		

* Other Benefits: SS, med, LTD, Insurance stipend, dental Ins, Clothing Allowance

School Department

FY20 Current Level of Services

Major Impacts

➤ Workers' Compensation	(\$57,921)
➤ Retirement	\$199,934
➤ Health	\$331,414
➤ Dental	\$103,164
➤ Transportation	\$48,327
➤ Reduction from Parking & Transportation	\$50,000
<u>Total</u>	<u>\$674,918</u>

FY20 Initiatives

➤ Staffing	
➤ Student Assistant Counselor	\$87,816
<i>Loss of grant</i>	
➤ 2 Elementary World Language	\$68,150
	\$68,150
➤ 1 Math Interventionist	\$68,150
➤ 1 Special Needs Position	\$68,150
➤ 1:1 Chromebooks	\$93,320
<i>For two additional grades</i>	
	<u>Total</u>
	<u>\$453,736</u>

School Department

School Department	FY19 Budget				FY20		
	FY19 Budget	\$ Change	Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
Salaries - FT & PT (Includes longevity)	26,081,506	690,665	26,772,171	2.6%	287,299	27,059,470	3.7%
Overtime	68,935	-	68,935	0.0%	-	68,935	0.0%
Retirement	4,154,950	199,934	4,354,884	4.8%	51,139	4,406,023	6.0%
Health Insurance	7,157,959	331,414	7,489,373	4.6%	-	7,489,373	4.6%
Leave @ Termination	300,000	-	300,000	0.0%	-	300,000	0.0%
Workers' Compensation	168,110	(57,921)	110,189	-34.5%	-	110,189	-34.5%
Professional Development	258,534	5,171	263,705	2.0%	-	263,705	2.0%
*Other Benefits	2,650,861	156,367	2,807,228	5.9%	21,978	2,829,206	6.7%
	40,840,855	1,325,630	42,166,485	3.2%	360,416	42,526,901	4.1%
Electricity	765,943	(53,042)	712,901	-6.9%	-	712,901	-6.9%
Natural Gas	340,353	(17,746)	322,607	-5.2%	-	322,607	-5.2%
Fuel Oil	786	(100)	686	-12.7%	-	686	-12.7%
Gasoline	12,500	250	12,750	2.0%	-	12,750	2.0%
Tuition	940,269	18,805	959,074	2.0%	-	959,074	2.0%
Transportation	1,300,147	48,327	1,348,474	3.7%	-	1,348,474	3.7%
Transfer from Parking & Transportation	(100,000)	50,000	(50,000)	-50.0%	-	-50,000	-50.0%
Property & Liability	125,913	(17,098)	108,815	-13.6%	-	108,815	-13.6%
Other Operating	3,859,370	55,529	3,914,899	1.4%	93,320	4,008,219	3.9%
	7,245,281	84,925	7,330,206	1.2%	93,320	7,423,526	2.5%
Total	48,086,136	1,410,555	\$49,496,691	2.93%	453,736	\$49,950,427	3.88%
Collective Bargaining - Administrators, Teachers, Clericals, Custodial Supervisors Expire 6/30/2019		659,588	659,588		7,208	666,796	
	48,086,136	2,070,143	\$50,156,279	4.31%	460,944	\$50,617,223	5.26%
					2,531,087		

* Other Benefits: SS, med, LTD, Insurance stipend, dental Ins, Clothing Allowance

Total Operating

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
Salaries - Full and Part time	44,383,292	932,291	45,315,583	2.1%	791,165	46,106,748	3.9%
Overtime	1,650,567	59,280	1,709,847	3.6%	-	1,709,847	3.6%
Longevity, Holiday, Cert Stipend/Prof Dev	1,125,607	26,174	1,151,781	2.3%	30,473	1,182,254	5.0%
Retirement	8,342,036	79,402	8,421,438	1.0%	171,663	8,593,101	3.0%
Health Insurance	12,175,151	563,709	12,738,860	4.6%	-	12,738,860	4.6%
Leave @ Termination	750,287	-	750,287	0.0%	-	750,287	0.0%
Workers' Compensation	725,121	39,366	764,487	5.4%	-	764,487	5.4%
*Other Benefits	4,286,835	192,968	4,479,803	4.5%	68,049	4,547,852	6.1%
Police/Fire Services - Parking Fund	(85,000)	-	(85,000)	0.0%	-	(85,000)	0.0%
Total Contractual Obligations	73,353,896	1,893,190	75,247,086	2.58%	1,061,350	76,308,436	4.03%
Utilities	2,325,811	(62,883)	2,262,928	-2.7%	-	2,262,928	-2.7%
Welfare Assistance/Outside Services	365,474	-	365,474	0.0%	-	365,474	0.0%
Pavement Maintenance	100,000	33,000	133,000	33.0%	-	133,000	33.0%
Recycling	140,000	70,000	210,000	50.0%	-	210,000	50.0%
Transfer to Stormwater	260,067	7,000	267,067	2.7%	-	267,067	2.7%
Tuition	940,269	18,805	959,074	2.0%	-	959,074	2.0%
Transportation	1,300,147	48,327	1,348,474	3.7%	-	1,348,474	3.7%
Contracted Services	1,188,253	113,375	1,301,628	9.5%	210,000	1,511,628	27.2%
Transfer from Parking - School	(100,000)	50,000	(50,000)	-50.0%	-	(50,000)	-50.0%
Other Operating	7,903,932	297,833	8,201,765	3.8%	133,320	8,335,085	5.5%
Total Other	14,423,953	575,456	14,999,409	3.99%	343,320	15,342,729	6.37%
Transfers Indoor Pool	150,000	-	150,000	0.0%	-	150,000	0.0%
Transfer to Prescott Park	60,000	30,000	90,000	50.0%	-	90,000	50.0%
Total Operating	87,987,849	2,498,646	\$90,486,495	2.8%	1,404,670	\$91,891,165	4.44%
Collective Bargaining		1,105,368	1,105,368		20,708	1,126,076	
	87,987,849	3,604,014	\$91,591,863	4.10%	1,425,378	\$93,017,241	5.72%
					5,029,392		

* Other Benefits: SS, med, LTD, Insurance stipend, dental Ins, Clothing Allowance

*-Non-Operating Budget-
Key Factors Impacting the FY20 Budget*



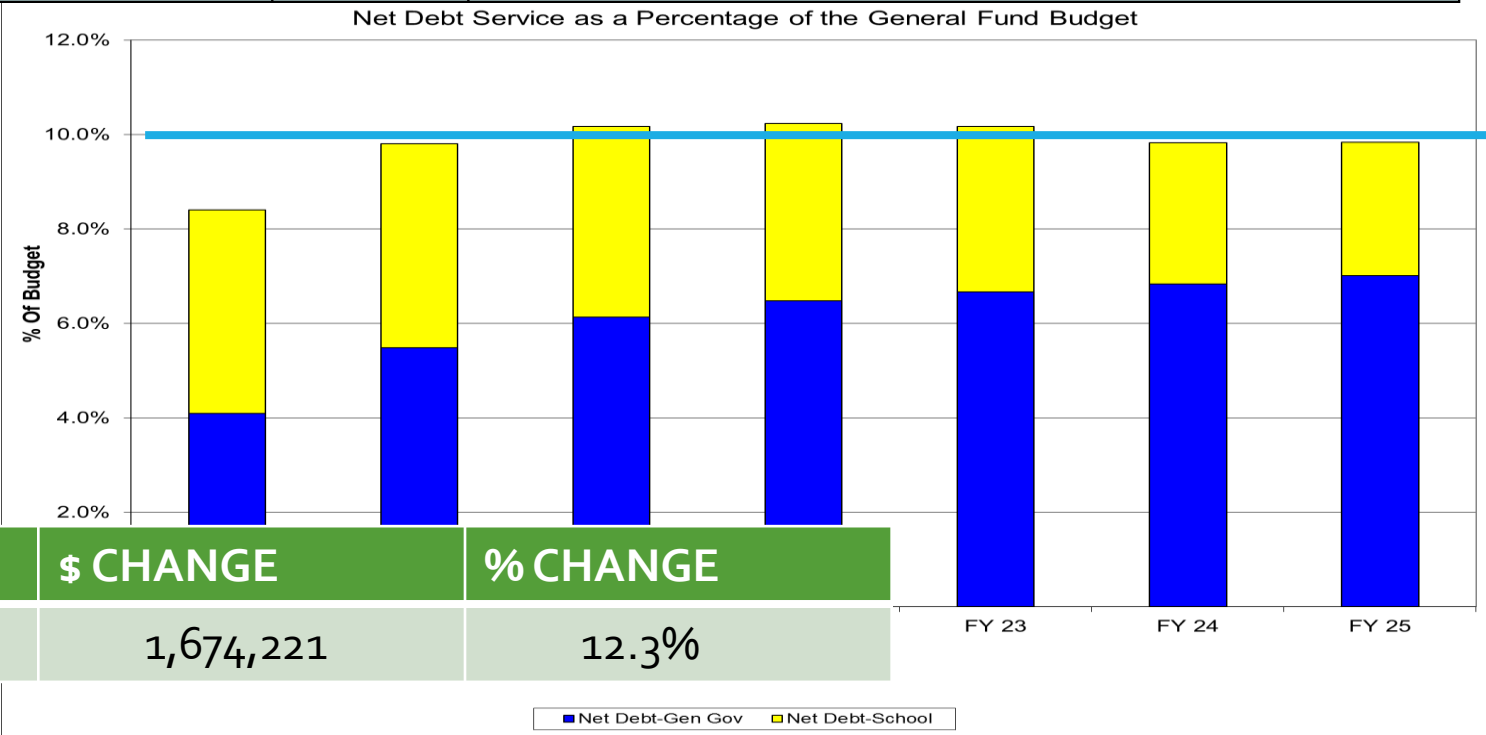
Debt Service-

The City's policy to use no more than 10% of annual appropriations toward net debt service payments to keep debt manageable.

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Total Gen Fund Without Debt Service	100,691,495	104,487,565	108,426,746	112,514,434	116,756,228	121,157,938	125,725,592
(increase 3.77% in FY 20 and beyond)							
Existing Debt Service-School	6,657,406	6,468,031	6,204,006	5,994,856	5,794,181	3,953,056	3,844,556
Existing Debt Service-Gen Gov	6,759,087	6,024,339	5,600,340	5,294,090	4,388,365	4,002,190	3,276,240
Projected Debt Service-School	103,125	543,750	677,500	696,406	746,094	976,875	1,003,281
Projected Debt Service-Gen Gov	84,093	2,241,813	3,956,666	4,998,959	6,459,444	7,282,350	8,607,716
Total Gross Debt Service	13,603,712	15,277,933	16,438,512	16,984,312	17,388,084	16,214,471	16,731,793
Total Net Debt	9,607,340	11,741,628	12,702,207	13,248,007	13,651,779	13,494,388	14,011,710
%tage of Net Debt Service to Budget	8.41%	9.80%	10.17%	10.23%	10.18%	9.82%	9.84%

Building Aid \$1,836,305

Use of Debt Service Reserve \$1,700,000



FY19 BUDGET	FY20 PROPOSED	\$ CHANGE	% CHANGE
13,603,712	15,277,933	1,674,221	12.3%

■ Net Debt-Gen Gov ■ Net Debt-School

Rolling
Stock

Vehicle and
Equipment
Replacement
Plan

\$945,010

FY 20

Public Works

	Funding
F550 4x4 1-ton Flat Bed Dump w/plow (Year 2 of 2 funding)	35,000
7400 Packer (Year 2 of 3 funding)	120,000
3100 4x4 1 ton w/plow	70,000
Utility Tractor (Year 2 of 3 funding)	35,000
Express Cargo Van	40,000
Starcraft Multifunction Bus (Year 1 of 2 funding)	50,000
4x4 1 ton dump w/plow and spreader	80,000
All Purpose Body	25,000
Misc Equipment	25,000

Total Public Works 480,000

Police

Explorer	36,750
Explorer	36,750
Explorer	36,750
Explorer	36,750
Explorer	36,750
Motorcycle	11,260

Total Police 195,010

Fire

Ambulance (Year 3 of 3 funding)	85,000
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Total Fire 85,000

School

Utility Tractor 3520 with attachments (Year 2 of 2 funding)	35,000
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Total School 35,000

General Fund 50% share of Storm water 150,000

945,010

FY19 BUDGET	FY20 PROPOSED	\$ CHANGE	% CHANGE
777,720	945,010	167,290	21.5%

IT Equipment
Replacement
Program
\$1,013,428

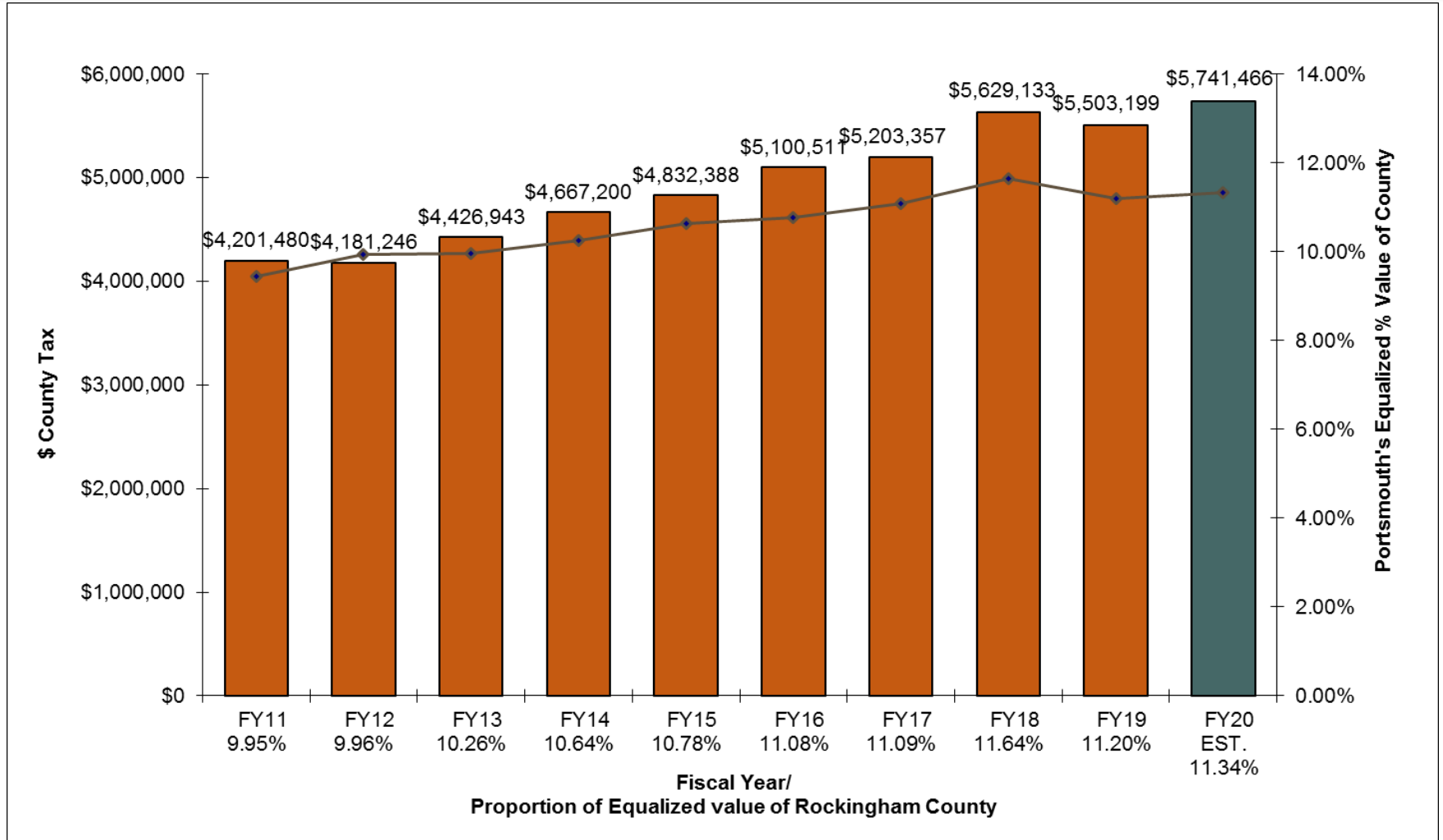
INFORMATION SYSTEMS MANAGEMENT	
Information Technology Upgrades and Replacements	\$805,928
Server Virtualization	\$75,000
Incident Reporting and Data Management System	\$32,500
Public Safety Records MGT/Computer Aided Dispatch	\$100,000
TOTAL	\$1,013,428

FY19 BUDGET	FY20 PROPOSED	\$ CHANGE	% CHANGE
740,908	1,013,428	272,520	36.8%

Rockingham County Tax Obligation

County Tax Obligation is calculated by:

1. The County's Adopted Budget, and
2. Proportion of all 37 communities in Rockingham County based on equalized value.



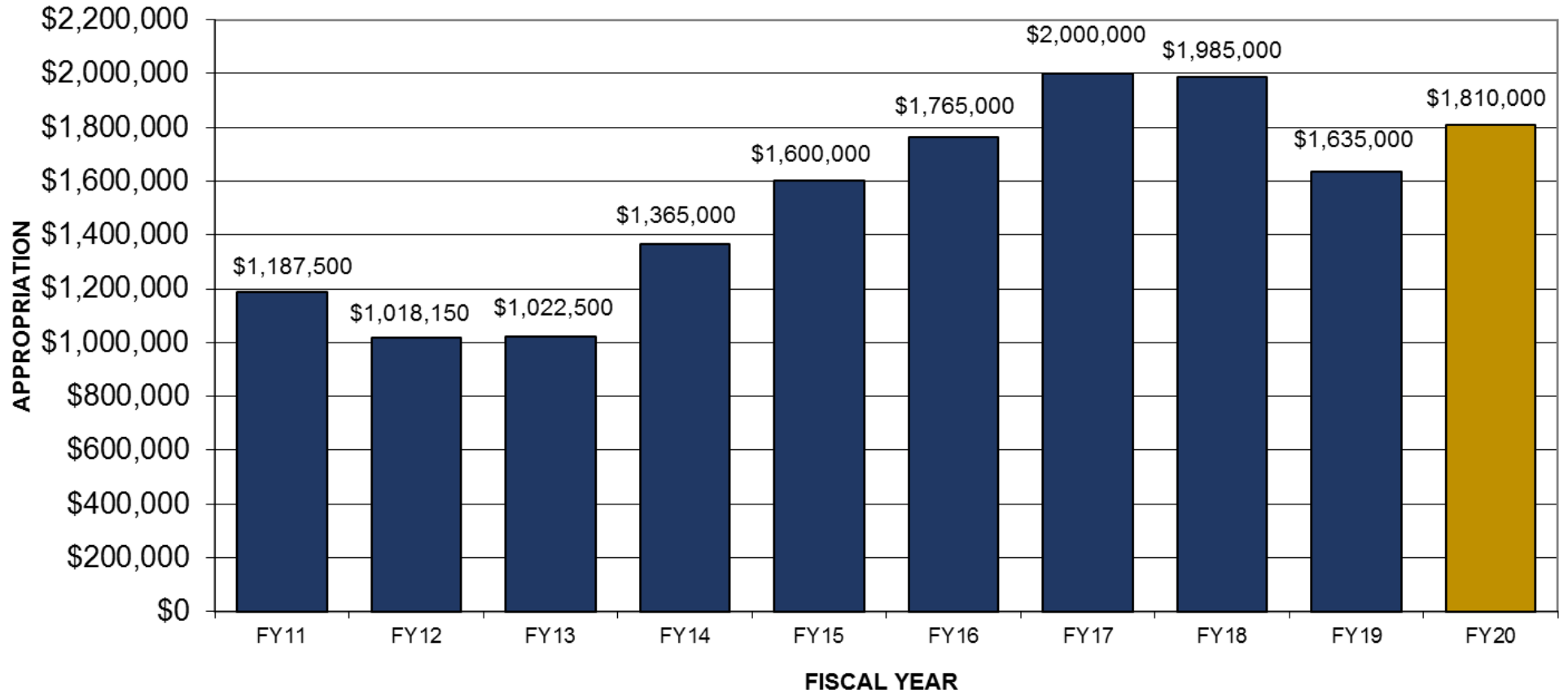
FY19 BUDGET	FY20 PROPOSED	\$ CHANGE	% CHANGE
5,741,466	5,741,466	\$0	0%

Capital Outlay

The City will pay for all capital projects on a pay-as-you-go basis using current revenues whenever possible.

The Recommended Appropriation of \$1.8 million is 1.58% of the FY19 Budget

Policy is to budget no more than 2% of the prior year's (FY19) appropriation for Capital Outlay.



FY19 BUDGET	FY20 PROPOSED	\$ CHANGE	% CHANGE
1,635,000	1,810,000	175,000	10.7%

Non-Operating Preliminary FY20 Budget

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change
Debt Related Expenses	272,000	-	272,000	0.0%
Debt Service	13,603,712	1,674,221	15,277,933	12.3%
Contingency	300,000	-	300,000	0.0%
Overlay	1,000,000	-	1,000,000	0.0%
County Tax	5,741,466	-	5,741,466	0.0%
Property & Liability	363,376	-	363,376	0.0%
Rolling Stock	777,720	167,290	945,010	21.5%
IT Equipment Replacement	740,908	272,520	1,013,428	36.8%
Use of Bond Premiums	1,286,114	(1,286,114)	0	-100.0%
Landfill Closure	150,000	220,000	370,000	146.7%
Water Hydrants	213,750	21,375	235,125	10.0%
Other Non-Operating	223,312	400	223,712	0.2%
Capital Outlay	1,635,000	175,000	1,810,000	10.7%
PRELIMINARY NON-OPERATING BUDGET	26,307,358	1,244,692	27,552,050	4.73%

Total Preliminary Budget

	FY19 Budget	\$ Change	FY20 Preliminary Budget	% Change	FY20 Initiatives	FY20 Adjusted Preliminary Budget	% Change
General Government	19,445,179	652,185	20,097,364	3.35%	389,405	20,486,769	5.36%
Police Department	11,280,229	272,713	11,552,942	2.42%	246,857	11,799,799	4.61%
Fire Department	8,966,305	133,193	9,099,498	1.49%	314,672	9,414,170	4.99%
School Department	48,086,136	1,410,555	49,496,691	2.93%	453,736	49,950,427	3.88%
Transfer to Indoor Pool	150,000	-	150,000	0.00%	-	150,000	0.00%
Transfer to Prescott Park	60,000	30,000	90,000	50.00%	-	90,000	50.00%
PRELIMINARY OPERATING BUDGET	87,987,849	2,498,646	90,486,495	2.8%	1,404,670	91,891,165	4.44%
<i>Collective Bargaining</i>		1,105,368	1,105,368		20,708	1,126,076	
	87,987,849	3,604,014	91,591,863	4.10%	1,425,378	93,017,241	5.72%
Debt Related Expenses	272,000	-	272,000	0.00%	-	272,000	0.00%
Debt Service	13,603,712	1,674,221	15,277,933	12.31%	-	15,277,933	12.31%
Contingency	300,000	-	300,000	0.00%	-	300,000	0.00%
Overlay	1,000,000	-	1,000,000	0.00%	-	1,000,000	0.00%
County Tax	5,741,466	-	5,741,466	0.00%	-	5,741,466	0.00%
Property & Liability	363,376	-	363,376	0.00%	-	363,376	0.00%
Rolling Stock	777,720	167,290	945,010	21.51%	-	945,010	21.51%
IT Equipment Replacement	740,908	272,520	1,013,428	36.78%	-	1,013,428	36.78%
Use of Bond Premiums	1,286,114	(1,286,114)	0	-100.00%	-	0	-100.00%
Landfill Closure	150,000	220,000	370,000	146.67%	-	370,000	146.67%
Water Hydrants	213,750	21,375	235,125	10.00%	-	235,125	10.00%
Other Non-Operating	223,312	400	223,712	0.18%	-	223,712	0.18%
Capital Outlay	1,635,000	175,000	1,810,000	10.70%	-	1,810,000	10.70%
PRELIMINARY NON-OPERATING BUDGET	26,307,358	1,244,692	27,552,050	4.73%	-	27,552,050	4.73%
Total (Including Collective Bargaining)	114,295,207	4,848,706	119,143,913	4.24%	1,425,378	120,569,291	5.49%

Combined Increase of \$6,274,084



Budget Discussion