

City of Scottsbluff, Nebraska

Monday, August 5, 2013

Regular Meeting

Item Finance1

Budget Discussion - Review from 2013-2014 Budget Workshop

Staff Contact: Renae Griffiths, Finance Director

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8-1-13

City of Scottsbluff
General fund - budgeted cash reserve changes
FY 2014

Estimated cash reserve from budget work session \$ 3,122,525

less:

Splash repairs (if agreement reached) (35,000)

Recreation special events (egg hunt & fall
harvest night) (10,000)

(45,000)

plus:

-

(45,000)

Estimated cash reserve at 8-5-13 council meeting \$ 3,077,525

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8-1-13

	Per month			
	Current	Proposed	increase	
Environmental services	16.65	17.82	1.17	
Wastewater	21.52	20.34	(1.18)	
Water	10.35	10.87	0.52	
Overall	48.52	49.02	<u>0.51</u>	estimated monthly increase

Contractual services in ES budget increased by \$5,000 for pymt to Keep Scottsbluff/Gering Beautiful; replacement of charging recycling fees on various items and remitting that.

	Budget FY14	% of total budget	FY15	% of total budget	FY16	% of total budget	FY17	% of total budget	FY18	% of total budget	FY19	% of total budget	FY20	% of total budget	FY21	% of total budget	FY22	% of total budget	FY23	% of total budget	FY24	% of total budget
Beginning cash	3,478,259		3,270,525		3,523,959		3,830,940		4,067,707		4,230,346		4,314,793		4,316,824		4,232,052		4,055,918		3,783,688	
Revenues	8,675,018		8,848,518		9,025,489		9,205,999		9,390,118		9,577,921		9,769,479		9,964,869		10,164,166		10,367,430		10,574,799	
Expenditures:																						
Admin:		7.68%		6.67%		6.77%		6.78%		6.79%		6.79%		6.80%		6.81%		6.81%		6.82%		6.82%
Salaries & benefits	191,353		197,094		203,006		209,097		215,369		221,831		228,485		235,340		242,400		249,672		257,162	
Materials & services	361,625		372,474		383,648		395,157		407,012		419,222		431,799		444,753		458,096		471,839		485,994	
Other	129,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
Development services:		5.53%		5.88%		5.97%		5.98%		5.98%		5.99%		5.99%		5.99%		6.00%		6.00%		6.01%
Salaries & benefits	371,513		382,658		394,138		405,962		418,141		430,685		443,606		456,914		470,622		484,740		499,282	
Materials & services	112,588		115,966		119,445		123,028		126,719		130,520		134,436		138,469		142,623		146,902		151,309	
Other	7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000	
Fire:		16.58%		17.65%		17.92%		17.94%		17.97%		17.99%		18.01%		18.03%		18.04%		18.06%		18.08%
Salaries & benefits	1,348,251		1,388,699		1,430,359		1,473,270		1,517,468		1,562,992		1,609,882		1,658,179		1,707,924		1,759,162		1,811,937	
Materials & services	124,671		128,411		132,263		136,231		140,318		144,528		148,864		153,330		157,929		162,667		167,547	
Other	-		-		-		-		-		-		-		-		-		-		-	
Police:		39.92%		39.50%		40.11%		40.16%		40.21%		40.25%		40.30%		40.34%		40.38%		40.43%		40.47%
Salaries & benefits	2,760,950		2,843,779		2,929,092		3,016,965		3,107,474		3,200,698		3,296,719		3,395,620		3,497,489		3,602,414		3,710,486	
Materials & services	535,486		551,551		568,097		585,140		602,694		620,775		639,398		658,580		678,338		698,688		719,648	
Other	250,000		-		-		-		-		-		-		-		-		-		-	
Library:		7.29%		7.65%		7.77%		7.78%		7.79%		7.80%		7.81%		7.82%		7.82%		7.83%		7.84%
Salaries & benefits	484,994		499,544		514,530		529,966		545,865		562,241		579,108		596,481		614,376		632,807		651,791	
Materials & services	153,596		158,204		162,950		167,838		172,874		178,060		183,402		188,904		194,571		200,408		206,420	
Other	9,000		-		-		-		-		-		-		-		-		-		-	
Parks/Rec:		19.06%		18.57%		17.43%		17.45%		17.48%		17.50%		17.51%		17.53%		17.55%		17.57%		17.59%
Salaries & benefits	954,735		983,377		1,012,878		1,043,265		1,074,563		1,106,800		1,140,004		1,174,204		1,209,430		1,245,713		1,283,084	
Materials & services	477,990		492,330		507,100		522,313		537,982		554,121		570,745		587,867		605,503		623,669		642,379	
Other	260,000		120,000		-		-		-		-		-		-		-		-		-	
Zoo:																						
Non-dept	350,000	3.94%	350,000	4.07%	350,000	4.01%	350,000	3.90%	350,000	3.79%	350,000	3.69%	350,000	3.58%	350,000	3.48%	350,000	3.38%	350,000	3.29%	350,000	3.20%
Total expenditures	8,882,752		8,595,085		8,718,507		8,969,232		9,227,479		9,493,474		9,767,448		10,049,641		10,340,301		10,639,680		10,948,040	
Ending cash	3,270,525		3,523,959		3,830,940		4,067,707		4,230,346		4,314,793		4,316,824		4,232,052		4,055,918		3,783,688		3,410,446	

Assumptions: Revenues at 2% growth; salaries, materials & non-dept at 3% growth; addl firefighter ?

does not include \$250,000 contingency for FY14 as compared to budget sheets; also does not account for setting aside match on Pathway project like budget sheet does

8-1-13
DJ

	Budget FY14	% of total budget	FY15	% of total budget	FY16	% of total budget	FY17	% of total budget	FY18	% of total budget	FY19	% of total budget	FY20	% of total budget	FY21	% of total budget	FY22	% of total budget	FY23	% of total budget	FY24	% of total budget
Beginning cash	3,478,259		3,327,525		3,639,669		4,007,122		4,306,173		4,532,967		4,683,492		4,753,585		4,738,915		4,634,987		4,437,129	
Revenues	8,675,018		8,848,518		9,025,489		9,205,999		9,390,118		9,577,921		9,769,479		9,964,869		10,164,166		10,367,450		10,574,799	
Expenditures:																						
Admin:		7.73%		6.72%		6.82%		6.83%		6.84%		6.84%		6.85%		6.85%		6.86%		6.87%		6.87%
Salaries & benefits	191,353		197,094		203,006		209,097		215,369		221,831		228,485		235,340		242,400		249,672		257,162	
Materials & services	361,625		372,474		383,648		395,157		407,012		419,222		431,799		444,753		458,096		471,839		485,994	
Other	129,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
Development services:		5.56%		5.92%		6.01%		6.02%		6.02%		6.03%		6.03%		6.04%		6.04%		6.04%		6.05%
Salaries & benefits	371,513		382,658		394,138		405,962		418,141		430,685		443,606		456,914		470,622		484,740		499,282	
Materials & services	112,588		115,966		119,445		123,028		126,719		130,520		134,436		138,469		142,623		146,902		151,309	
Other	7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000		7,000	
Fire:		16.04%		17.08%		17.35%		17.37%		17.39%		17.41%		17.43%		17.45%		17.47%		17.49%		17.50%
Salaries & benefits	1,291,251		1,329,989		1,369,888		1,410,985		1,453,314		1,496,914		1,541,821		1,588,076		1,635,718		1,684,790		1,735,333	
Materials & services	124,671		128,411		132,263		136,231		140,318		144,528		148,864		153,330		157,929		162,667		167,547	
Other	-		-		-		-		-		-		-		-		-		-		-	
Police:		40.18%		39.77%		40.39%		40.44%		40.49%		40.54%		40.58%		40.63%		40.67%		40.71%		40.75%
Salaries & benefits	2,760,950		2,843,779		2,929,092		3,016,965		3,107,474		3,200,698		3,296,719		3,395,620		3,497,489		3,602,414		3,710,486	
Materials & services	535,486		551,551		568,097		585,140		602,694		620,775		639,398		658,580		678,338		698,688		719,648	
Other	250,000		-		-		-		-		-		-		-		-		-		-	
Library:		7.34%		7.71%		7.82%		7.83%		7.84%		7.85%		7.86%		7.87%		7.88%		7.89%		7.89%
Salaries & benefits	484,994		499,544		514,530		529,966		545,865		562,241		579,108		596,481		614,376		632,807		651,791	
Materials & services	153,596		158,204		162,950		167,838		172,874		178,060		183,402		188,904		194,571		200,408		206,420	
Other	9,000		-		-		-		-		-		-		-		-		-		-	
Parks/Rec:		19.18%		18.69%		17.56%		17.58%		17.60%		17.62%		17.64%		17.66%		17.68%		17.69%		17.71%
Salaries & benefits	954,735		983,377		1,012,878		1,043,265		1,074,563		1,106,800		1,140,004		1,174,204		1,209,430		1,245,713		1,283,084	
Materials & services	477,990		492,330		507,100		522,313		537,982		554,121		570,745		587,867		605,503		623,669		642,379	
Other	260,000		120,000		-		-		-		-		-		-		-		-		-	
Zoo:																						
Non-dept	350,000	3.97%	350,000	4.10%	350,000	4.04%	350,000	3.93%	350,000	3.82%	350,000	3.71%	350,000	3.61%	350,000	3.51%	350,000	3.41%	350,000	3.31%	350,000	3.22%
Total expenditures	8,825,752		8,536,375		8,658,036		8,906,947		9,163,325		9,427,395		9,699,387		9,979,538		10,268,095		10,565,307		10,871,437	
Ending cash	3,327,525		3,639,669		4,007,122		4,306,173		4,532,967		4,683,492		4,753,585		4,738,915		4,634,987		4,437,129		4,140,491	

Assumptions: Revenues at 2% growth; salaries, materials & non-dept at 3% growth

does not include \$250,000 contingency for FY14 as compared to budget sheets; also does not account for setting aside match on Pathway project like budget sheet does

8-13
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