

2019 CITY OF CAMBRIDGE

BUDGET

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2019 Budget Details - Tax-Supported Operating



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Budget Details

Tax-Supported Operating Budget Details

Department	2018 Budget Restated	2018 Forecast	2019 Base Budget	2019 Growth	2019 Op Imp Fm Capital	2019 One-Time	2019 Total Budget	% Over (Under) 2018
Expenses								
Mayor and Council	\$835,300	\$835,300	\$1,025,200				\$1,025,200	22.73%
Office of the City Manager	\$2,294,700	\$2,294,700	\$2,331,400	\$11,500			\$2,342,900	2.10%
Corporate Services	\$39,962,000	\$40,166,300	\$39,784,100		\$1,650,100	\$55,100	\$41,489,300	3.82%
Corporate Enterprise	\$7,538,500	\$7,379,203	\$7,355,400		(\$17,000)	\$52,500	\$7,390,900	(1.96%)
Community Development	\$37,660,700	\$37,972,530	\$38,813,800		\$209,700	\$65,500	\$39,089,000	3.79%
Corporate Expenditures	\$16,095,200	\$16,221,800	\$17,724,900	\$59,500	\$293,100	\$10,000	\$18,087,500	12.38%
Library	\$7,206,200	\$7,206,200	\$7,182,400		\$296,000	\$20,100	\$7,498,500	4.06%
Total EXPENSES	\$111,592,600	\$112,076,033	\$114,217,200	\$71,000	\$2,431,900	\$203,200	\$116,923,300	4.78%
Revenue								
Mayor and Council	(\$1,000)	(\$1,000)	(\$1,000)				(\$1,000)	
Office of the City Manager	(\$182,700)	(\$182,700)	(\$182,700)				(\$182,700)	
Corporate Services	(\$3,368,000)	(\$3,978,600)	(\$3,128,400)		\$0	(\$55,100)	(\$3,183,500)	(5.48%)
Corporate Enterprise	(\$1,235,600)	(\$1,130,600)	(\$662,000)			(\$50,000)	(\$712,000)	(42.38%)
Community Development	(\$11,984,400)	(\$12,173,341)	(\$13,055,000)		(\$26,500)	(\$65,500)	(\$13,147,000)	9.70%
Corporate Expenditures	(\$8,553,300)	(\$8,553,300)	(\$9,771,500)		(\$293,100)		(\$10,064,600)	17.67%
Library		\$0	(\$70,000)				(\$70,000)	#DIV/0!
Total REVENUES	(\$25,325,000)	(\$26,019,541)	(\$26,870,600)		(\$319,600)	(\$170,600)	(\$27,360,800)	8.04%
Net Expenditure	\$86,267,600	\$86,056,492	\$87,346,600	\$71,000	\$2,112,300	\$32,600	\$89,562,500	3.82%
ASSESSMENT GROWTH %	1.41%							
ASSESSMENT GROWTH \$	\$1,215,100							
Restated Net Expenditure	\$87,482,700	\$86,056,492	\$87,346,600	\$71,000	\$2,112,300	\$32,600	\$90,471,200	2.38%

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Tax-Supported Operating Budget Details

Department	2018 Budget Restated	2018 Forecast	2019 Total Budget	% Over (Under) 2018	2020 Total Budget	% Over (Under) 2019	2021 Total Budget	% Over (Under) 2020	2022 Total Budget	% Over (Under) 2021
Expenses										
Mayor and Council	\$835,300	\$835,300	\$1,025,200	22.73%	\$1,033,500	0.81%	\$1,040,400	0.67%	1,048,300	0.76%
Office of the City Manager	\$2,294,700	\$2,294,700	\$2,342,900	2.10%	\$2,387,600	1.91%	\$2,432,200	1.87%	2,477,600	1.87%
Corporate Services	\$39,962,000	\$40,166,300	\$41,489,300	3.82%	\$43,053,900	3.77%	\$44,645,100	3.70%	45,980,100	2.99%
Corporate Enterprise	\$7,538,500	\$7,379,203	\$7,390,900	(1.96%)	\$7,481,000	1.22%	\$7,627,000	1.95%	7,750,600	1.62%
Community Development	\$37,660,700	\$37,972,530	\$39,089,000	3.79%	\$39,782,900	1.78%	\$42,320,600	6.38%	46,279,400	9.35%
Corporate Expenditures	\$16,095,200	\$16,221,800	\$18,087,500	12.38%	\$21,663,500	19.77%	\$22,464,700	3.70%	22,342,600	(0.54%)
Library	\$7,206,200	\$7,206,200	\$7,498,500	4.06%	\$7,800,900	4.03%	\$8,056,400	3.28%	8,312,900	3.18%
Total EXPENSES	\$111,592,600	\$112,076,033	\$116,923,300	4.78%	\$123,203,300	5.37%	\$128,586,400	4.37%	134,191,500	4.36%
Revenue										
Mayor and Council	(\$1,000)	(\$1,000)	(\$1,000)	0	(\$1,000)	0	(\$1,000)	0	(1,000)	0
Office of the City Manager	(\$182,700)	(\$182,700)	(\$182,700)	0	(\$182,700)	0.00%	(\$182,700)	0	(182,700)	0
Corporate Services	(\$3,368,000)	(\$3,978,600)	(\$3,183,500)	(5.48%)	(\$3,154,400)	(0.91%)	(\$3,109,100)	(1.44%)	(3,516,500)	13.10%
Corporate Enterprise	(\$1,235,600)	(\$1,130,600)	(\$712,000)	(42.38%)	(\$689,700)	(3.13%)	(\$691,600)	0.28%	(684,000)	(1.10%)
Community Development	(\$11,984,400)	(\$12,173,341)	(\$13,147,000)	9.70%	(\$13,310,700)	1.25%	(\$14,418,000)	8.32%	(15,814,500)	9.69%
Corporate Expenditures	(\$8,553,300)	(\$8,553,300)	(\$10,064,600)	17.67%	(\$11,030,900)	9.60%	(\$10,394,600)	(5.77%)	(10,345,600)	(0.47%)
Library	0	\$0	(\$70,000)		(\$50,000)	(28.57%)	(\$30,000)	(40.00%)	0	(100.00%)
Total REVENUES	(\$25,325,000)	(\$26,019,541)	(\$27,360,800)	8.04%	(\$28,419,400)	3.87%	(\$28,827,000)	1.43%	(30,544,300)	5.96%
Net Expenditure	\$86,267,600	\$86,056,492	\$89,562,500	3.82%	\$94,783,900	5.83%	\$99,759,400	5.25%	103,647,200	3.90%
ASSESSMENT GROWTH %	1.41%									
ASSESSMENT GROWTH \$	\$1,215,100									
Restated Net Expenditure	\$87,482,700	\$86,056,492	\$90,471,200	2.38%	\$95,744,100	4.77%	\$100,769,400	4.19%	104,657,200	2.86%

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Tax-Supported Operating Budget Details

	2018 FTE Full Time Restated	2018 FTE Part Time Restated	2019 Base Adj Full Time	2019 Base Adj Part Time	2019 Growth Capital Impact Full Time	2019 Growth Capital Impact Part Time	2019 Total FTE Full Time	2019 Total FTE Part Time
Mayor and Council								
Mayor and Council	3.00						3.00	
Total Mayor and Council	3.00						3.00	
Office of the City Manager								
Admin. City Manager	3.00						3.00	
Legal Services	7.00						7.00	
Corporate Communications	6.00						6.00	
Total Office of the City Manager	16.00						16.00	
Corporate Services								
Admin. Corporate Services	4.00						4.00	
City Clerk	21.00	1.44	1.00	(0.50)			22.00	0.94
Fire Services	157.00				1.00		158.00	
Human Resources	13.00						13.00	
Technology Services	31.00						31.00	
Financial Services	21.10						21.10	
Total Corporate Services	247.10	1.44	1.00	(0.50)	1.00		249.10	0.94
Corporate Enterprise								
Admin. Corporate Enterprise	2.00						2.00	
Service Cambridge	10.70	14.43		0.81			10.70	15.24
Asset Management & Project Management	23.30	0.30					23.30	0.30
Risk & Compliance	1.20						1.20	
Corporate Strategy	2.00						2.00	
Economic Development	6.00						6.00	
Total Corporate Enterprise	45.20	14.73		0.81			45.20	15.54
Community Development								
Admin. Community Development	9.20	0.08	(1.00)				8.20	0.08
Engineering & Transportation Services	15.75	13.91	(1.00)				14.75	13.91
Public Works	49.12		1.00				50.12	
Building Services	14.50						14.50	
Planning	18.00						18.00	
Parks, Recreation & Culture	92.33	86.73	2.00	7.61			94.33	94.34
Total Community Development	198.90	100.72	1.00	7.61			199.90	108.33
Total City of Cambridge Tax Supported	510.20	116.89	2.00	7.92	1.00		513.20	124.81

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Mayor and Council									
Mayor and Council									
EXPENSES									
Salaries & Benefits	647,200	647,200	837,100	29.34%				837,100	29.34%
Materials & Supplies	177,100	177,100	177,100	0.00%				177,100	0.00%
Contract Services	10,000	10,000	10,000	0.00%				10,000	0.00%
External Transfers	1,000	1,000	1,000	0.00%				1,000	0.00%
Total EXPENSES	835,300	835,300	1,025,200	22.73%				1,025,200	22.73%
REVENUES									
User Fees & Charges	(1,000)	(1,000)	(1,000)	0.00%				(1,000)	0.00%
Total REVENUES	(1,000)	(1,000)	(1,000)	0.00%				(1,000)	0.00%
Total Mayor and Council	834,300	834,300	1,024,200	22.76%				1,024,200	22.76%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Office of the City Manager									
Admin. City Manager									
EXPENSES									
Salaries & Benefits	547,000	547,000	555,400	1.54%				555,400	1.54%
Materials & Supplies	72,800	72,800	73,300	0.69%				73,300	0.69%
Contract Services	10,800	10,800	10,800	0.00%				10,800	0.00%
Internal Recoveries	(7,000)	(7,000)	(7,000)	0.00%				(7,000)	0.00%
Total EXPENSES	623,600	623,600	632,500	1.43%				632,500	1.43%
REVENUES									
Fund Transfers									
Total REVENUES									
Total Admin. City Manager	623,600	623,600	632,500	1.43%				632,500	1.43%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Office of the City Manager									
Legal Services									
EXPENSES									
Salaries & Benefits	879,000	879,000	869,200	(1.11%)				869,200	(1.11%)
Materials & Supplies	31,700	31,700	31,700	0.00%				31,700	0.00%
Contract Services	85,000	85,000	85,000	0.00%				85,000	0.00%
External Transfers									
Rents & Financial Expenses	28,200	28,200	28,900	2.48%				28,900	2.48%
Internal Recoveries	(15,200)	(15,200)	(15,200)	0.00%				(15,200)	0.00%
Total EXPENSES	1,008,700	1,008,700	999,600	(0.90%)				999,600	(0.90%)
REVENUES									
User Fees & Charges	(77,300)	(77,300)	(77,300)	0.00%				(77,300)	0.00%
Other Revenues	(105,400)	(105,400)	(105,400)	0.00%				(105,400)	0.00%
Total REVENUES	(182,700)	(182,700)	(182,700)	0.00%				(182,700)	0.00%
Total Legal Services	826,000	826,000	816,900	(1.10%)				816,900	(1.10%)

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Office of the City Manager									
Corporate Communications									
EXPENSES									
Salaries & Benefits	619,600	619,600	656,500	5.96%				656,500	5.96%
Materials & Supplies	29,800	29,800	29,800	0.00%	11,500			41,300	38.59%
Contract Services	13,000	13,000	13,000	0.00%				13,000	0.00%
Total EXPENSES	662,400	662,400	699,300	5.57%	11,500			710,800	7.31%
Total Corporate Communications	662,400	662,400	699,300	5.57%	11,500			710,800	7.31%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
Admin. Corporate Services									
EXPENSES									
Salaries & Benefits	575,800	575,800	594,500	3.25%				594,500	3.25%
Materials & Supplies	104,600	104,600	104,600	0.00%				104,600	0.00%
Contract Services	35,800	35,800	62,700	75.14%				62,700	75.14%
Total EXPENSES	716,200	716,200	761,800	6.37%				761,800	6.37%
REVENUES									
Fund Transfers									
Total REVENUES									
Total Admin. Corporate Services	716,200	716,200	761,800	6.37%				761,800	6.37%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
City Clerk									
EXPENSES									
Salaries & Benefits	2,256,500	2,256,500	2,225,900	(1.36%)				2,225,900	(1.36%)
Materials & Supplies	924,100	929,100	499,600	(46.23%)				499,600	(46.23%)
Utilities	11,300	11,300	11,300	0.00%				11,300	0.00%
Contract Services	773,500	383,500	653,000	70.27%				653,000	70.27%
External Transfers		234,000		(100.00%)					(100.00%)
Rents & Financial Expenses	135,000	135,000	136,400	1.04%				136,400	1.04%
Fund Transfers			80,000	0.00%				80,000	0.00%
Total EXPENSES	4,100,400	3,949,400	3,606,200	(8.69%)				3,606,200	(8.69%)
REVENUES									
User Fees & Charges	(752,300)	(732,300)	(871,500)	19.01%				(871,500)	19.01%
Fines, Penalties & Interest	(660,000)	(503,000)	(553,000)	9.94%				(553,000)	9.94%
Fund Transfers	(390,000)	(390,000)		(100.00%)					(100.00%)
Total REVENUES	(1,802,300)	(1,625,300)	(1,424,500)	(12.35%)				(1,424,500)	(12.35%)
Total City Clerk	2,298,100	2,324,100	2,181,700	(6.13%)				2,181,700	(6.13%)

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
Fire Services									
EXPENSES									
Salaries & Benefits	22,154,400	22,284,200	22,349,200	0.29%		1,335,300		23,684,500	6.28%
Materials & Supplies	821,200	709,200	655,100	(7.63%)		1,400	34,000	690,500	(2.64%)
Utilities	151,800	140,600	123,900	(11.88%)		14,100		138,000	(1.85%)
Contract Services	401,300	386,800	393,900	1.84%		82,100		476,000	23.06%
Fund Transfers	396,100	396,100	426,900	7.78%		11,000		437,900	10.55%
Internal Recoveries	322,500	322,500	332,700	3.16%				332,700	3.16%
Total EXPENSES	24,247,300	24,239,400	24,281,700	0.17%		1,443,900	34,000	25,759,600	6.27%
REVENUES									
User Fees & Charges	(662,100)	(650,600)	(659,800)	1.41%				(659,800)	1.41%
Fund Transfers	(60,000)	(60,000)		(100.00%)			(34,000)	(34,000)	(43.33%)
Total REVENUES	(722,100)	(710,600)	(659,800)	(7.15%)			(34,000)	(693,800)	(2.36%)
Total Fire Services	23,525,200	23,528,800	23,621,900	0.40%		1,443,900		25,065,800	6.53%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
Human Resources									
EXPENSES									
Salaries & Benefits	1,720,500	1,732,700	1,812,700	4.62%				1,812,700	4.62%
Materials & Supplies	298,000	267,400	267,400	0.00%				267,400	0.00%
Contract Services	303,000	303,000	303,000	0.00%				303,000	0.00%
Total EXPENSES	2,321,500	2,303,100	2,383,100	3.47%				2,383,100	3.47%
REVENUES									
User Fees & Charges		(3,000)		(100.00%)					(100.00%)
Fund Transfers	(115,900)	(115,900)	(115,900)	0.00%				(115,900)	0.00%
Total REVENUES	(115,900)	(118,900)	(115,900)	(2.52%)				(115,900)	(2.52%)
Total Human Resources	2,205,600	2,184,200	2,267,200	3.80%				2,267,200	3.80%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
Technology Services									
EXPENSES									
Salaries & Benefits	3,058,300	3,597,300	3,675,300	2.17%				3,675,300	2.17%
Materials & Supplies	1,696,000	1,696,000	1,567,600	(7.57%)		198,700		1,766,300	4.15%
Contract Services	1,246,700	707,700	707,700	0.00%		7,500		715,200	1.06%
Internal Recoveries	(20,100)	(20,100)	(20,100)	0.00%				(20,100)	0.00%
Total EXPENSES	5,980,900	5,980,900	5,930,500	(0.84%)		206,200		6,136,700	2.60%
REVENUES									
User Fees & Charges	(500)	(500)	(500)	0.00%				(500)	0.00%
Fund Transfers									
Total REVENUES	(500)	(500)	(500)	0.00%				(500)	0.00%
Total Technology Services	5,980,400	5,980,400	5,930,000	(0.84%)		206,200		6,136,200	2.61%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Services									
Financial Services									
EXPENSES									
Salaries & Benefits	2,652,500	2,652,500	2,741,700	3.36%		82,000		2,823,700	6.45%
Materials & Supplies	186,200	169,700	169,700	0.00%				169,700	0.00%
Contract Services	154,368	111,600	112,600	0.90%			21,100	133,700	19.80%
Rents & Financial Expenses	78,400	71,200	83,900	17.84%				83,900	17.84%
Internal Recoveries	(232,000)	(232,000)	(287,100)	23.75%		(82,000)		(369,100)	59.09%
Total EXPENSES	2,839,468	2,773,000	2,820,800	1.72%			21,100	2,841,900	2.48%
REVENUES									
User Fees & Charges	(1,373,300)	(899,700)	(914,700)	1.67%				(914,700)	1.67%
Fines, Penalties & Interest	(13,000)	(13,000)	(13,000)	0.00%				(13,000)	0.00%
Fund Transfers	(7,768)			0.00%			(21,100)	(21,100)	0.00%
Total REVENUES	(1,394,068)	(912,700)	(927,700)	1.64%			(21,100)	(948,800)	3.96%
Total Financial Services	1,445,400	1,860,300	1,893,100	1.76%				1,893,100	1.76%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Admin. Corporate Enterprise									
EXPENSES									
Salaries & Benefits	335,900	335,900	320,600	(4.55%)				320,600	(4.55%)
Materials & Supplies	14,100	14,100	24,300	72.34%				24,300	72.34%
Total EXPENSES	350,000	350,000	344,900	(1.46%)				344,900	(1.46%)
Total Admin. Corporate Enterprise	350,000	350,000	344,900	(1.46%)				344,900	(1.46%)

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Service Cambridge									
EXPENSES									
Salaries & Benefits	1,743,803	1,805,900	1,889,900	4.65%				1,889,900	4.65%
Materials & Supplies	257,300	220,600	284,800	29.10%				284,800	29.10%
Internal Recoveries	(341,500)	(341,500)	(212,200)	(37.86%)				(212,200)	(37.86%)
Total EXPENSES	1,659,603	1,685,000	1,962,500	16.47%				1,962,500	16.47%
REVENUES									
User Fees & Charges	(251,900)	(291,900)	(327,700)	12.26%				(327,700)	12.26%
Total REVENUES	(251,900)	(291,900)	(327,700)	12.26%				(327,700)	12.26%
Total Service Cambridge	1,407,703	1,393,100	1,634,800	17.35%				1,634,800	17.35%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Asset Management & Project Management									
EXPENSES									
Salaries & Benefits	3,230,500	3,150,500	3,307,300	4.98%				3,307,300	4.98%
Materials & Supplies	2,527,100	2,267,700	1,979,600	(12.70%)		(24,000)	35,000	1,990,600	(12.22%)
Utilities	474,800	553,300	502,000	(9.27%)		7,000		509,000	(8.01%)
Contract Services	1,433,800	1,538,800	1,538,800	0.00%				1,538,800	0.00%
External Transfers	26,800	26,800	26,800	0.00%			15,000	41,800	55.97%
Fund Transfers	1,744,100	1,744,100	1,572,700	(9.83%)				1,572,700	(9.83%)
Internal Recoveries	(5,734,300)	(5,374,300)	(5,643,600)	5.01%				(5,643,600)	5.01%
Total EXPENSES	3,702,800	3,906,900	3,283,600	(15.95%)		(17,000)	50,000	3,316,600	(15.11%)
REVENUES									
User Fees & Charges	(193,600)	(193,600)	(16,000)	(91.74%)				(16,000)	(91.74%)
Grants & Government Transfers	(45,000)	(45,000)		(100.00%)					(100.00%)
Fund Transfers	(348,700)	(441,100)	(32,000)	(92.75%)			(50,000)	(82,000)	(81.41%)
Total REVENUES	(587,300)	(679,700)	(48,000)	(92.94%)			(50,000)	(98,000)	(85.58%)
Total Asset Management & Project Management	3,115,500	3,227,200	3,235,600	0.26%		(17,000)		3,218,600	(0.27%)

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Risk and Compliance									
EXPENSES									
Salaries & Benefits	328,100	328,100	343,000	4.54%				343,000	4.54%
Materials & Supplies			300	0.00%				300	0.00%
Internal Recoveries	(121,000)	(121,000)	(129,800)	7.27%				(129,800)	7.27%
Total EXPENSES	207,100	207,100	213,500	3.09%				213,500	3.09%
Total Risk & Compliance	207,100	207,100	213,500	3.09%				213,500	3.09%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Corporate Strategy									
EXPENSES									
Salaries & Benefits	271,300	271,300	294,300	8.48%				294,300	8.48%
Materials & Supplies	48,200	45,100	50,100	11.09%				50,100	11.09%
Contract Services	74,400	40,000	40,000	0.00%				40,000	0.00%
External Transfers									
Internal Recoveries		(47,800)		(100.00%)					(100.00%)
Total EXPENSES	393,900	308,600	384,400	24.56%				384,400	24.56%
Total Corporate Strategy	393,900	308,600	384,400	24.56%				384,400	24.56%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Enterprise									
Economic Development									
EXPENSES									
Salaries & Benefits	695,500	695,500	725,500	4.31%				725,500	4.31%
Materials & Supplies	126,500	111,500	126,500	13.45%			2,500	129,000	15.70%
Utilities	1,800	1,800	11,900	561.11%				11,900	561.11%
Contract Services	114,800	110,800	121,400	9.57%				121,400	9.57%
External Transfers	49,100	49,100	49,200	0.20%				49,200	0.20%
Rents & Financial Expenses	55,800	59,800	72,600	21.40%				72,600	21.40%
Fund Transfers	52,400	52,400	59,400	13.36%				59,400	13.36%
Total EXPENSES	1,095,900	1,080,900	1,166,500	7.92%			2,500	1,169,000	8.15%
REVENUES									
User Fees & Charges	(73,500)	(73,500)	(74,800)	1.77%				(74,800)	1.77%
Other Revenues	(22,400)	(22,400)	(23,000)	2.68%				(23,000)	2.68%
Fund Transfers	(183,100)	(168,100)	(188,500)	12.14%				(188,500)	12.14%
Total REVENUES	(279,000)	(264,000)	(286,300)	8.45%				(286,300)	8.45%
Total Economic Development	816,900	816,900	880,200	7.75%			2,500	882,700	8.05%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Admin. Community Development									
EXPENSES									
Salaries & Benefits	1,111,800	1,113,000	1,112,900	(0.01%)				1,112,900	(0.01%)
Materials & Supplies	288,000	258,000	279,600	8.37%				279,600	8.37%
Contract Services	14,000	27,800	21,200	(23.74%)				21,200	(23.74%)
Internal Recoveries	(269,100)	(269,100)	(265,200)	(1.45%)				(265,200)	(1.45%)
Total EXPENSES	1,144,700	1,129,700	1,148,500	1.66%				1,148,500	1.66%
REVENUES									
User Fees & Charges	(60,000)	(60,000)	(61,800)	3.00%				(61,800)	3.00%
Total REVENUES	(60,000)	(60,000)	(61,800)	3.00%				(61,800)	3.00%
Total Admin. Community Development	1,084,700	1,069,700	1,086,700	1.59%				1,086,700	1.59%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Engineering & Transportation Services									
EXPENSES									
Salaries & Benefits	3,454,400	3,464,400	3,419,300	(1.30%)				3,419,300	(1.30%)
Materials & Supplies	79,423	27,400	25,400	(7.30%)				25,400	(7.30%)
Utilities	989,300	1,094,300	917,300	(16.17%)				917,300	(16.17%)
Contract Services	1,615,400	1,413,800	1,633,400	15.53%		8,500		1,641,900	16.13%
External Transfers	4,700	4,700	4,700	0.00%				4,700	0.00%
Rents & Financial Expenses	177,200	161,700	196,800	21.71%				196,800	21.71%
Fund Transfers									
Internal Recoveries	(1,718,600)	(1,866,300)	(1,396,400)	(25.18%)				(1,396,400)	(25.18%)
Total EXPENSES	4,601,823	4,300,000	4,800,500	11.64%		8,500		4,809,000	11.84%
REVENUES									
User Fees & Charges	(416,433)	(348,600)	(593,200)	70.17%		(10,500)		(603,700)	73.18%
Grants & Government Transfers	(52,023)								
Fund Transfers	(147,700)		(160,000)	0.00%				(160,000)	0.00%
Total REVENUES	(616,156)	(348,600)	(753,200)	116.06%		(10,500)		(763,700)	119.08%
Total Engineering & Transportation Services	3,985,667	3,951,400	4,047,300	2.43%		(2,000)		4,045,300	2.38%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Public Works									
EXPENSES									
Salaries & Benefits	4,016,700	4,239,700	4,393,500	3.63%				4,393,500	3.63%
Materials & Supplies	3,992,500	3,762,400	3,762,400	0.00%		28,000		3,790,400	0.74%
Contract Services	300,000	307,100	300,000	(2.31%)				300,000	(2.31%)
Internal Recoveries	(155,000)	(155,000)	(174,200)	12.39%				(174,200)	12.39%
Total EXPENSES	8,154,200	8,154,200	8,281,700	1.56%		28,000		8,309,700	1.91%
REVENUES									
User Fees & Charges	(1,965,000)	(1,965,000)	(1,965,000)	0.00%				(1,965,000)	0.00%
Total REVENUES	(1,965,000)	(1,965,000)	(1,965,000)	0.00%				(1,965,000)	0.00%
Total Public Works	6,189,200	6,189,200	6,316,700	2.06%		28,000		6,344,700	2.51%

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Building Services									
EXPENSES									
Salaries & Benefits	1,706,800	1,681,800	1,763,800	4.88%		(34,000)		1,729,800	2.85%
Materials & Supplies	300	300	300	0.00%		50,000		50,300	16,666.67%
Contract Services	7,600	2,000	2,000	0.00%				2,000	0.00%
Internal Recoveries	(118,600)	(118,600)	(207,000)	74.54%				(207,000)	74.54%
Total EXPENSES	1,596,100	1,565,500	1,559,100	(0.41%)		16,000		1,575,100	0.61%
REVENUES									
User Fees & Charges	(2,266,600)	(2,204,000)	(2,415,400)	9.59%		(16,000)		(2,431,400)	10.32%
Fines, Penalties & Interest		(1,000)	(1,000)	0.00%				(1,000)	0.00%
Total REVENUES	(2,266,600)	(2,205,000)	(2,416,400)	9.59%		(16,000)		(2,432,400)	10.31%
Total Building Services	(670,500)	(639,500)	(857,300)	34.06%				(857,300)	34.06%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Planning									
EXPENSES									
Salaries & Benefits	1,939,000	1,940,000	1,965,000	1.29%				1,965,000	1.29%
Materials & Supplies	22,300	28,300	28,300	0.00%				28,300	0.00%
Contract Services	69,540		20,000	0.00%				20,000	0.00%
External Transfers	100,500	500	50,500	10,000.00%				50,500	10,000.00%
Fund Transfers	71,034	50,000		(100.00%)					(100.00%)
Total EXPENSES	2,202,374	2,018,800	2,063,800	2.23%				2,063,800	2.23%
REVENUES									
User Fees & Charges	(598,674)	(443,100)	(614,500)	38.68%				(614,500)	38.68%
Grants & Government Transfers	(100,000)								
Fund Transfers									
Total REVENUES	(698,674)	(443,100)	(614,500)	38.68%				(614,500)	38.68%
Total Planning	1,503,700	1,575,700	1,449,300	(8.02%)				1,449,300	(8.02%)

	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Community Development									
Parks, Recreation & Culture									
EXPENSES									
Salaries & Benefits	12,582,455	12,697,000	13,075,500	2.98%				13,075,500	2.98%
Materials & Supplies	2,513,400	2,472,100	2,416,200	(2.26%)		56,400	65,500	2,538,100	2.67%
Utilities	2,115,829	2,105,900	2,234,200	6.09%		(39,700)		2,194,500	4.21%
Contract Services	3,218,905	2,964,600	3,090,100	4.23%		100,000		3,190,100	7.61%
External Transfers	39,700	39,700	39,700	0.00%				39,700	0.00%
Rents & Financial Expenses	35,200	35,200	36,100	2.56%				36,100	2.56%
Fund Transfers	199,400	199,400	90,600	(54.56%)		40,500		131,100	(34.25%)
Internal Recoveries	(21,400)	(21,400)	(22,200)	3.74%				(22,200)	3.74%
Total EXPENSES	20,683,489	20,492,500	20,960,200	2.28%		157,200	65,500	21,182,900	3.37%
REVENUES									
User Fees & Charges	(5,697,700)	(5,776,400)	(6,039,200)	4.55%				(6,039,200)	4.55%
Investment Income	(15,000)	(15,000)	(15,300)	2.00%				(15,300)	2.00%
Grants & Government Transfers	(981,737)	(907,700)	(956,600)	5.39%				(956,600)	5.39%
Other Revenues	(1,500)	(1,500)	(1,500)	0.00%				(1,500)	0.00%
Fund Transfers	(306,822)	(262,100)	(231,500)	(11.67%)			(65,500)	(297,000)	13.32%
Total REVENUES	(7,002,759)	(6,962,700)	(7,244,100)	4.04%			(65,500)	(7,309,600)	4.98%
Total Parks, Recreation & Culture	13,680,730	13,529,800	13,716,100	1.38%		157,200		13,873,300	2.54%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Corporate Expenditures									
101410 Corporate Financing									
EXPENSES									
Salaries & Benefits	462,200	462,200	280,000	(39.42%)				280,000	(39.42%)
Utilities	13,500	13,500	13,500	0.00%				13,500	0.00%
Rents & Financial Expenses	345,000	218,400	345,000	57.97%				345,000	57.97%
Debt Charges	4,580,800	4,580,800	4,670,400	1.96%		293,100		4,963,500	8.35%
Fund Transfers	8,844,000	8,844,000	9,429,800	6.62%				9,429,800	6.62%
Total EXPENSES	14,245,500	14,118,900	14,738,700	4.39%		293,100		15,031,800	6.47%
REVENUES									
User Fees & Charges	(9,000)	(9,000)	(10,000)	11.11%				(10,000)	11.11%
Fund Transfers	(1,808,100)	(1,808,100)	(1,819,800)	0.65%		(293,100)		(2,112,900)	16.86%
Total REVENUES	(1,817,100)	(1,817,100)	(1,829,800)	0.70%		(293,100)		(2,122,900)	16.83%
101450 External Funding									
EXPENSES									
External Transfers	2,784,600	2,534,600	2,548,700	0.56%	59,500		10,000	2,618,200	3.30%
Total EXPENSES	2,784,600	2,534,600	2,548,700	0.56%	59,500		10,000	2,618,200	3.30%
REVENUES									
Fund Transfers	(500,000)	(250,000)	(220,000)	(12.00%)				(220,000)	(12.00%)
Total REVENUES	(500,000)	(250,000)	(220,000)	(12.00%)				(220,000)	(12.00%)
101460 Insurance									
EXPENSES									
Rents & Financial Expenses	1,000,200	1,000,200	1,011,200	1.10%				1,011,200	1.10%
Total EXPENSES	1,000,200	1,000,200	1,011,200	1.10%				1,011,200	1.10%
101470 Income From Investment									
EXPENSES									
Fund Transfers	1,739,984		1,057,000	0.00%				1,057,000	0.00%
Total EXPENSES	1,739,984		1,057,000	0.00%				1,057,000	0.00%
REVENUES									
Investment Income	(4,527,384)	(2,787,400)	(4,145,300)	48.72%				(4,145,300)	48.72%
Total REVENUES	(4,527,384)	(2,787,400)	(4,145,300)	48.72%				(4,145,300)	48.72%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
101480 Taxation Revenue									
EXPENSES									
External Transfers									
Total EXPENSES									
REVENUES									
Tax Revenues	729,100	729,100	733,100	0.55%				733,100	0.55%
User Fees & Charges									
Fines, Penalties & Interest	(2,650,000)	(2,650,000)	(2,600,000)	(1.89%)				(2,600,000)	(1.89%)
Total REVENUES	(1,920,900)	(1,920,900)	(1,866,900)	(2.81%)				(1,866,900)	(2.81%)
101500 Payment in Lieu									
REVENUES									
Tax Revenues	(962,200)	(962,200)	(962,200)	0.00%				(962,200)	0.00%
Total REVENUES	(962,200)	(962,200)	(962,200)	0.00%				(962,200)	0.00%
101510 Corporate Grants									
REVENUES									
Grants & Government Transfers	(185,300)	(185,300)	(152,500)	(17.70%)				(152,500)	(17.70%)
Total REVENUES	(185,300)	(185,300)	(152,500)	(17.70%)				(152,500)	(17.70%)
101520 Corporate Allocations									
EXPENSES									
Internal Recoveries	(1,558,500)	(1,558,500)	(1,630,700)	4.63%				(1,630,700)	4.63%
Total EXPENSES	(1,558,500)	(1,558,500)	(1,630,700)	4.63%				(1,630,700)	4.63%
REVENUES									
Fund Transfers	(630,400)	(630,400)	(594,800)	(5.65%)				(594,800)	(5.65%)
Total REVENUES	(630,400)	(630,400)	(594,800)	(5.65%)				(594,800)	(5.65%)
Total Corporate Expenditures	7,668,500	7,541,900	7,953,400	5.46%	59,500		10,000	8,022,900	6.38%

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	2018 Forecast	2018 Total Budget	2019 Base Budget	% Change Over 2018 Budget	2019 Growth	2019 Capital Impact	2019 One Time	2019 Total Budget	% Change Over 2018 Budget
Library									
Library									
EXPENSES									
External Transfers	7,206,200	7,206,200	7,182,400	(0.33%)		296,000	20,100	7,498,500	4.06%
Total EXPENSES	7,206,200	7,206,200	7,182,400	(0.33%)		296,000	20,100	7,498,500	4.06%
REVENUES									
Fund Transfers			(70,000)	0.00%				(70,000)	0.00%
Total REVENUES			(70,000)	0.00%				(70,000)	0.00%
Total Library	7,206,200	7,206,200	7,112,400	(1.30%)		296,000	20,100	7,428,500	3.08%