

Let's Talk Budget

LaSalle Library
8728 Buffalo Avenue
July 1, 2019

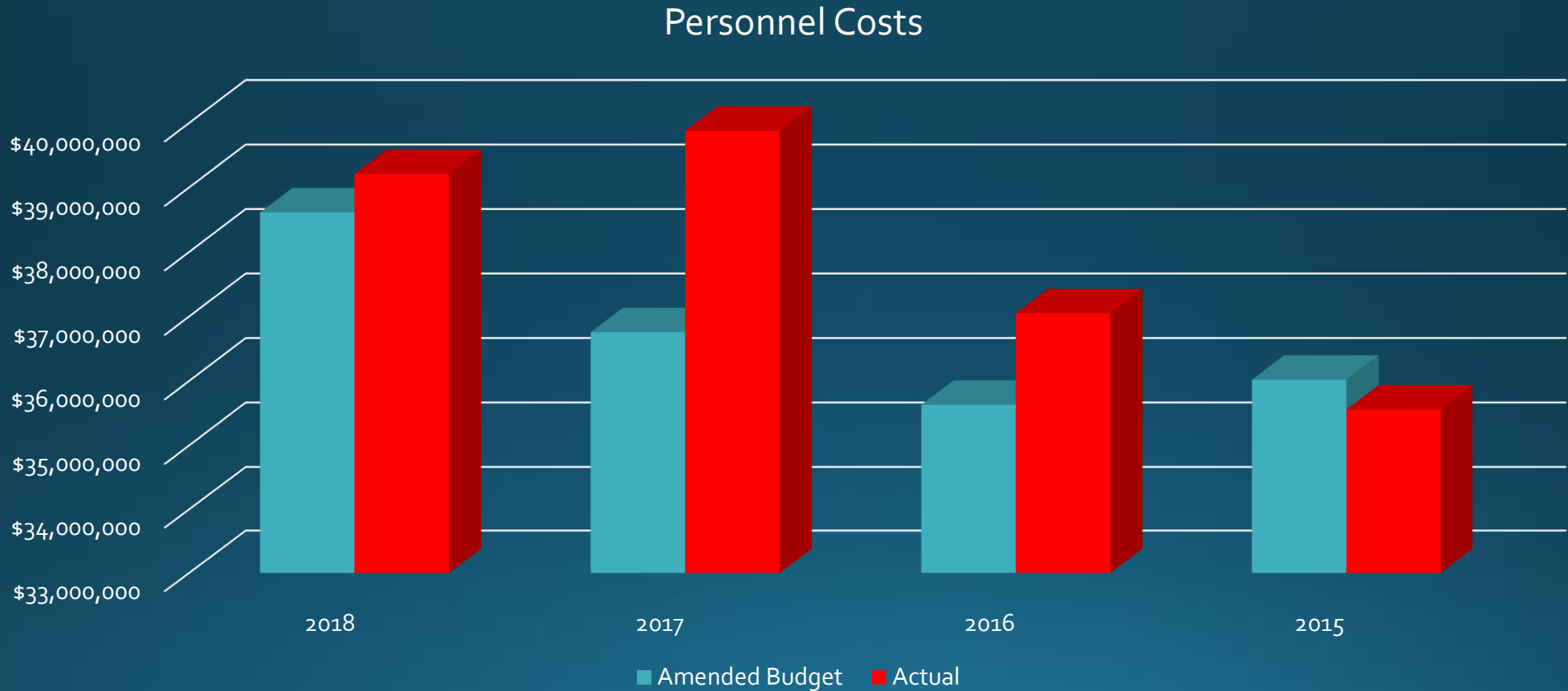
Items to Discuss

1. 2018 Audited Financial Results – General Fund
2. 2019 General Fund Budget Summary
3. Comments/Questions

General Fund

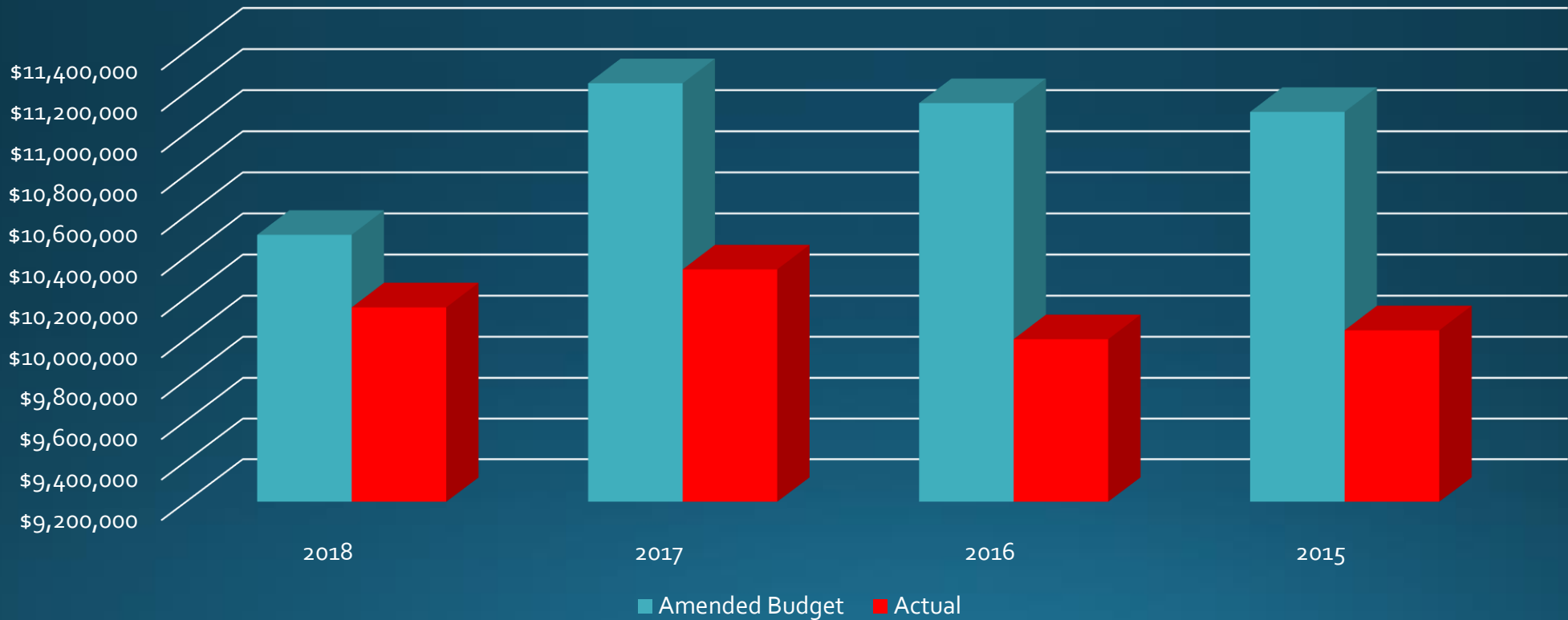
Description	2018	2017	2016	2015
Total Revenues	\$ 76,895,518	\$ 74,996,509	\$ 70,240,231	\$ 74,369,422
Total Expenses	\$ (83,197,132)	\$ (83,408,522)	\$ (79,826,228)	\$ (77,704,003)
Net Transfers In / (Out)	\$ 6,503,297	\$ 5,516,642	\$ 6,281,630	\$ 500,917
Net Income / (Loss)	\$ 201,683	\$ (2,895,371)	\$ (3,304,367)	\$ (2,833,664)

General Fund



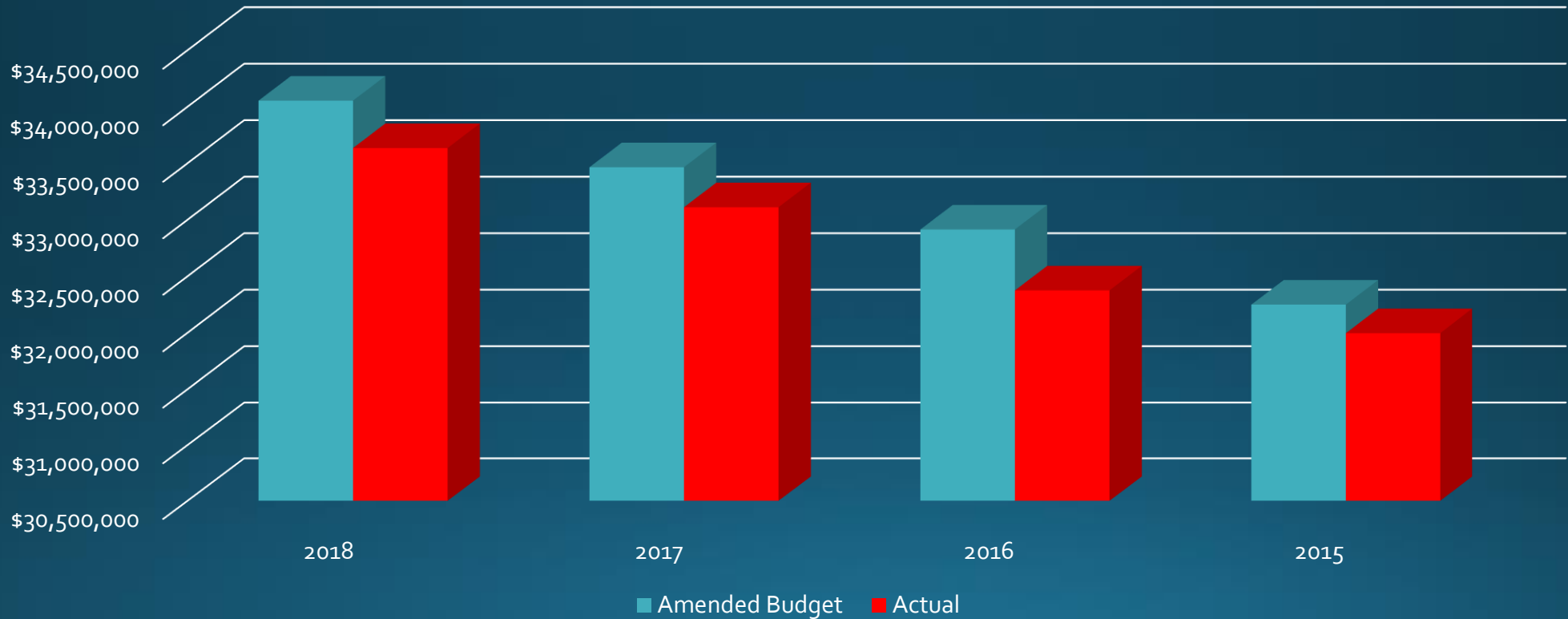
General Fund

Operating Costs



General Fund

Employee Benefits



Revenues Compared to All Cities

Description	2018	2017	2017 All Cities
Revenue Sources:			
Real property & tax items	30.0%	30.8%	26.0%
Non-property tax items	23.4%	21.0%	19.0%
Charges for services	5.9%	5.9%	20.0%
Use of money & property	0.5%	0.6%	0.1%
Other revenue	8.8%	10.2%	11.9%
Total local sources	68.6%	68.5%	77.0%
State aid	24.8%	25.4%	18.0%
Federal aid	6.6%	6.1%	5.0%
Total State & Federal	31.4%	31.5%	23.0%
TOTAL REVENUES	100.0%	100.0%	100.0%

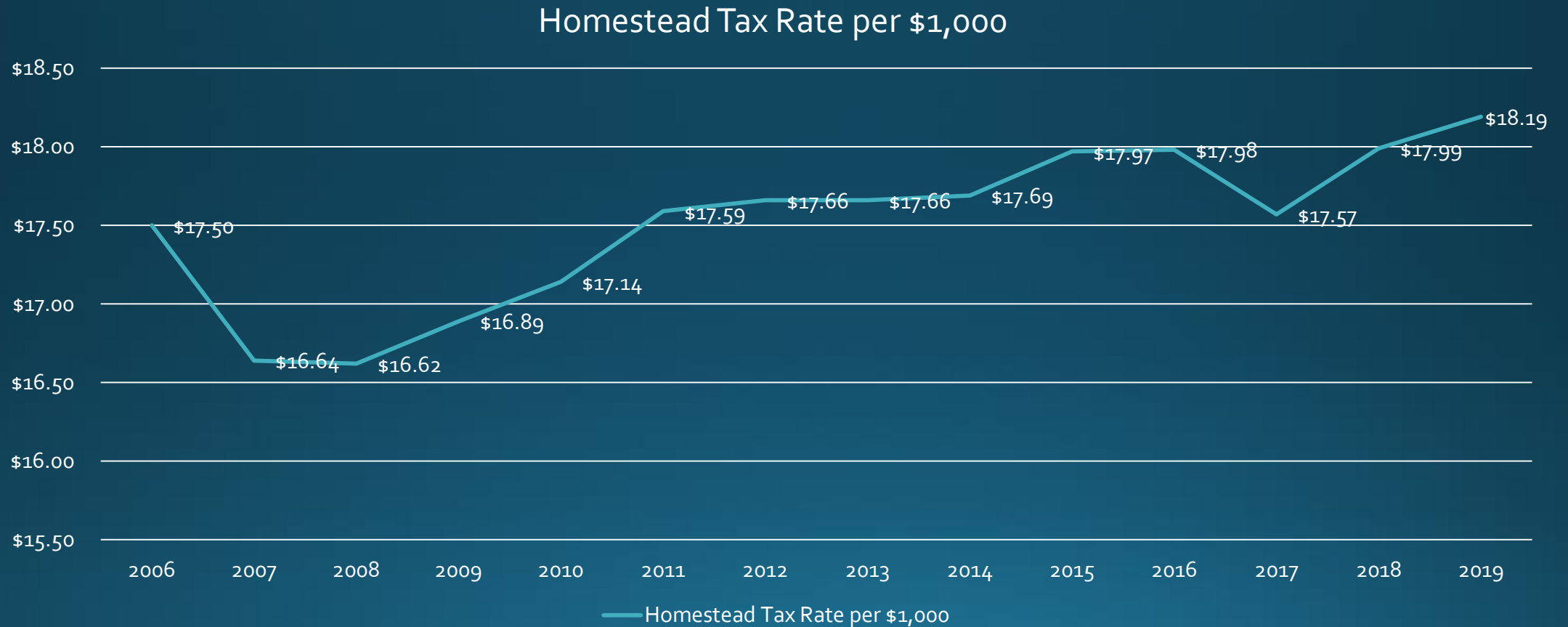
Expenses Compared to All Cities

Description	2018	2017	2017 All Cities
Expenditure Source:			
Current operations	87.3%	86.4%	80.0%
Capital outlay	7.1%	8.3%	12.0%
Debt service	5.6%	5.3%	8.0%
TOTAL EXPENSES	100.0%	100.0%	100.0%

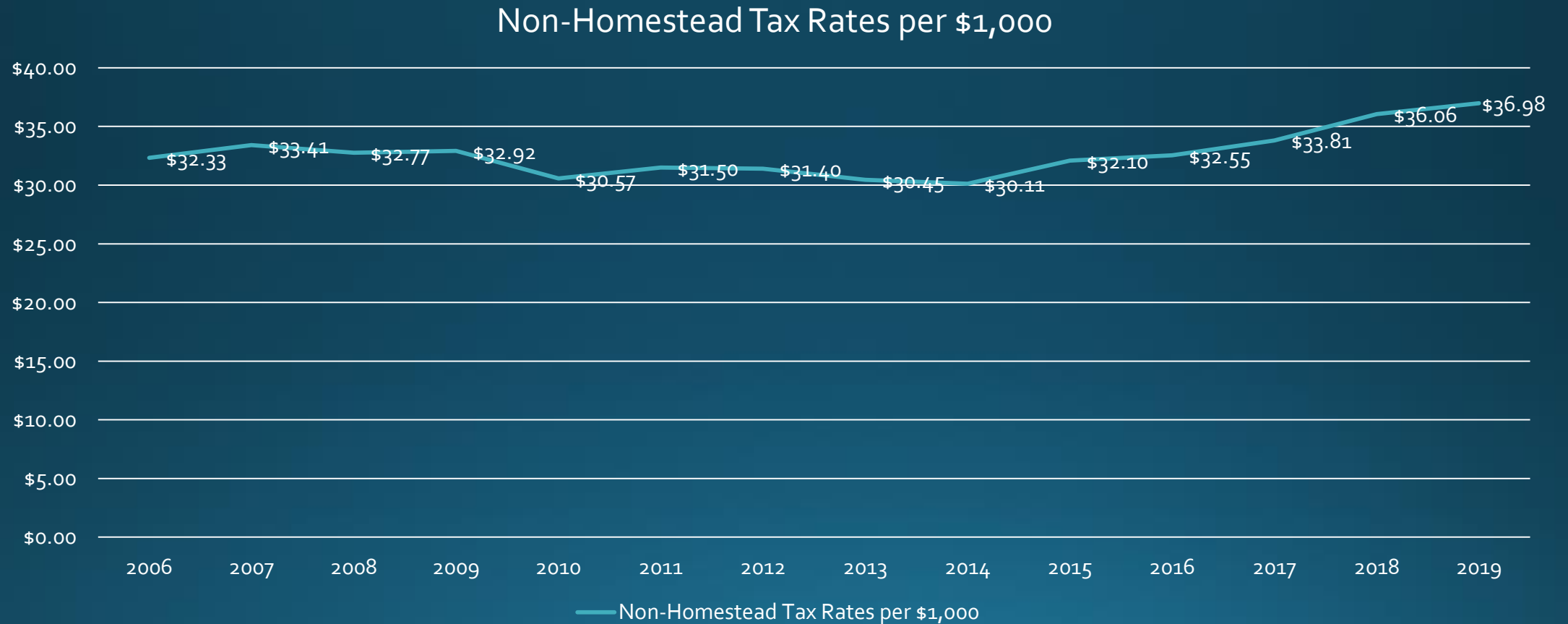
Expenditure by Function

Description	2018	2017
Expenditure by function:		
Public safety	39.8%	39.4%
Employee benefits	18.9%	17.6%
Home and community services	12.5%	12.7%
General government	11.1%	12.0%
Transportation	8.6%	8.9%
Culture and recreation	4.6%	5.2%
Economic assistance	4.5%	4.2%
TOTAL EXPENDITURES	100.0%	100.0%

Homestead Tax Rates 2006 - 2019



Non-Homestead Tax Rates 2006 - 2019



Property Tax Levy 2006 - 2019



2019 Budget

	Budgetary Funds	Total Revenues Without Transfers	Total Expenses *	Net Income/(Loss) Before Transfers	Net Transfer In/(Out) Between Funds **
A	General Fund	\$ 77,761,039	\$ (83,350,131)	\$ (5,589,092)	\$ 5,589,092
AT	Train Station	232,145	(425,692)	(193,547)	193,547
PO	Parking Operations	2,462,710	(566,028)	1,896,682	(1,896,682)
GC	Golf Course	628,680	(576,474)	52,206	(52,206)
T	Tourism	3,000,000	(2,803,768)	196,232	(196,232)
L	Library	-	(1,804,996)	(1,804,996)	1,804,996
V	Debt Service	951,343	(5,905,903)	(4,954,560)	4,954,560
	Grand Total	\$ 85,035,917	\$ (95,432,992)	\$ (10,397,075)	\$ 10,397,075

2019 Budget - Revenue

- Total revenue included in General Fund - \$77.7 million:
 - Property Taxes - \$30.3 million (39%)
 - State Aid - \$19.1 million (25%)
 - Sales Tax - \$18.9 million (24%)
 - PILOT's - \$5.0 million (6%)
 - Other Fees / Contractual Agreements - \$4.4 million (6%)
- In addition to \$77.7 million, there is \$13.5 million in transfers in from other funds
 - \$10.4 million in Tribal Revenue
 - \$1.9 million in Parking Operations

2019 Budget - Expenses

- General Fund:
 - Total expenses of \$82.3 million in budget.
 - \$36.6 million is personnel costs (44.5%)
 - \$34.7 million is employee benefit costs (42.2%)
 - \$11.0 million is operating costs (13.3%)
 - Additional \$8.9 million of other costs related to transfers to other funds:
 - debt service - \$5.9 million
 - library - \$1.8 million
 - risk retention - \$650k
 - train station - \$194k

2019 Budget – Personnel Costs

- Included in \$36.6 million of personnel costs:
 - \$25.9 million (70.8%) is public safety (Police & Fire)
 - \$14.6 million is Police and \$11.3 million is Fire
 - \$6.3 million (17.2%) is DPW
 - \$4.4 million (12%) is all other departments
- \$2.5 million in overtime costs included in budget
 - \$1.6 million (64%) is Police
 - \$648k (26%) is Fire
 - \$221k (9%) is DPW
 - \$41k (1%) is all other departments

2019 Budget – Employee Benefits

- Included in \$34.7 million of employee benefits cost:
 - \$19.4 million in medical & dental insurance costs (55.9%)
 - \$10.0 million represents amounts paid for retirees
 - \$9.5 million in retirement/pension costs (27.4%)
 - Police & Fire retirement is \$7.5 million
 - NYS ERS retirement is \$2 million
 - \$5.8 million in FICA, workers compensation, unemployment, and life insurance costs (16.7%)

2019 Budget – Operating Costs

- Included in \$11.0 million of operating costs:
 - \$3.6 million in garbage collection
 - \$1.4 million in utilities & insurances (light/power, water/sewer, natural gas, and property/liability insurance)
 - \$1.3 million in street lighting
 - \$311k in animal control (total cost of \$83,520 in 2012)
 - \$283k in consultants

Comments / Questions?