

2020 Draft Budget - Expenditures
High Level Explanation of Changes (2020 Draft versus 2019 Adopted)

Expenditure Class	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Draft	2020 Draft/2019 Adopted \$ Change	2020 Draft/2019 Adopted % Change	Explanation of Change
Personnel Services	\$ 54,999,790	\$ 56,747,860	\$ 60,057,430	\$ 64,090,543	\$ 72,885,383	\$ 78,010,104	\$ 79,688,552	\$ 87,471,998	\$ 7,783,446	9.77%	Personnel Services increase due to natural growth related to employee pay and benefits plan for 2019. This includes a 3% premium increase for medical, a 0% premium increase for dental, and a 2.75% merit pool. Personnel Services are only increasing by 2.15% Citywide due to increased precision as a result of using PowerPlan, the City's new budget software.
Supplies	\$ 8,898,390	\$ 8,892,500	\$ 9,831,900	\$ 10,424,747	\$ 10,757,559	\$ 18,973,842	\$ 14,860,082	\$ 12,750,580	\$ (2,109,502)	-14.20%	Supplies net decrease of \$4.1 million largely due to a decrease of \$4 million in the Water, Wastewater, and Power Enterprise Funds related to shared costs for tools/equipment as part of the Customer Information System (CIS) project budgeted for in 2018, but not in 2019. Within the General Fund, increased supplies related to Decision Packages are largely off-set by departmental reductions.
Payment in Lieu of Taxes	\$ 5,639,810	\$ 5,943,600	\$ 6,297,920	\$ 6,669,850	\$ 7,222,288	\$ 7,562,136	\$ 8,018,178	\$ 8,673,888	\$ 655,710	8.18%	Payment in Lieu of Taxes (PILT) increase due to natural growth related to the 7% of operating expenditures payment made by all Enterprise Funds, with the exception of Golf and the Airport, to the General Fund.
Purchased Services	\$ 53,975,570	\$ 59,168,880	\$ 65,835,050	\$ 72,915,781	\$ 83,096,041	\$ 91,286,652	\$ 79,829,056	\$ 82,809,040	\$ 2,979,984	3.73%	Purchased Services net decrease of \$11.5 million largely due to the decrease of \$11.7 million in Administrative Overhead attributed to no longer cost allocating from one department to another within the General Fund.
Purchased Power	\$ 38,917,480	\$ 40,226,940	\$ 42,259,770	\$ 42,673,764	\$ 43,470,597	\$ 44,079,146	\$ 44,761,779	\$ 46,550,553	\$ 1,788,774	4.00%	Purchased Power increase due to natural growth related to the cost of purchasing wholesale power from the Platte River Power Authority (PRPA).
Debt Service	\$ 1,826,930	\$ 2,287,830	\$ 834,340	\$ 1,493,881	\$ 2,650,279	\$ 1,592,882	\$ 3,070,612	\$ 5,585,239	\$ 2,514,627	81.89%	Debt Service increase due to higher principal and interest payments included in the Wastewater Enterprise Fund for 2019 related to an internal loan payment from Wastewater to the Wastewater SIF for optimized borrowing/rate reduction.
Transfers	\$ 16,914,840	\$ 21,352,210	\$ 15,245,280	\$ 23,606,987	\$ 31,021,202	\$ 32,134,798	\$ 29,768,823	\$ 33,371,771	\$ 3,602,948	12.10%	Transfers net decrease of \$2.9 million due to decreased capital funding available for Traditionally Funded (General Fund Agencies) Capital Projects in 2019.
Capital Outlay	\$ 45,879,020	\$ 56,394,480	\$ 40,106,620	\$ 78,743,727	\$ 68,144,429	\$ 87,119,638	\$ 125,726,916	\$ 82,345,864	\$ (43,381,052)	-34.50%	Capital Outlay net increase of \$38.6 million due to inclusion of the Windy Gap Firing Project in the Raw Water Enterprise Fund for 2019. Without this project included, Capital Outlay would be decreasing by \$16.9 million. The Traditionally Funded (General Fund Agencies) Capital Program is decreasing by a net of \$10 million, largely due to the Police Regional Training Facility and CIS projects that were included for 2018, but not for 2019. The Enterprise Funded Capital Program, with Windy Gap Firing Project excluded, is decreasing by \$11.9 million. This decrease is due to planned reductions in Water, Raw Water, Wastewater, and Power Enterprise project areas.
Total City Budget	\$ 227,051,830	\$ 251,014,300	\$ 240,468,310	\$ 300,619,280	\$ 319,247,778	\$ 360,759,198	\$ 385,723,998	\$ 359,558,933	\$ 24,964,800	6.92%	

