

CITY OF SALEM FINANCIAL SUMMARY Through Q1 / FY 2020

The summary of FY 2020 first quarter (Q1) financial activity displays expenditure information at the department level for the General Fund and resources displayed by type. For all other City funds, data is displayed with resources and expenditures. For all funds, the display includes columns noting comparison to budget and prior year actual activity. A positive number in the prior year comparison denotes an increase in FY 2020.

General Fund

Resources	Budget	Actual through Sept 30	As a Percent of Budget	Difference FY 2020 to FY 2019 Actual
Property Taxes	71,358,520	189,589	0.3%	-87.8%
Franchise Fees	18,601,060	1,010,602	5.4%	-22.1%
Internal Charges	18,027,610	4,619,836	25.6%	9.9%
Other Taxes	969,830	-	0.0%	-100.0%
State Shared	6,493,320	477,264	7.4%	60.3%
Fees, Permits	5,675,690	880,365	15.5%	-4.7%
All Other Revenues	7,731,290	1,612,261	20.9%	13.8%
Beginning Working Capital	21,192,270	22,198,336	104.7%	-11.3%
Total Resources	150,049,590	30,988,254	20.7%	-12.2%

Expenditures by Department	Budget	Actual through Sept 30	As a Percent of Budget	Difference FY 2020 to FY 2019 Actual
Mayor & Council	211,810	44,696	21.1%	28.3%
Municipal Court	2,155,500	475,441	22.1%	31.5%
City Manager	1,295,970	304,012	23.5%	-1.1%
Human Resources	1,580,220	304,965	19.3%	-6.2%
Legal	2,447,240	559,587	22.9%	13.0%
Finance	4,149,740	873,273	21.0%	11.6%
Parks and Recreation	9,453,170	2,250,746	23.8%	3.3%
Facilities Services	4,297,960	984,461	22.9%	-7.3%
Community Development	4,789,150	997,305	20.8%	4.8%
Library	5,063,480	1,014,591	20.0%	-10.5%
Police	46,944,140	10,497,147	22.4%	6.5%
Fire	36,044,050	8,349,255	23.2%	11.4%
Information Technology	8,885,180	1,878,282	21.1%	10.7%
Non Departmental	7,166,600	922,397	12.9%	-27.6%
Urban Development	5,317,740	1,095,552	20.6%	6.0%
Total Expenditures	139,801,950	30,551,709	21.9%	5.4%

BY THE NUMBERS

Resources

First quarter receipts are typically low. Current year Property Tax has not been collected. The year-over-year decrease primarily relates to the taxes paid in arrears by Comcast in FY 2019.

Franchise Fees and State Shared Revenue collections increase later in the year.

The category, Other Taxes, is local marijuana sales tax receipts.

Beginning Working Capital—the funding available at the start of the fiscal year—equals almost 71.6 percent of total resources through Q1, and is 11.3 percent less than FY 2019.

Year-to-year decreases of 4.7 percent for Fees, Permits reflect fluctuations in planning-related fees and fire safety permits, code enforcement fees, and sign permits.

Internal Charges include the support services charges, reimbursements for labor and overhead from other funds, and fund-to-fund transfers. The 9.9 percent gain is mainly due to the 7.4 percent year-over-year increase in the overall budget for this revenue category and the 9.0 percent increase for the Support Service Charge, which is received in regular intervals.

BY THE NUMBERS

Expenditures

With 25 percent of the fiscal year complete, including 6 payroll periods (representing 23 percent of periods for the year), expenditures are trending as anticipated. The 5.4 percent year-over-year increase is influenced by anticipated cost escalators, such as labor contract / market adjustments to salaries, the corresponding increase to PERS expense, and health benefits expense. Differences are also influenced by changes in position vacancy rates and the timing of materials and services expenses.

CITY OF SALEM FINANCIAL SUMMARY Through Q1 / FY 2020

Other Funds

	Resources			Expenditures		
	Actual through Sept 30	As a Percent of Budget	Difference FY 2020 to FY 2019 Actual	Actual through Sept 30	As a Percent of Budget	Difference FY 2020 to FY 2019 Actual
* Transportation Services	5,686,669	31.9%	-13.0%	3,676,672	-22.6%	-19.4%
Streetlight	1,407,712	48.7%	21.1%	342,865	-13.5%	80.9%
* Airport	1,633,598	74.2%	3.8%	274,766	-12.5%	13.0%
Community Renewal	584,192	11.3%	14.5%	253,132	-4.9%	178.9%
Downtown Parking	685,993	53.5%	-11.3%	240,238	-18.7%	-1.8%
Cultural and Tourism	1,722,149	37.2%	-1.9%	855,895	-20.6%	19.6%
Public Art	54,357	93.4%	5.7%	2,802	-4.8%	283.7%
Parking Leasehold	689,276	62.0%	-10.6%	148,500	-13.4%	16.7%
* Building and Safety	10,736,713	80.8%	21.9%	1,768,772		4.2%
Traffic Safety	143,354	6.8%	0.0%	106,001	-5.6%	0.0%
General Debt	3,253,121	15.0%	30.9%	-	0.0%	0.0%
Capital Improvements	120,861,453	68.4%	-3.7%	7,520,276	-4.3%	24.7%
Extra Capacity Facilities	32,248,484	90.1%	11.7%	2,018,094	-5.6%	72.9%
Development Districts	5,326,325	113.4%	41.5%	1,580	0.0%	491.4%
* Utility	70,139,359	47.4%	-0.3%	19,476,393	-16.7%	-3.8%
* Emergency Services	3,692,706	87.1%	2.8%	408,495	-35.6%	107.1%
* WVCC	4,899,268	36.4%	18.9%	2,682,353	-21.0%	13.0%
Police Regional Records	1,471,347	81.8%	9.8%	294,662	-23.5%	300.3%
* City Services	9,413,531	55.3%	3.8%	2,188,254	-18.4%	-12.0%
* Self Insurance Benefits	17,159,309	43.9%	-31.0%	6,325,258	-16.2%	-13.7%
* Self Insurance Risk	10,811,046	79.3%	0.0%	1,695,626	-12.4%	0.0%
Equipment Replacement	10,930,369	79.4%	15.2%	476,094	-3.5%	10.1%
Trust and Agency	8,682,031	87.8%	13.3%	560,353	-15.1%	462.8%

Resources

Beginning working capital accounts for \$258.1 million or 80.1 percent of the \$322.2 million total resources reported in the above table for all other City funds. To begin FY 2020, actual working capital exceeded the budget by \$11.3 million or 4.6 percent. At the first quarter mark in the fiscal year, total resources equal 58.6 percent of the amount anticipated in the FY 2020 budget for this grouping of funds.

Expenditures

The nine funds marked with an * have a total of 520.5 full-time equivalent (FTE) authorized positions, approximately 42.1 percent of the total FTE count for the City in the FY 2020 budget. The General Fund supports the remaining 717.25 FTE positions. Of the \$51.3 million in total actual expense through September 30 documented in the above table, \$13.5 million or 26.2 percent is personal services expense.

Materials and services purchases for supplies, equipment, and services equal \$30.1 million or 58.7 percent of total expenses. Four funds—the Utility Fund, Self Insurance Benefits Fund, Self Insurance Risk Fund, and Capital Improvements Fund—account for \$35 million—or 68.4 percent—of the total.