

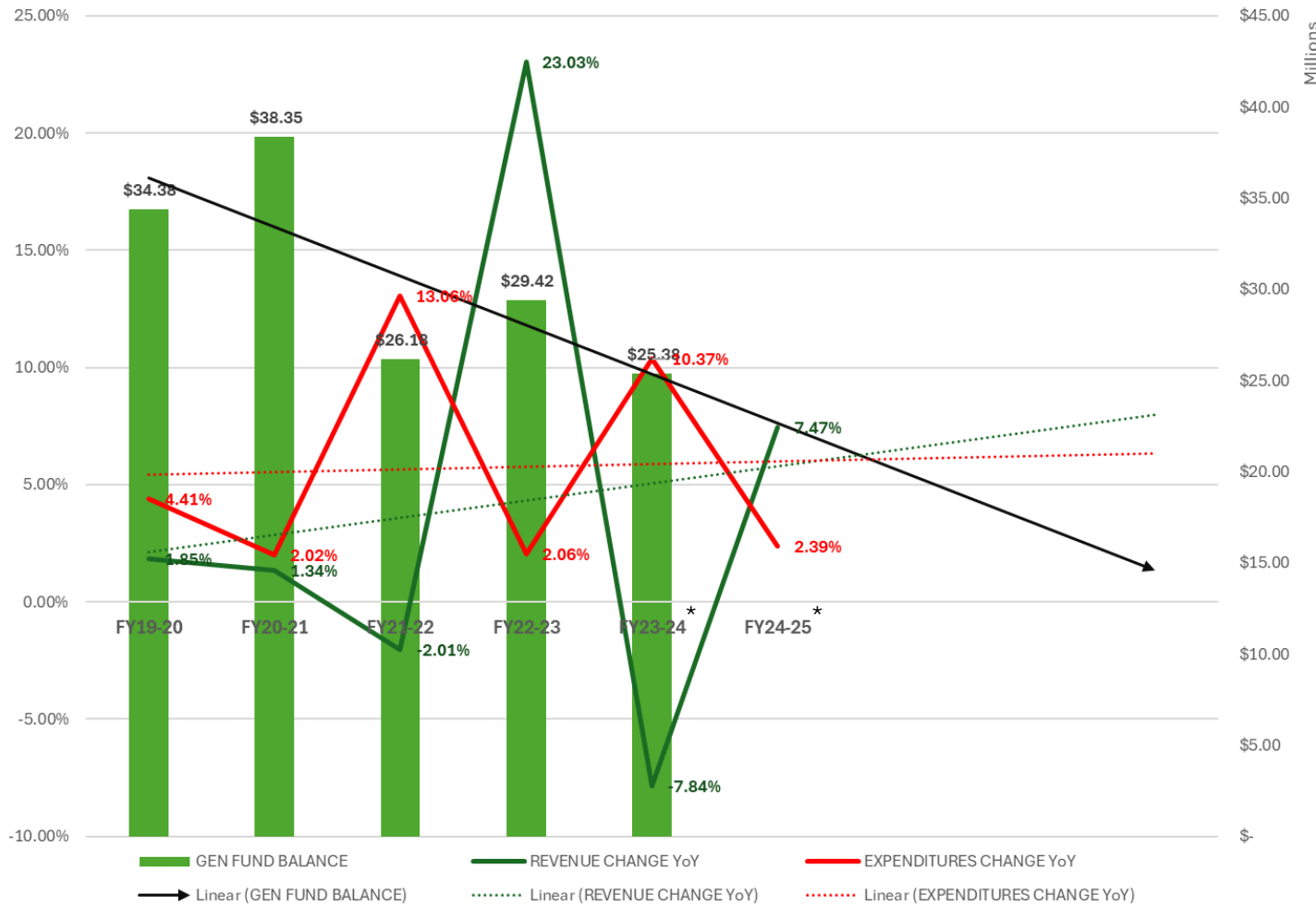
PROPOSED FY25 BUDGET

PUBLIC HEARING

SEPTEMBER 18, 2024

# GENERAL FUND TREND

GENERAL FUND 3-YEAR PROJECTION



\* Unaudited Fund Balance

- General Fund Balance on a downward trend
- Pause to recalibrate to smooth out the revenue and expenditure swings
- Begin Financial Modeling

# GENERAL FUND – HOW YOUR \$ IS SPENT



POLICE  
(24%)

FIRE  
(18%)

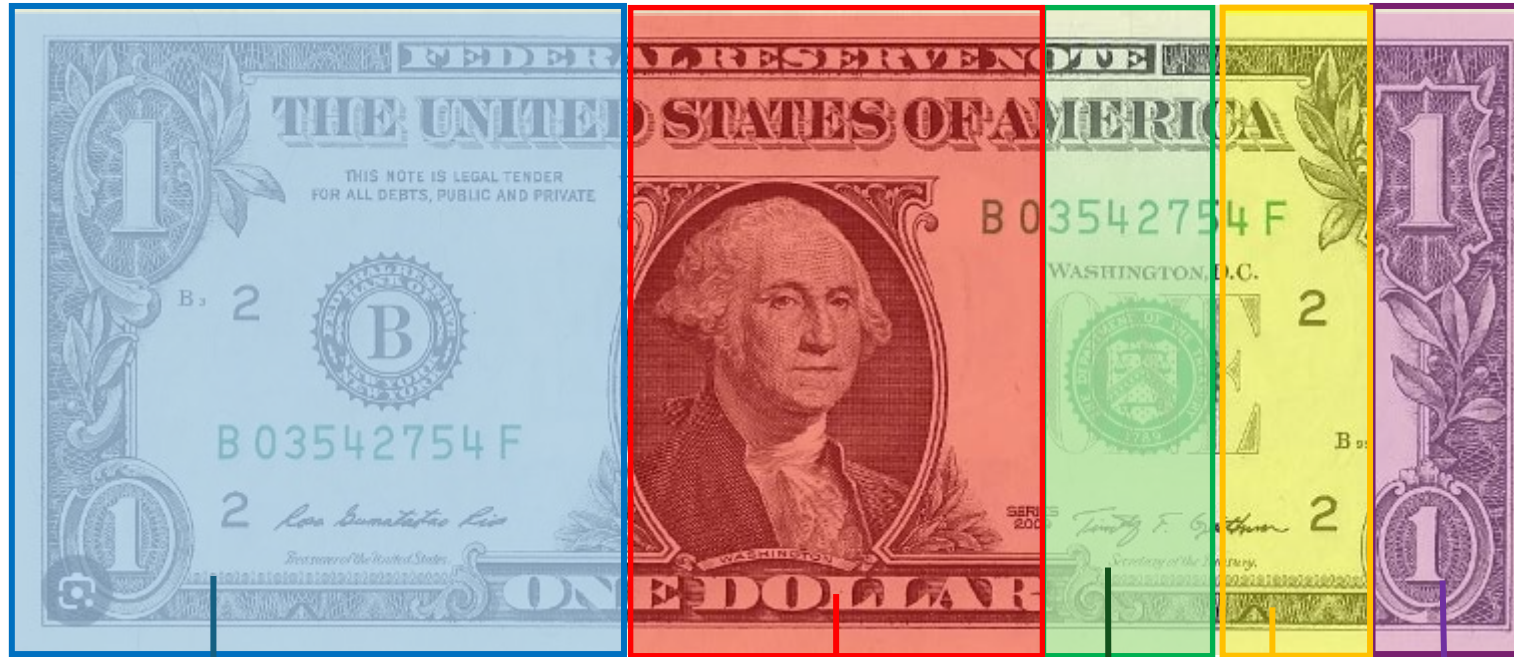
INFRASTRUCTURE  
(24%)

PARKS  
(13%)

GOVERNMENT\*  
(20%)

- \* Administration (8%)
- Facility Management(3%)
- Library (2%)
- Information Technology(2%)
- Municipal Court (2%)
- Planning & Permits (3%)

# GENERAL FUND – REVENUE SOURCES



PROPERTY TAX  
(38%)

SALES TAX  
(30%)

FEES  
(12%)

FRANCHISE  
TAX  
(9%)

OTHER  
(11%)

- Taxes – 77%
- Fees – 10%
- Other – 13%

**No Property Tax Increase**

## GENERAL FUND – UNPLANNED EXPENSES

- Animal Shelter (12%↑) \$223,000
- Health Insurance \$225,000
- Garbage Collection Cost (12%↑) \$370,000
- Capital Projects (Aging Facilities) \$3,500,000
- Collective Bargaining with Fire and Police - Ongoing

# GENERAL FUND FY25 PROPOSED BUDGET

	FY22	FY23	FY24 AMENDED	FY24 YEAR END	FY25
REVENUES	ACTUAL	ACTUAL	BUDGET	PROJECTIONS	PROPOSED
					BUDGET
GENERAL PROPERTY TAXES	\$ 25,758,638	\$ 31,143,141	\$ 28,174,011	\$ 29,402,855	\$ 30,651,079
OTHER TAXES & ASSESSMENTS	\$ 24,939,968	\$ 29,241,017	\$ 31,012,000	\$ 24,344,446	\$ 28,592,000
CHARGES FOR SERVICES	\$ 7,750,474	\$ 8,539,950	\$ 7,765,000	\$ 7,218,449	\$ 7,765,000
OTHER REVENUES	\$ 473,369	\$ 5,207,959	\$ 3,887,123	\$ 5,716,843	\$ 3,887,123
FINES & FORFEITS	\$ 2,008,489	\$ 1,786,166	\$ 1,900,000	\$ 1,356,639	\$ 1,900,000
LICENSES & PERMITS	\$ 1,732,861	\$ 1,026,210	\$ 910,190	\$ 1,445,859	\$ 1,349,000
OTHER SOURCES	\$ 322,469	\$ 249,872	\$ 553,632	\$ 66,200	\$ 553,632
INTERGOVERNMENTAL REVENUES	\$ 131,221	\$ 255,566	\$ 310,500	\$ 244,282	\$ 310,500
<b>Grand Total</b>	<b>\$ 63,117,489</b>	<b>\$ 77,449,882</b>	<b>\$ 74,512,456</b>	<b>\$ 69,795,574</b>	<b>\$ 75,008,334</b>
<b>EXPENDITURES</b>					
SALARIES & BENEFITS	\$ 40,954,764	\$ 43,671,044	\$ 47,976,439	\$ 47,119,106	\$ 49,413,144
OTHER CHARGES	\$ 5,734,540	\$ 6,080,552	\$ 6,784,439	\$ 6,525,958	\$ 7,677,737
MATERIALS & SUPPLIES	\$ 3,168,095	\$ 3,279,252	\$ 4,509,059	\$ 3,931,310	\$ 4,632,992
CONTRACTUAL SERVICES	\$ 14,489,230	\$ 13,772,153	\$ 14,179,586	\$ 13,477,991	\$ 13,166,136
OTHER USES	\$ 9,070,470	\$ 6,401,713	\$ 600,000	\$ 429,302	\$ 500,000
CAPITAL OUTLAY	\$ 1,086,069	\$ 944,556	\$ 2,526,346	\$ 2,353,911	\$ 210,000
<b>Grand Total</b>	<b>\$ 74,503,167</b>	<b>\$ 74,149,270</b>	<b>\$ 76,575,869</b>	<b>\$ 73,837,579</b>	<b>\$ 75,600,009</b>
<b>EXCESS REVENUES OVER/(UNDER)</b>					<b>\$ (591,675)</b>
BEGINNING FUND BALANCE	\$ 38,352,405	\$ 26,185,978	\$ 29,419,285		\$ 25,377,280
NET CHANGE IN FUND BALANCE	\$ (12,166,427)	\$ 3,233,307	\$ (4,042,005)		\$ (591,675)
<b>ENDING FUND BALANCE</b>	<b>\$ 26,185,978</b>	<b>\$ 29,419,285</b>	<b>\$ 25,377,280</b>		<b>\$ 24,785,605</b>

## NOT IN THE BUDGET

- STAFF COST OF LIVING ADJUSTMENT
- CIVIL SERVICE PAY ADJUSTMENTS (FIRE/POLICE)
- ONE-TIME CAPITAL COST

## NEW ITEMS IN THE BUDGET

- NEW STAFF POSITIONS
- HIGHER COST FOR BENEFITS INSURANCE (NOT PASSED ON TO STAFF)
- COST INCREASES FOR SERVICES

# GENERAL FUND FY25 PROPOSED BUDGET – NEW POSITION REQUESTS

<b>DEPARTMENT</b>	<b>JOB TITLE</b>	<b>COUNT</b>
POLICE	CRIME SCENE TECHNICIAN	1
POLICE	CRIME SCENE TECHNICIAN	1
ENG - PLANNING	ZONING TECHNICIAN	1
ENG - PLANNING	PROJECT INSPECTOR	1
ENG - INSPECTION	COMMERCIAL/RESIDENTIAL EXAMINER	1
VARIOUS	PROMOTION	
COMMUNICATIONS	COMMUNICATIONS SPECIALIST	1
EDC	EVENTS AND TOURISM MANAGER	1
FINANCE	SENIOR ANALYSTS	2
HUMAN RESOURCES	HR ANALYSTS	2
FIRE	CODE ENFORCEMENT OFFICER	1



# GENERAL FUND FY25 PROPOSED BUDGET – CAPITAL REQUESTS

DEPARTMENT	CAPITAL REQUESTS	JUSTIFICATION	Sum of BUDGET
FIRE	Fire Station 1	Fire Admin. Building Expansion Architectural Design	\$ 340,000
<b>FIRE Total</b>			<b>\$ 340,000</b>
GOLF	(blank)	Scope of work includes removal and disposal of existing bridge structure. Installation of new bridge	\$ 300,000
<b>GOLF Total</b>			<b>\$ 300,000</b>
PLANNING	Software upgrade	(blank)	\$ 230,000
<b>PLANNING Total</b>			<b>\$ 230,000</b>
POLICE	POLICE STATION RENOVATION	(blank)	\$ 404,739
	SHOOTING RANGE	(blank)	\$ 315,135
<b>POLICE Total</b>			<b>\$ 719,874</b>
PW - RAINWATER PUMP STATIONS	(blank)	(blank)	\$ 200,000
<b>PW - RAINWATER PUMP STATIONS Total</b>			<b>\$ 200,000</b>
REC AND TOUR	Carver Center	A/C Replacement of 3 Aeon package units with 3 carrier/ICP. Base Price \$260,000 adds 1-5 year parts and labor.	\$ 193,000
		Replace 32 fixtures in Carver Gym with new LED fixtures.	\$ 10,990
	Carver Park Ave	Park Ave Building needs to be furnished with tables and chairs.	\$ 12,000
	Carver Pavilion	Replacement of two AC units at Carver Pavilion.	\$ 8,606
	Dog Park	Replace outdated dog park play equipment for small and large areas.	\$ 35,000
	Family Aquatic	Prep and repainting of the three (3) structures in the child play area, the sting slide, and the mustang slide.	\$ 21,000
		Structural engineering company examines and reports on the integrity of outdoor slides.	\$ 40,000
	Godard Park	Major baseball field, outfield wooden fence replaced with new construction and painted.	\$ 18,000
	Lowry Fitness Center	Speakers and receivers for the weight and cardio rooms in the Lowry Fitness Center.	\$ 5,400
	Memorial Park	Revise vault at Memorial Park Fountain to prevent flooding and burning up pumps.	\$ 17,500
	Natatorium	Replacing Motion Trek 350 ADA Lift w/anchor.	\$ 6,545
	Parks- City Wide	Replace 4 outdoor basketball backboards, rims, nets, and posts that are failing with new equipment.	\$ 24,600
	Parks Division Splashpads	Renovation of Splashpads at Sanders \$62,155, Carver \$51,700, and Godard \$54,290,	\$ 175,000
	Parks Service Center	Seal shop outside roof leaks, remove rust, replace all missing fasteners, and replace exterior gutters.	\$ 40,000
	Sander Center	A/C Replacement of 3 Aeon package units with 3 carrier/ICP. Base Price \$260,000 adds 1-5 year parts and labor.	\$ 193,000
	Showboat	Showboat is in need of major repairs - roof replacement (\$80,000), exterior walls replacement (\$20,000)	\$ 260,000
	Sting Fountain	Rebuild Sting Fountain Pool 1,027 sq ft by raising the pool area by 4ft to prevent flooding.	\$ 76,000
<b>REC AND TOUR Total</b>			<b>\$ 1,136,641</b>
<b>Grand Total</b>			<b>\$ 2,926,515</b>

# GENERAL FUND FY25 PROPOSED BUDGET – VEHICLES & EQUIPMENT

DEPARTMENT	TYPE	CAPITAL REQUESTS	REASON	BUDGET	COUNT
ADMIN	VEHICLES	CHEVY TAHOE	REPLACEMENT	\$ 65,000	1
		FORD ESCAPE	NEW	\$ 50,000	2
		FORD EXPLORER	NEW	\$ 40,000	1
	<b>VEHICLES Total</b>			<b>\$ 155,000</b>	<b>4</b>
<b>ADMIN Total</b>			<b>\$ 155,000</b>	<b>4</b>	
ENG - PLANNING	VEHICLES	FORD MAVERICK XLT	NEW	\$ 30,000	1
	<b>VEHICLES Total</b>			<b>\$ 30,000</b>	<b>1</b>
<b>ENG - PLANNING Total</b>			<b>\$ 30,000</b>	<b>1</b>	
FIRE	EQUIPMENT	Medic Unit Remount	NEW	\$ 260,000	1
		Technical Rescue Equipment Replacement	REPLACEMENT	\$ 44,000	1
	<b>EQUIPMENT Total</b>			<b>\$ 304,000</b>	<b>2</b>
	VEHICLES	FORD MAVERICK XLT	NEW	\$ 58,000	1
		Water Rescue Vehicle Replacement (Rescue 25)	REPLACEMENT	\$ 88,000	1
<b>VEHICLES Total</b>			<b>\$ 146,000</b>	<b>2</b>	
<b>(blank)</b>	<b>(blank)</b>		<b>(blank)</b>		
<b>(blank) Total</b>					
<b>FIRE Total</b>			<b>\$ 450,000</b>	<b>4</b>	
GOLF COURSE	EQUIPMENT	CLUB CAR CARRY ALL 500 RANGE CART.	REPLACEMENT	\$ 14,526	1
		JOHN DEERE 2550 DIESEL TEE MOWER	REPLACEMENT	\$ 50,574	1
		SIP 7000 RELIEF GRINDER	REPAIR	\$ 66,900	1
		SIP BED KNIFE GRINDER	REPAIR	\$ 40,310	1
	<b>EQUIPMENT Total</b>			<b>\$ 172,310</b>	<b>4</b>
	FURNITURE	DINING FURNITURE	NEW	\$ 2,520	1
<b>FURNITURE Total</b>			<b>\$ 2,520</b>	<b>1</b>	
<b>GOLF COURSE Total</b>			<b>\$ 174,830</b>	<b>5</b>	

# GENERAL FUND FY25 PROPOSED BUDGET – VEHICLES & EQUIPMENT

DEPARTMENT	TYPE	CAPITAL REQUESTS	REASON	BUDGET	COUNT	
POLICE	VEHICLES	DODGE CHARGER	REPLACEMENT	\$ 59,031	1	
		FORD EXPLORER	REPLACEMENT	\$ 609,916	8	
		FORD F150	REPLACEMENT	\$ 146,198	2	
		FORD F250	REPLACEMENT	\$ 63,289	1	
		<b>VEHICLES Total</b>			<b>\$ 878,434</b>	<b>12</b>
<b>POLICE Total</b>			<b>\$ 878,434</b>	<b>12</b>		
PW - RAINWATER PUMP ST.	EQUIPMENT	FUEL TANK	NEW	\$ 200,000	1	
	<b>EQUIPMENT Total</b>			<b>\$ 200,000</b>	<b>1</b>	
<b>PW - RAINWATER PUMP STATION Total</b>				<b>\$ 200,000</b>	<b>1</b>	
PW - STREET & BRIDGES	EQUIPMENT	BOBCAT T870 TO REPLACE UNIT #12537 - 1,366 HOURS	REPLACEMENT	\$ 110,000	1	
		GRADALL 3300 TO REPLACE UNIT #30656 - 4,746 HOURS	REPLACEMENT	\$ 300,000	1	
		HYUNDAI FORKLIFT FOR MECHANIC SHOP	REPAIR	\$ 50,000	1	
		<b>EQUIPMENT Total</b>			<b>\$ 460,000</b>	<b>3</b>
		VEHICLES	FORD F150 FOR MECHANIC SHOP	REPAIR	\$ 47,000	1
		FORD F250 CREW CAB	REPLACEMENT	\$ 55,000	1	
		FORD F550 FLATBED WITH TRAILER	NEW	\$ 90,000	1	
		INTERNATIONAL TANDEM AXLE DUMP TRUCK	REPLACEMENT	\$ 150,000	1	
	<b>VEHICLES Total</b>			<b>\$ 342,000</b>	<b>4</b>	
<b>PW - STREET &amp; BRIDGES Total</b>				<b>\$ 802,000</b>	<b>7</b>	
REC AND TOUR	VEHICLES	FORD F150	REPLACEMENT	\$ 55,000	1	
		FORD F250	REPLACEMENT	\$ 95,000	1	
		JOHN DEERE 0-TURN	REPLACEMENT	\$ 17,500	1	
		TORO WIDE AREA MOWER	REPLACEMENT	\$ 72,000	1	
		<b>VEHICLES Total</b>			<b>\$ 239,500</b>	<b>4</b>
<b>REC AND TOUR Total</b>			<b>\$ 239,500</b>	<b>4</b>		
<b>Grand Total</b>			<b>\$ 2,929,764</b>	<b>38</b>		