

2024 Preliminary* (Working Document) Budget/Levy

#’s Represent Preliminary Adoption 9-26-23

GENERAL FUND LEVY:

\$14,962,220 Increase of \$1,816,400 (13.82%)
(operating portion of levy increased 12.10%)

2023 Adopted General Fund Levy: \$13,145,820

PAVEMENT MANAGEMENT ROAD LEVY: \$1,844,733. Increase of \$87,844 (5% per CM Heineman 2021 Proposal)

2023 Adopted Pavement Management Road Levy: \$1,756,889

EDA LEVY: \$87,390 . Increase of \$4,780 (5.78%)

2023 Adopted EDA Levy: \$82,610

DEBT SERVICE LEVY: \$3,385,358 . Increase of \$135,497 (4.17%)

2023 Adopted Debt Service Levy: \$3,249,861

TOTAL LEVY:

\$20,279,701. Increase of \$2,044,521 (11.21%)

2023 Adopted Total Levy: \$18,235,180

TAXABLE VALUE: \$44,284,826- \$39,715,956 (2023) Increase of \$4,568,870 (increase 11.50%)
(Estimated value: from County 9-5-23)

ESTIMATED TAX CAPACITY RATE: 41.050% 40.429% -in 2023

LEVY BREAKDOWN:

General Fund: Levy Increase of \$1,816,400

A. Contributing Factors of Increase:

1. Personnel – Wages & Benefits (\$1,292,801 increase):

- \$703,813 (Current Positions)
- \$588,988 New Position, Reclasses, Hourly Wage Increase & Add'l Hours Requests
 - Further Breakdown of \$1,292,801 Personnel Increase:
 - Includes Wages, PERA, FICA/MED, Health Ins (8%) & Workers Comp
 - \$588,988 New requests (listed below)
 - \$240,336 Positions added/Changed in 2023 not included in original 2023 Budget: 2 CSO's, Engr Tech II, PW Assistant, CSO from PT to FT and Rec Specialist to Rec Coordinator
 - \$59,143 Police Holiday Buyback from 54 to 104 hours
 - \$34,560 Election Year
 - \$369,774 -3% COLA (union negotiated) & Steps (Leap Year)

a. **NEW Personnel Requests/ Reclassifications & Additional Hours: \$588,988**

- 1. FT Accountant I (April 3 Start date): \$43,312**
- 2. FT Rental Housing Inspector (April 3 Start date): \$76,551**
- 3. FT Building Maintenance Worker: \$73,720**
- 4. FT Street Maintenance Worker (Feb 5 Start date): \$66,125**
- 5. FT Street Maintenance Worker (Feb 5 Start date): \$66,125**
- 6. FT Street Maintenance Worker (Mar 4 Start date): \$60,219**
- 7. FT Public Works Mechanic (Mar 4 Start date): \$65,420**
- 8. FT Park Maintenance Worker (Mar 4 Start date): \$65,179**
- 9. Reclass Accountant I to Accountant II (April 4 Start date): \$2,530**
- 10. Reclass Patrol Officer to Sergeant: \$1,919**
- 11. Reclass Fire Inspector to Fire Marshall (July 1 Start date): \$3,542**
- 12. Reclass Building Permit Tech I to Tech II: \$3,391**
- 13. Add'l Hours Planning Admin Asst. – From 20 to 25 Hours/Week: \$8,715**
- 14. Add'l Hours Building Admin Asst – From 20 to 28 Hours/Week: \$13,307**
- 15. Hour Wage Increase - On-Call Firefighters: \$22,000**
- 16. Hour Wage Increase - Seasonal Workers: \$16,933**

2. Salt: \$115,240 Increase (150% Increase over 2023 adopted)

3. General Liability: \$60,046 (33% increase over 2023 adopted)

4. Street Maintenance: Rejuvenation/Spray Patching: \$375,000 Was stated to use ARPA funds in 2024, but all ARPA funds were applied towards pothole patching in 2023.

5. Office and Data Processing: \$150,603 (34% increase over 2023 adopted
\$80,000 for ½ cost of new Finance/HR software package through LOGIS

6. Capital Equipment Requests: See Capital Spreadsheet	
Total Requested:	\$ 2,897,463
Capital Maintenance Fund:	\$ (125,000)
2023 Legislative for Public Safety:	\$ (1,090,445)
Pavement Mgmt Fund:	\$ (56,000)
Fleet Vehicle Fund:	\$ (48,000)
Equipment Fund:	\$ (79,000)
Facility Fund	\$ (36,000)
Property Tax Levy(Cap Equip Cert:	\$ (1,463,018)

-EDA Levy:

EDA Fund: \$4,780 increase.

- Economic Development Finance Professional Certification – Comm Dev Director - \$5,100

-Debt Levy: Levy Increase of \$137,546

A. Contributing Factors of Increase:

- Issuance of Capital Equipment Certificates: \$190,785 est annual levy – if approved, will be asked to sell at Sept 26, 2023 CC Meeting & Approve sale at October 24, 2023 CC Meeting.

DEBT SUMMARY:

2023 Capital Equipment Certificates (2033 last year)	188,736
2020 Public Works Campus (2041 last year)	127,276
2022 Street Reconstruction Debt (2037 last year)	1,090,950
2014 Capital Equipment Certificates (2024 last year)	102,094
2015 Road Improvement Debt (2025 last year)	117,293
Muni Center (2031 last Year)	1,122,950
Fire Station #2 (2033 last year)	282,988
2016 Road Improvement Debt (2026 last year)	148,740
2017 Road Improvement Debt (2027 last year)	93,335
2018 Road Improvement Debt (2028 last year)	110,996
Total Bonded Debt Levied	3,385,358

GENERAL FUND BUDGET:

Proposed Budget: \$20,799,768 (\$17,055,153 2023 final) **Increase of \$3,744,615** (increase 21.96%)

Major Changes from 2023 Adopted Budget:

Revenue:

- Property tax: \$14,905,220 (\$13,088,820 in 2023) **Increase of \$1,816,400**
- LGA: \$0
- Permit Revenue: **Increase of \$222,500 - \$200,000 from implementation of rental inspections**
- Intergovernmental Revenue: **Increase of \$37,300**
- Charges for Services: **Increase of \$64,500 Engineering billable time.**
- Investment Earnings: **Increase of \$25,000.**
- Transfers In: \$3,437,018 (\$1,857,183 in 2023) **Increase of \$1,579,835**
 - \$1,090,445: 2023 Legislative Funds for Public Safety
 - \$1,453,018: Capital Equipment Certificates

Expenditures:

- Cola – 3% For Everyone + Steps (if available) With Exception of PW Maint. Additional 2.5% Leap Year: Extra 8 hours each full-time employee
- Single Dental for all full-time employees
- Health Insurance: 8.00% Increase
- General Liability: \$60,000 Increase (30% Increase)
- 2024 Personnel Requests outlined above & listed under respective departments below
- Capital Equipment: See A6 above outlining Capital Equipment funding

Departmental Budget Changes:

Note: All departments with staff have increases in personnel costs due to COLA, Steps & Health Ins.

-City Council (111) – \$2,292 Decrease (1.7% decrease):

Bi-Annual Resident Survey – \$15,000 in 2023 budget and will be encumbered for 2024

-Administration (130) – \$56,755 Increase (5.5% increase):

COLA, Steps

-Elections (141) – \$48,211 Increase (725% Increase):

Election Year

-Finance (153) – \$53,756 Increase (13.9% increase):

FT Accountant I (April 3 start): \$43,312

Reclass Accountant I to Accountant II (April 3 start): \$2,530

-Assessing (155) – \$3,000 Increase (2.3% Increase):

Per County

-Legal (161) – \$2,315 – (1.8% Increase)

-Community Development (191) - \$120,249 Increase (14.1% increase):

FT Rental Housing Inspector (April 3 Start Date): \$76,551

Additional Hours Planning Admin Asst from 20 to 25 hours week: \$8,715

-Data Processing (192) – \$244,927 Increase (29.9% increase):

COLA & steps

ACCELLA System Support, LOGIS & all software supports - \$99,700

First Half Payment for Finance/HR Software Upgrade in 2025 - \$80,000

Networking Switches- \$37,000 (Equipment Fund funded)

-Government Buildings (194) – \$300,825 Increase (45.1% increase):

FT Building Maintenance Worker - \$73,720

Capital Equipment Requests: \$219,000 Capital Requests – all but \$10,000 funded with other City funds (See Capital Equipment Listing Sheet)

-Newsletter (195) – \$3,987 Increase (6.7% increase):

Printing & postage cost increase

-Police (211): \$558,464 Increase (10.1% increase):

Reclass Patrol Officer to Sergeant: \$1,919

2 CSOs: \$82,612

PT CSO to Fulltime: \$30,903

Holiday Buyback 54 hours to 104 hours: \$59,143

4 squad replacements: \$194,629 (offset with 2023 Legislative Funds)

Squad Car Video Cameras: \$215,816: (offset with 2023 Legislative Funds)

Garage Floor Resurfacing: \$10,000

Departmental Budget Changes Continued:

Fire (220): \$457,842 Increase (26.0% increase):

- *Fire Relief State Aid Expensed here & offsetting revenue reported under 9101.4273 - \$190,000
- Increased hourly wage on-call firefighters - \$22,000
- Reclass Fire Inspector to Fire Marshall (Start July 1): \$3,542
- Replace turn-out gear: \$10,000
- Capital Equipment Requests - \$645,000 (See breakdown below)
 - Replace Fire Tanker II: \$600,000 (offset with 2023 Legislative Funds)
 - Replace Fire Captain of Admin Vehicle: \$45,000 (offset with 2023 Leg Funds)

-Building (240): \$12,556 Decrease (1.7% decrease)

- Reclass Building Permit Tech I to Tech II - \$3,391
- Additional hours Building Admin Asst from 20 to 28 hours week - \$13,307
- Upgrade software completed in 2023 - \$40,000 reduction (additional software Maintenance cost included in increase for Dept 192 software supports)

-Civil Defense (250): \$4,450 Increase (10.3% Increase)

- \$5,000 Increase costs for 2 sirens

-Traffic Engineering (260): \$63,061 Increase (56.5% Increase)

- Staff time redistributed between Traffic Engineering, Streets, Snow Removal & Storm
- 60% of New Full-Time Street Maintenance Worker (Feb 5 start date) - \$66,125 (full salary remainder included in departments 311 & 312)

-Animal Control (270): \$500 Increase (8% increase):

-Community Orienting - Police (280): \$3,325 Increase (20.6% increase):

- Supplies for events such as nite-to-unite

-Engineering (301): \$125,239 Increase (22.6% increase):

- FT Engineering Tech II \$55,915 (Net utility funds of \$24,736)
- GMC Sierra for Street Recon/overlays inspections: \$56,000 (Pavement Mgmt Fund)
- Replace Survey Equipment: \$42,000 (Equipment Fund funded)

-Public Works (311): \$906,968 Increase (45.3% increase):

- Full-Time Street Maintenance Worker (Feb 5 start date) – See Traffic Engr #260
- Full-Time Street Maintenance Worker (Feb 5 start date) - \$66,125
- Full-Time Street Maintenance Worker (Mar 4 start date) - \$60,219
- Full-Time Mechanic - \$65,420
- PW Repairs to Building - \$21,670 (1/3 of costs)

Departmental Budget Changes Continued:

Public Works (311): \$906,968 Increase (45.3% increase): (Continued)

Capital Equipment Requests: \$1,073,818
2 Plow Trucks: \$544,318
Front-End Loader - \$226,000
F550 4x4 Dump & Plow - \$109,000
Trailer Mounted Boom Lift - \$58,000
Bobcat Compact Track Loader - \$81,000
Scissor Lift - \$26,500
Stainless Steel Auger Slide-in - \$14,000
Hydraulic Hose Crimping Machine - \$15,000

-Snow & Ice (312): \$188,455 Increase (55.0% Increase):

Salt Price Quantity needed increased - \$115,240
New Street Maintenance Workers noted above have some time coded here

-Park & Rec (452): \$615,619 Increase (37.1% increase):

Full-Time Park Maintenance Worker (Mar 4 start date) - \$65,179
Rec Specialist to Rec Coordinator: \$9,294
FT PW Assistant (offset with utility funds: \$61,612
PW Repairs to Building - \$21,670 (1/3 of costs)
Capital Equipment Requests: \$379,200
Bobcat Wheel Loader with Blower - \$108,000
F550 2-Tone Dump with Plow - \$101,200
2009 2WD Pickup - \$72,000
3 X-Mark Mowers - \$54,000
Turbine Debris Blower - \$9,000
Trackless "Snoquip" Snow Blower - \$35,000

Council Contingency (892): (\$0) No Changes

\$20,000 remains for contingency