

Budget Work Session Fiscal Year 2024-2025

July 9, 2024

Proposed General Fund Revenue Assumptions

Certified Total Estimated Value (Freeze Adjusted) as of April 30: \$7,271,454,376

Certified Estimated Value of New Construction as of April 30: \$211,652,279 (equates to \$1,128,382 in revenue)

Proposed Sales Tax Revenue is a 10% increase over FY 2024 Budgeted/Projected (6 month actuals at 53%)

Assumes an estimated voter approval rate of .580111 which includes the 3.5% revenue cap plus the full unused incremental rate

Includes \$1.5 million for EMS revenue

Includes reimbursement grants of \$1.9 million, offset by program expenditures

Items Included in Proposed Base Budget

	<u>Amount</u>
10% increase in health insurance	\$393,227
3% average merit increase for General Employees (effective January 2025)	\$309,819
5% pay plan adjustments for Police and Fire (effective Mid-Year 2025)	\$508,418
Public Safety step increase	<u>\$262,453</u>
Total General Fund	\$1,473,917
10% increase in health insurance	\$32,486
3% average merit increase for General Employees (effective January 2025)	<u>\$48,240</u>
Total 4B Sales Tax	\$80,726
10% increase in health insurance	\$53,928
3% average merit increase for General Employees (effective January 2025)	<u>\$86,553</u>
Total Utility Fund	\$140,481

Notable Change to Expenditures:

Reclassification of select positions from GF Parks to 4B Parks	(\$750,000)
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General Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 24,001,674 (a)
Proposed Revenues FY25 (@ .580111)	65,783,508
Proposed Expenditures Base Budget FY25	(64,041,308)
Recommended Requests (Recurring Expense)	(470,654)
New/Replacement Equipment (One-Time Uses)	(1,061,250)
Use of Fund Balance	<u>(2,432,100)</u>
Estimated Ending Fund Balance 09/30/25	\$ 21,779,870 (b)

a) Assumes 2% of expenditures unspent in FY 2024

b) Estimated Ending Fund Balance is 33% of expenditures

New Recommendations - General Fund

Dept	Description	Amount
Personnel (Recurring)		
5132 - Facilities	Operations Support Technician	72,018
5211 - Police	Crossing Guard	19,523
5211 - Police	Records Clerk	63,245
5241 - Emergency Comm	Public Safety Data Analyst	83,104
5313 - Code Enforcement	Code Compliance Officer	76,634
5411 - Streets	Equipment Operator II (Traffic)	78,023
5411 - Streets	Equipment Operator II (Streets)	78,107
	Total	\$ 470,654
New/Replacement Equipment (One-Time Uses)		
	Recommended Personnel one time expenses (computers, phone, etc.)	14,130
5132 - Facilities	Building Automation System Controls	125,000
5211 - Police	Advanced Body Scan	58,200
5211 - Police	Replacement Vehicles	216,000
5211 - Police	Camera Replacement	300,000
5231 - Fire	Replacement Holmatro Extrication Tools	45,000
5313 - Code Enforcement	Code Compliance Officer Vehicle and other expenses	52,920
5411 - Streets	2023 HSIP Call For Projects - FM 544 Street Lighting and Signal Coordination	250,000
	Total	\$ 1,061,250
	Total Recommendations	\$ 1,531,904

Use of Fund Balance - General Fund

Dept	Description	Amount
5211 - Police	Armored Vehicle	170,000
5211 - Police	Vehicle Equipment FY 23/24	662,000
5231 - Fire	Replace Fleet Unit #276	140,000
5231 - Fire	Replacement Fleet #285 - Support	110,000
5261 - EMS	Replacement Ambulance	450,000
5261 - EMS	Automated CPR Devices X 5	120,000
5251 - Animal Control	Animal Services Vehicle Replacement	91,100
5313 - Code Enforcement	Code Enforcement Vehicle Replacement (2)	74,000
5411 - Streets	15k Lb 2 Post Lift (Fleet)	16,000
5411 - Streets	Flashing Pedestrian Crossing at Hensley and Cornerstone	20,000
5411 - Streets	PTZ Camera (Stormwater)	60,000
5411 - Streets	Utility Truck (Traffic)	72,000
5411 - Streets	Skid Loader / Trailer (Stormwater)	75,000
5411 - Streets	6 Yard Dump Truck & Sander (Stormwater)	172,000
5411 - Streets	EECBG Street Light Retrofits	200,000 (a)
Total		\$ 2,432,100

a) Funded by \$200,000 grant revenue (budget neutral)

Utility Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 31,239,765
Proposed Revenues FY25	31,712,578 (a)
Proposed Expenditures Base Budget FY25	(29,414,970)
Recommended Requests (Recurring Expense)	(336,584)
New/Replacement Equipment (One-Time Uses)	<u>(2,788,570)</u>
Estimated Ending Fund Balance 09/30/25	\$ 30,412,219 (b)

a) Assumes 5% water rate increase and 5.5% sewer rate increase per the 2023 rate study

b) Policy requirement is 90 days of operating expenditures. Estimated Ending Fund Balance is 390 days

New Recommendations - Utility Fund Personnel (Recurring)

Dept	Description	Amount
5711 - Utility Administration	Training Coordinator	87,542
5712 - Utilities - Water	GIS Analyst	93,646
5714 - Utilities - Sewer	Fleet Technician	72,370
5715 - Utility Billing	Utility Technician	83,026
	Total	\$ 336,584

New Recommendations - Utility Fund

Dept	Description	Amount
New/Replacement Equipment (One-Time Uses)		
5711 - Utility Administration	Recommended Personnel one-time expenses (computers, phone, etc.)	7,810
5715 - Utility Billing	Utility Technician Vehicle and other expenses	60,260
5712 - Utilities - Water	Chlorine Analyzers	60,000
5712 - Utilities - Water	Concrete Saw	65,000
5712 - Utilities - Water	Water Quality Vehicle	66,000
5712 - Utilities - Water	On Call Replacement	72,500
5712 - Utilities - Water	Skid Steer Replacement	75,000
5712 - Utilities - Water	Air Compressor	80,000
5712 - Utilities - Water	Hilltop Land Waterline Replacement Design	100,000
5712 - Utilities - Water	Water Valve Exercise Trailer	130,000
5712 - Utilities - Water	Excavator Replacement	150,000
5712 - Utilities - Water	Dogwood Drive Waterline Replacement	1,500,000
5714 - Utilities - Sewer	315 Replacement	67,000
5714 - Utilities - Sewer	Skid Steer Replacement	75,000
5714 - Utilities - Sewer	Concrete Saw / Trailer	80,000
5714 - Utilities - Sewer	Bypass Pumping Infrastructure	200,000
	Total	\$ 2,788,570
	Total Recommendations	\$ 3,125,154

4B Sales Tax Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 4,635,867	
Proposed Revenues FY25	6,214,492	(a)
Proposed Expenditures Base Budget FY25	(5,816,396)	
Recommended Requests (Recurring Expense)	(189,557)	
New/Replacement Equipment (One-Time Uses)	<u>(2,723,490)</u>	
Estimated Ending Fund Balance 09/30/25	\$ 2,120,916	(b)

a) Total includes sales tax revenue and service fee revenues from the Recreation Center

b) Policy requirement is 25% of budgeted sales tax revenue ($\$4,990,217 \times 25\% = \$1,247,554$)

New Recommendations - 4B Sales Tax Fund Personnel (Recurring)

Dept	Description	Amount
5613 - 4B Community Park Center	Transition Part-Time GSS to Full-Time - CPC	39,867
5614 - 4B Parks	Equipment Operator I - Irrigation	69,918
5625 - 4B Recreation Center	Transition Part-Time GSS to Full-Time (A)	39,886
5625 - 4B Recreation Center	Transition Part-Time GSS to Full-Time (B)	39,886
	Total	\$ 189,557

New Recommendations - 4B Sales Tax Fund

Dept	Description	Amount
New/Replacement Equipment (One-Time Uses)		
5613 - 4B CPC	Ford Transit - CPC	75,000
5613 - 4B CPC	Transition Part-Time GSS to Full-Time - CPC	750
5614 - 4B Parks	Equipment Operator I - Irrigation	2,240
5614 - 4B Parks	Ride On Broadcaster - Parks / Athletics	20,000
5614 - 4B Parks	Replace - Front Loader Tractor - Parks / Athletics	40,000
5614 - 4B Parks	Plans - Conceptual Drawings - Braddock Park	44,000
5614 - 4B Parks	Replace - Playground - Sage Creek Park	60,000
5614 - 4B Parks	Replace - One-ton Unit #278 - Parks / Athletics	70,000
5614 - 4B Parks	Replace - Playground - Riverway Park	70,000
5614 - 4B Parks	Parks and Public Works Master Plan	75,000
5614 - 4B Parks	Replace - Spray Rig - Parks / Athletics	80,000
5614 - 4B Parks	Plans - Parking - Community Park	120,000
5614 - 4B Parks	Plans - Parking - Founders Park/Pirate Cove	145,000
5614 - 4B Parks	Playground Shade - Founders Park / Pirate Cove	200,000
5614 - 4B Parks	Construction - Parking - Community Park / South	300,000
5614 - 4B Parks	Construction - Pickleball, Shade, Lights - Community Park	420,000
5614 - 4B Parks	Renovation - South Field Drainage and Irrigation - Founders Park / South Field	1,000,000
5625 - 4B Rec Center	Transition Part-Time GSS to Full-Time (2)	1,500
Total		\$ 2,723,490
Total Recommendations		\$ 2,913,047