



FARMINGTON CITY

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CITY COUNCIL

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CITY MANAGER

CITY COUNCIL STAFF REPORT FOR JUNE 20, 2023

To: Mayor and City Council
From: Greg Davis
Date: June 14, 2023
Subject: **Adoption of FY24 Municipal Budget**

RECOMMENDATIONS

1. Review the attached budget documents. There is only one recommended change to the FY24 recommended budget (adopted on May 2 as a *tentative* budget). The FY24 recommended budget included the purchase of seven new police vehicles. However, there was an opportunity to secure six of these vehicles this fiscal year. City staff decided to capitalize on this opportunity. Consequently, Administration wishes to increase the FY23 budget (see municipal budget amendment) and decrease the FY24 budget for the same amount (\$282,000). The outfitting costs for all seven vehicles will occur in FY24.
2. Hold a public hearing on June 20, 2023.
3. Consider and approve a resolution to adopt the FY24 municipal budget.

BACKGROUND

The recommended FY24 budget was presented to the City Council on May 2, 2023 and adopted as a tentative budget that evening. In subsequent work sessions the City Council entertained detailed presentations by city administrative leadership for all programs and funds. Only one change has been made to the tentative budget, as noted above.

A truth-in-taxation hearing will be held August 15, 2023 before setting the certified tax rates for property taxes.

Attached schedules:

- Calendar for budgeting FY24
- Highlights of major items
- Fund listing with FY24 recommended budgets
- Key Changes by Fund, showing changes from the current year FY23's original adopted budget to the new year FY24's budget, as recommended
- Key Changes by General Fund Departments
- Staffing document

Respectfully submitted,



Greg Davis
Finance Director

Review and concur,



Brigham Mellor
City Manager

BUDGETING FOR FY24

| February 2023 | March 2023 | April 2023 | May 2023 | June 2023 |
|--|---|---|--|---|
| Feb 6 (Mon) - 10 (Fri) Individual dept kickoff meetings | Mar 6 (Mon) Budget requests including staffing (reclasses and new positions) and CFS changes submitted by depts | April 10 (Mon) - 14 (Fri) Budget committee meetings w/ Mayor and department directors | May 2 Council Meeting Work session (5pm start): - Dept presentations Regular Session: - Presentation of recommended budget and adoption as the 'tentative' budget | June 6 Council Meeting Work session (start time TBD): - Council deliberations |
| Feb 24 - 25 Council Retreat Council to discuss: <ol style="list-style-type: none"> 1. Strategic Plan 2. Budget priorities 3. Revenue projections for current & next fiscal year | March 20 (Mon) - April 7 (Fri) Budget committee meetings w/ department directors and teams | Apr 26 (Wed) Recommended budget transmitted to City Council | May 16 Council Meeting Work session (5pm start): - Dept presentations - Council deliberations | June 20 Council Meeting Work session (start time TBD): - Council deliberations Regular Session: Finalization and adoption of: <ol style="list-style-type: none"> 1. Budget 2. Consolidated Fee Schedule (CFS) 3. Certified Tax Rate |
| Feb 27 (Mon) Current year projections due from departments | Mar 27 (Mon) HR market study completed | | | |

HIGHLIGHTS OF MAJOR ITEMS

Property Tax Increase:

As part of the FY24 recommended budget ('the budget'), City management proposes a property tax increase. This increase would be applied only to the Farmington City portion of the property tax bill and would result in an additional \$132 annual (or about \$11 monthly) property tax burden on the average residential home. The proposed property tax increase would generate approximately \$900,000 per year in the General Fund. The additional property tax revenues would fund two major, ongoing activities in the City: 1) police protection and 2) public safety vehicle replacement.

- 1) As shown in the charts below, Farmington City is near the bottom of Davis County cities both in terms of dollars spent per capita on police protection and sworn officers per capita. The budget includes requests for 3 additional sworn officers and moving the Police Department into a step-and grade pay system. The budget also includes a 3% COLA for all police employees. The total cost of these requests is \$583,000. (Note – This figure doesn't include \$223,000 for purchases and outfitting of three vehicles for three new officers.)

The charts below are based on FY23 budget figures gathered by City staff.

| City | Police Oper Budget Per Capita |
|-------------------|-------------------------------|
| West Bountiful | \$ 334 |
| North Salt Lake | \$ 295 |
| Woods Cross | \$ 274 |
| Layton | \$ 247 |
| Kaysville | \$ 221 |
| Centerville | \$ 218 |
| Clearfield | \$ 214 |
| Bountiful | \$ 194 |
| Farmington | \$ 181 |
| Syracuse | \$ 174 |
| Clinton | \$ 152 |

| City | Police Oper Budget Per Capita | PD Sworn Officers per 1000 Population |
|-------------------|-------------------------------|---------------------------------------|
| West Bountiful | \$ 334 | 2.02 |
| Woods Cross | \$ 274 | 1.74 |
| Layton | \$ 247 | 1.23 |
| North Salt Lake | \$ 295 | 1.23 |
| Syracuse | \$ 174 | 1.09 |
| Kaysville | \$ 221 | 1.07 |
| Farmington | \$ 181 | 1.00 |
| Clinton | \$ 152 | 0.88 |
| Clearfield | \$ 214 | 0.87 |
| Centerville | \$ 218 | - |
| Bountiful | \$ 194 | - |

- 2) In the past, Farmington City has often relied on cash reserves or one-time sources to fund the replacement of City vehicles. In an effort to secure funding for proper vehicle replacement, City management proposes to categorize vehicle replacement budget as an ongoing cost. This budget includes a transfer of \$350,000 to the City's Capital Equipment Fund (39). During FY24 the Finance Department will study vehicle replacement and identify an appropriate ongoing funding given the size of the fleet.

Utility Rate Increases:

The FY24 recommended budget ('the budget') includes an approximate 13% rate increase on water, sewer, garbage, and transportation utility fees. The budget also includes a 15% rate increase on the storm water utility fee. The increase in the sewer fee is due to an increase imposed on the City by Central Davis Sewer District. The proposed rate increases on water, garbage, and storm water utility fees are necessary to ensure that ongoing revenues are sufficient to cover ongoing (increasing) operating expenses and deferred maintenance. The rate increases will also help set aside money each year for the proper replacement of infrastructure, such as water lines, much like the property tax increase will help ensure the proper replacement of City vehicles.

Capital Projects:

The FY24 recommended budget includes many capital projects. Some of the items were funded in the FY23 budget but were not started. Such items are indicated as 'carryover' items. The water projects are funded by \$3,000,000 of ARPA funds and \$7,000,000 of bonding proceeds (issued during FY23).

- Farmington Canyon water storage tank (\$4,000,000, carryover)
- Burke Lane I-15 water crossing (\$2,300,000, carryover)
- Main Street water project (\$2,000,000, carryover)
- Shepard Creek water well (\$1,500,000, carryover)
- Shepard Creek detention basin (\$1,500,000 carryover)
- Materials storage shed at Public Works (\$950,000, partial carryover)
- Xeriscaping City properties (\$650,000)
- New Fire Station design (\$600,000)

Changes in Full-time Positions (Net 8):

- Police officers (3)
- Conversion of Police Department records specialist position to a sworn officer
- Recreation coordinator for Active Aging program (1)
- Park maintenance worker (1)
- Public Works inspector (1)
- Storm water maintenance worker (1)
- Water maintenance worker (1)
- Battalion chief (2)
- Emergency management director (-1)
- Economic development director (-1)

Pay for employees:

- The FY24 budget includes a 3% cost-of-living increase (includes raising pay ranges by the same percentage) and some additional budget to address merit, compression, market adjustments, employee reclassifications.
- Budget adjustments and allocations between funds have been updated to reflect current staffing and time spent.

FUND LISTING OF BUDGETS BY TRANSACTION TYPE - FY24 ADOPTED

Revenues and sources are shown as negatives (credits)

| | REVENUE | TRANSFERS IN | SALE OF CAPITAL ASSETS | FINANCING SOURCES | EXPENSES | TRANSFERS OUT | NON-CASH EXPENSES | FUND BAL INCREASE OR (Use) | Grand Total |
|------------------------------------|---------------------|---------------------|------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|------------------|
| GENERAL FUND | | | | | | | | | |
| 10 GENERAL FUND | (16,298,640) | (2,230,000) | - | - | 14,963,064 | 4,620,467 | - | - | 1,054,891 |
| SPECIAL REVENUE (RDA) FUNDS | | | | | | | | | |
| 20 FARMINGTON RDA FUND | (189,000) | - | - | - | 184,805 | - | - | - | (4,195) |
| 22 FARMINGTON STATION PARK RDA | (462,000) | - | - | - | 15,000 | - | - | - | (447,000) |
| DEBT SERVICE FUNDS | | | | | | | | | |
| 30 TAXES | (652,000) | - | - | - | 387,603 | 300,000 | - | - | 35,603 |
| 31 POLICE SALES TAX BOND 2009 | (1,000) | - | - | - | 72,684 | - | - | - | 71,684 |
| 34 2007, 2009 BLDGS G.O. BOND | - | - | - | - | - | - | - | - | - |
| 35 TAXES | (410,000) | - | - | - | 410,000 | - | - | - | - |
| CAPITAL IMPROVEMENT FUNDS | | | | | | | | | |
| 11 CLASS C ROADS / LOCAL HWY | (1,542,000) | - | - | - | 1,542,000 | - | - | - | - |
| 37 GOVT BUILDINGS IMPROV/OTHER | (359,900) | (465,500) | - | - | 965,500 | - | - | - | 140,100 |
| 38 CAPITAL STREET IMPROVEMENTS | (2,796,000) | (406,000) | - | - | 838,253 | - | - | - | (2,363,747) |
| 39 CAPITAL EQUIPMENT FUND | (2,000) | (1,420,152) | (15,000) | - | 1,556,152 | - | - | - | 119,000 |
| 40 REAL ESTATE PROP. ASSET FUND | (5,000) | - | (5,700,000) | - | - | 5,700,000 | - | - | (5,000) |
| 42 PARK IMPROVEMENT FUND | (4,144,000) | (4,990,300) | - | - | 1,682,194 | - | - | - | (7,452,106) |
| 43 CAPITAL FIRE FUND | (255,600) | - | - | - | 657,074 | - | - | - | 401,474 |
| PERMANENT FUND | | | | | | | | | |
| 48 CEMETERY PERPETUAL FUND | (8,500) | - | - | - | - | - | - | - | (8,500) |
| ENTERPRISE FUNDS | | | | | | | | | |
| 51 WATER FUND | (6,179,200) | - | (90,000) | - | 13,375,652 | - | - | - | 7,106,452 |
| 52 SEWER FUND | (2,563,000) | - | - | - | 2,431,627 | - | - | - | (131,373) |
| 53 GARBAGE FUND | (2,022,300) | - | - | - | 2,004,673 | - | - | - | (17,627) |
| 54 STORM WATER FUND | (2,388,000) | - | - | - | 2,748,537 | 30,000 | - | - | 390,537 |
| 55 AMBULANCE SERVICE | (1,052,000) | - | - | - | 754,060 | - | 500,000 | - | 202,060 |
| 56 INTEREST | (755,000) | - | - | - | 668,000 | - | - | - | (87,000) |
| 60 RECREATION FUND | (1,007,635) | (1,138,515) | - | - | 2,490,330 | - | - | - | 344,180 |
| 67 SPECIAL EVENTS FUND | (57,500) | - | - | - | 112,700 | - | - | - | 55,200 |
| Grand Total | (43,150,275) | (10,650,467) | (5,805,000) | - | 47,859,909 | 10,650,467 | 500,000 | - | (595,366) |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

GENERAL FUND (Fund #10)

Revenue

Ongoing revenues:

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---|-------------------|---------------------|---------------------|-------------|
| Sales tax | 7,800,000 | 8,400,000 | 600,000 | 7.7% |
| Property taxes, including growth | 3,047,000 | 3,100,000 | 53,000 | 1.7% |
| Additional from property tax increase | 0 | 900,000 | 900,000 | |
| Energy Sales and Use Tax | 1,230,000 | 1,480,000 | 250,000 | 20.3% |
| Building permits | 721,000 | 721,000 | 0 | 0.0% |
| Transfer In from the Storm Water Fund for storm basin maintenance | 30,000 | 30,000 | 0 | 0.0% |
| Service contract with Fruit Heights for Fire/EMS response | 300,000 | 300,000 | 0 | 0.0% |
| Billings for police support at recreation & special events | 100,000 | 187,530 | 87,530 | 87.5% |
| Various ongoing revenues | 1,174,150 | 1,210,110 | 35,960 | 3.1% |
| Total ongoing revenue | 14,402,150 | 16,328,640 | 1,926,490 | 13.4% |

One-time revenues:

| | | | | |
|---|------------------|------------------|------------------|---------|
| Transfer In from GO Debt Fund #34 of its remaining cash balance | 60,000 | 0 | (60,000) | -100.0% |
| Transfer In from Sewer Fund | 625,000 | 0 | (625,000) | -100.0% |
| Transfer In from RAP tax fund #30 | 500,000 | 300,000 | (200,000) | -40.0% |
| Transfer In from Real Estate Fund | 0 | 1,900,000 | 1,900,000 | |
| Total one-time revenue | 1,185,000 | 2,200,000 | 1,015,000 | 85.7% |

Total Revenue

| | | | | |
|--|-------------------|-------------------|-----------|-------|
| | 15,587,150 | 18,528,640 | 2,941,490 | 18.9% |
|--|-------------------|-------------------|-----------|-------|

Expenditures

Payroll (wage and benefits for each item listed)

| | | | | |
|---|-------------------|-------------------|---------|------|
| Payroll adopted in FY23 | 10,284,346 | 10,284,346 | | |
| Base-to-base payroll changes | | (233,738) | | |
| Payroll increases from market adjustments and reclasses | | 225,622 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 344,332 | | |
| Adjust budget to reflect current costs of providing security | | 47,068 | | |
| Position changes (wages and benefits) | | | | |
| Eliminate Econ Dev position and payroll costs to Econ Dev program | | (223,198) | | |
| Reduce seasonal park maintenance hours | | (30,000) | | |
| Add one full-time Parks maintenance position | | 78,851 | | |
| Add one full-time Public Works inspector (has associated revenue) | | 81,549 | | |
| Add three new full-time police officers | | 361,127 | | |
| Wellness reimbursements (new program) | | 51,500 | | |
| Other changes | | 51,371 | | |
| Total Payroll | 10,284,346 | 11,038,829 | 754,483 | 7.3% |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---|--------------------|---------------------|---------------------|-------------|
| Supplies and services | 2,870,138 | 2,870,138 | | |
| Elections (payments to Davis County) | | 28,000 | | |
| Increase in need and cost of professional and technical services | | 143,240 | | |
| General Plan amendment | | 100,000 | | |
| Moved shuttle bus operations into GF from Capital Streets Fund | | 78,000 | | |
| Bodycam and dashcam upgrade (approved in FY23 BA2) | | 60,000 | | |
| Increase in fuel costs and quantity | | 60,000 | | |
| Other changes | | 278,207 | | |
| Total Supplies and Services | <u>2,870,138</u> | <u>3,617,585</u> | 747,447 | 26.0% |
| Capital Outlay | | | | |
| Ongoing base budget | 101,900 | 101,900 | | |
| remove payments on PD software product (last pmt was in FY23) | 0 | (45,000) | | |
| establish base budget for parks department | | 15,000 | | |
| New boiler for City Hall | | 56,600 | | |
| New Station alerting system for Firehouse (split with Ambulance Fund) | | 40,000 | | |
| EV charging stations at City Hall and the pool | | 24,000 | | |
| New boiler for Police Station | | 22,980 | | |
| Replacement of AEDs in City facilities | | 15,400 | | |
| Various items | 88,500 | 75,770 | | |
| Total Capital Outlay | <u>190,400</u> | <u>306,650</u> | 116,250 | 61.1% |
| Transfers Out | | | | |
| One-time transfers - FY23 | 2,638,000 | 0 | (2,638,000) | -100.0% |
| Transfer to Recreation Fund (#60) for ongoing base | 1,212,000 | 1,427,587 | 215,587 | 17.8% |
| Transfer to Recreation Fund (#60) for ongoing requests | | 37,440 | | |
| Transfer to Recreation Fund (#60) for one-time items | | 73,488 | | |
| Transfer to Recreation Fund (#60) - one-time reduction (cash mgt) | | (400,000) | | |
| Transfer to Buildings Fund (#37) for one-time items | | 465,500 | | |
| Transfer to Capital Streets Fund (#38) for one-time items | | 406,000 | | |
| Transfer to Capital Equipment Fund (#39) for one-time items | | 1,070,152 | | |
| Transfer to Capital Equipment Fund (#39) - ONGOING | | 350,000 | | |
| Transfer to Park Improvement Fund (#42) for one-time items | | 1,190,300 | | |
| Total Transfers Out | <u>3,850,000</u> | <u>4,620,467</u> | 770,467 | 20.0% |
| Total Expenditures | <u>17,194,884</u> | <u>19,583,531</u> | 2,388,647 | 13.9% |
| Net change to fund balance | <u>(1,607,734)</u> | <u>(1,054,891)</u> | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|-----------------|---------------------|---------------------|-------------|
|-----------------|---------------------|---------------------|-------------|

SPECIAL REVENUE - RDAs

#20 FARMINGTON RDA FUND HIGHWAY 89

| | | | | |
|---|-----------------|-----------------------|---------|--------|
| Property taxes received - City portion | 60,000 | 60,000 | 0 | 0.0% |
| Additional from property tax increase on City's portion | | 18,000 | 18,000 | |
| Property taxes received - other entities | 105,000 | 105,000 | | |
| Interest income | 6,000 | 6,000 | 0 | 0.0% |
| Total Revenue | <u>171,000</u> | <u>189,000</u> | 18,000 | 10.5% |
| | | | | |
| Debt service (last payment in FY25) | 176,343 | 177,405 | 1,062 | 0.6% |
| Other expenditures | 15,100 | 7,400 | (7,700) | -51.0% |
| Total Expenditures | <u>191,443</u> | <u>184,805</u> | (6,638) | -3.5% |
| | | | | |
| Net change to fund balance | <u>(20,443)</u> | <u>4,195</u> | | |

#22 FARMINGTON STATION PARK RDA

| | | | | |
|--|----------------|-----------------------|---------|--------|
| Property taxes | 350,000 | 350,000 | 0 | 0.0% |
| Additional from property tax increase | | 105,000 | 105,000 | |
| Interest income | 7,000 | 7,000 | 0 | 0.0% |
| Total Revenue | <u>357,000</u> | <u>462,000</u> | 105,000 | 29.4% |
| | | | | |
| Expenditures - Administrative costs | 3,000 | 15,000 | 12,000 | 400.0% |
| | | | | |
| Net change to fund balance | <u>354,000</u> | <u>447,000</u> | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|-----------------|---------------------|---------------------|----------------|
| DEBT SERVICE FUNDS | | | | |
| #30 RAP TAX BOND for 650 W. park and gym | | | | |
| Revenue (RAP taxes collected and interest income) | 652,000 | 652,000 | 0 | 0.0% |
| Transfer Out to the General Fund | 500,000 | 300,000 | (200,000) | -40.0% |
| Bond payment and fees (through FY25), for 650 W. park and gym | 388,371 | 387,603 | (768) | -0.2% |
| Total Expenditures | 888,371 | 687,603 | (200,768) | -22.6% |
| Net change to fund balance | (236,371) | (35,603) | | |
| #31 POLICE SALES TAX BOND 2009 for Police Station | | | | |
| Interest income | 1,000 | 1,000 | 0 | 0.0% |
| Transfer In from the General Fund | 26,000 | 0 | (26,000) | -100.0% |
| Total Revenue | 27,000 | 1,000 | (26,000) | -96.3% |
| Total Expenditures - Bond payment and fees, through FY24 | 71,298 | 72,684 | 1,386 | 1.9% |
| Net change to fund balance | (44,298) | (71,684) | | |
| #34 2007, 2009 BLDGS G.O. BOND for City Hall & Public Safety Bldg | | | | |
| Property taxes | 0 | 0 | | |
| Interest income | 1,000 | 0 | (1,000) | -100.0% |
| Total Revenue | 1,000 | 0 | (1,000) | -100.0% |
| Bond payment and fees (note - last pmt in FY22) | 0 | 0 | | |
| Transfer Out to the General Fund | 60,000 | 0 | (60,000) | -100.0% |
| Total Expenditures | 60,000 | 0 | (60,000) | -100.0% |
| Net change to fund balance | (59,000) | 0 | | |
| #35 2015 G.O. PARK BOND (\$6M original bonding for Gym) | | | | |
| Revenue - Property taxes and interest income | 410,000 | 410,000 | 0 | 0.0% |
| Expenditures - Bond payment and fees (through FY35) | 410,000 | 410,000 | 0 | 0.0% |
| Net change to fund balance | 0 | 0 | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|------------------|---------------------|---------------------|---------------|
| CAPITAL IMPROVEMENT FUNDS | | | | |
| #11 Class C ROADS / LOCAL HWY | | | | |
| Class C funding from UDOT | 900,000 | 900,000 | 0 | 0.0% |
| Local Transportation Sales Tax | 640,000 | 640,000 | 0 | 0.0% |
| Miscellaneous revenue | 2,000 | 2,000 | 0 | 0.0% |
| Total Revenue | 1,542,000 | 1,542,000 | 0 | 0.0% |
| Capital Outlay | 1,742,000 | 1,452,000 | (290,000) | -16.6% |
| Supplies and Services | | 90,000 | 90,000 | #DIV/0! |
| Total Expenditures | 1,742,000 | 1,542,000 | (200,000) | -11.5% |
| Net change to fund balance | (200,000) | 0 | | |
| #37 GOVT BUILDINGS IMPROV/OTHER | | | | |
| Unrestricted Funds | | | | |
| Rental house lease revenue moved to General Fund in FY24 | 9,960 | 0 | (9,960) | -100.0% |
| Interest income | 1,500 | 1,500 | 0 | 0.0% |
| Transfer In from the General Fund | 472,000 | 465,500 | (6,500) | -1.4% |
| Total Revenue | 483,460 | 467,000 | (16,460) | -3.4% |
| Capital - various one-time items | 98,000 | 15,500 | (82,500) | -84.2% |
| Capital project - materials storage building at PW | 500,000 | 950,000 | 450,000 | 90.0% |
| Rental house maintenance moved to General Fund in FY24 | 2,000 | 0 | (2,000) | -100.0% |
| Total Expenditures | 600,000 | 965,500 | 365,500 | 60.9% |
| Net Change in Unrestricted Fund Balance | (116,540) | (498,500) | | |
| Restricted Funds | | | | |
| Revenue - Police impact fees and interest | 117,000 | 358,400 | 241,400 | 206.3% |
| Expenses - Capital Items | 0 | 0 | 0 | |
| Net change to fund balance | 117,000 | 358,400 | | |
| Combined Restricted and Unrestricted | | | | |
| Total Revenue | 600,460 | 825,400 | | |
| Total Expenses | 600,000 | 965,500 | | |
| Net change to fund balance | 460 | (140,100) | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#38 CAPITAL STREET IMPROVEMENTS

Unrestricted Funds

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---|--------------------|---------------------|---------------------|---------------|
| Miscellaneous revenue | 14,000 | 14,000 | 0 | 0.0% |
| Interest income | 150,000 | 150,000 | 0 | 0.0% |
| Contributions - COG, administered by Davis County | 12,000,000 | 0 | (12,000,000) | -100.0% |
| Transfer In from the General Fund | | 406,000 | 406,000 | |
| Total Revenue | 12,164,000 | 570,000 | (11,594,000) | -95.3% |
| Miscellaneous expenditures | 462,000 | 166,000 | (296,000) | -64.1% |
| Main Street widening | | 300,000 | 300,000 | |
| Shepard Lane betterment | | 106,000 | 106,000 | |
| Moved shuttle bus operations into GF from Capital Streets Fund | 78,000 | 0 | (78,000) | -100.0% |
| Debt service on street lights replacements in 2014 (through FY25) | 67,696 | 66,253 | (1,443) | -2.1% |
| Project costs - 950 N Interchange | 5,600,000 | 0 | (5,600,000) | -100.0% |
| Project costs - Business Park (will do budget amendment for FY24) | 13,282,500 | 0 | (13,282,500) | -100.0% |
| Total Expenditures | 19,490,196 | 638,253 | (18,851,943) | -96.7% |
| Net change to fund balance | (7,326,196) | (68,253) | | |

Restricted Funds

| | | | | |
|---|--------------------|------------------|---------------------|---------------|
| Impact fee revenue | 1,289,000 | 2,607,000 | 1,318,000 | 102.2% |
| Interest income | 25,000 | 25,000 | 0 | 0.0% |
| Financing proceeds / bonding for construction | 7,000,000 | 0 | (7,000,000) | -100.0% |
| Total Revenue | 8,314,000 | 2,632,000 | (5,682,000) | -68.3% |
| Business Park Infrastructure (will do budget amendment in FY24) | 10,467,500 | 0 | (10,467,500) | -100.0% |
| Clark Lane realignment | 100,000 | 0 | (100,000) | -100.0% |
| 1100 West widening | 100,000 | 0 | (100,000) | -100.0% |
| Lagoon Drive/ HWY 89 Connection Widening | 200,000 | 0 | (200,000) | -100.0% |
| Developer reimbursements | 0 | 200,000 | 200,000 | #DIV/0! |
| Total Expenditures | 10,867,500 | 200,000 | (10,667,500) | -98.2% |
| Net change to fund balance | (2,553,500) | 2,432,000 | | |

Combined Restricted and Unrestricted

| | | | | |
|----------------|--------------------|------------------|--------------|--------|
| Total Revenue | 20,478,000 | 3,202,000 | (17,276,000) | -84.4% |
| Total Expenses | 30,357,696 | 838,253 | (29,519,443) | -97.2% |
| Net | (9,879,696) | 2,363,747 | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#39 CAPITAL EQUIPMENT FUND

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|------------------|---------------------|---------------------|---------------|
| Interest income | 2,000 | 2,000 | 0 | 0.0% |
| Sale of fixed assets | 50,000 | 15,000 | (35,000) | -70.0% |
| Transfers in from General Fund | 1,790,000 | 1,420,152 | (369,848) | -20.7% |
| Total Revenue | 1,842,000 | 1,437,152 | (404,848) | -22.0% |
| Administration vehicle replacements and outfitting | 185,000 | 96,000 | (89,000) | -48.1% |
| Fire apparatus purchase and outfitting | 515,000 | 515,000 | 0 | 0.0% |
| Parks and Rec equipment and vehicle purchases | 328,000 | 555,740 | 227,740 | 69.4% |
| Police vehicles lease payments (last year FY24) | 61,620 | 30,912 | (30,708) | -49.8% |
| Police vehicle purchases and outfitting - replacements | 305,190 | 331,500 | 26,310 | 8.6% |
| Vehicles purchased in FY23 rather than FY24 (outfitting still in FY24) | | (188,000) | | |
| Police vehicle purchases and outfitting - additions for new officers | 128,200 | 223,000 | 94,800 | 73.9% |
| Vehicles purchased in FY23 rather than FY24 (outfitting still in FY24) | | (94,000) | | |
| Public Works dump truck debt service | 37,581 | 0 | (37,581) | -100.0% |
| Public Works equipment and vehicle purchases | 280,000 | 86,000 | (194,000) | -69.3% |
| Total Expenditures | 1,840,591 | 1,556,152 | (284,439) | -15.5% |
| Net change to fund balance | 1,409 | (119,000) | | |

#40 REAL ESTATE PROP. ASSET FUND

| | | | | |
|--|--------------|------------------|--|--|
| Interest income | 5,000 | 5,000 | | |
| Sale of Real Estate | 0 | 5,700,000 | | |
| Total Revenue | 5,000 | 5,705,000 | | |
| Property acquisitions | 0 | 0 | | |
| Transfers Out to the General Fund | 0 | 1,900,000 | | |
| Transfers Out to the Parks Capital Projects Fund | 0 | 3,800,000 | | |
| Total Expenditures | 0 | 5,700,000 | | |
| Net change to fund balance | 5,000 | 5,000 | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|--------------------|-------------------------|---------------------|-------------|
| #42 PARK IMPROVEMENT FUND | | | | |
| Unrestricted Funds | | | | |
| Revenue miscellaneous | 11,000 | 11,000 | 0 | 0.0% |
| Rental house revenue moved to General Fund in FY24 | 12,000 | 0 | (12,000) | -100.0% |
| Transfers in from the General Fund | 350,000 | 1,190,300 | 840,300 | 240.1% |
| Transfers in from the Real Estate Fund | | 3,800,000 | 3,800,000 | |
| Total Revenue | <u>373,000</u> | <u>5,001,300</u> | 4,628,300 | 1240.8% |
| | | | | |
| Irrigation telemetry | 20,000 | 20,000 | 0 | 0.0% |
| Rental house maintenance moved to General Fund in FY24 | 3,000 | 0 | (3,000) | -100.0% |
| Park improvement projects | 2,010,000 | 240,300 | (1,769,700) | -88.0% |
| Xeriscaping city properties | | 650,000 | 650,000 | |
| Rock Mill property design and cleanup (annual maintenance in GF) | | 400,000 | 400,000 | |
| Playground equipment replacement at Preserve Park | | 200,000 | 200,000 | |
| Total Expenditures | <u>2,033,000</u> | <u>1,510,300</u> | (522,700) | -25.7% |
| | | | | |
| Net change in unrestricted funds | <u>(1,660,000)</u> | <u>3,491,000</u> | | |
| | | | | |
| Restricted Funds | | | | |
| Impact fee revenue | 1,176,000 | 4,130,000 | 2,954,000 | 251.2% |
| Interest earnings on impact fees | 3,000 | 3,000 | 0 | 0.0% |
| Total Revenue | <u>1,179,000</u> | <u>4,133,000</u> | 2,954,000 | 250.6% |
| | | | | |
| Expense - Debt service exp for 650 W. park (ends in FY26) | 171,723 | 171,894 | 171 | 0.1% |
| Total Expenditures | <u>171,723</u> | <u>171,894</u> | 171 | 0.1% |
| | | | | |
| Net change in restricted funds | <u>1,007,277</u> | <u>3,961,106</u> | | |
| | | | | |
| Combined Restricted and Unrestricted | | | | |
| Total Revenue | 1,552,000 | 9,134,300 | | |
| Total Expenses | 2,204,723 | 1,682,194 | | |
| Net change to fund balance | <u>(652,723)</u> | <u>7,452,106</u> | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#43 CAPITAL FIRE FUND

Fire facility and fire equipment impact fees

Interest on impact fees

Total Revenue

Debt service on ladder truck (through FY25)

Design of new fire station

Total Expenditures

Net change to fund balance

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|-----------------|-------------------------|---------------------|-------------|
| Fire facility and fire equipment impact fees | 165,000 | 250,600 | 85,600 | 51.9% |
| Interest on impact fees | 5,000 | 5,000 | 0 | 0.0% |
| Total Revenue | <u>170,000</u> | <u>255,600</u> | 85,600 | 50.4% |
| Debt service on ladder truck (through FY25) | 56,996 | 57,074 | 78 | 0.1% |
| Design of new fire station | | 600,000 | 600,000 | |
| Total Expenditures | <u>56,996</u> | <u>657,074</u> | 600,078 | 1052.8% |
| Net change to fund balance | <u>113,004</u> | <u>(401,474)</u> | | |

#48 CEMETERY PERPETUAL CARE FUND

Sale of burial rites

Interest income

Total Revenue

Total Expenditures - Irrigation system upgrade

Net change to fund balance

| | | | | |
|---|-------------------------|---------------------|------------------|---------|
| Sale of burial rites | 7,500 | 7,500 | 0 | 0.0% |
| Interest income | 1,000 | 1,000 | 0 | 0.0% |
| Total Revenue | <u>8,500</u> | <u>8,500</u> | 0 | 0.0% |
| Total Expenditures - Irrigation system upgrade | <u>150,000</u> | <u>0</u> | (150,000) | -100.0% |
| Net change to fund balance | <u>(141,500)</u> | <u>8,500</u> | 150,000 | -106.0% |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---|---------------------------|---------------------------|---------------------|-------------|
| BUSINESS-TYPE FUNDS | | | | |
| #51 WATER FUND | | | | |
| Unrestricted Funds | | | | |
| Customer billings | 2,443,400 | 2,443,400 | 0 | 0.0% |
| Increase in customer billings from rate increases | | 328,000 | 328,000 | |
| Water connection fees | 54,800 | 54,800 | 0 | 0.0% |
| Interest income | 20,000 | 20,000 | 0 | 0.0% |
| Miscellaneous revenue | 6,000 | 6,000 | 0 | 0.0% |
| Sale of Fixed Assets | 0 | 90,000 | 90,000 | #DIV/0! |
| Total Revenue | <u>2,524,200</u> | <u>2,942,200</u> | 418,000 | 16.6% |
| Operating expenses | 2,099,225 | 2,099,225 | 0 | 0.0% |
| Base-to-base payroll adjustments | | (46,635) | | |
| Payroll increases from market adjustments and reclasses | | 21,900 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 43,054 | | |
| New FT Water maintenance position (incl benefits) | | 81,549 | | |
| Increase in water meter replacement costs and quantity | | 140,000 | | |
| Supplies and services increase | | 71,409 | | |
| Miscellaneous capital projects | 167,114 | 157,500 | (9,614) | -5.8% |
| Water truck with crane - replacement | | 210,000 | 210,000 | |
| Total Expenses | <u>2,266,339</u> | <u>2,778,002</u> | 511,663 | 22.6% |
| Net budget of unrestricted funds | <u>257,861</u> | <u>164,198</u> | | |
| Restricted Funds | | | | |
| Impact fees | 51,000 | 3,325,000 | 3,274,000 | 6419.6% |
| Federal funding (ARPA) - \$3M TBD spread equally over 2 years | 1,499,443 | 0 | (1,499,443) | -100.0% |
| Financing proceeds from bonding for impact-fee related projects | 7,000,000 | 0 | (7,000,000) | -100.0% |
| Interest earnings on Impact fees | 2,000 | 2,000 | 0 | 0.0% |
| Total Revenues | <u>8,552,443</u> | <u>3,327,000</u> | (5,225,443) | -61.1% |
| Major projects - ARPA funded (delayed and rolled over from FY23 to FY24) | 2,998,886 | 2,998,886 | 0 | 0.0% |
| Major impact-fee construction projects - w/ bonding (rolled over from FY23) | 7,000,000 | 6,901,114 | (98,886) | -1.4% |
| Debt service on \$7M water revenue bond | 0 | 537,650 | 537,650 | #DIV/0! |
| Major impact-fee construction projects - w/ cash | 0 | 160,000 | 160,000 | #DIV/0! |
| Total Expenses | <u>9,998,886</u> | <u>10,597,650</u> | 598,764 | 6.0% |
| Net budget of restricted funds | <u>(1,446,443)</u> | <u>(7,270,650)</u> | | |
| Combined Restricted and Unrestricted | | | | |
| Total Revenue | 11,076,643 | 6,269,200 | | |
| Total Expenses | 12,265,225 | 13,375,652 | | |
| Net budget | <u>(1,188,582)</u> | <u>(7,106,452)</u> | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|------------------|---------------------|---------------------|-------------|
| #52 SEWER FUND | | | | |
| Sewer customer billings | 2,220,000 | 2,220,000 | 0 | 0.0% |
| Increase from additional accounts (growth) | | 33,000 | 33,000 | |
| Additional from rate increase | | 300,000 | 300,000 | |
| Interest Income | 10,000 | 10,000 | 0 | 0.0% |
| Reimbursement from CDS for business park sewer trunk line | 750,000 | 0 | (750,000) | -100.0% |
| Total Revenue | 2,980,000 | 2,563,000 | (417,000) | -14.0% |
| Billing collections submitted to Central Davis Sewer District (CDS) | 1,956,000 | 1,956,000 | 0 | 0.0% |
| Collections increase from growth | | 33,000 | 33,000 | |
| Collections from rate increase | | 300,000 | 300,000 | |
| Operating Expenses | 129,386 | 129,386 | 0 | 0.0% |
| Base-to-base payroll adjustments | | (18,942) | | |
| Payroll increases from market adjustments and reclasses | | 454 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 1,729 | | |
| Sewer concrete collars | 30,000 | 30,000 | 0 | 0.0% |
| Transfers Out to General Fund of excess cash accumulated over years | 625,000 | 0 | (625,000) | -100.0% |
| Business park sewer trunk line | 750,000 | 0 | (750,000) | -100.0% |
| Total Expenses | 3,490,386 | 2,431,627 | (1,058,759) | -30.3% |
| Net budget | (510,386) | 131,373 | | |
| #53 GARBAGE FUND | | | | |
| Customer billings for Garbage and Recycling Pickup Charges | 1,779,300 | 1,779,300 | 0 | 0.0% |
| Customer billings change from rate increase | | 233,000 | 233,000 | |
| Miscellaneous revenue | 10,000 | 10,000 | 0 | 0.0% |
| Total Revenue | 1,789,300 | 2,022,300 | 233,000 | 13.0% |
| Operating Expenses | 249,463 | 249,463 | 0 | 0.0% |
| Base-to-base payroll adjustments | | 30,213 | 30,213 | |
| Payroll increases from market adjustments and reclasses | | 742 | 742 | |
| Payroll increases from cost-of-living (COLA) and merit | | 5,994 | 5,994 | |
| Supplies and services increase | | 500 | 500 | |
| Fees paid to waste collection hauler | 660,200 | 860,200 | 200,000 | 30.3% |
| Fees paid to Wasatch Integrated Waste Management District (the dump) | 762,000 | 782,561 | 20,561 | 2.7% |
| Capital outlay - can purchases | 60,000 | 75,000 | 15,000 | 25.0% |
| Capital outlay - miscellaneous | 18,500 | 0 | (18,500) | -100.0% |
| Total Expenses | 1,750,163 | 2,004,673 | 254,510 | 14.5% |
| Net budget | 39,137 | 17,627 | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#54 STORM WATER FUND

Unrestricted Funds

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---------------------------------------|-----------------|---------------------|---------------------|-------------|
| Customer billings | 830,000 | 830,000 | 0 | 0.0% |
| Increased billings from rate increase | | 137,000 | 137,000 | |
| Interest income | 15,000 | 15,000 | 0 | 0.0% |
| Miscellaneous revenue | 65,000 | 65,000 | 0 | 0.0% |
| Total Revenue | 910,000 | 1,047,000 | 137,000 | 15.1% |

| | | | | |
|---|----------------|------------------|---------|--------|
| Operating Expenses | 720,884 | 720,884 | 0 | 0.0% |
| Base-to-base payroll adjustments | | 60,375 | | |
| Payroll increases from market adjustments and reclasses | | 15,039 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 23,339 | | |
| New full-time position (wages and benefits) | | 81,400 | | |
| Supplies and services increase | | 22,500 | | |
| Transfers Out to General Fund for storm basin maintenance | 30,000 | 30,000 | 0 | 0.0% |
| Capital Outlay (bobtail truck, robotic camera, etc.) | 22,000 | 215,000 | 193,000 | 877.3% |
| Miscellaneous capital projects | 95,000 | 95,000 | 0 | 0.0% |
| Total Expenses | 867,884 | 1,263,537 | 395,653 | 45.6% |

Net budget for unrestricted funds 42,116 **(216,537)**

Restricted Funds

| | | | | |
|-------------------------|----------------|------------------|---------|--------|
| Impact fees | 607,000 | 1,291,000 | 684,000 | 112.7% |
| Interest on impact fees | 50,000 | 50,000 | 0 | 0.0% |
| Total Revenue | 657,000 | 1,341,000 | 684,000 | 104.1% |

| | | | | |
|-------------------------------|------------------|------------------|--------------------|---------|
| Business park infrastructure | 2,385,000 | 0 | (2,385,000) | -100.0% |
| Shepard Creek detention basin | 1,500,000 | 1,500,000 | 0 | 0.0% |
| Other impact fee projects | 115,000 | 15,000 | (100,000) | -87.0% |
| Total Expenses | 4,000,000 | 1,515,000 | (2,485,000) | -62.1% |

Net budget of restricted funds **(3,343,000)** **(174,000)**

Combined Restricted and Unrestricted

| | | | | |
|-------------------|--------------------|------------------|--|--|
| Total Revenue | 1,567,000 | 2,388,000 | | |
| Total Expenses | 4,867,884 | 2,778,537 | | |
| Net budget | (3,300,884) | (390,537) | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#55 AMBULANCE FUND

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|--|------------------|---------------------|---------------------|-------------|
| Ambulance service charges | 1,040,000 | 1,040,000 | 0 | 0.0% |
| Miscellaneous revenue | 12,000 | 12,000 | 0 | 0.0% |
| Total Revenue | 1,052,000 | 1,052,000 | 0 | 0.0% |
| Operating Expenses | 391,725 | 391,725 | 0 | 0.0% |
| Base-to-base payroll adjustments | | 120,358 | | |
| Payroll increases from market adjustments and reclasses | | 4,106 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 14,628 | | |
| Supplies and services | | 70,031 | | |
| Base capital outlay amount | 40,000 | 40,000 | 0 | 0.0% |
| New gurney for new ambulance | | 73,212 | | |
| New station alerting system for firehouse (split with GF Fire) | | 40,000 | | |
| Provision for doubtful accounts | 500,000 | 500,000 | 0 | 0.0% |
| Total Expenses | 931,725 | 1,254,060 | | |
| Net budget | 120,275 | (202,060) | | |

#56 TRANSPORTATION UTILITY FUND

| | | | | |
|---|----------------|----------------|--------|-------|
| Transportation utility fee | 663,000 | 663,000 | 0 | 0.0% |
| Additional revenue from 13% rate increase | | 87,000 | | |
| Miscellaneous revenue | 5,000 | 5,000 | 0 | 0.0% |
| Total Revenue | 668,000 | 755,000 | 87,000 | 13.0% |
| Expense - sidewalk and road projects | 668,000 | 668,000 | 0 | 0.0% |
| Net budget | 0 | 87,000 | | |

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

#60, 67 RECREATION FUNDS

| | FY23 ADOPTED | FY24 RECOMMENDED | \$ Budget Change | % Change |
|---|------------------------|-------------------------|---------------------|-------------|
| Charges for services | 933,235 | 1,032,235 | 99,000 | 10.6% |
| Miscellaneous revenue | 32,900 | 32,900 | 0 | 0.0% |
| Transfer from General Fund (#10) for ongoing base | 1,149,017 | 1,427,587 | 278,570 | 24.2% |
| Transfer from General Fund (#10) for ongoing requests | 62,983 | 37,440 | (25,543) | -40.6% |
| Transfer from General Fund (#10) for one-time items | 0 | 73,488 | | |
| Transfer from General Fund (#10) - one-time reduction (cash management) | 0 | (400,000) | | |
| Total Revenue | <u>2,178,135</u> | <u>2,203,650</u> | 25,515 | 1.2% |
| Operating Expenses | 2,176,120 | 2,176,120 | | |
| Base-to-base payroll adjustments | | 200,802 | | |
| Payroll increases from market adjustments and reclasses | | 30,369 | | |
| Payroll increases from cost-of-living (COLA) and merit | | 43,201 | | |
| New FT Recreation Coordinator (wage and benefits) | | 78,709 | | |
| Part-time wages reduction (savings from optimizing PT pool scheduling) | | (27,359) | | |
| Supplies and services | | 31,555 | | |
| Capital outlay - permanent seasonal lights for city gym and pool | | 55,633 | | |
| Capital outlay - various | 21,500 | 14,000 | (7,500) | -34.9% |
| Total Expenses | <u>2,197,620</u> | <u>2,603,030</u> | 405,410 | 18.4% |
| Net budget | <u>(19,485)</u> | <u>(399,380)</u> | | |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|--|--------------------|----------------------|--------------------|---------------|---------------|
| ADMINISTRATIVE DEPARTMENT | 1,526,432 | | | | 6.50 |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 101,373 | | | 1.94 |
| Move positions to City Attorney Department | | (366,788) | | | (3.00) |
| Payroll increases (pay rates, reclasses, market adjustments) | | 43,766 | | | |
| 10-440-135 Tuition reimbursement for administration employees | | 7,500 | | | |
| 10-440-230 Conferences and Training | | 1,000 | | | |
| 10-440-260 Postage machine lease (60 month) | | 689 | | | |
| 10-440-270 Fuel - Citywide (inflation and growth, planning on FY23 BA) | | 60,000 | | | |
| 10-440-370 Contracted IT services (planning FY23 BA) | | 30,000 | | | |
| 10-440-370 Payback URMA for employee-related claim | | 20,000 | | | |
| 10-440-382 Accounts Payable software | | 13,800 | | | |
| 10-440-382 GIS Software new contract annual cost increase | | 3,800 | | | |
| 10-440-800 GF Admin allocation adjustment | | 27,750 | | | |
| Various items moved to City Attorney Department | | (64,961) | | | |
| One-time | | | | | |
| 10-440-135 Tuition reimbursement for administration employee | | 4,600 | | | |
| 10-440-350 Elections | | 28,000 | | | |
| 10-440-382 Accounts Payable software | | 15,000 | | | |
| ADMINISTRATIVE DEPARTMENT Total | | (74,471) | 1,451,961 | -4.9% | 5.44 |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|--|--------------------|----------------------|--------------------|---------------|---------------|
| BUILDINGS DEPARTMENT | 571,255 | | | | 1.80 |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 21,859 | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | 14,199 | | | |
| 10-610-300 190 S Main Home - Maintenance moved from Capital Projects Fund to GF | | 2,000 | | | |
| 10-610-300 North Main Brick House - Maintenance moved from Capital Projects Fund to GF | | 3,000 | | | |
| 10-610-300 Water treatment (Power Engineering Company) 20% increase | | 300 | | | |
| 10-610-320 Museum misc. expenses | | 1,500 | | | |
| 10-610-335 Christmas Lights - Community Center (new permanent) | | (13,000) | | | |
| 10-610-343 Utilities-Fire | | 2,000 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (82,500) | | | |
| 10-610-500 Carryover - Painting of city hall interior | | 10,000 | | | |
| 10-610-300 Glass recycling container | | - | | | |
| 10-610-320 Painting of museum (exterior) | | 1,500 | | | |
| 10-610-330 Improvements to living quarters | | 2,500 | | | |
| 10-610-335 Christmas Lights - Community Center (new permanent) | | 20,809 | | | |
| 10-610-500 City Hall Boiler heating | | 56,600 | | | |
| 10-610-500 EV Charging Stations - 4 units at City Hall and Pool | | 24,000 | | | |
| 10-610-530 Police Boiler for heating | | 22,980 | | | |
| 10-610-530 Upgrade office furniture (records, sgts) | | 5,000 | | | |
| 10-610-530 Water heater Police | | 10,370 | | | |
| 10-610-540 Community Center Tables (replacements) | | 7,000 | | | |
| 10-610-550 Fire Dept Unit Heaters X2 in Bay | | 7,600 | | | |
| 10-610-550 Station alerting system (half GF, half Ambulance) | | 40,000 | | | |
| BUILDINGS DEPARTMENT Total | | 157,717 | 728,972 | 27.6% | 1.80 |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| CITY ATTORNEY | 0 | | | | 0.00 |
| Ongoing | | | | | |
| Move positions from Administration | | 366,788 | | | 3.00 |
| Payroll base-to-base adjustment | | (75,991) | | | (1.16) |
| 10-490-100 Pay rate increase, City Attorney employment contract (\$25K + 32%) | | 35,178 | | | |
| 10-490-130 Wellness Reimbursements | | 51,500 | | | |
| 10-490-202 Shirts/uniform | | 250 | | | |
| 10-490-210 Books for Quarterly Discussions | | 250 | | | |
| 10-490-210 SWAP Dues | | 900 | | | |
| 10-490-210 Utah Bar Dues | | 450 | | | |
| 10-490-230 Conferences/Training - HR (addtl out of State conf) | | 2,000 | | | |
| 10-490-230 Conferences/Training - Legal | | 1,600 | | | |
| 10-490-235 Business Meals & Entertainment | | 1,000 | | | |
| 10-490-235 Snacks for Communications Committee | | 500 | | | |
| 10-490-236 Financial Wellness Seminars | | 1,000 | | | |
| 10-490-240 Social Media Feed Priority | | 6,000 | | | |
| 10-490-300 Office Supplies | | 500 | | | |
| 10-490-346 Telecommunication | | 506 | | | |
| 10-490-370 Legal Consultations | | 10,000 | | | |
| 10-490-370 Prosecutor and Public Defender - contact increase | | 3,600 | | | |
| 10-490-370 Public policy management - Personnel Manual | | 4,500 | | | |
| 10-490-370 Website maintenance/development | | 5,000 | | | |
| 10-490-382 Legal Research | | 2,300 | | | |
| 10-490-382 Software Licenses/Subscriptions | | 1,050 | | | |
| Budget moved from Administration | | 64,961 | | | |
| Budget moved from Police Department | | 92,220 | | | |
| One-time | | | | | |
| 10-490-230 Drone Pilot License | | 500 | | | |
| 10-490-230 IPMA-SCR Certification | | 450 | | | |
| CITY ATTORNEY | | <u>577,012</u> | 577,012 | | <u>1.84</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| COMMUNITY DEVELOPMENT DEPARTMENT | 1,266,625 | | | | 7.10 |
| INSPECTION PROGRAM | | | | | |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 17,199 | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | 18,931 | | | |
| 10-560-202 Uniforms and PPE | | 1,000 | | | |
| 10-560-370 Professional & tech (plan reviews, inspections, etc.) | | 60,000 | | | |
| 10-560-382 Plan review software | | 2,100 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (3,000) | | | |
| 10-560-210 Buy 2021 building code books | | 3,909 | | | |
| PLANNING AND ZONING PROGRAM | | | | | |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 8,259 | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | 31,651 | | | |
| 10-500-101 Intern - Temp Wages (scanning) for Comm Dev | | 1,500 | | | |
| 10-500-200 Planning Commission expenses | | 2,000 | | | |
| 10-500-382 Business license software - annual renewal | | 8,100 | | | |
| 10-500-382 Plan review software | | 800 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (18,600) | | | |
| 10-500-370 General Plan Amendment (Consultant) | | 100,000 | | | |
| 10-500-371 Historic Preservation - Scanning historic docs (service) | | 5,500 | | | |
| 10-500-382 Business license software - setup | | 2,000 | | | |
| 10-500-490 Laptop for Planner | | 3,500 | | | |
| COMMUNITY DEVELOPMENT DEPARTMENT Total | | 244,849 | 1,511,474 | 19.3% | 7.10 |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|--|--------------------|----------------------|--------------------|---------------|---------------|
| ECONOMIC DEVELOPMENT DEPARTMENT | 314,598 | | | | 1.00 |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | | | | |
| 10-460-100 Eliminate Econ Dev position and payroll costs to Econ Dev program | | (223,198) | | | (1.00) |
| 10-460-370 Shuttle bus exp budget moved from Capital Projects Fund to General Fund | | 78,000 | | | |
| 10-460-370 Shuttle bus rate increase | | 2,340 | | | |
| ECONOMIC DEVELOPMENT DEPARTMENT Total | | <u>(142,858)</u> | 171,740 | -45.4% | <u>0.00</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE | |
|--|--------------------|----------------------|--------------------|----------------|---------------|-------------|
| ENGINEERING DEPARTMENT | | 195,086 | | | 1.00 | |
| Ongoing | | | | | | |
| Payroll base-to-base adjustment | | | 11,029 | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | | 7,793 | | | |
| 10-480-202 Uniforms, PPE, clothing | | | 1,500 | | | |
| 10-480-230 Conferences and training for GIS employee | | | 2,000 | | | |
| 10-480-370 Professional and technical services | | | 1,000 | | | |
| 10-480-382 Plan review software | | | 2,500 | | | |
| One-time | | | | | | |
| 10-480-490 Small Tools & Equipment | | | 3,000 | | | |
| ENGINEERING DEPARTMENT Total | | | <u>28,822</u> | 223,908 | 14.8% | <u>1.00</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|--|--------------------|----------------------|--------------------|---------------|---------------|
| FIRE DEPARTMENT | 2,702,962 | | | | 15.30 |
| FIRE PROGRAM | | | | | |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 119,105 | | | 2.57 |
| Payroll increases (pay rates, reclasses, market adjustments) | | 119,452 | | | |
| 10-530-370 Mental Health Services - BA FY23 carryover | | 5,000 | | | |
| 10-530-382 County virtual dispatch consolidation maintenance BA FY23 carryover | | 7,500 | | | |
| 10-530-202 Turnout Gear | | 16,000 | | | |
| 10-530-235 Business Meals/Officers Meeting | | 900 | | | |
| 10-530-250 Supplies & Maint for Equipment | | 10,000 | | | |
| 10-530-490 Replacements of fire hoses | | 2,000 | | | |
| 10-530-500 Vehicle Maintenance alloc | | 2,780 | | | |
| 10-530-505 Vehicle Maint Materials & Suppls | | 1,902 | | | |
| One-time | | | | | |
| 10-530-240 More specialized printing | | 2,500 | | | |
| 10-530-346 Telecommunication Services | | 1,000 | | | |
| 10-530-400 Dispatch Services | | 2,332 | | | |
| 10-530-490 New tools for brush trucks | | 3,000 | | | |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|--|--------------------|----------------------|--------------------|---------------|---------------|
| EMERGENCY MANAGEMENT PROGRAM | | | | | |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | (196,429) | | | (1.00) |
| 10-540-250 AED - annual maintenance on additional units (2) | | 400 | | | |
| 10-540-490 Small Tools & Equipment (Examples-SD cards, thumb drives for drone) | | 400 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (27,500) | | | |
| 10-540-230 Training budget (drone) | | 5,000 | | | |
| 10-540-230 Training Props | | 5,000 | | | |
| 10-540-540 AED - additional units (2) at regional park and ball fields on Shepard Ln | | 4,400 | | | |
| 10-540-540 AED - replacement (7) | | 15,400 | | | |
| FIRE DEPARTMENT TOTAL | | <u>100,142</u> | 2,803,104 | 3.7% | <u>16.87</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| GENERAL FUND - Transfers Out | 3,850,000 | | | | 0.00 |
| Ongoing | | | | | |
| 10-660-992 Transfers Out to Recreation Fund (the 'subsidy') | | 215,587 | | | |
| 10-660-992 Transfer Out from GF to Recreation Fund for various ongoing requests | | 37,440 | | | |
| 10-670-990 Transfer from GF to Capital Equipment Fund for replacement | | 350,000 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (2,638,000) | | | |
| 10-670-990 Transfer Out from GF for one-time in related funds | | 3,131,952 | | | |
| 10-660-992 Transfer Out from GF for one-time Recreation items | | 73,488 | | | |
| 10-660-992 Transfer Out- reduce subsidy from GF to Recreation | | (400,000) | | | |
| GENERAL FUND - Transfers Out Total | | <u>770,467</u> | 4,620,467 | 20.0% | <u>0.00</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|-------------------------------------|--------------------|----------------------|--------------------|---------------|---------------|
| LEGISLATIVE DEPARTMENT | 157,873 | | | | 0.00 |
| Ongoing | | | | | |
| Rounding of budgets | | 199 | | | |
| One-time | | | | | |
| None | | | | | |
| LEGISLATIVE DEPARTMENT Total | | <u>199</u> | 158,072 | 0.1% | <u>0.00</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| PARKS & CEMETERY DEPARTMENT | 1,210,429 | | | | 7.20 |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | 60,530 | | | (0.10) |
| Payroll increases (pay rates, reclasses, market adjustments) | | 58,402 | | | |
| 10-640-100 New FT - Park maintenance worker wages and benefits (in place of PT labor) | | 78,851 | | | 1.00 |
| 10-640-101 Seasonal park mtnc staffing reduction (about 1,800 hrs) | | (30,000) | | | |
| 10-640-347 Utilities still underfunded (look at detail, inflation) | | 30,000 | | | |
| 10-640-380 Park Bathroom door locks (auto) and contract savings | | (8,200) | | | |
| 10-640-370 PRAT Committee expenses | | 4,000 | | | |
| 10-640-420 Rock Mill property maintenance | | 20,000 | | | |
| 10-640-430 Urban Forestry (part inflation, part expansion) | | 10,000 | | | |
| 10-640-540 Lease for field painter | | 15,000 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (17,000) | | | |
| 10-640-230 Parks Training/Travel Budget | | 2,200 | | | |
| 10-640-490 Laptop for Park Superintendent | | 1,800 | | | |
| 10-640-540 Pallet Shelving for Warm/Cold Shed in PW yard | | 6,500 | | | |
| 10-640-540 Park Bathroom door locks (auto) and contract savings | | 6,400 | | | |
| PARKS & CEMETERY DEPARTMENT Total | | 238,483 | 1,448,912 | 19.7% | 8.10 |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| POLICE DEPARTMENT | 4,519,732 | | | | 28.00 |
| POLICE PROGRAM | | | | | |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | (208,178) | | | |
| Payroll increases (pay rates, reclasses, market adjustments) | | 253,865 | | | |
| 10-520-100 New FT police officer position (3 officers) - personnel costs | | 361,127 | | | 3.00 |
| 10-520-370 Mental Health Services - BA FY23 carryover | | 10,000 | | | |
| 10-520-382 County virtual dispatch maintenance - BA FY23 carryover | | 20,600 | | | |
| 10-520-382 Body & dashcam upgrades - BA FY23 carryover (\$60K split w/ Liquor Law) | | 30,000 | | | |
| 10-520-202 Uniform costs - increase | | 8,200 | | | |
| 10-520-230 Training budget increase | | 5,000 | | | |
| 10-520-235 Business meals - budget establishment | | 600 | | | |
| 10-520-236 Employee appreciation including meals - budget establishment | | 3,200 | | | |
| 10-520-300 Office supplies increase | | 2,000 | | | |
| 10-520-420 Ammo expense increase | | 5,000 | | | |
| 10-520-450 Metro Narcotics increase | | 2,580 | | | |
| 10-520-380 Prosecutor and Public Defender (move from PD to City Attorney) | | (92,220) | | | |
| 10-520-540 Capital Outlay - remove budget for CAD/RMS (paid off in FY23) | | (22,500) | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (35,000) | | | |
| 10-520-202 New FT police officer position (3 officers) - outfitting \$13,500 each | | 40,500 | | | |
| 10-520-490 Public Order Unit (equips a specialty assignment) | | 8,000 | | | |
| 10-520-490 Stop sticks | | 10,000 | | | |
| 10-520-490 Training equip (padded training suit, taser suit, pads, mats) - increase | | 5,000 | | | |
| 10-520-540 Update Laptops (x6) - replacement at end of normal life cycle | | 9,000 | | | |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| LIQUOR LAW DUI POLICE PATROL PROGRAM | | | | | |
| Ongoing | | | | | |
| 10-510-382 Body & dashcam upgrades - BA FY23 carryover (\$60K split w/ GF unrestricted) | | 30,000 | | | |
| 10-510-540 Capital Outlay - remove budget for CAD/RMS (paid off in FY23) | | (22,500) | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (15,000) | | | |
| POLICE DEPARTMENT TOTAL | | <u>409,274</u> | 4,929,006 | 9.1% | <u>31.00</u> |

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

| Department Title | FY23 Adopted Total | Changes FY23 to FY24 | FY24 Adopted Total | Dept % Change | Full-time FTE |
|---|--------------------|----------------------|--------------------|---------------|---------------|
| GENERAL FUND - PUBLIC WORKS - STREETS DEPARTMENT | 879,892 | | | | 6.21 |
| Ongoing | | | | | |
| Payroll base-to-base adjustment | | (90,222) | | | (1.51) |
| Payroll increases (pay rates, reclasses, market adjustments) | | 31,985 | | | |
| 10-600-100 New FT - PW inspector (funded by excavation fees, new in FY23) | | 81,549 | | | 1.00 |
| 10-600-202 Street Uniform,PPE | | 1,200 | | | |
| 10-600-270 Maintenance budget for street lights | | 35,000 | | | |
| 10-600-505 Vehicle Maint Materials & Supplies | | 15,000 | | | |
| One-time | | | | | |
| Remove prior year one-time budget | | (5,000) | | | |
| 10-600-540 Electronic message board (shared with Water Fund, will save on rental costs) | | 9,500 | | | |
| GENERAL FUND - STREETS DEPARTMENT Total | | <u>79,012</u> | 958,904 | 9.0% | <u>5.70</u> |

FARMINGTON CITY CORPORATION

Full-time Employees By Function

| Function | <u>2023</u> | <u>2024</u> | <u>Change</u> | |
|-------------------------------------|-------------|-------------|---------------|--|
| General Government | | | | |
| Executive Office | 5 | 2 | (3) | Organization change only, no new positions |
| Finance and Administrative Services | 5 | 5 | - | |
| Office of the City Attorney | - | 3 | 3 | Organization change only, no new positions |
| Public Safety | | | | |
| Police | | | | |
| Officers | 25 | 29 | 4 | Converted 1 civilian position to officer, 3 new FT positions |
| Civilians | 3 | 2 | (1) | Converted 1 civilian position to officer |
| Fire | | | | |
| Firefighters & Paramedics | 16 | 18 | 2 | New battalion chiefs |
| Civilians | 1 | 1 | - | |
| Emergency Management | 1 | - | (1) | Discontinued Emergency Management position, duties shared amongst new battalion chiefs |
| Public Works | | | | |
| Fleet Maintenance | 2 | 2 | - | |
| Sewer | 1 | 1 | - | |
| Storm Water | 1 | 2 | 1 | |
| Streets | 8 | 9 | 1 | |
| Water | 6 | 7 | 1 | |
| Economic Development | 1 | - | (1) | Econ Dev Director was promoted to City Manager, the position was not refilled |
| Community Development | 7 | 7 | - | |
| Engineering | 4 | 4 | - | |
| Parks & Cemetery | 8 | 9 | 1 | New FT Park Maintenance employee to replace PT hours |
| Recreation | 8 | 9 | 1 | New FT Recreation Coordinator to lead Active Aging program |
| Total Employees | <u>102</u> | <u>110</u> | <u>8</u> | |

Data source: Farmington City finance department

RESOLUTION NO. 2023-____

ADOPTING A MUNICIPAL BUDGET FOR FISCAL YEAR ENDING 6-30-2024

WHEREAS, upon proper review and consideration, the City Council has held a public hearing concerning adopting FYE 6-30-2024 municipal budget;

WHEREAS, said public hearing has been held as required by law and pursuant to all legally required notices;

WHEREAS, the City Council has heard and considered all public comment advanced at the aforementioned hearing; and

WHEREAS, the attached budgets are hereby found to comport with sound principles of fiscal planning in light of the needs and resources of Farmington City Corporation;

BE IT ORDAINED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH:

Section 1. Municipal Budget Adopted. The attached document entitled "Key Changes by Fund – FY24", and incorporated herein by reference, is hereby adopted.

Section 2. Miscellaneous Provisions.

- a. Severability. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all provisions, clauses, and words of this Resolution shall be severable.
- b. Titles and Headings. The titles and headings of this Resolution form no part of the Resolution itself, have no binding or interpretative effect, and shall not alter the legal effect of any part of the Resolution for any reason.
- c. Effective Date. This Resolution shall become effective immediately upon posting.
- d. Non-codification. This Resolution shall be effective without codification.

PASSED AND ADOPTED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH, ON THIS 20TH DAY OF JUNE, 2023.

FARMINGTON CITY

Attest:

Brett Anderson, Mayor

DeAnn Carlile, City Recorder