

**Municipal and Redevelopment Agency
Adopted Budgets**



FARMINGTON

MORE TIME FOR LIVING

Farmington City Corporation

**Fiscal Year Ending
June 30, 2024**

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Message from the City Manager



Dear Farmington City Residents,

Thank you for taking the time to read through the FY2024 City budget.

The budget process begins as department directors compile a list of budget requests. These requests reflect what department directors believe is necessary to meet the service-level expectations of residents and/or regulatory requirements. Department directors then present their requests to the budget committee, consisting of the city manager, assistant city manager, and finance director. Considering forecasted revenues, debt service requirements, and base expenditure levels, the budget committee determines which requests can be accommodated.

After much deliberation, the budget committee puts together the ‘city manager’s recommended budget’. This recommended budget is voted on by the city council during the first council meeting in May and, if approved, becomes the City’s tentative budget. During May and June, city management and the city council continue to evaluate the tentative budget and may suggest changes. During the second council meeting in June – and after a formal public hearing – the city council adopts the tentative budget with any suggested changes. This budget becomes the City’s legal budget for the new fiscal year.

Farmington City has several strategic priorities which guide the budget committee’s deliberations as it chooses which requests to accommodate:

1. **Public Safety** – A government’s most important job is to promote and protect the freedoms and welfare of its citizens. The FY24 budget includes three additional, full-time police officer positions. The FY24 budget also establishes annual funding for the timely replacement of police vehicles. In addition, the City will begin the process of designing a new fire station in FY24.
2. **Employee Retention** – A government’s most important asset is its workforce. Farmington City has a wonderfully knowledgeable and dedicated staff. The FY24 budget provides for wage increases for all full-time City employees via market adjustments, merit increases, reclassifications, and a cost-of-living adjustment (COLA).
3. **Infrastructure** – The construction of North Farmington Station roads began in FY23 and will continue in FY24. The FY24 budget also includes \$10M for water infrastructure projects and \$400K for street improvement projects.

Thank you, City staff, management, and council, for the many hours worked to prepare, review, and adopt the FY24 City budget.

A handwritten signature in black ink, appearing to read 'Brigham Mellor'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Brigham Mellor, City Manager

FARMINGTON CITY MAYOR AND CITY COUNCIL



Councilmember – Amy Shumway



Mayor – Brett Anderson



Councilmember – Scott Isaacson



Councilmember – Roger Childs

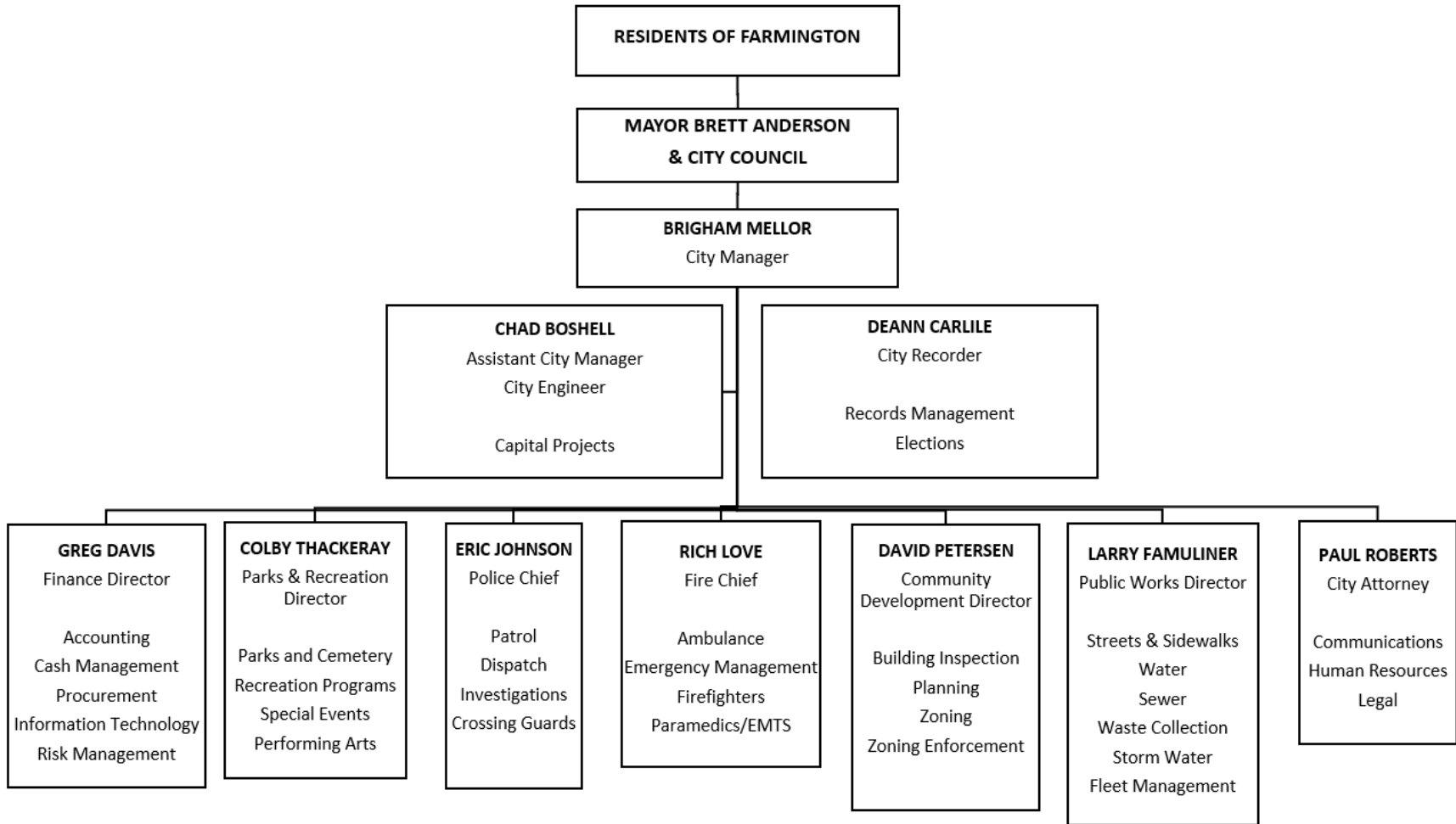


Councilmember – Melissa Layton



Councilmember – Alex Leeman

FARMINGTON CITY ORGANIZATION CHART



PROFILE OF FARMINGTON CITY

Farmington City, Utah was incorporated as a municipality on November 16, 1892, with a population of 1,180. Now, approximately 25,000 residents call Farmington home. Farmington is a center for local government. Davis County, Davis County School District, and Davis County Sheriff's Office are all headquartered in Farmington.

The Salt Lake International Airport can be reached in 20 minutes, and Utah Transit Authority (UTA) provides daily mass transit service throughout Farmington and along the Wasatch Front. Farmington has been, and will continue to be, a destination for entertainment, recreation, and shopping. The City is in the process of developing a major business park north of Farmington Station over the next few years. The business park will be a mix of commercial and residential development and will be a wonderful addition for Davis County and northern Utah.

Farmington City strives to provide wholesome recreation opportunities for its citizens. The City maintains parks, picnic pavilions, sports fields, tennis courts, and many miles of trails. In addition, the City owns and operates a pool and a gymnasium. The gymnasium has basketball, pickleball, volleyball courts, an indoor track, and fitness equipment. The Recreation department produces theatrical performances in its community arts center and has several special events throughout the year, including Farmington Festival Days and an annual Easter Egg Hunt.

Farmington City operates under the council-mayor form of government, while delegating administrative functions and duties to a city manager by ordinance. The city council is comprised of five council members and a mayor, who are elected to four-year terms. To facilitate the continuity of the city council, elections are held every two years with overlapping terms. In addition to enacting ordinances and adopting resolutions, the city council establishes policies and procedures for the efficient administration, organization, and operation of the City. The city council also adopts the budget each year.

The City's fiscal year begins on July 1 and ends on June 30. The city council adopts the annual budget each June – prepared by city management, department directors, and staff – for the new, upcoming fiscal year. During the budget process, Administration identifies which items are ongoing versus one-time to ensure ongoing sources will cover ongoing expenditures.

State statute defines the legal level of budgetary control at the department level within the General Fund and at the fund level for all other funds. By law, expenditures cannot exceed appropriations at each level. Reallocations within departments are permitted without council approval, but any changes affecting department or fund expenditure **totals** require city council approval. Financial dashboards, updated daily, assist department directors and staff in monitoring and managing their budgets. The budget is amended as unforeseen circumstances arise.



TIMELINE FOR BUDGET CREATION AND ADOPTION

February-March

- Finance holds budget kickoff meetings with department directors
- Department directors compile budget requests
- Finance conducts revenue forecasts and reviews debt service requirements

April

- Department directors present budget requests to the budget committee
- Budget committee deliberates on budget requests
- Finance prepares the city manager's recommended budget

May

- City management present budgets, including key changes, to the city council
- The city council adopts the recommended budget as a **tentative** budget for the upcoming fiscal year
- The city council schedules a public hearing for the adoption of the recommended budget as the legal budget for the upcoming fiscal year
- City management and the city council continue to evaluate the recommended budget

June

- City management and the city council continue to evaluate the recommended budget
- The city council holds a public hearing
- The city council adopts the recommended budget, with any changes, as the legal budget for the upcoming fiscal year

HIGHLIGHT OF MAJOR ITEMS

Property Tax Increase:

The FY24 budget includes a recommended property tax increase. The recommended property tax increase will only take effect if adopted by the city council following a truth-in-taxation hearing. The hearing is scheduled for August 15, 2023. The recommended property tax increase would be applied only to the Farmington City portion of the property tax bill and would result in an additional \$120 annual (\$10 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, enabling the City to hire three additional police officers, provide merit and market adjustments for police officers, and set aside annual funding for the timely replacement of police vehicles.

Utility Rate Increases:

The FY24 budget includes an increase on all utilities. The proposed rate increases are necessary to ensure that ongoing revenues are sufficient to cover operating expenses. The rate increases will also aid the City in setting aside money each year for the proper replacement of critical infrastructure.

Capital Projects:

Some of the items presented below were funded in the FY23 budget but were not started. Such items are indicated as 'carryover' items. The water projects (the first four items) are funded by \$3M of ARPA funds and \$7M of bonding proceeds (collected or issued prior to FY24).

- 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)
- 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 (0)
- 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 and additional budget to address merit, compression, market adjustments, and employee reclassifications.
- Budget adjustments and allocations between funds have been updated to reflect current staffing and time spent.

FUND LISTING

- Governmental funds
 - General Fund department operations
 - Special Revenue funds (two funds, both RDAs)
 - Debt Service funds (four individual funds)
 - Capital Improvement funds (seven individual funds serving general government needs)
 - Permanent Fund (Cemetery Perpetual Care)

- Business-type funds (enterprise/proprietary funds)
 - Water Utility
 - Sewer Utility
 - Garbage Utility
 - Storm Water Utility
 - Ambulance service
 - Transportation Utility
 - Recreation, including special events

The following page presents a high-level view of revenue and expenditure budgets by fund. Information regarding budgeted transfers, sale of capital assets, financing transactions, and non-cash expenses is also provided. The final column, "Fund Bal Increase or (Use)", in general reflects the budgeted net cash flow for each fund.

FY24 ADOPTED BUDGET BY FUND AND TRANSACTION TYPE

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 (USE)
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 RAP TAX BOND	(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 2015 G.O. PARK BOND	(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 TRANSPORTATION UTILITY FUND	(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

FY23 and FY24 EXPENDITURE BUDGETS by FUND

	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change	% Change
GENERAL FUND				
10 GENERAL FUND	17,194,884	19,583,531	2,388,647	13.9%
SPECIAL REVENUE (RDA) FUNDS				
20 FARMINGTON RDA FUND	191,443	184,805	(6,638)	-3.5%
22 FARMINGTON STATION PARK RDA	3,000	15,000	12,000	400.0%
DEBT SERVICE FUNDS				
30 RAP TAX BOND	888,371	687,603	(200,768)	-22.6%
31 POLICE SALES TAX BOND 2009	71,298	72,684	1,386	1.9%
34 2007, 2009 BLDGS G.O. BOND	60,000	-	(60,000)	-100.0%
35 2015 G.O. PARK BOND	410,000	410,000	-	0.0%
CAPITAL IMPROVEMENT FUNDS				
11 CLASS C ROADS / LOCAL HWY	1,742,000	1,542,000	(200,000)	-11.5%
37 GOVT BUILDINGS IMPROV/OTHER	600,000	965,500	365,500	60.9%
38 CAPITAL STREET IMPROVEMENTS	30,357,696	838,253	(29,519,443)	-97.2%
39 CAPITAL EQUIPMENT FUND	1,840,591	1,556,152	(284,439)	-15.5%
40 REAL ESTATE PROP. ASSET FUND	-	5,700,000	5,700,000	0.0%
42 PARK IMPROVEMENT FUND	2,204,723	1,682,194	(522,529)	-23.7%
43 CAPITAL FIRE FUND	56,996	657,074	600,078	1052.8%
PERMANENT FUND				
48 CEMETERY PERPETUAL FUND	150,000	-	(150,000)	-100.0%
ENTERPRISE FUNDS				
51 WATER FUND	12,265,225	13,375,652	1,110,427	9.1%
52 SEWER FUND	3,490,386	2,431,627	(1,058,759)	-30.3%
53 GARBAGE FUND	1,750,163	2,004,673	254,510	14.5%
54 STORM WATER FUND	4,867,884	2,778,537	(2,089,347)	-42.9%
55 AMBULANCE SERVICE	931,725	1,254,060	322,335	34.6%
56 TRANSPORTATION UTILITY FUND	668,000	668,000	-	0.0%
60 RECREATION FUND	2,106,420	2,490,330	383,910	18.2%
67 SPECIAL EVENTS FUND	91,200	112,700	21,500	23.6%
Grand Total	81,942,005	59,010,376	(22,931,629)	-28.0%

Note: This schedule combines the 'Uses' columns (Expenses, Transfers Out, Non-cash Expenses) from the prior schedule. The Capital Improvement and Enterprise funds show significant increases in expenditures from year-to-year due to large-dollar, one-time items and projects.

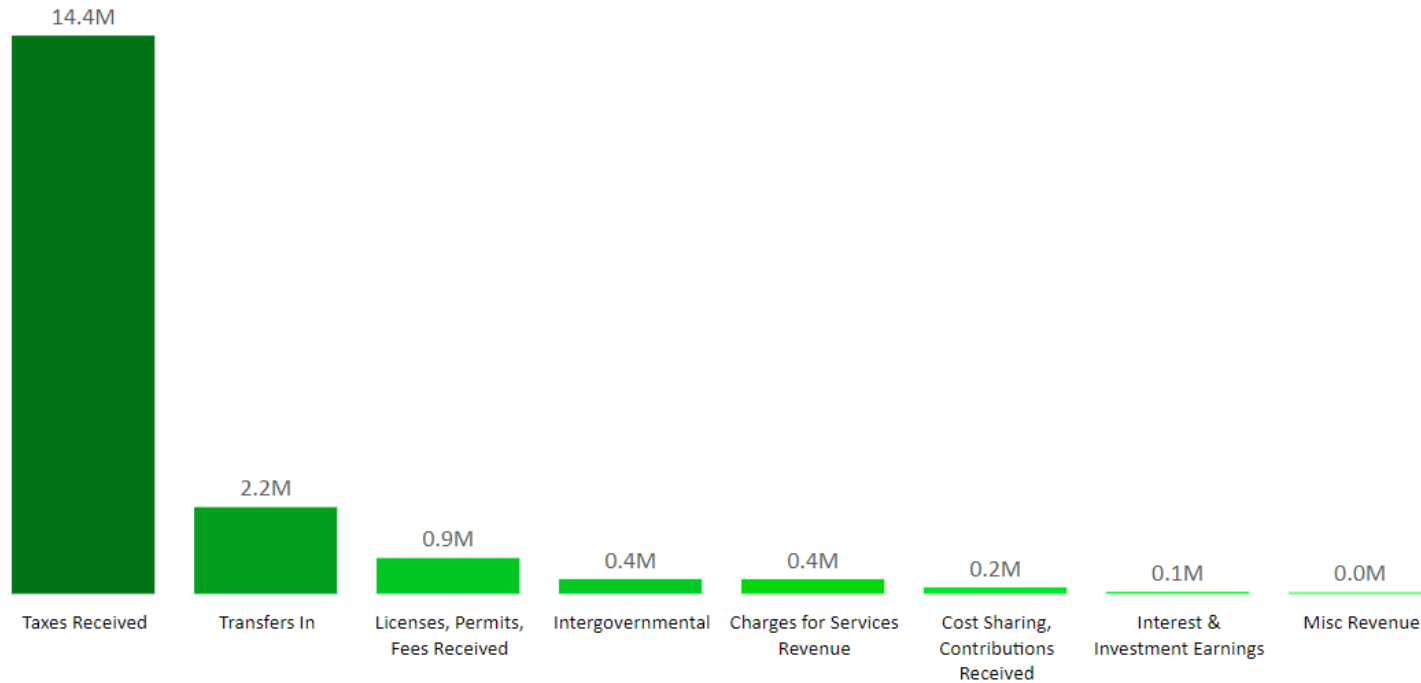
FUND BUDGET OVERVIEWS

GOVERNMENTAL FUNDS

General Fund (Fund #10)

The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund accounts for the services for which user fees are not charged (generally). As shown below, taxes (mainly sales taxes and property taxes) are the primary funding sources for General Fund activities. See page 19 for a list of General Fund departments.

FY24 General Fund Revenue Budget by Major Category



The following five pages provide detail on budgeted General Fund activity. The schedule begins by outlining ongoing and one-time General Fund revenues. Next, expenditures are broken into four categories: payroll, supplies and services, capital outlay, and transfers out.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
GENERAL FUND (Fund #10)				
Revenue				
Ongoing revenues:				
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%
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%
Transfer In from the Storm Water Fund for storm basin maintenance	30,000	30,000	0	0.0%
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)		
New full-time parks maintenance position		78,851		
New full-time public works inspector (has associated revenue)		81,549		
New full-time police officers (3)		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 ADOPTED	\$ Budget Change	% Change
Supplies and services	2,870,138	2,870,138		
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 via FY23 BA2)		60,000		
Increase in fuel costs and quantity		60,000		
Elections (payments to Davis County)		28,000		
Other changes		278,207		
Total Supplies and Services	2,870,138	3,617,585	747,447	26.0%
Capital Outlay				
Ongoing base budget	101,900	101,900		
remove payments on PD software product (last pmt was in FY23)		(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	190,400	306,650	116,250	61.1%
Transfers Out				
One-time Transfer - 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 Transfer Out	3,850,000	4,620,467	770,467	20.0%
Total Expenditures	17,194,884	19,583,531	2,388,647	13.9%
Net change to fund balance	(1,607,734)	(1,054,891)		

Key General Fund expenditure changes, by department

- Administration:
 - Beginning with FY24, the budget for the Department of the City Attorney is established separate from Administration. Wages and operational expenditures for activities tied to the city attorney, the human resource manager, and the communications specialist are moved from Administration to the Department of the City Attorney (\$432,000)
- Buildings Department:
 - The FY24 budget includes a mandatory update of the fire station's alerting system (\$80,000). The cost will be evenly split between the General Fund and the Ambulance Fund.
 - The FY24 appropriates funding to install two EV charging stations at City Hall and two at the City pool (\$24,000)
- City Attorney
 - Beginning with FY24, the budget for the Department of the City Attorney is established separate from Administration. Wages and operational expenditures for activities tied to the city attorney, the human resource manager, and the communications specialist are moved from Administration to the Department of the City Attorney (\$432,000)
 - The public defender and prosecutor costs are moved from the Police Department to the Department of the City Attorney (\$92,000).
- Community Development Department:
 - The Community Development Department requested and was appropriated \$100,000 in the FY24 budget for a General Plan update/overhaul. While Farmington City has done work on components of the General Plan in recent years addressing Active Transportation, Moderate Income Housing, and the Farmington Station Area, the City has not seen a comprehensive update or changes to the main General Plan since 2005. The amount requested will allow the Community Development Department to engage a consulting firm to participate in this effort.
- Economic Development Department:
 - During FY23, the economic development director was hired as the new city manager. City management decided not to refill this position. Rather, the new city manager is performing economic development duties, relying more on department directors for management responsibilities. Thus, the FY24 budget includes no payroll in the economic development department.
- Engineering Department:
 - There are no significant changes to the Engineering Department's General Fund operating budget for FY24.

- Fire Department:
 - The Emergency Management division was dissolved. Emergency management responsibilities will be shared amongst the new battalion chiefs.
 - The annual budget for turnout gear (heavy, fireproof clothes) is increased by \$16,000 due to the expansion of the Fire Department and inflation.

- Legislative Branch:
 - There are no significant changes to the Legislative Department’s operating budget for FY24.

- Parks and Cemetery Department:
 - Personnel changes and changes in wage allocations resulted in an increase of \$61,000 of payroll costs to the Parks Department before any budget requests.
 - The FY24 budget includes the payroll costs of a new, full-time park maintenance worker (\$79,000) and a reduction in payroll costs for seasonal workers (\$30,000)
 - A preliminary, ongoing amount of \$20,000 was included in the FY24 for the ongoing maintenance of the Rock Mill property (purchased in FY23). This amount will be reevaluated when the permanent use of the area is determined.

- Police Department:
 - The FY24 budget provides funding for three new, full-time patrol officers (\$360,000). *For associated vehicles and equipment, see Capital Equipment Fund #39.*
 - The public defender and prosecutor costs were moved from the Police Department to the Department of the City Attorney (\$92,000).

- Streets Department:
 - The FY24 budget includes the payroll costs of a new, full-time public works inspector position (\$82,000).
 - Increase in the annual amount for street light maintenance, repair, and replacement (\$15,000).

The next page provides a summary of all General Fund department expenditure budgets. As noted in the message from the City Manager, the FY24 budget includes funding for a cost-of-living-adjustment and other pay increases. These pay rate increases affect all General Fund department budgets.

FY24 GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

	FY23 Adopted Total	FY24 Adopted Budget	\$ Change	% Change
10 GENERAL FUND				
Administrative Department	1,526,432	1,451,961	(74,471)	-4.9%
Buildings Department	571,255	728,972	157,717	27.6%
City Attorney	-	577,012	577,012	0.0%
Community Development Department	1,266,625	1,511,474	244,849	19.3%
Economic Development Department	314,598	171,740	(142,858)	-45.4%
Engineering Department	195,086	223,908	28,822	14.8%
Fire Department	2,702,962	2,803,104	100,142	3.7%
General Fund - Transfers Out	3,850,000	4,620,467	770,467	20.0%
Legislative Department	157,873	158,072	199	0.1%
Parks & Cemetery Department	1,210,429	1,448,912	238,483	19.7%
Police Department	4,519,732	4,929,006	409,274	9.1%
Streets Department	879,892	958,904	79,012	9.0%
10 GENERAL FUND Total	17,194,884	19,583,531	2,388,647	13.9%

*Detailed information on department expenditure budgets can be found in the “Additional Schedules” section.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted for, or committed to, specified purposes other than capital projects or debt service. Special revenue funds do not account for resources held in trust for individuals, private organizations, or other governments. Farmington City has two special revenue funds, both of which are redevelopment agencies (RDAs).

A redevelopment agency is an entity used by local governments to achieve the community's development goals. RDAs assist in the following development issues:

- 1) Redevelopment – RDAs encourage private and public investment in areas currently experiencing disinvestment or neglect.
- 2) Housing – RDAs increase the amount and variety of housing to meet the needs of the community.
- 3) Economic development – RDAs assist in bringing new business to the community, creating new job opportunities and new tax revenue streams.

Farmington City has two active RDAs: the Highway 89 RDA and the Station Park RDA.

Highway 89 RDA Fund (Fund #20)

This fund is used to account for economic development undertaken by Farmington City on property located between the frontage road of Highway 89 and 1075 West on the north side of Shepard Lane. Transactions include property acquisitions, site preparation and improvement costs, and administrative activities. These transactions have been funded by property tax increments. In FY24, this fund is expected to receive approximately \$183,000 in property taxes. The property tax increments represent both the city's portion and certain other entities' portions. This fund handles debt service of approximately \$177,000 annually through FY25.

Station Park RDA Fund (Fund #22)

This fund is used to account for RDA transactions conducted by Farmington City, including property acquisition, site preparation and improvement costs, and administrative activities. These transactions are funded by property taxes increments. In FY24, this fund is expected to receive approximately \$455,000 in property taxes. These funds represent the city's portion of the property tax increment.

The schedule on the next page highlights the budgeted cash inflows and outflows of Farmington City's two active redevelopment agencies.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
SPECIAL REVENUE - RDAs				
#20 HIGHWAY 89 RDA FUND				
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	171,000	189,000	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	191,443	184,805	(6,638)	-3.5%
Net change to fund balance	(20,443)	4,195		
#22 STATION PARK RDA FUND				
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	357,000	462,000	105,000	29.4%
Expenditures - Administrative costs	3,000	15,000	12,000	400.0%
Net change to fund balance	354,000	447,000		

Debt Service Funds

Debt service funds are used to account for the accumulation and payment of monies for debt service on capital assets used in governmental activities.

RAP Tax Park Improvement Fund (RAP = Recreation, Arts, and Parks, Fund #30)

This fund is used to account for the annual debt service of \$390,000 related to the construction of the regional park. Funding to cover the debt service is provided by the RAP tax. The FY24 budget includes \$652,000 of RAP tax revenue. The FY24 budget also includes a one-time transfer of cash reserves to the General Fund. The final debt service payment will be in FY25.

Police Station Sales Tax Revenue Bond Fund (Fund #31)

This fund is used to account for the debt service issued to refund current debt and other general improvements to the Police Station. The funding source for the debt service are police impact fees. The debt service in FY24 will be approximately \$73,000, the final debt service payment on this bond.

General Obligation (G.O.) Bonds for the Public Safety Building & City Hall Fund (Fund #34)

This fund was used to account for the debt service on the general obligation bonds issued to finance the construction of City Hall and the police station. As is the case with G.O. bonds, this fund receives funding from property tax to cover the annual debt service. The final debt service payment was made during FY22. The fund's remaining cash was transferred to the General Fund during FY23. Thus, no activity is budgeted for this fund in FY24.

General Obligation (G.O.) Bonds for the Gym & Regional Park Fund (Fund #35)

This fund is used to account for the debt service on the G.O. bonds issued to finance the largest portion of construction and improvements of the City's gymnasium and regional park. As is the case with G.O. bonds, this fund receives funding from property tax to cover the annual debt service. The debt service will be approximately \$410,000 in FY24. This debt will be retired in FY35.

The schedule on the next page highlights the budgeted cash inflows and outflows of Farmington City's debt service funds.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ 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				
Revenue - Property taxes and interest income	1,000	0	(1,000)	-100.0%
Bond payment and fees (note - last pmt in FY22)	0	0		
Transfer Out to the General Fund (to empty fund's cash balance)	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		

Capital Improvement Funds

Capital improvement funds are used to account for the acquisition and construction of capital assets used in governmental activities.

Class C Roads and Local Highways Fund (Fund #11)

The Class C Roads and Local Highways Fund is used to account for the cash inflows and outflows related to the City's Class C roads. The Class B&C road funding program was established by the Utah Legislature in 1937 to assist local governments in the improvement of public roads and streets throughout the state. These funds differ from ordinary local revenues inasmuch as they are subject to administrative direction by the State. Local transportation sales tax revenues also are received into this fund.

In accordance with state law, Class C road revenues are spent only on the construction and maintenance of Farmington City roads. Qualified expenditures include enhancement of vehicle and pedestrian safety, equipment purchases and rentals, Right of Way acquisition, and overhead costs. All forecasted revenues collected during FY24 are budgeted to be spent in FY24, resulting in no change to fund balance.

Government Building Improvement Fund (Fund #37)

The Government Building Improvement Fund is used to account for the construction and improvement of City buildings. Revenue sources for this fund include police facility impact fees, interest earnings, and transfers from the General Fund. The FY24 budget provides funding for construction of a new Public Works materials storage structure. This structure is necessary to stay compliant with planned changes to the Utah Department of Environmental Quality (DEQ) water quality standards and to maintain the city's Municipal Separate Storm Sewer System (MS4) permit. This additional materials storage structure will increase the durability of preventative and restorative road materials.

Capital Streets Improvement Fund (Fund #38)

The Street Improvement Capital Projects Fund accounts for the construction and improvement of City streets – largely funded by transportation impact fees and transfers from the General Fund. The FY24 budget provides funding for improvements to Main Street and Shepard Lane. In addition, the North Farmington Station roads will be finished. This fund covers debt service of approximately \$65,000 annually, ending in FY25, for a street light replacement project initiated in 2014.

Capital Equipment Fund (Fund #39)

The Capital Equipment Fund is used to account for the acquisition and replacement of expensive equipment and all vehicles used in governmental activities. Transfers from the General Fund are the primary sources of funding for this fund. The transfer from the General Fund to fund purchases of vehicles and equipment totals \$1,420,000. The FY24 budget includes \$515,000 for a new fire apparatus. This item was originally approved for FY22, but due to a lengthy assembly process, had been carried over (included) in the FY23 and into FY24. The FY24 **recommended budget** included the purchase of seven police vehicles (including three for the new officers). However, an opportunity arose to secure six of the seven the vehicles in June 2023. Due primarily to the difficulty in securing vehicles, City management elected to capitalize on the opportunity and secure the vehicles. The advance purchase was the only change to the **recommended budget**. One of the vehicles, and the costs of outfitting all seven vehicles, will still be FY24 expenditures and are therefore still included in the FY24 **adopted budget**.

Real Property Asset Fund (Fund #40)

The Real Property Asset Fund is used to account for the acquisition and disposition of real property used in governmental activities. Transfers from the General Fund are the primary sources of funding for this fund. During FY24, the City will be selling a piece of property to Weber State University. The sale proceeds will be used to restore the cash balances of the General Fund and the Park Improvement Fund that were drawn down due to the acquisition of the Rock Grist Mill property in FY23.

Park Improvement Fund (Fund #42)

The Park Improvement Capital Projects Fund is used to account for the acquisition, construction, and improvement of City parks. Parks and Recreation impact fees and transfers from the General Fund are the primary sources of funding for this fund. This fund also pays debt service on Excise Tax Revenue Bonds of approximately \$171,000 annually through FY26. The FY24 budget provides \$650,000 towards xeriscaping City property and \$400,000 for the design of the recently-acquired Rock Grist Mill property.

Fire Protection Fund (Fund #43)

The Fire Protection Fund is used to account for the acquisition of capital assets used in fire operations and needed as a result of growth. These purchases are essential for providing adequate fire protection. Impact fees are the primary source of funding for these acquisitions. Included in the FY24 the budget is \$600,000 for the design on a new fire station on the west side of Farmington. This fund pays debt service of approximately \$57,000 annually for a fire apparatus (ladder truck). The final debt service payment will be in FY25.

The schedules on the next four pages highlight the budgeted cash inflows and outflows of Farmington City's capital improvement funds.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ 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%
Interest income	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	
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 restricted 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

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#38 CAPITAL STREET IMPROVEMENTS				
Unrestricted Funds				
Transfer In from the General Fund		406,000	406,000	
Interest income	150,000	150,000	0	0.0%
Miscellaneous revenue	14,000	14,000	0	0.0%
Contributions - COG, administered by Davis County	12,000,000	0	(12,000,000)	-100.0%
Total Revenue	12,164,000	570,000	(11,594,000)	-95.3%
Main Street widening		300,000	300,000	
Miscellaneous expenditures	462,000	166,000	(296,000)	-64.1%
Shepard Lane betterment		106,000	106,000	
Debt service on street lights replacements in 2014 (through FY25)	67,696	66,253	(1,443)	-2.1%
Project costs - Business Park (will do budget amendment for FY24)	13,282,500	0	(13,282,500)	-100.0%
Project costs - 950 N Interchange	5,600,000	0	(5,600,000)	-100.0%
Moved shuttle bus operations into GF from Capital Streets Fund	78,000	0	(78,000)	-100.0%
Total Expenditures	19,490,196	638,253	(18,851,943)	-96.7%
Net change to unrestricted 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%
Developer reimbursements	0	200,000	200,000	#DIV/0!
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%
Total Expenditures	10,867,500	200,000	(10,667,500)	-98.2%
Net change to restricted 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 change to fund balance	(9,879,696)	2,363,747		

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#39 CAPITAL EQUIPMENT FUND				
Transfer in from General Fund	1,790,000	1,420,152	(369,848)	-20.7%
Sale of fixed assets	50,000	15,000	(35,000)	-70.0%
Interest income	2,000	2,000	0	0.0%
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 (carryover)	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				
Sale of Real Estate	0	5,700,000		
Interest income	5,000	5,000		
Total Revenue	5,000	5,000		
Transfer out to the Parks Capital Projects Fund	0	3,800,000		
Transfer out to the General Fund	0	1,900,000		
Property acquisitions	0	0		
Total Expenditures	0	0		
Net change to fund balance	5,000	5,000		

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#42 PARK IMPROVEMENT FUND				
Unrestricted Funds				
Transfer in from the Real Estate Fund		3,800,000	3,800,000	
Transfer in from the General Fund	350,000	1,190,300	840,300	240.1%
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%
Total Revenue	373,000	5,001,300	4,628,300	1240.8%
Xeriscaping city properties		650,000	650,000	
Rock Mill property design and cleanup (annual maintenance in GF)		400,000	400,000	
Park improvement projects	2,010,000	240,300	(1,769,700)	-88.0%
Playground equipment replacement at Preserve Park		200,000	200,000	
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%
Total Expenditures	2,033,000	1,510,300	(522,700)	-25.7%
Net change in unrestricted funds	(1,660,000)	3,491,000		
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	1,179,000	4,133,000	2,954,000	250.6%
Expenditures - Debt service exp for 650 W. park (ends in FY26)	171,723	171,894	171	0.1%
Net change in restricted funds	1,007,277	3,961,106		
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	(652,723)	7,452,106		
#43 CAPITAL FIRE FUND				
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	170,000	255,600	85,600	50.4%
Design of new fire station		600,000	600,000	
Debt service on ladder truck (through FY25)	56,996	57,074	78	0.1%
Total Expenditures	56,996	657,074	600,078	1052.8%
Net change to fund balance	113,004	(401,474)		

PERMANENT FUND

Cemetery Perpetual Care Fund (Fund #48)

The City's permanent (perpetual) fund (Fund #48) is used to account for resources that are, per city ordinance, generally restricted to the extent that only interest earnings may be used for purposes to support the cemetery's care. However, the fund's cash reserves may be used under limited circumstances. Sale of burial rites and interest income are the routine revenue sources for this fund.

Permitted uses of cash reserves include (1) reimbursement of the City's General Fund for cemetery operational expenses not provided by perpetual care interest transfers, (2) to purchase land and/or make improvements or to pay for development costs of an expansion of the existing cemetery and/or development of a new cemetery, and (3) to purchase capital equipment valued in excess of \$20,000 if the use of such equipment for cemetery purposes is proportionate to the monetary contribution made from the perpetual fund. (Farmington City Municipal Code section 8-1-070)

The schedule below highlights the budgeted inflows and outflows of Farmington City's permanent fund.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#48 CEMETERY PERPETUAL CARE FUND				
Sale of burial rites	7,500	7,500	0	0.0%
Interest income	1,000	1,000	0	0.0%
Total Revenue	8,500	8,500	0	0.0%
Total Expenditures - Irrigation system upgrade	150,000	0	(150,000)	-100.0%
Net change to fund balance	(141,500)	8,500	150,000	-106.0%

BUSINESS-TYPE FUNDS (enterprise, proprietary funds)

Farmington City uses business-type funds to account for water, sewer, waste collection, storm water, ambulance, transportation, and recreation services. These funds collect fees from residential and commercial users to sustain their operations and to purchase, maintain, and replace their assets. Fees are approved by the city council and published in the City's consolidated fee schedule (CFS). In addition, water and storm water impact fees are collected from new developments and applied to the cost of new infrastructure caused by growth and development.

Water Utility Fund (Fund #51)

Farmington City provides *culinary* water to Farmington residents and businesses through two sources. First, city-owned and operated wells provide over 75% of the city's culinary water supply. The remainder is purchased from the Weber Basin Water Conservancy District. The provision of secondary/irrigation is providing by entities that are separate from the City.

Aging infrastructure and steady growth place significant pressure on the Water Fund's budget. Routine fee increases are needed to keep up with inflation, provide funding toward improvement projects, meet debt obligations, and sustain a reasonable cash reserves balance. The FY24 budget includes a 13.4% water rate increase (rounded to the nearest 10 cent mark). The additional cost to most residents will be \$2.80/month.

Farmington City will use \$3M of ARPA proceeds and \$7M of bond proceeds to complete \$10M of water infrastructure projects in FY24. Projects include a new water storage tank (\$4M), an I-15 water line crossing at Burke Lane (\$2.3M), upsizing the water lines under Main St (\$2M), and a new well by Shepard Creek (\$1.6M). The FY24 budget also provides funding for a new, full-time water maintenance worker position.

Sewer Utility Fund (Fund #52)

The Sewer Utility Fund is used to account for the collection and remittance of sewer billings to Central Davis Sewer District (Central Davis). Central Davis constructs, operates, and maintains the sewer lines. Farmington City bills on behalf of Central Davis, retaining approximately \$2 per account for administrative overhead. The FY24 budget includes a utility rate increase approximately 13% in response to a 13% increase imposed on the City by Central Davis Sewer District.

Garbage Utility Fund (Fund #53)

The Garbage Utility Fund is used to account for the revenues and expenses associated with providing waste collection services. The FY24 budget includes a 14% fee increase to accommodate the increased costs to the city from contracted service providers.

Storm Water Fund (Fund #54)

The Storm Water Utility Fund is used to account for the revenues and expenses associated with the conveyance of the City's storm water. The FY24 budget includes a 17% increase in the storm water utility fee necessitated by a reallocation of employee wages to the storm water fund from the water fund and an additional, full-time storm water maintenance worker position.

Ambulance Fund (Fund #55)

The Ambulance Service Fund is used to account for the revenues and expenses associated with providing ambulance transportation services. The FY24 budget reserves funds to assist employees with education and training, as well as the replacement of vehicles and equipment. The FY24 budget includes a mandatory update of the fire station's alerting system (\$80,000). The cost will be evenly split between the General Fund and the Ambulance Fund.

Transportation Utility Fund (Fund #56)

The Transportation Utility Fund was established during FY19 to provide for additional street/road maintenance needs. Since FY19, this fund has used all the revenue collected each for the intended purposes of the fee. Beginning in FY24, the Transportation Utility Fund will begin to accumulate a balance in anticipation of certain large-dollar road projects.

Recreation Funds (Funds #60, 67)

The Recreation Fund is used to account for the activities of the City's recreation and performing arts programs. This fund receives a significant subsidy each year from the General Fund to support its operations. The FY24 budget includes a General Fund transfer of \$1,139,000. The FY24 budget also includes payroll costs for a new, full-time active aging program coordinator position and payroll *savings* from optimizing pool scheduling.

With every budget process, program offerings are assessed and scaled to demand. The City will continue to evaluate the popularity of its recreation programs – placing more budget toward the growing sports and ramping back on those that are showing less interest.

The schedules on the following five pages show the budgeted cash inflows and outflows of Farmington City's business-type funds.

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ 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	2,524,200	2,942,200	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 full-time water maintenance position		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	2,266,339	2,778,002	511,663	22.6%
Net budget of unrestricted funds	257,861	164,198		
Restricted Funds				
Impact fees	51,000	3,325,000	3,274,000	6419.6%
Interest earnings on Impact fees	2,000	2,000	0	0.0%
Financing proceeds from bonding for impact-fee related projects	7,000,000	0	(7,000,000)	-100.0%
Federal funding (ARPA) - \$3M TBD spread equally over 2 years	1,499,443	0	(1,499,443)	-100.0%
Total Revenues	8,552,443	3,327,000	(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	9,998,886	10,597,650	598,764	6.0%
Net budget of restricted funds	(1,446,443)	(7,270,650)		
Combined Restricted and Unrestricted				
Total Revenue	11,076,643	6,269,200		
Total Expenses	12,265,225	13,375,652		
Net budget	(1,188,582)	(7,106,452)		

KEY CHANGES BY FUND - FY24 COMPARED TO FY23

	FY23 ADOPTED	FY24 ADOPTED	\$ 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	
Increase in customer billings from rate increases		300,000	300,000	
Interest Income	10,000	10,000	0	0.0%
Interest Income	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 (CDSO)	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%
Transfer 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%
Increase in customer billings from rate increases		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

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#54 STORM WATER FUND				
Unrestricted Funds				
Customer billings	830,000	830,000	0	0.0%
Increase in customer billings from rate increases		137,000	137,000	
Miscellaneous revenue	65,000	65,000	0	0.0%
Interest income	15,000	15,000	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 storm water maintenance position		81,400		
Supplies and services increase		22,500		
Transfer 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)		

KEY CHANGES BY FUND - FY24 COMPARED TO FY23	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#55 AMBULANCE FUND				
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%
Increase in customer billings from rate increases		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

	FY23 ADOPTED	FY24 ADOPTED	\$ Budget Change	% Change
#60, 67 RECREATION FUNDS				
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 mgmt)	0	(400,000)		
Total Revenue	2,178,135	2,203,650	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 full-time 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	2,197,620	2,603,030	405,410	18.4%
Net budget	(19,485)	(399,380)		

ADDITIONAL SCHEDULES

1. Staffing Document (full-time positions only)
2. Principal Taxpayers
3. Population Statistics and Davis County School District Enrollment
4. Sales Tax and Property Tax Collections
5. General Fund Department Expenditure Budgets by Major Category
6. General Fund Department Expenditure Budgets – Key Changes

Note: All years represented in the following schedules are fiscal years, beginning on July 1 and ending on June 30.

FARMINGTON CITY CORPORATION

Full-time Employees By Function

Function	2023	2024	Change	
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	102	110	8	

Principal Taxpayers

FARMINGTON CITY CORPORATION

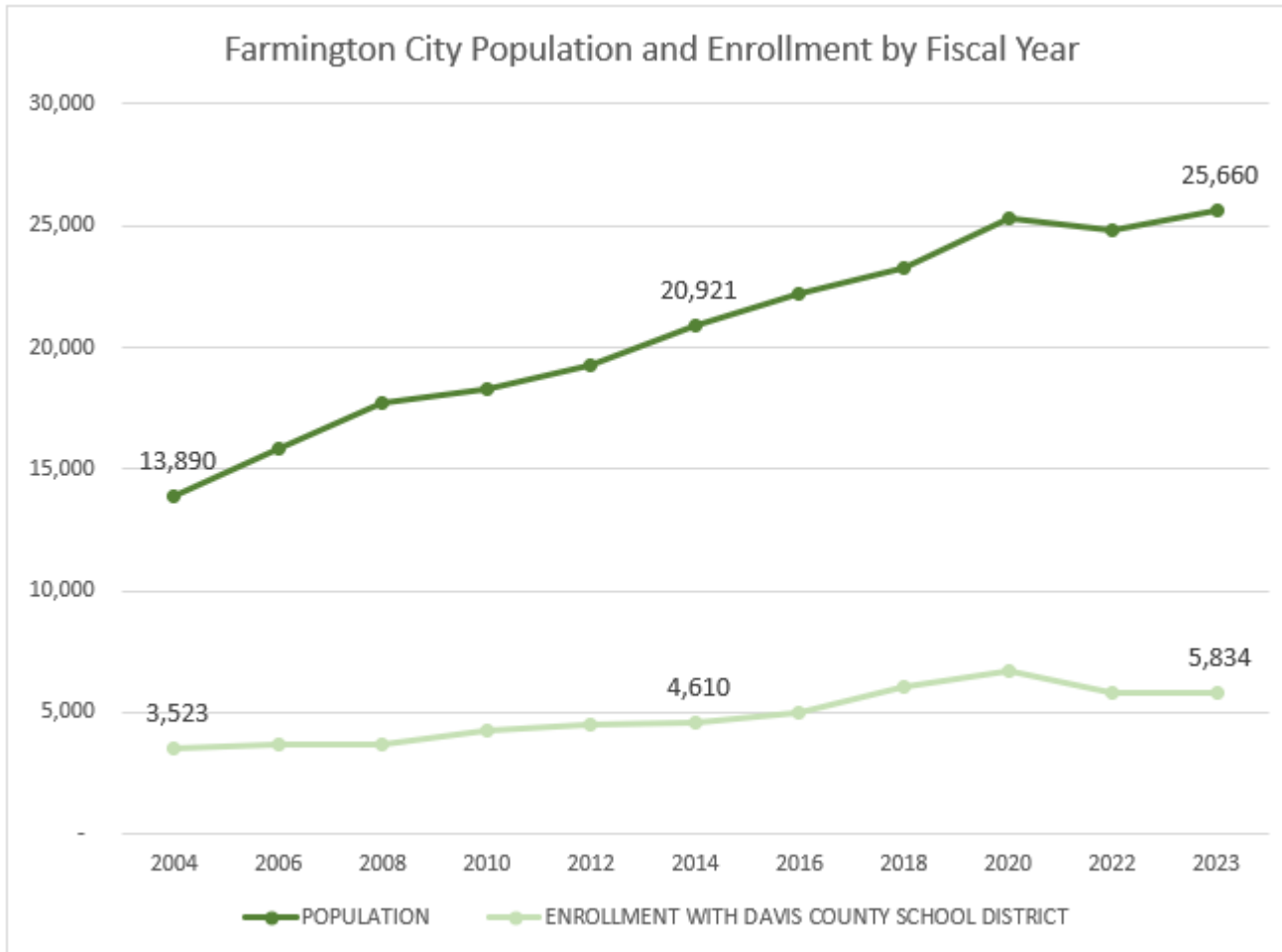
Principal Taxpayers

Most Recent Year Available and Ten Years Prior

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Station Park Centercal LLC	\$ 188,797,904	1	8.46%	\$ 18,392,106	2	1.80%
Lagoon Investment Company	\$ 59,779,617	2	2.68%	\$ 22,550,630	1	2.21%
Covey Park Lane LLC	\$ 30,780,968	3	1.38%			
Pacificorp	\$ 23,227,906	4	1.04%	14,485,571	3	1.42%
Avanti Farmington LLC	\$ 14,731,495	5	0.66%			
Questar Gas	\$ 12,775,770	6	0.57%			0.00%
AW Development LLC	\$ 11,515,612	7	0.52%			
SLC Pipeline LLC	\$ 11,377,964	8	0.51%	7,673,626	4	
Legacy House of Park Lane LLC	\$ 9,785,587	9	0.44%			
SN Farmington	\$ 8,021,000	10	0.36%			0.00%
Smiths Food King Properties				6,205,172	5	0.61%
Oakridge Golf & Country				5,256,590	6	0.51%
Ivy Properties LLC				3,450,000	9	0.34%
QWest Communication				4,463,477	7	0.44%
JSA Properties & Management, LLC				3,267,090	10	0.32%
Rose Cove Senior Housing				3,628,675	8	0.36%
Total, principal taxpayers	\$ 370,793,823		16.62%	\$ 89,372,937		8.01%
Total, all taxpayers	\$ 2,232,702,581			\$1,021,783,667		

Sources: Davis County Auditor's Office

Population Statistics and Davis County School District Enrollment

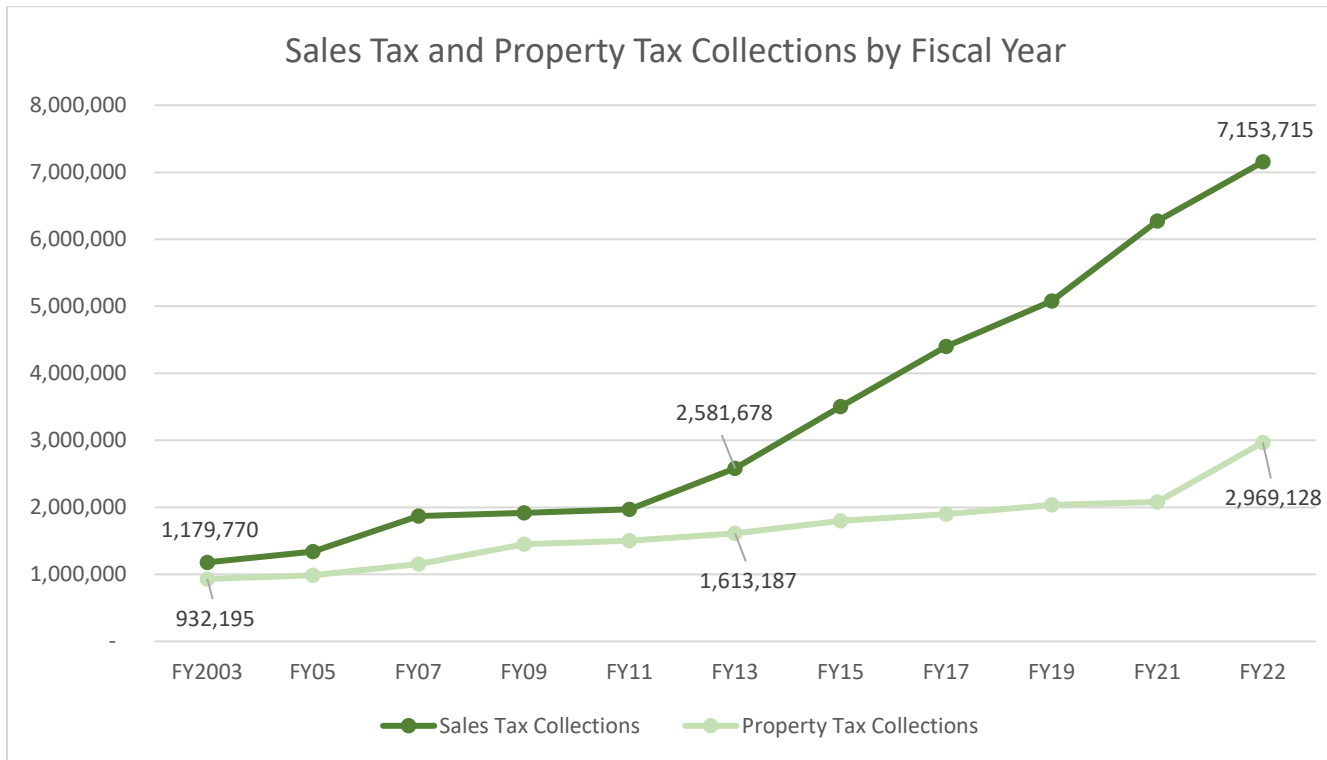


Data Sources:

Population: U.S Census Bureau

School Enrollment: Davis County School District (estimated)

Sales Tax and Property Collections by Fiscal Year



Data Source: Farmington City finance department.

Note: Property tax figures are exclusive of amounts collected and restricted for debt service and economic development. The steep increase seen between FY21 and FY22 is due to the transition of paramedic services from Davis County to individual cities within the county.

Department Expenditure Budgets by Category

	FY23 Adopted Total	FY24 Adopted Budget	\$ Change	% Change
Administrative Department	1,526,432	1,451,961	(74,471)	-4.9%
Payroll	1,030,832	808,184	(222,648)	-21.6%
Supplies & Services Expense	489,600	637,778	148,178	30.3%
Capital Outlay, Projects	6,000	6,000	-	0.0%
Buildings Department	571,255	728,972	157,717	27.6%
Payroll	209,355	245,413	36,058	17.2%
Supplies & Services Expense	314,300	272,909	(41,391)	-13.2%
Capital Outlay, Projects	47,600	210,650	163,050	342.5%
City Attorney	-	577,012	577,012	.
Payroll	-	378,475	378,475	.
Supplies & Services Expense	-	198,537	198,537	.
Capital Outlay, Projects	-	-	-	.
Community Development Department	1,266,625	1,511,474	244,849	19.3%
Payroll	951,325	1,028,865	77,540	8.2%
Supplies & Services Expense	315,300	482,609	167,309	53.1%
Capital Outlay, Projects	-	-	-	.
Economic Development Department	314,598	171,740	(142,858)	-45.4%
Payroll	223,198	-	(223,198)	-100.0%
Supplies & Services Expense	91,400	171,740	80,340	87.9%
Capital Outlay, Projects	-	-	-	.
Engineering Department	195,086	223,908	28,822	14.8%
Payroll	151,586	170,408	18,822	12.4%
Supplies & Services Expense	43,500	53,500	10,000	23.0%
Capital Outlay, Projects	-	-	-	.

Department Expenditure Budgets by Category *(continued)*

	FY23 Adopted Total	FY24 Adopted Budget	\$ Change	% Change
Fire Department	2,702,962	2,803,104	100,142	3.7%
Payroll	2,477,194	2,519,322	42,128	1.7%
Supplies & Services Expense	186,468	250,682	64,214	34.4%
Capital Outlay, Projects	39,300	33,100	(6,200)	-15.8%
General Fund - Transfers Out	3,850,000	4,620,467	770,467	20.0%
Payroll	-	-	-	.
Supplies & Services Expense	-	-	-	.
Transfers Out	3,850,000	4,620,467	770,467	20.0%
Legislative Department	157,873	158,072	199	0.1%
Payroll	78,873	79,072	199	0.3%
Supplies & Services Expense	79,000	79,000	-	0.0%
Parks & Cemetery Department	1,210,429	1,448,912	238,483	19.7%
Payroll	776,929	944,712	167,783	21.6%
Supplies & Services Expense	423,500	476,300	52,800	12.5%
Capital Outlay, Projects	10,000	27,900	17,900	179.0%
Police Department	4,519,732	4,929,006	409,274	9.1%
Payroll	3,860,562	4,267,375	406,813	10.5%
Supplies & Services Expense	576,670	647,130	70,460	12.2%
Capital Outlay, Projects	82,500	14,500	(68,000)	-82.4%
Streets Department	879,892	958,904	79,012	9.0%
Payroll	573,692	597,004	23,312	4.1%
Supplies & Services Expense	301,200	347,400	46,200	15.3%
Capital Outlay, Projects	5,000	14,500	9,500	190.0%
Grand Total	17,194,884	19,583,531	2,388,647	13.9%

Department Expenditure Budgets – All Changes

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
ADMINISTRATIVE DEPARTMENT	1,526,432			
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		101,373		
Move positions to City Attorney Department		(366,788)		
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)		60,000		
10-440-370 Contracted IT services		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 General Fund 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%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
BUILDINGS DEPARTMENT	571,255			
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		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 N. 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 miscellaneous expenses		1,500		
10-610-335 Christmas Lights - Community Center (new permanent)		(13,000)		
10-610-343 Utilities - Fire Station		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 at the Fire Station		2,500		
10-610-335 Christmas Lights - Community Center (new, permanent)		20,809		
10-610-500 City Hall boiler replacement		56,600		
10-610-500 EV Charging Stations - 4 units at City Hall and Pool		24,000		
10-610-530 Police Station boiler replacement		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 Station heaters in bay (2)		7,600		
10-610-550 Fire Station alerting system (half GF, half Ambulance)		40,000		
BUILDINGS DEPARTMENT Total		157,717	728,972	27.6%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
CITY ATTORNEY		0		
Ongoing				
Move positions from Administration		366,788		
Payroll base-to-base adjustment, including reallocations between funds		(75,991)		
Payroll increases (pay rates, reclasses, market adjustments)		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		577,012	577,012	

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
COMMUNITY DEVELOPMENT DEPARTMENT	1,266,625			
INSPECTION PROGRAM				
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		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 updated building code books		3,909		
PLANNING AND ZONING PROGRAM				
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		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%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
ECONOMIC DEVELOPMENT DEPARTMENT	314,598			
Ongoing				
Payroll base-to-base adjustment, including allocations between funds				
Payroll increases (pay rates, reclasses, market adjustments)				
10-460-100 Eliminate Econ Dev position and associated payroll costs		(223,198)		
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%
ENGINEERING DEPARTMENT	195,086			
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		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%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
FIRE DEPARTMENT	2,702,962			
FIRE PROGRAM				
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		119,105		
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 & Maintenance 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 Maintenance 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		
EMERGENCY MANAGEMENT PROGRAM				
Ongoing				
Payroll base-to-base adjustment		(196,429)		
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%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
GENERAL FUND - Transfers Out	3,850,000			
Ongoing				
10-660-992 Transfer 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%
LEGISLATIVE DEPARTMENT	157,873			
Ongoing				
Rounding of budgets		199		
One-time				
None				
LEGISLATIVE DEPARTMENT Total		<u>199</u>	158,072	0.1%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
PARKS & CEMETERY DEPARTMENT	1,210,429			
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		60,530		
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		
10-640-101 Seasonal park maintenance 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 Parks, Recreation, Arts, Trails (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%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
POLICE DEPARTMENT	4,519,732			
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		
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		
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		409,274	4,929,006	9.1%

Department Expenditure Budgets – All Changes *(continued)*

Department Title	FY23 Adopted Total	Changes FY23 to FY24	FY24 Adopted Total	Dept % Change
GENERAL FUND - PUBLIC WORKS - STREETS DEPARTMENT	879,892			
Ongoing				
Payroll base-to-base adjustment, including reallocations between funds		(90,222)		
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		
10-600-202 Street Uniform,PPE		1,200		
10-600-270 Street light maintenance		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%

