



160 S Main  
Farmington Utah 84025

## **CITY COUNCIL STAFF REPORT FOR JUNE 18, 2024**

To: Mayor and City Council  
From: Greg Davis  
Date: June 12, 2024  
Subject: **Adoption of FY25 Municipal Budget**

### **RECOMMENDATIONS**

1. Review the attached budget documents
2. Hold a public hearing on June 18, 2024 for the FY25 municipal budget
3. Consider and approve a resolution to adopt the FY25 municipal budget

### **BACKGROUND**

The recommended FY25 budget was presented to the City Council on May 7, 2024 and adopted as a tentative budget that evening. In subsequent work sessions the City Council entertained detailed presentations by city leadership for all programs and funds.

The following are two proposed changes to that tentative budget:

1. Pay rate increases for sworn police officers working shifts – This is an additional pay rate increase of 15%, on top of the 5% that is budgeted for all full-time and regular part-time staff (5% is budgeted for a combination of COLA and merit). Cost of the 15% additional is \$449,000, all in the General Fund. Funding is to come from an increase to property tax.
2. Trail construction, Farmington Creek Lower Trail – Total project cost is estimated at \$338,500. Partial funding of \$244,488 will be from a Utah Outdoor Recreation Grant (UORG). The remaining \$94,012 is the City's portion, \$23,500 of which was already incurred by the City in prior fiscal years. The FY25 adopted budget reflects grant revenue of \$244,488 and expenditures of \$315,000.

A truth-in-taxation hearing will be held Tuesday, August 20, 2024 before setting the certified tax rates for property taxes.

Attached schedules:

- Calendar for budgeting FY25
- Highlights of major items
- Fund list by transaction type FY25 adopted budgets
- Key changes by fund, showing changes from the current year FY24's original adopted budget to the new year FY25's budget, as adopted
- Key changes for General Fund departments
- Staffing document

Respectfully submitted,



Greg Davis  
Finance Director

Review and concur,



Brigham Mellor  
City Manager

BUDGETING FOR FY25

January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	
<div>Budget Season Planning w/ Budget Committee</div> <div>Work on: Revenue projections Market comparisons Impact fee analysis Debt Fleet replacement funding Road projects Waterworth models</div> <div>Jan 22 (Mon) - 26 (Fri) Individual dept kickoff mtgs with Finance</div>	<div>Feb 13 (Tue) Current year projections due from departments</div> <div>Feb 26 (Mon) Budget requests due from depts including staffing and fees/rates</div> <div>HR market study completed</div>	<div>March 1, 2 (Fri, Sat) Council Retreat</div> <div>Council to discuss: 1. Budget priorities, initiatives 2. FY24 Operating projections 3. FY25 Revenue projections 4. Funding new fire station 5. Project prioritization</div>	<div>Apr 22 (Mon) Budget committee meetings w/ Mayor and department directors</div>	<div>May 2 (Thu) Recommended budget transmitted</div>		
				<div>May 7 Council Meeting</div> <div>Work session (5pm start): - Dept presentations</div> <div>Regular Session: - Presentation of recommended budget and adoption as the 'tentative' budget</div>	<div>June 4 Council Meeting</div> <div>Work session (start time TBD): - Council deliberations</div>	
				<div>May 21 Council Meeting</div> <div>Work session (5pm start): - Dept presentations</div>	<div>June 18 Council Meeting</div> <div>Work session (start time TBD): - Council deliberations</div> <div>Regular Session: For Municipality and RDA: Public hearings and adoption of 1. Budgets 2. Consolidated Fee Schedule (CFS) 3. Certified Tax Rate for Property Tax 4. Compensation increases for elective and statutory officers</div>	
					<div>August 20, 2024 (Tuesday) Truth in Taxation</div>	

## HIGHLIGHTS OF MAJOR ITEMS

### FY25 Adopted Budget

#### **Sales Tax:**

Projected sales tax revenue for FY25 (\$7,775,000) anticipates 2% growth for the fiscal year, using distribution information through the end of May, 2024 (based on sales through March 2024). This is lower than had been anticipated previously. Administration is being conservative in this FY25 projection due to substantial swings in sales tax receipts during recent months. Farmington has relied heavily on sales tax funding, with sales tax being its largest single revenue source for General Fund operations, representing roughly half of ongoing sources.

#### **Balancing the General Fund - Ongoing Revenues versus Ongoing Expenses**

The slowing of sales tax growth has put pressure on the General Fund's capability to cover ongoing expenses with ongoing revenues. The slowdown of sales tax comes at the same time as substantial inflation on payroll, supplies, and contract services used by the General Fund. This adopted budget includes a property tax increase and a draw from the fund balance of the General Fund in order to cover ongoing expenses. The total draw, for ongoing and one-time needs, is approximately \$700,000.

In response to the smaller-than-usual sales tax growth, the city has trimmed various non-critical budget items and delayed equipment purchases and improvement projects. For example, the General Fund's adopted budget doesn't include the typical funding (transfers to) its capital project funds.

Council has authorized an election issue to renew/continue collection of RAP taxes, which issue will appear on the ballot in November 2024.

#### **Staffing and Pay**

- Conversion of one regular part-time to a full-time position in City Administration
- A 5% combination of cost-of-living increase and merit for all full-time and regular part-time employees and elected officials
- Market pay adjustments to certain positions lagging behind peers in other government entities, including an additional pay rate increase of 15% for sworn officers. Funding is to come from an increase to property tax.
- Additional budget to address compression and employee reclassifications

### Property Tax Increase:

The FY25 Adopted Budget utilizes a property tax increase of 27%. This property tax increase will only affect the Farmington City portion of a citizen's property tax bill, resulting in an additional \$137 (equal to \$11 month) property tax burden on the average market value residential home. This increase is necessary to help cover inflationary impacts on supplies and services but particularly on payroll (refer to note above - Staffing and Pay). This property tax increase for operations will only take effect if adopted by the city council following a truth-in-taxation (TNT) hearing on Tuesday, August 20, 2024.

### Utility Rate Increases:

The FY25 budget includes increases on most utility rates. The utility enterprise/business funds don't receive property tax and therefore rely on user fees. The rate increases are necessary to ensure that ongoing revenues are sufficient to cover operating expenses in utility enterprise funds. The rate increases will also allow these funds to address proper maintenance and replacement of critical existing infrastructure.

#### FY24 vs FY25 Proposed Utility Fees (typical residential bill)

	FY24	FY25	\$ Change	% Change	
Water	23.70	24.40	0.70	3.0%	Inflationary impacts and infrastructure maintenance
Sewer	28.00	38.70	10.70	38.2%	Includes \$10 increase assessed by Central Davis Sewer District
Garbage	17.80	19.00	1.20	6.7%	Inflationary impacts from contracted hauler and WIWMD (dump)
Recycling	3.60	3.60	-	0.0%	
Storm Water	8.20	8.60	0.40	4.9%	Inflationary impacts and infrastructure maintenance
Transportation	3.40	3.60	0.20	5.9%	Inflationary impacts and infrastructure maintenance
Total	84.70	97.90	13.20	15.6%	

Note - 76% of the overall fee increases in this example bill is due to Central Davis Sewer District's assessment, which is not in control of Farmington City.

**FY25 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)
<b>GENERAL FUND</b>								
#10 GENERAL FUND	(16,827,285)	(34,040)	-	-	15,428,148	2,145,855	-	(712,678)
<b>SPECIAL REVENUE (RDA) FUNDS</b>								
#20 FARMINGTON RDA FUND	(174,600)	-	-	-	187,003	-	-	(12,403)
#22 FARMINGTON STATION PARK RDA	(392,100)	-	-	-	630,000	1,473,000	-	(1,710,900)
<b>DEBT SERVICE FUNDS</b>								
#30 RAP TAX BOND	(701,700)	-	-	-	384,380	452,000	-	(134,680)
#31 POLICE SALES TAX BOND 2009	-	-	-	-	-	4,040	-	(4,040)
#34 2007, 2009 BLDGS G.O. BOND	-	-	-	-	-	-	-	-
#35 2015 G.O. PARK BOND	(412,300)	-	-	-	410,000	-	-	2,300
<b>CAPITAL IMPROVEMENT FUNDS</b>								
#11 CLASS C ROAD FUND	(1,837,100)	-	-	-	3,136,500	-	-	(1,299,400)
#37 GOVT BUILDINGS IMPROV/OTHER	(634,066)	-	-	(2,700,000)	2,700,000	-	-	634,066
#38 CAPITAL STREET IMPROVEMENTS	(1,605,200)	(152,000)	-	-	429,345	270,000	-	1,057,855
#39 CAPITAL EQUIPMENT FUND	(16,500)	(450,000)	(7,000)	-	401,000	-	-	72,500
#40 REAL ESTATE PROP. ASSET FUND	(1,400)	-	-	-	-	-	-	1,400
#42 PARK IMPROVEMENT FUND	(2,880,588)	(2,195,000)	-	(1,180,000)	13,263,394	-	-	(7,007,806)
#43 CAPITAL FIRE FUND	(817,760)	-	-	(13,300,000)	13,328,488	-	-	789,272
<b>PERMANENT FUND</b>								
#48 CEMETERY PERPETUAL FUND	(14,200)	-	-	-	-	-	-	14,200
<b>ENTERPRISE FUNDS</b>								
#51 WATER FUND	(4,882,610)	-	-	-	10,418,613	-	-	(5,536,003)
#52 SEWER FUND	(3,573,700)	-	-	-	3,557,769	-	-	15,931
#53 GARBAGE FUND	(2,217,895)	-	-	-	2,550,002	-	-	(332,107)
#54 STORM WATER FUND	(1,968,000)	-	-	-	3,567,642	30,000	-	(1,629,642)
#55 AMBULANCE SERVICE	(855,600)	-	-	-	808,486	-	-	47,114
#56 TRANSPORTATION UTILITY FUND	(775,700)	-	-	-	868,000	-	-	(92,300)
#60,67 RECREATION FUNDS	(1,037,589)	(1,543,855)	-	-	2,702,864	-	-	(121,420)
<b>Grand Total</b>	<b>(41,625,893)</b>	<b>(4,374,895)</b>	<b>(7,000)</b>	<b>(17,180,000)</b>	<b>74,771,633</b>	<b>4,374,895</b>	<b>-</b>	<b>(15,958,740)</b>

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

	FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
<b>GENERAL FUND (Fund #10)</b>						
<b>Revenue</b>						
<b>Ongoing revenue:</b>						
Sales tax	8,400,000	7,775,000		7,775,000		
Property taxes before FY25 rate increase	4,000,000	3,900,000		3,900,000		
Additional property tax from FY25 rate increase	-	567,000	449,000	1,016,000		
Energy Sales and Use Tax	1,480,000	1,700,000		1,700,000		
Building permits	721,000	550,000		550,000		
Service contract with Fruit Heights for Fire/EMS response	300,000	315,000		315,000		
Property lease revenue	76,960	125,680		125,680		
Excavation permits	19,000	104,000		104,000		
Interest income	50,000	115,500		115,500		
Transfer In from the Storm Water Fund for storm basin maintenance	30,000	30,000		30,000		
Billings for PD security services (also reduction in expense)	187,530	-		-		
Various ongoing revenues	1,064,150	1,226,105		1,226,105		
<b>Total ongoing revenue</b>	<b>16,328,640</b>	<b>16,408,285</b>	<b>449,000</b>	<b>16,857,285</b>	528,645	3.2%
<b>One-time revenue:</b>						
Transfer In from RAP tax fund #30	300,000	-		-		
Transfer In from Real Estate Fund	1,900,000	-		-		
Transfer In from Debt Service Fund	-	4,040		4,040		
<b>Total one-time revenue</b>	<b>2,200,000</b>	<b>4,040</b>	<b>-</b>	<b>4,040</b>	<b>(2,195,960)</b>	<b>-99.8%</b>
<b>Total Revenue</b>	<b>18,528,640</b>	<b>16,412,325</b>	<b>449,000</b>	<b>16,861,325</b>	<b>(1,667,315)</b>	<b>-9.0%</b>
<b>Expenditures</b>						
<b>Payroll (wage and benefits for each item listed)</b>	<b>11,038,829</b>	<b>11,038,829</b>		<b>11,038,829</b>		
Base-to-base payroll changes		(160,833)		(160,833)		
Payroll increases (reclasses, merit, COLA, market adj)		686,520		686,520		
Payroll increases for sworn officers on shifts			449,000	449,000		
PD security services (also reduction in revenue)		(184,568)		(184,568)		
Reduction in overtime wages		(37,500)		(37,500)		
Other changes		(94,161)		(94,161)		
<b>Total Payroll</b>	<b>11,038,829</b>	<b>11,248,287</b>	<b>449,000</b>	<b>11,697,287</b>	658,458	6.0%

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## GENERAL FUND (Fund #10) continued

	FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
<b>Supplies and services</b>	3,617,585	3,617,585		<b>3,617,585</b>		
Remove one-time from prior year		(277,600)		(277,600)		
Wellness program		112,000		112,000		
IT support contract		82,000		82,000		
First Responders Mental Health program (grant funded)		119,000		119,000		
General Fund cost allocations		(252,650)		(252,650)		
Other changes		119,226		119,226		
<b>Total Supplies and Services</b>	<b>3,617,585</b>	<b>3,519,561</b>	-	<b>3,519,561</b>	(98,024)	-2.7%
<b>Capital Outlay</b>						
Ongoing base budget	71,900	104,600		104,600		
Various one-time items	234,750	106,700		106,700		
<b>Total Capital Outlay</b>	<b>306,650</b>	<b>211,300</b>	-	<b>211,300</b>	(95,350)	-31.1%
<b>Transfers Out</b>						
Transfer to Recreation Fund (#60) for ongoing base	1,427,587	1,465,027		1,465,027		
Transfer to Recreation Fund (#60) for ongoing requests	37,440	78,828		78,828		
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 Streets Fund (#38) for recurring costs	-	152,000		152,000		
Transfer to Capital Equipment Fund (#39) for one-time items	1,070,152	-		-		
Transfer to Capital Equipment Fund (#39) - ONGOING	350,000	450,000		450,000		
Transfer to Park Improvement Fund (#42) for one-time items	1,190,300	-		-		
<b>Total Transfers Out</b>	<b>4,620,467</b>	<b>2,145,855</b>	-	<b>2,145,855</b>	(2,474,612)	-53.6%
<b>Total Expenditures</b>	<b>19,583,531</b>	<b>17,125,003</b>	449,000	<b>17,574,003</b>	(2,009,528)	-10.3%
<b>Net change to fund balance</b>	<b>(1,054,891)</b>	<b>(712,678)</b>	-	<b>(712,678)</b>		



## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
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## SPECIAL REVENUE - RDAs

## #20 HIGHWAY 89 RDA FUND

Property taxes received - City portion	60,000	64,000		<b>64,000</b>	
Additional from property tax increase on City's portion	18,000	-		-	
Property taxes received - other entities	105,000	107,000		<b>107,000</b>	
Interest income	6,000	3,600		<b>3,600</b>	
<b>Total Revenue</b>	<b>189,000</b>	<b>174,600</b>	-	<b>174,600</b>	(14,400) -7.6%
Debt service (last payment in FY25)	177,405	179,603		<b>179,603</b>	
Other expenditures	7,400	7,400		<b>7,400</b>	
<b>Total Expenditures</b>	<b>184,805</b>	<b>187,003</b>	-	<b>187,003</b>	2,198 1.2%
Net change to fund balance	4,195	(12,403)	-	<b>(12,403)</b>	

## #22 STATION PARK RDA FUND

Property taxes	350,000	370,000		<b>370,000</b>	
Additional from property tax increase	105,000	-		-	
Interest income	7,000	22,100		<b>22,100</b>	
<b>Total Revenue</b>	<b>462,000</b>	<b>392,100</b>	-	<b>392,100</b>	(69,900) -15.1%
Administrative costs	15,000	15,000		<b>15,000</b>	
Contribution to West Davis Sports Park	-	615,000		<b>615,000</b>	
Transfer to Park Capital Improvement Fund for park construction	-	1,473,000		<b>1,473,000</b>	
<b>Total Expenditures</b>	<b>15,000</b>	<b>2,103,000</b>	-	<b>2,103,000</b>	2,088,000 13920.0%
Net change to fund balance	447,000	(1,710,900)		<b>(1,710,900)</b>	

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
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## DEBT SERVICE FUNDS

## #30 RAP TAX BOND for 650 W. park and gym

RAP tax collections	650,000	700,000		700,000	
Interest income	2,000	1,700		1,700	
<b>Total Revenue</b>	652,000	701,700	-	701,700	49,700 2485.0%
Transfer Out to the General Fund	300,000	-		-	
Bond payment and fees (through FY25), for 650 W. park and gym	387,603	384,380		384,380	
Transfer to Park Capital Improvement Fund for park construction	-	452,000		452,000	
<b>Total Expenditures</b>	687,603	836,380	-	836,380	148,777 21.6%
Net change to fund balance	(35,603)	(134,680)	-	(134,680)	

## #31 POLICE SALES TAX BOND 2009 for Police Station

Interest income	1,000	-		-	
Transfer In from the General Fund	-	-		-	
<b>Total Revenue</b>	1,000	-	-	-	(1,000) -100.0%
Bond payment and fees, through FY24	72,684	-		-	
Transfer remaining cash balance to General Fund	-	4,040		4,040	
<b>Total Expenditures</b>	72,684	4,040	-	4,040	(68,644) -94.4%
Net change to fund balance	(71,684)	(4,040)	-	(4,040)	

## #35 2015 G.O. PARK BOND (\$6M original bonding for Gym)

Property taxes	409,000	410,000		410,000	
Interest income	1,000	2,300		2,300	
<b>Total Revenue</b>	410,000	412,300	-	412,300	2,300 0.6%
<b>Expenditures - Bond payment and fees (through FY35)</b>	410,000	410,000	-	410,000	- 0.0%
Net change to fund balance	-	2,300	-	2,300	

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
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## CAPITAL IMPROVEMENT FUNDS

## #11 Class C ROADS / LOCAL HWY (all restricted)

Class C funding from UDOT	900,000	1,000,000		1,000,000		
Local Transportation Sales Tax	640,000	800,000		800,000		
Interest income	2,000	37,100		37,100		
<b>Total Revenue</b>	<b>1,542,000</b>	<b>1,837,100</b>	-	<b>1,837,100</b>	295,100	19.1%
Capital Outlay	1,452,000	1,552,000		1,552,000		
Road materials storage shed (Had been budgeted in Fund 37 in FY24)	-	965,500		965,500		
Road improvements	-	514,000		514,000		
Supplies and Services	90,000	105,000		105,000		
<b>Total Expenditures</b>	<b>1,542,000</b>	<b>3,136,500</b>	-	<b>3,136,500</b>	1,594,500	103.4%
Net change to fund balance	-	(1,299,400)	-	(1,299,400)		

## #37 GOVT BUILDINGS IMPROV/OTHER

## Unrestricted Funds

Interest income	1,500	3,800		3,800		
Transfer In from the General Fund	465,500	-		-		
<b>Total Revenue - unrestricted</b>	<b>467,000</b>	<b>3,800</b>	-	<b>3,800</b>	(463,200)	-99.2%
Capital - various one-time items	15,500	-		-		
Capital project - materials storage building at PW (now budgeted in Class C)	950,000	-		-		
<b>Total Expenditures - unrestricted</b>	<b>965,500</b>	<b>-</b>	-	<b>-</b>	(965,500)	-100.0%
Net Change in Unrestricted Fund Balance	(498,500)	3,800	-	3,800		

## Restricted Funds - Impact Fee Projects

Police impact fees	358,400	602,766		602,766		
Interest earnings	-	27,500		27,500		
Bond Proceeds	-	2,700,000		2,700,000		
<b>Total Revenue - restricted</b>	<b>358,400</b>	<b>3,330,266</b>	-	<b>3,330,266</b>	2,971,866	829.2%
<b>Expenses - New Fire Station Construction - restricted</b>	<b>-</b>	<b>2,700,000</b>	-	<b>2,700,000</b>	2,700,000	
Net change to restricted fund balance	358,400	630,266	-	630,266		

## Combined Restricted and Unrestricted

Total Revenue	825,400	3,334,066	-	3,334,066	2,508,666	303.9%
Total Expenses	965,500	2,700,000	-	2,700,000	1,734,500	179.6%
Net change to fund balance	(140,100)	634,066	-	634,066		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #38 CAPITAL STREET IMPROVEMENTS

## Unrestricted Funds

Transfer In from the General Fund

406,000 152,000 152,000

Interest income

150,000 94,200 94,200

Miscellaneous revenue

14,000 14,000 14,000

**Total Revenue - unrestricted**

570,000 260,200 - 260,200 (309,800) -54.4%

Capital projects

406,000 250,000 250,000

Transfer to Park Capital Improvement Fund for park construction

- 270,000 270,000

Miscellaneous expenditures

166,000 166,000 166,000

Debt service on street lights replacements in 2014 (through FY25)

66,253 13,345 13,345

**Total Expenditures - unrestricted**

638,253 699,345 - 699,345 61,092 9.6%

Net change to unrestricted fund balance

(68,253) (439,145) - (439,145)

## Restricted Funds - Impact Fee Projects

Impact fee revenue

2,607,000 1,527,000 1,527,000

Interest income

25,000 (30,000) (30,000)

**Total Revenue - restricted**

2,632,000 1,497,000 - 1,497,000 (1,135,000) -43.1%

Developer reimbursements

200,000 - -

Capital Projects

- - -

**Total Expenditures - restricted**

200,000 - - (200,000) -100.0%

Net change to restricted fund balance

2,432,000 1,497,000 - 1,497,000

## Combined Restricted and Unrestricted

Total Revenue

3,202,000 1,757,200 - 1,757,200 (1,444,800) -45.1%

Total Expenses

838,253 699,345 - 699,345 (138,908) -16.6%

Net change to fund balance

2,363,747 1,057,855 - 1,057,855

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #39 CAPITAL EQUIPMENT FUND

Transfer in from General Fund

Sale of fixed assets

Interest income

**Total Revenue**

Administration vehicle replacements and outfitting

Fire apparatus purchase and outfitting (carryover)

Parks and Rec equipment and vehicle purchases

Police vehicle purchases and outfitting

Public Works equipment and vehicle purchases

**Total Expenditures**

Net change to fund balance

## #40 REAL ESTATE PROP. ASSET FUND

Sale of Real Estate

Interest income

**Total Revenue**

Transfer out to the Parks Capital Projects Fund

Transfer out to the General Fund

**Total Expenditures**

Net change to fund balance

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
1,420,152	450,000		450,000		
15,000	7,000		7,000		
2,000	16,500		16,500		
1,437,152	473,500	-	473,500	(963,652)	-67.1%
96,000	-		-		
515,000	-		-		
555,740	159,000		159,000		
303,412	225,000		225,000		
86,000	17,000		17,000		
1,556,152	401,000	-	401,000	(1,155,152)	-74.2%
(119,000)	72,500	-	72,500		
5,700,000	-		-		
5,000	1,400		1,400		
5,705,000	1,400	-	1,400	(5,703,600)	-100.0%
3,800,000	-		-		
1,900,000	-		-		
5,700,000	-	-	-	(5,700,000)	-100.0%
5,000	1,400	-	1,400		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #42 PARK IMPROVEMENT FUND

## Unrestricted Funds

Transfers in

Grant contributions - Farmington Creek Lower Trail

Revenue miscellaneous

**Total Revenue - unrestricted**

Park improvement projects

Irrigation telemetry

Construction of Farmington Creek Lower Trail

Construction of new park in west Farmington

**Total Expenditures - unrestricted**

Net change in unrestricted funds

## Restricted Funds - Impact Fee Projects

Impact fee revenue

Interest earnings on impact fees

Debt Proceeds

**Total Revenue - restricted**

Construction of new park in west Farmington - bond proceeds

Construction of new park in west Farmington - impact fees

Debt service exp for 650 W. park (ends in FY26)

**Total Expenditures - restricted**

Net change in restricted funds

## Combined Restricted and Unrestricted

Total Revenue

Total Expenses

Net change to fund balance

	FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
	4,990,300	2,195,000		2,195,000		
			244,488	244,488		
	11,000	(17,400)		(17,400)		
<b>Total Revenue - unrestricted</b>	5,001,300	2,177,600	244,488	2,422,088	(2,579,212)	-51.6%
	1,490,300	229,000		229,000		
	20,000	29,500		29,500		
	-	-	315,000	315,000		
	-	5,695,000		5,695,000		
<b>Total Expenditures - unrestricted</b>	1,510,300	5,953,500	315,000	6,268,500	4,758,200	315.0%
	3,491,000	(3,775,900)	(70,512)	(3,846,412)		
	4,130,000	2,545,300		2,545,300		
	3,000	108,200		108,200		
	-	1,180,000		1,180,000		
<b>Total Revenue - restricted</b>	4,133,000	3,833,500	-	3,833,500	(299,500)	-7.2%
	-	1,180,000		1,180,000		
	-	5,643,000		5,643,000		
	171,894	171,894		171,894		
<b>Total Expenditures - restricted</b>	171,894	6,994,894	-	6,994,894	6,823,000	3969.3%
	3,961,106	(3,161,394)	-	(3,161,394)		
	9,134,300	6,011,100	244,488	6,255,588	(2,878,712)	-31.5%
	1,682,194	12,948,394	315,000	13,263,394	11,581,200	688.5%
<b>Net change to fund balance</b>	7,452,106	(6,937,294)	(70,512)	(7,007,806)		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #43 CAPITAL FIRE FUND

Fire facility and fire equipment impact fees

Interest on impact fees

Bond proceeds

**Total Revenue**

Design of new fire station

Construction of new fire station

Debt service on ladder truck (through FY25)

**Total Expenditures**

Net change to fund balance

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
250,600	791,960		<b>791,960</b>		
5,000	25,800		<b>25,800</b>		
-	13,300,000		<b>13,300,000</b>		
255,600	14,117,760	-	<b>14,117,760</b>	13,862,160	5423.4%
600,000	-		-		
-	13,300,000		<b>13,300,000</b>		
57,074	28,488		<b>28,488</b>		
657,074	13,328,488	-	<b>13,328,488</b>	12,671,414	1928.5%
(401,474)	789,272	-	<b>789,272</b>		

## #48 CEMETERY PERPETUAL CARE FUND

Sale of burial rites

Marker fees

Interest income

**Total Revenue****Total Expenditures**

Net change to fund balance

7,500	7,500		<b>7,500</b>		
-	4,000		<b>4,000</b>		
1,000	2,700		<b>2,700</b>		
8,500	14,200	-	<b>14,200</b>	5,700	67.1%
-	-	-	-	-	#DIV/0!
8,500	14,200	-	<b>14,200</b>		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
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## BUSINESS-TYPE FUNDS

## #51 WATER FUND

## Unrestricted Funds

Customer billings	2,772,400	3,018,000		<b>3,018,000</b>		
Increase in customer billings from rate increases	included	90,510		<b>90,510</b>		
Water connection fees	54,800	45,000		<b>45,000</b>		
Interest income	20,000	95,500		<b>95,500</b>		
Miscellaneous revenue	5,000	5,000		<b>5,000</b>		
Sale of Fixed Assets	90,000	-		<b>-</b>		
<b>Total Revenue - unrestricted</b>	<b>2,942,200</b>	<b>3,254,010</b>	<b>-</b>	<b>3,254,010</b>	311,810	10.6%
Operating expenses						
Payroll base	1,224,952	1,174,130		<b>1,174,130</b>		
Payroll increases (reclasses, merit, COLA, market adj)	included	93,133		<b>93,133</b>		
Temporary, part-time water position	-	35,000		<b>35,000</b>		
Supplies and services	1,030,550	1,109,700		<b>1,109,700</b>		
Total operating expenses	<b>2,255,502</b>	<b>2,411,963</b>	<b>-</b>	<b>2,411,963</b>	156,461	6.9%
Miscellaneous capital projects	312,500	274,000		<b>274,000</b>		
Misc equipment purchases	210,000	-		<b>-</b>		
Truck for on-call staff		55,000		<b>55,000</b>		
Woodland well SCADA		90,000		<b>90,000</b>		
Trailer for excavator		18,000		<b>18,000</b>		
Pneumatic plate compactor for wheeled mini		15,000		<b>15,000</b>		
Capital outlay - asphalt grinder (split with GF Streets)		17,000		<b>17,000</b>		
Total capital outlay and projects	<b>522,500</b>	<b>469,000</b>	<b>-</b>	<b>469,000</b>	(53,500)	-10.2%
<b>Total Expenses - unrestricted</b>	<b>2,778,002</b>	<b>2,880,963</b>	<b>-</b>	<b>2,880,963</b>	102,961	3.7%
Net budget of unrestricted funds	<b>164,198</b>	<b>373,047</b>	<b>-</b>	<b>373,047</b>		



## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #51 WATER FUND continued

## Restricted Funds

Impact fees

Interest earnings on Impact fees

**Total Revenues - restricted**

Major projects - ARPA funded (delayed and rolled over from FY23 to FY24)

Major impact-fee construction projects - w/ bonding (rolled over from FY23)

Debt service on \$7M water revenue bond

Major impact-fee construction projects - w/ cash

**Total Expenses - restricted**

Net budget of restricted funds

**Combined Restricted and Unrestricted**

Total Revenue

Total Expenses

Net budget

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
3,325,000	1,507,000		<b>1,507,000</b>		
2,000	121,600		<b>121,600</b>		
3,327,000	1,628,600	-	<b>1,628,600</b>	(1,698,400)	-51.0%
2,998,886	-		-		
6,901,114	7,000,000		<b>7,000,000</b>		
537,650	537,650		<b>537,650</b>		
160,000	-		-		
10,597,650	7,537,650	-	<b>7,537,650</b>	(3,060,000)	-28.9%
(7,270,650)	(5,909,050)	-	<b>(5,909,050)</b>		
6,269,200	4,882,610	-	<b>4,882,610</b>	(1,386,590)	-22.1%
13,375,652	10,418,613	-	<b>10,418,613</b>	(2,957,039)	-22.1%
(7,106,452)	(5,536,003)	-	<b>(5,536,003)</b>		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #52 SEWER FUND

	FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
Sewer customer billings	2,553,000	2,580,000		2,580,000		
Increase in customer billings from rate increases	included	993,000		993,000		
Interest Income	10,000	700		700		
<b>Total Revenue</b>	<b>2,563,000</b>	<b>3,573,700</b>	-	<b>3,573,700</b>	1,010,700	39.4%
Billing collections submitted to Central Davis Sewer District (CDSD)	2,289,000	3,352,000		3,352,000		
Operating Expenses	129,386	100,378		100,378		
Base-to-base payroll adjustments	(18,942)	1,143		1,143		
Payroll increases (reclasses, merit, COLA, market adj)	2,183	4,248		4,248		
Sewer concrete collars	30,000	100,000		100,000		
<b>Total Expenses</b>	<b>2,431,627</b>	<b>3,557,769</b>	-	<b>3,557,769</b>	1,126,142	46.3%
Net budget	131,373	15,931	-	15,931		

## #53 GARBAGE FUND

Customer billings for Garbage and Recycling Pickup Charges	2,012,300	2,085,000		2,085,000		
Increase in customer billings from rate increases	included	119,395		119,395		
Miscellaneous revenue	10,000	13,500		13,500		
<b>Total Revenue</b>	<b>2,022,300</b>	<b>2,217,895</b>	-	<b>2,217,895</b>	195,595	9.7%
Operating Expenses						
Payroll base	146,212	151,230		151,230		
Payroll increases (reclasses, merit, COLA, market adj)	included	39,066		39,066		
Supplies and services	140,700	127,800		127,800		
Fees paid to waste collection hauler and WIWMD (dump)	1,642,761	1,762,156		1,762,156		
Capital outlay - can purchases	75,000	79,750		79,750		
Capital Outlay - Vac pit, green waste site (split w/ Garbage Fund)	-	75,000		75,000		
Capital Outlay - Swap loader (replacement)	-	315,000		315,000		
<b>Total Expenses</b>	<b>2,004,673</b>	<b>2,550,002</b>	-	<b>2,550,002</b>	545,329	27.2%
Net budget	17,627	(332,107)	-	(332,107)		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #54 STORM WATER FUND

## Unrestricted Funds

Customer billings	967,000	1,010,000		1,010,000		
Increase in customer billings from rate increases	included	50,500		50,500		
Miscellaneous revenue	65,000	55,000		55,000		
Interest income	15,000	25,500		25,500		
<b>Total Revenue - unrestricted</b>	<b>1,047,000</b>	<b>1,141,000</b>	<b>-</b>	<b>1,141,000</b>	<b>94,000</b>	<b>9.0%</b>

## Operating Expenses

Payroll - base	658,599	666,806		666,806		
Payroll increases (reclasses, merit, COLA, market adj)	included	43,748		43,748		
Supplies and services	264,938	260,388		260,388		
Transfer Out to General Fund for storm basin maintenance	30,000	30,000		30,000		
Capital Outlay - misc equipment	-	15,000		15,000		
Capital Outlay (bobtail truck, robotic camera, etc.)	215,000	-		-		
Capital Outlay - Vac pit, green waste site (split w/ Garbage Fund)	-	75,000		75,000		
Miscellaneous capital projects	95,000	95,000		95,000		
<b>Total Expenses - unrestricted</b>	<b>1,263,537</b>	<b>1,185,942</b>	<b>-</b>	<b>1,185,942</b>	<b>(77,595)</b>	<b>-6.1%</b>

## Net budget for unrestricted funds

<b>(216,537)</b>	<b>(44,942)</b>	<b>-</b>	<b>(44,942)</b>		
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## Restricted Funds

Impact fees	1,291,000	836,100		836,100	(454,900)	-35.2%
Interest income (expense) on impact fees balance	50,000	(9,100)		(9,100)	(59,100)	-118.2%
<b>Total Revenue - restricted</b>	<b>1,341,000</b>	<b>827,000</b>	<b>-</b>	<b>827,000</b>		

Shepard Creek detention basin	1,500,000	-		-		
Ivy Acres land purchase and construction		1,957,000		1,957,000		
Lagoon Drive and Main Street area improvements		100,000		100,000		
Impact fee revenue refunds to developers under agreement		242,700		242,700		
Davis County WSP Facility - 1100 West Storm Drain improvement		97,000		97,000		
Other impact fee projects	15,000	15,000		15,000		
<b>Total Expenses - restricted</b>	<b>1,515,000</b>	<b>2,411,700</b>	<b>-</b>	<b>2,411,700</b>	<b>896,700</b>	<b>59.2%</b>

## Net budget of restricted funds

<b>(174,000)</b>	<b>(1,584,700)</b>	<b>-</b>	<b>(1,584,700)</b>		
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## Combined Restricted and Unrestricted

Total Revenue	2,388,000	1,968,000	-	1,968,000	(420,000)	-17.6%
Total Expenses	2,778,537	3,597,642	-	3,597,642	819,105	29.5%
<b>Net budget</b>	<b>(390,537)</b>	<b>(1,629,642)</b>	<b>-</b>	<b>(1,629,642)</b>		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #55 AMBULANCE FUND

	FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
Ambulance service charges	1,040,000	1,670,000		1,670,000		
Uncollectible accounts (was reflected as expense in FY24)	-	(850,000)		(850,000)		
Interest income	10,000	35,600		35,600		
Miscellaneous revenue	2,000	-		-		
<b>Total Revenue</b>	<b>1,052,000</b>	<b>855,600</b>	<b>-</b>	<b>855,600</b>	<b>(196,400)</b>	<b>-18.7%</b>
Operating Expenses						
Payroll - base	360,848	500,956		500,956		
Payroll increases (reclasses, merit, COLA, market adj)	included	26,030		26,030		
Supplies and services	240,000	271,500		271,500		
Capital Outlay misc.	40,000	10,000		10,000		
New gurney for new ambulance	73,212	-		-		
New station alerting system for firehouse (split with GF Fire)	40,000	-		-		
Provision for doubtful accounts (offset to revenue in FY25)	500,000	-		-		
<b>Total Expenses</b>	<b>1,254,060</b>	<b>808,486</b>	<b>-</b>	<b>808,486</b>	<b>(445,574)</b>	<b>-35.5%</b>
Net budget	<b>(202,060)</b>	<b>47,114</b>	<b>-</b>	<b>47,114</b>		

## #56 TRANSPORTATION UTILITY FUND

Transportation utility fee	750,000	720,000		720,000		
Increase in customer billings from rate increases	included	45,000		45,000		
Miscellaneous revenue	5,000	10,700		10,700		
<b>Total Revenue</b>	<b>755,000</b>	<b>775,700</b>	<b>-</b>	<b>775,700</b>	<b>20,700</b>	<b>2.7%</b>
<b>Expense - sidewalk and road projects</b>	<b>668,000</b>	<b>868,000</b>	<b>-</b>	<b>868,000</b>	<b>200,000</b>	<b>29.9%</b>
Net budget	<b>87,000</b>	<b>(92,300)</b>	<b>-</b>	<b>(92,300)</b>		

## KEY CHANGES BY FUND - FY25 COMPARED TO FY24

## #60, 67 RECREATION FUNDS

Charges for services  
 Donations, contributions, fundraisers  
 Interest income  
 Advertisements and sponsorships  
 Transfer from General Fund (#10) for ongoing base  
 Transfer from General Fund (#10) for ongoing requests  
 Transfer from General Fund (#10) for one-time items  
 Transfer from General Fund (#10) - one-time reduction (cash mgmt)

**Total Revenue**

## Operating Expenses

Payroll - base  
 Payroll increases (reclasses, merit, COLA, market adj)  
 Supplies and Services  
 Equipment - new camera system for Gym - annual payment  
 Equipment - new camera system for Gym - installation costs, first yr pmt  
 Capital outlay - various  
 Capital outlay - permanent seasonal lights for city gym and pool

**Total Expenses**

Net budget

FY24 ADOPTED	FY25 RECOMMENDED	Council Adjustments	FY25 ADOPTED	\$ Budget Change	% Change
1,032,885	1,004,289		1,004,289		
24,250	-		-		
6,000	21,300		21,300		
2,000	12,000		12,000		
1,427,587	1,465,027		1,465,027		
37,440	78,828		78,828		
73,488	-		-		
(400,000)	-		-		
2,203,650	2,581,444	-	2,581,444	377,794	17.1%
1,626,482	1,625,450		1,625,450		
included	75,199		75,199		
910,915	958,115		958,115		
-	13,900		13,900		
-	20,200		20,200		
10,000	10,000		10,000		
55,633	-		-		
2,603,030	2,702,864	-	2,702,864	99,834	3.8%
(399,380)	(121,420)	-	(121,420)		

**KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS**

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>ADMINISTRATIVE DEPARTMENT</b>	<b>1,451,961</b>				<b>5.44</b>
<b>Ongoing</b>					
Moving City Manager & Recorder from Admin Dept. to City Manager & Econ. Dev. Dept.		(285,458)			(1.65)
Payroll base-to-base adjustment, including reallocations between funds		57,126			
Payroll increases (pay rates, reclasses, market adjustments)		42,573			
Mid-year conversion of part-time employee to full-time		8,045			0.30
10-440-382 - Caselle support costs - inflationary increase		500			
10-440-382 - Email software conversion		(12,000)			
Various items moved to other departments		(34,950)			
Changes in General Fund overhead allocation methodology		(87,450)			
<b>One-time</b>					
Remove prior year one-time budget		(47,600)			
10-440-350 - RAP tax reauthorization fees, November 2024 ballot		7,000			
<b>ADMINISTRATIVE DEPARTMENT Total</b>		<b>(352,213)</b>	<b>1,099,748</b>	<b>-24.3%</b>	<b>4.09</b>

## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>BUILDINGS DEPARTMENT</b>	<b>728,972</b>				<b>1.80</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		6,341			
Payroll increases (pay rates, reclasses, market adjustments)		15,643			
10-610-300 - Painting of City Hall and Drywall Repair (originally budgeted in FY24)		20,809			
10-610-300 - Preventive Maintenance for Rubber Roofs (2 Visits) City Hall		2,400			
10-610-310 - Preventive Maintenance for Garage Doors for City Shops Department		2,730			
10-610-310 - Preventive Maintenance for Rubber Roofs (2 Visits) Public Works		4,000			
10-610-330 - Preventive Maintenance for Garage Doors for Fire Department		1,492			
10-610-331 - Preventive Maintenance for Garage Doors Police Department		223			
10-610-331 - Preventive Maintenance for Rubber Roofs (2 Visits) Police Department		2,400			
10-610-510 - New Camera System - Public Works		11,000			
10-610-530 - New Camera System - Police Station (incl interview rooms)		8,800			
Changes in General Fund overhead allocation methodology		3,000			
<b>One-time</b>					
Remove prior year one-time budget		(208,359)			
10-610-300 - Wattsmart - City Hall lighting - update to LED		19,941			
10-610-331 - Upgrade Card access for the Police Department		8,765			
10-610-335 - New Card access for Community Center		18,149			
10-610-335 - Resurface Community Center floor and stage		10,943			
10-610-336 - Yellow brick house window replacements		7,900			
10-610-510 - New Camera System - Public Works		29,300			
10-610-530 - New Camera System - Police Station (incl interview rooms)		20,000			
10-610-540 - Banquet tables at Community Center (replacements)		5,500			
10-610-540 - Sound System Upgrade At Community Center		12,000			
<b>BUILDINGS DEPARTMENT Total</b>		<b>2,976</b>	<b>731,948</b>	<b>0.4%</b>	<b>1.80</b>

## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>CITY ATTORNEY DEPARTMENT</b>	<b>577,012</b>				<b>1.84</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		567			
Payroll increases (pay rates, reclasses, market adjustments)		16,841			
10-490-210 - Policy consulting service - Contractual increase		500			
10-490-235 - Business Meals & Entertainment		(500)			
10-490-236 - Holiday Party & BBQ from Atty Dept to Recreation Fund		(7,300)			
10-490-236 - Service Awards		1,050			
10-490-236 - Veteran's Day Gift Cards		500			
10-490-236 - Wellness Program Reimbursements (doubled from last year) + new employees		60,500			
10-490-240 - Social Media Feed Priority		(4,000)			
10-490-370 - Newsletter Increase (rate increase)		3,600			
10-490-370 - Prosecution Services - rate increase		12,000			
10-490-370 - TechNet Renewal Increase		400			
10-490-382 - Archive Social Annual Renewal		3,292			
10-490-382 - Website Hosting Renewal - WP Engine		650			
Changes in General Fund overhead allocation methodology		(1,320)			
Budget moved from Administration		30,500			
<b>One-time</b>					
Remove prior year one-time budget		(950)			
<b>CITY ATTORNEY DEPARTMENT Total</b>		<b>116,330</b>	<b>693,342</b>	<b>20.2%</b>	<b>1.84</b>
<b>CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT</b>	<b>171,740</b>				<b>0.00</b>
<b>Ongoing</b>					
Moving City Manager & Recorder from Admin Dept. to City Manager & Econ. Dev. Dept.		285,458			1.65
Payroll base-to-base adjustment, including allocations between funds		14,882			
Payroll increases (pay rates, reclasses, market adjustments)		15,631			
Budget moved from Administration		4,450			
Changes in General Fund overhead allocation methodology		(6,900)			
<b>CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT Total</b>		<b>313,521</b>	<b>485,261</b>	<b>182.6%</b>	<b>1.65</b>



## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>	<b>1,511,474</b>				<b>7.10</b>
<b>INSPECTION PROGRAM</b>					
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		(5,296)			
Payroll increases (pay rates, reclasses, market adjustments)		30,247			
10-560-202 - Clothing, boots, and work pants		1,800			
Changes in General Fund overhead allocation methodology		(8,550)			
<b>One-time</b>					
Remove prior year one-time budget		(3,909)			
<b>PLANNING AND ZONING PROGRAM</b>					
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		(19,530)			
Payroll increases (pay rates, reclasses, market adjustments)		37,444			
10-500-382 - Software license maintenance		(2,400)			
Changes in General Fund overhead allocation methodology		(30,050)			
<b>One-time</b>					
Remove prior year one-time budget		(111,000)			
<b>COMMUNITY DEVELOPMENT DEPARTMENT Total</b>		<b>(111,244)</b>	<b>1,400,230</b>	<b>-7.4%</b>	<b>7.10</b>

## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>ENGINEERING DEPARTMENT</b>	<b>223,908</b>				<b>1.00</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		(2,348)			
Payroll increases (pay rates, reclasses, market adjustments)		14,441			
Changes in General Fund overhead allocation methodology		(4,250)			
<b>One-time</b>					
Remove prior year one-time budget		(3,000)			
<b>ENGINEERING DEPARTMENT Total</b>		<u>4,843</u>	<b>228,751</b>	2.2%	<u>1.00</u>
<b>FIRE DEPARTMENT</b>	<b>2,803,104</b>				<b>16.87</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		(4,100)			0.03
Payroll increases (pay rates, reclasses, market adjustments)		131,075			
10-530-135 - Employee Education Assistance budget increase		3,500			
10-530-202 - Uniforms and PPE allowance increase		4,500			
Changes in General Fund overhead allocation methodology		(25,180)			
<b>One-time</b>					
Remove prior year one-time budget		(38,632)			
10-520-370 - First Responders Mental Health grant (split with PD), received in FY24		47,000			
10-530-540 - New base radio units for 2 of 3 battalion chief vehicles (1 of 3 already in place)		10,000			
<b>FIRE DEPARTMENT TOTAL</b>		<u>128,163</u>	<b>2,931,267</b>	4.6%	<u>16.90</u>

## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>LEGISLATIVE DEPARTMENT</b>	<b>158,072</b>				<b>0.00</b>
<b>Ongoing</b>					
Payroll increases (pay rates, reclasses, market adjustments)		3,952			
<b>One-time</b>					
None					
<b>LEGISLATIVE DEPARTMENT Total</b>		<u>3,952</u>	<b>162,024</b>	2.5%	<u>0.00</u>
<b>PARKS &amp; CEMETERY DEPARTMENT</b>	<b>1,448,912</b>				<b>8.10</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		(20,612)			
Payroll increases (pay rates, reclasses, market adjustments)		52,308			
10-640-202 - Uniforms, PPE, and Clothing budget increase		2,500			
10-640-250 - Preventive Maintenance for Garage Doors Regional Park and Concessions		382			
10-640-540 - New Camera System - Regional Park		8,800			
Changes in General Fund overhead allocation methodology		(54,050)			
<b>One-time</b>					
Remove prior year one-time budget		(16,900)			
10-640-100 - Bonuses for certifications		3,000			
10-640-490 - Fire cabinet for fuel storage		4,000			
10-640-490 - Forestry Tools		8,000			
10-640-490 - Laptop for office manager		2,000			
10-640-540 - New Camera System - Regional Park		19,900			
<b>PARKS &amp; CEMETERY DEPARTMENT Total</b>		<u>9,328</u>	<b>1,458,239</b>	0.6%	<u>8.10</u>

**KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS**

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>POLICE DEPARTMENT</b>	<b>4,929,006</b>				<b>31.00</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment		(200,766)			
Payroll increases (pay rates, reclasses, market adjustments)		670,833			
Payroll for police support to Lagoon - service reduction		(184,568)			
10-520-210 - Software subscription for investigations		5,000			
10-520-230 - Training budget Increase		10,000			
10-520-490 - Laptop replacements (6 units)		9,000			
Changes in General Fund overhead allocation methodology		(16,000)			
<b>One-time</b>					
Remove prior year one-time budget		(72,500)			
10-520-210 - Antivirus license		2,000			
10-520-370 - First Responders Mental Health grant (split with Fire), received in FY24		72,000			
10-520-490 - Radar trailer replacement		10,000			
10-520-540 - Upgrade gym equipment - treadmill, rowing machine		10,000			
<b>POLICE DEPARTMENT Total</b>		<u>314,999</u>	<b>5,244,005</b>	6.4%	<u>31.00</u>

## KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY24 Adopted	Changes FY24 to FY25	FY25 Adopted	Dept % Change	Full-time FTE as allocated
<b>PUBLIC WORKS DEPARTMENT - STREETS PROGRAM</b>	<b>958,904</b>				<b>5.70</b>
<b>Ongoing</b>					
Payroll base-to-base adjustment, including reallocations between funds		12,903			
Payroll increases (pay rates, reclasses, market adjustments)		52,926			
Changes in General Fund overhead allocation methodology		(21,900)			
<b>One-time</b>					
Remove prior year one-time budget		(9,500)			
<b>PUBLIC WORKS DEPARTMENT - STREETS PROGRAM Total</b>		<u>34,429</u>	<b>993,333</b>	3.6%	<u>5.70</u>
<b>TRANSFERS FROM GENERAL FUND</b>	<b>4,620,467</b>				<b>0.00</b>
<b>Ongoing</b>					
10-660-992 Transfer Out to Recreation Fund (the 'subsidy')		78,828			
10-670-990 Transfer Out to Capital Improvement Funds		252,000			
<b>One-time</b>					
Remove prior year one-time budget		(2,805,440)			
<b>TRANSFERS FROM GENERAL FUND Total</b>		<u>(2,474,612)</u>	<b>2,145,855</b>	-53.6%	<u>0.00</u>

# FARMINGTON CITY CORPORATION

## Full-time Employees By Function

Function	<u>2024</u>	<u>2025</u>	<u>Change</u>	
General Government				
Finance and Administrative Services	5	6	1	Conversion of regular part-time to full-time position
Office of the City Attorney	3	3	-	
Office of the City Manager	2	2	-	
Community Development	7	7	-	
Engineering	4	4	-	
Public Safety				
Police				
Officers	29	29	-	
Civilians	2	2	-	
Fire				
Firefighters & Paramedics	18	19	1	Vacancy from FY24 wasn't included in FY24's staffing document, in error
Civilians	1	1	-	
Parks & Recreation	18	18	-	
Public Works				
Administration	2	2	-	
Fleet Maintenance	2	2	-	
Streets	10	10	-	
Water	7	7	-	
Total Employees	<u>110</u>	<u>112</u>	<u>2</u>	

**RESOLUTION NO. 2024-\_\_\_\_\_****ADOPTING A MUNICIPAL BUDGET FOR FISCAL YEAR ENDING 6-30-2025**

**WHEREAS**, upon proper review and consideration, the City Council has held a public hearing concerning adopting FYE 6-30-2025 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 – FY25", and incorporated herein by reference, is hereby adopted.

**Section 2. Proposed Property Tax Levy.** There is hereby proposed a tax levy for all taxable property within Farmington City, a tax at the rate of 0.001741 for purposes of establishing the operating budget of the City until the final budget is approved through the “Truth in Taxation” process. The certified rate does exceed the certified rate determined by the Davis County Auditor’s office.

**Section 3. 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 18TH DAY OF JUNE, 2024.**

**FARMINGTON CITY**

**Attest:**

\_\_\_\_\_  
Brett Anderson, Mayor

\_\_\_\_\_  
DeAnn Carlile, City Recorder