

2022 Budget Presentation





Budget Overview

- Total Revenues:
 - \$62.88 million
- Total Expenditures:
 - \$62.86 million
- Surplus:
 - \$22,627
- Ending Fund Balance:
 - \$26.5 million
- Excess Fund Balance:
 - \$18.4 million

Fund Summary Budget							
OPERATION & MAINTENANCE FUNDS	Beginning Fund Balance	Revenues	Expenditures	Surplus / (Deficit)	Ending Fund Balance	Required Reserves	Excess Fund Balance
General	23,571,429	53,876,137	49,311,681	4,564,456	28,135,885	7,396,752	20,739,133
Street	2,890,323	8,245,406	7,403,327	842,079	3,732,402		3,732,402
Total O&M	26,461,752	62,121,543	56,715,008	5,406,535	31,868,287	7,396,752	24,471,535
CAPITAL IMPROVEMENT FUNDS	Beginning Fund Balance	Revenues	Expenditures	Surplus / (Deficit)	Ending Fund Balance	Required Reserves	Excess Fund Balance
General - Capital Improvement	-	178,962	4,489,870	(4,310,908)	(4,310,908)	673,481	(4,984,389)
Street - Capital Improvement	-	580,000	1,653,000	(1,073,000)	(1,073,000)	-	(1,073,000)
Street - Capital Improvement (STIP)	-	-	-	-	-	-	-
Total Capital Improvement	-	758,962	6,142,870	(5,383,908)	(5,383,908)	673,481	(6,057,389)
Total O&M & Cap Improvement	\$ 26,461,752	\$ 62,880,505	\$ 62,857,878	\$ 22,627	\$ 26,484,379	\$ 8,070,233	\$ 18,414,146

Reserve Analysis



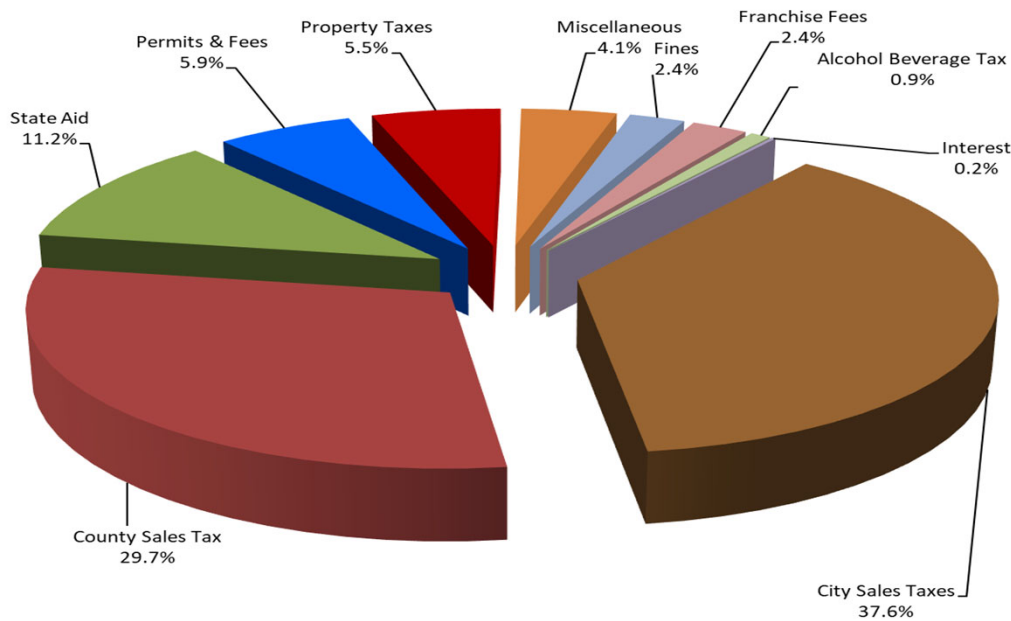
		Amount	Amount
Beginning O&M Fund Balance	1/1/2022		\$26,461,752
Budget O&M Revenues		\$62,121,543	
Budget O&M Expenditures		<u>\$56,715,008</u>	
Budget O&M Surplus			<u>\$5,406,535</u>
Ending O&M Fund Balance	12/31/2022		\$31,868,287
LESS: Required Reserves			<u>(\$7,396,752)</u>
Ending O&M Excess Fund Balance			\$24,471,535
LESS: Capital Improvement (Net) & Additional Required Reserve			<u>(\$6,057,389)</u>
Ending Excess Fund Balance			\$18,414,146
Excess Fund Balance Coverage (\$4.7 million avg monthly O&M exp)			3.9 months

Note: AML recommends 1 month of coverage and GFOA recommends 2 months of coverage



Projected O&M Revenues

Projected Operation & Maintenance Revenues by Source



O&M Revenues	2021 Budget	2022 Budget	Difference
City Sales Taxes	\$20,000,000	\$23,338,642	\$3,338,642
County Sales Tax	\$16,000,000	\$18,473,077	\$2,473,077
State Aid	\$6,261,000	\$6,986,317	\$725,317
Permits and Fees	\$3,183,500	\$3,671,147	\$487,647
Property Taxes	\$2,710,000	\$3,445,399	\$735,399
Miscellaneous	\$2,321,160	\$2,551,374	\$230,214
Fines	\$1,553,500	\$1,490,735	\$(62,765)
Franchise Fees	\$1,500,000	\$1,500,000	\$-0-
Alcohol Bev Tax	\$460,000	\$544,852	\$84,852
Interest	\$416,700	\$120,000	(\$296,700)
TOTAL O&M REVENUES	\$54,405,860	\$62,121,543	\$7,715,683



Proposed – O&M Category Revenues

•Sales Tax:

- 2022 Budget \$41,811,719
- 2021 Budget \$36,000,000
- Percent Increase 16.1%
- 2021 Projection \$40,513,000 (22 Bud Inc = 3.2%)

•State Turnback:

- 2022 Budget \$5,082,132
- 2021 Budget \$4,611,000
- Percent Increase 10.2%
- 2021 Projection \$4,910,000 (22 Bud Inc = 3.5%)

•State Highway ½ Cent Sales Tax:

- 2022 Budget \$1,904,185
- 2021 Budget \$1,650,000
- Percent Increase 15.4%
- 2021 Projection \$1,872,000 (22 Bud Inc = 1.7%)

•Franchise Fees:

- 2022 Budget \$1,500,000
- 2021 Budget \$1,500,000
- Percent Change 0.0%

•Other O&M Revenue:

- 2022 Budget \$11,823,507
- 2021 Budget \$10,644,860
- Percent Increase 11.1%

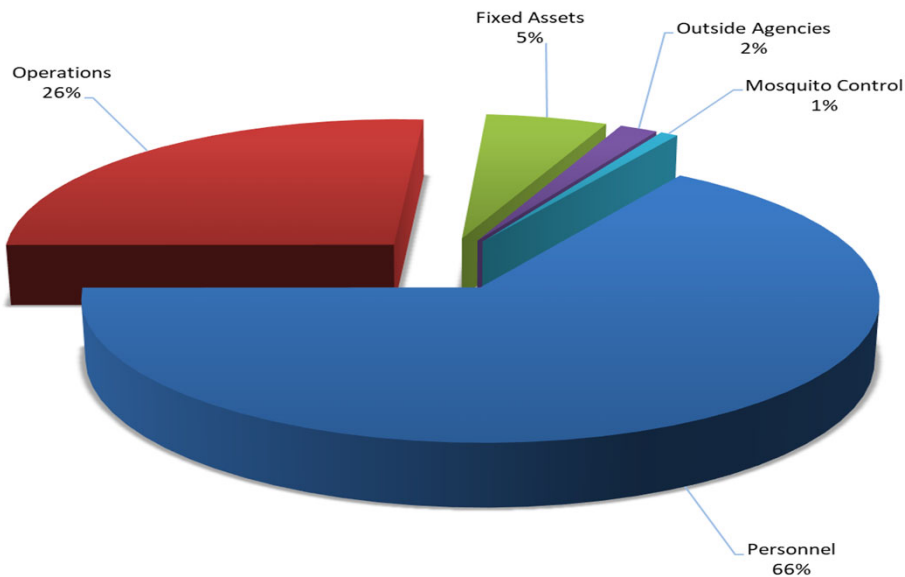
•Total O&M Revenue:

- 2022 Budget \$62,121,543
- 2021 Budget \$54,405,860
- Percent Increase 14.2%



Projected O&M Expenditures by Account Type

Projected Operation & Maintenance Expenditures by Type

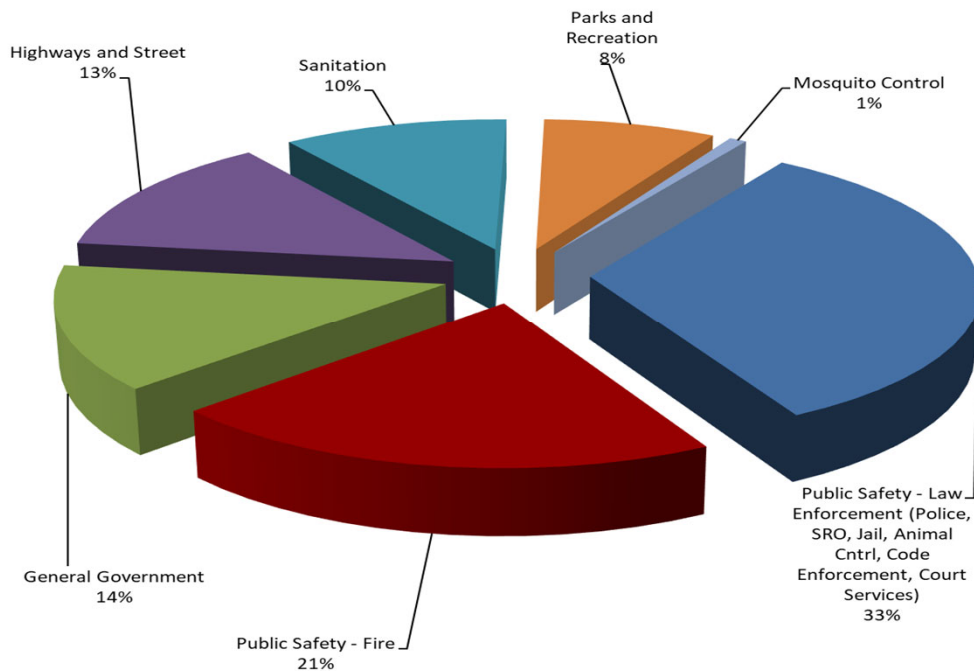


O&M Expenditure by Account Type	2021 Budget	2022 Budget	Difference
Personnel	\$35,194,118	\$37,322,024	\$2,127,906
Operations	\$13,667,472	\$14,846,744	\$1,179,272
Fixed Assets	\$3,750,083	\$3,112,465	\$(637,618)
Outside Agencies	\$1,076,155	\$979,775	\$(96,380)
Mosquito Control	\$448,000	\$454,000	\$6,000
TOTAL	\$54,135,828	\$56,715,008	\$2,579,180



Projected O&M Expenditures by Classification

Projected Operation & Maintenance Expenditures by Classification



O&M Expenditure by Classification	2021 Budget	2022 Budget	Difference
Law Enforcement	\$18,374,416	\$18,688,694	\$314,278
Fire Protection	\$12,378,937	\$11,951,088	(\$427,849)
Gen Government	\$7,871,820	\$7,865,749	(\$6,071)
Highways and Street	\$6,419,189	\$7,403,327	\$984,138
Sanitation	\$5,339,360	\$5,853,560	\$514,200
Parks & Recreation	\$3,304,106	\$4,498,590	\$1,194,484
Mosquito Control	\$448,000	\$454,000	\$6,000
TOTAL	\$54,135,828	\$56,715,008	\$2,579,180



Dept Budgets – Significant Increases

- **Department Increases:**

▪ HR	Computer Software - HRSync	\$115,000	
▪ IT	Minor Equip – Upgrade workstations	\$84,000	
▪ Police	Travel & Train - Certification Courses	\$86,000	
▪ Jail	Jail Fees	\$250,000	
▪ Parks Shooting Complex	PT Salaries - Operations	\$100,000	
	Supplies – Operations	\$130,000	
▪ Planning	Maint Contracts - iWorq software	\$117,000	
▪ Engineering	Street Overlays	\$500,000	(2 X 2021 Bud)



Proposed – Salary Enhancements

• Salary Enhancements

- Salary adjustment - total est. annual salary increase \$370,000, or 6.9% avg increase in current salaries for JG 107 – 110 with focus on compression within JGs
 - Establish a min starting rate of \$14/hr
 - 13% inc JG 107
 - 7.5% inc JG 108
 - 5% inc JG 109
 - 2.5% inc JG 110
 - 164 employees receiving salary adjustment
- 2% COLA for all remaining JG & Elected Officials with 422 individuals receiving COLA
- Continue Step Program throughout 2022 equating to approximately a 2% increase in salaries through the year
- Continue longevity pay
- Year ending goal of at least an average 4% salary increase for all employees by year end 2022

Proposed – Salary Changes/Additions



- **New Positions - 2 employees**

- Parks Shooting Complex
 - Trap Range Coordinator JG 113
 - Pistol/Rifle Coordinator JG 113

- **Additional Budgeted Headcount - 12 employees**

- Street - Maint Worker JG 107 - 3 employees
- Parks - Maint Worker JG 107 - 3 employees, Admin Assistant JG 109 - 1 employee
- Code Enforcement - Admin Assistant JG 109 - 1 employee
- Police - Video Analyst JG 112 - 1 employee
- Police - Lieutenant slot JG U3 - 1 officer, Sergeant slot JG U2 - 1 officer (11hr shift scheduling program)
- IT - Computer Tech II JG 112 - 1 employee

- **Job Regrades - 7 Positions**

- E-911 Call Taker JG 108 consolidate with Dispatchers JG 109 - 3 employees
- E-911 Shift Leader JG 112 elevate to JG 113 - 3 employees
- Inspector JG 111 elevate to JG 112 - 3 employees
- Parks Coordinator JG 112 elevate to JG 113 - 4 employees (adhere to FLSA requirements)
- SR Code Enforcement Officer JG 114 align as JG 112 - 1 employee
- Director/Asst City Attorney JG 122 elevate to JG 123 - 8 employees

Proposed – Category Expenditures



- **O&M Fixed Asset Purchases:**
 - 2022 Budget \$3,112,500
 - 2021 Budget \$3,750,000



Fixed Asset Purchases - Summary

STREET FUND – FIXED ASSET PURCHASES

• Street Dept	\$841,000
• Engineering	<u>\$12,500</u>
• Total Street Fund FA	\$853,500

GENERAL FUND – FIXED ASSET PURCHASES

• Information Systems	\$177,000
• Police	\$274,000
• Fire	\$795,000
• Parks	\$570,000
• Sanitation	<u>\$443,000</u>
• Total General Fund FA	\$2,259,000

Note: Details on Page 10 – 11 in Budget Binder



Proposed – Category Expenditures

- **O&M Capital Improvements:**

- 2022 Budget \$6,143,000
- 2021 Budget \$8,782,000

Carryover Fund – Referred to Council

- 2021 Projects in Process \$5,598,000

Capital Improvements - Summary



STREET FUND – CAPITAL IMPROVEMENTS

• Misc Street Projects	\$750,000 (3 X 2021 Bud)
• Sidewalks/Misc Concrete	\$750,000 (3 X 2021 Bud)
• Other Transportation	<u>\$153,000</u>
• Total Street Fund Cap Imp	\$1,653,000

GENERAL FUND - CAPITAL IMPROVEMENTS

• Facilities Projects	\$340,000
• Parks Projects	\$3,740,000
• Engineering/Flood Mgmt	\$182,000
• NEA Development	<u>\$228,000</u>
• Total General Fund Cap Imp	\$4,490,000

Note: Details on page 12 in Budget Binder



Other Funds – Information

• Adv & Promotion	
▪ Prepared Foods Levy Revenue	\$2.8M
▪ Tourism Additional Levy Revenue (1%)	\$267,000
• MPO	
▪ Prof Serv – STEP study complete	\$(59,500)
• JETS	
▪ Sidewalk Imp – CARES Act ongoing project	\$(118,000)
• Fixed Assets	
▪ E-911	\$18,500
▪ JETS	\$337,248
▪ Cemetery Fund	<u>\$33,500</u>
Total Other Funds Fixed Assets	\$389,248

Note: FA Detail on Page 11 in Budget Binder



ARPA Funds – Information

• Funding/Revenue	
▪ American Rescue Plan	\$7,789,522
▪ Projected Interest	<u>\$9,153</u>
Total Funds at Yr End 2021	\$7,798,675
• Council Approved Appropriations	
▪ Upgrade Electronics Capability - Council Chambers	\$120,000
▪ Parks Pool Heaters	\$83,902
▪ Public Safety & Equip	<u>\$1,803,000</u>
Total Appropriations	<u>\$2,006,902</u>
Remaining Fund	\$5,791,773
Unrestricted Allowed Administrative	
▪ 2020 Calculated Revenue Loss	\$988,103
▪ 10% Indirect Costs	<u>\$778,952</u>
Total Unrestricted Allowed Administrative	<u>\$1,767,055</u>
Net Available for Qualified Funding	\$4,024,718

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