

2024 Budget



Key Information



- **\$86 million in total appropriation**
- **\$73 million in O&M expenditure**
- **O&M Sales Tax Revenue Budget Increase \$570K**
 - 1.2% increase from 2023 projection
 - 4.8% projected increase in 2023 collections comparing to 2022
 - 3.1% budget increase comparing to current year actual projections
- **Additional Employee Placement Ensuring Quality Customer Service & Protection**
 - 16 additional public safety sector personnel
 - 8 additional employees available to meet community needs
 - 3 position regrades including 4 personnel from evaluation of various levels of skillset
 - Deferred 13 additional headcount for further evaluation, COLA adj will resolve majority of remaining
- **Pay Adjustments**
 - Sept 2023 JPD Uniformed personnel 19.5% salary increase - Min Salary increase from \$43,260 to \$52,000
 - Dec 2023 JFD Uniformed personnel 7% salary increase - Min Salary increase from \$43,260 to \$46,308
 - Non-Uniformed employee 6% salary increase – Min Salary \$30,024 to \$31,225
 - Minimum non-uniformed hourly rate is \$15.01 per hour

Appropriation Funding Overview



- **Infrastructure Improvement**
 - \$4.5 million in appropriation
 - \$1.9 million in Parks/Parks Master Plan improvements
 - \$1.0 million Misc. Street & Sidewalk Imp
 - \$1.0 million for Pavement Management Program
 - \$571,000 for Industrial Rail maint & Economic Development
- **Cap Improvement Fund**
 - \$22.4 million total appropriation
 - \$12.9 million appropriation for 2023
 - \$5.2 million in remaining appropriation
- **Depreciation Fund**
 - \$3.3 million appropriation for 2023
 - \$900,000 new Fire Engine (CWL will reimburse \$500K)
 - \$1.2 million in upgrade of critical Street maintenance equipment
- **Proposed Issuance of \$17.5 Million Revenue Bond for Capital Improvement Plan**
 - Restrict \$1.3 million in current budget Franchise Fees

Reserve Analysis



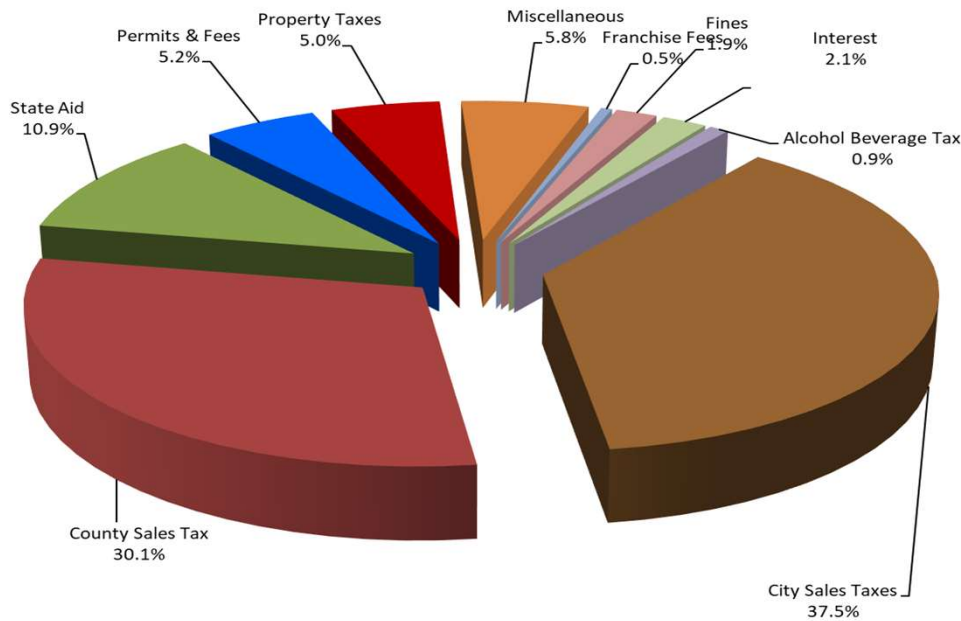
	Amount	Amount
Beginning O&M Fund Balance 1/1/2024		\$36,350,000
2023 Appropriations: Capital Improvement Carryover Fund	(\$5,219,258)	
Equipment Depreciation Fund	(\$3,305,559)	
Projected Beginning O&M Fund Balance		\$27,825,183
Budget O&M Revenues	\$72,660,754	
Budget O&M Expenditures	(\$68,175,332)	
Budget Capital Expenditures	(\$4,471,250)	
Budget O&M Surplus		<u>\$14,172</u>
Ending O&M Fund Balance 12/31/2024		<u>\$27,839,355</u>
General Fund Balance		\$27,058,015
LESS: Required Reserves		<u>(\$9,481,549)</u>
Remaining Unappropriated General Fund Reserves		\$17,576,466
Required Reserves Coverage (supporting \$5.3M Avg mthly Gen Fund Oper Exp)		1.8 months
Unappropriated GF Reserves Coverage (supporting \$5.3M Avg mthly GF Oper Exp)		3.3 months
Total Reserve Coverage		5.1 months

Note: RES-09:186 Required Res of 15% of budgeted exp of GF - - AML & GFOA recommend one to two months of coverage (8% to 17%)



O&M Revenues

Projected Operation & Maintenance Revenues by Source



O&M Revenues	2023 Budget	2024 Budget	Difference
City Sales Taxes	\$26,995,140	\$27,278,218	\$283,078
County Sales Tax	\$21,602,263	\$21,888,782	\$286,519
State Aid	\$8,282,122	\$7,926,402	\$(355,720)
Permits and Fees	\$3,718,954	\$3,784,237	\$65,283
Property Taxes	\$3,625,254	\$3,625,254	\$-0-
Miscellaneous	\$3,146,588	\$4,233,473	\$1,086,885
Franchise Fees	\$1,500,000	\$374,000	\$(1,126,000)
Fines	\$1,329,454	\$1,383,304	\$53,850
Interest	\$1,070,718	\$1,507,500	\$436,782
Alcohol Bev Tax	\$695,095	\$659,584	\$(35,511)
TOTAL O&M REVENUES	\$71,965,588	\$72,660,754	\$695,166



O&M Category Revenues

• Sales Tax:

- 2024 Budget \$49,167,000 (Inc of 3.1% over 23 Proj)
- 2023 Budget \$48,597,403
- Percent Increase 1.2%
- 2023 Projection \$47,642,000 (Dec of 2.0% over 23 Bud)

• State Turnback (Combined):

- 2024 Budget \$7,926,402 (Inc of 1.3% over 23 Proj)
- 2023 Budget \$8,282,122
- Percent Increase (4.3)%
- 2023 Projection \$7,823,000 (Dec of 5.5% over 23 Bud)

• Total O&M Revenue:

- 2024 Budget \$72,660,754
- 2023 Budget \$71,965,588
- Percent Increase 1.0%

• Franchise Fees:

- 2024 Budget \$374,000
- Proposed Revenue Bond \$1,342,000
- Total 2024 Budget \$1,716,000
- 2023 Budget \$1,500,000
- Percent Change 14.4%
- Inc of 0% over 23 Projection of \$1.7 million

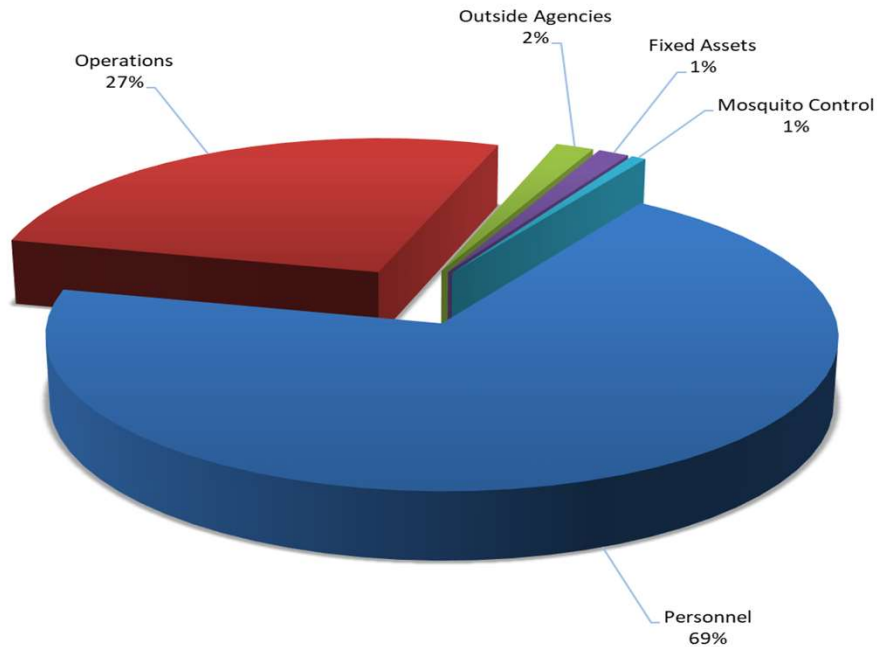
• Other O&M Revenue:

- 2024 Budget \$15,193,352
- 2023 Budget \$13,586,063
- Percent Increase 11.8%
- Misc- A&P Turf project sponsorship \$953K inc
- Misc- SRO Reimbursement \$225K increase
- Interest on Deposits \$437K increase

O&M Account Type Expenditures



Projected Operation & Maintenance Expenditures by Type

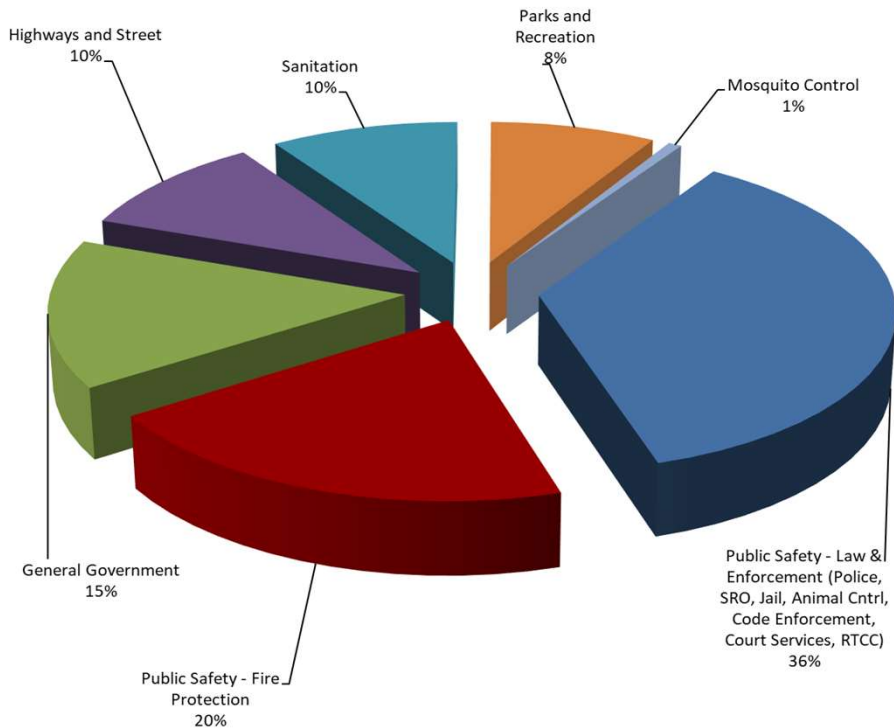


O&M Expenditure by Account Type	2023 Budget	2024 Budget	Difference
Personnel	\$42,109,421	\$47,338,265	\$5,228,844
Operations	\$16,175,519	\$18,225,097	\$2,049,578
Fixed Assets	\$516,959	\$964,720	\$447,761
Outside Agencies	\$1,120,895	\$1,187,250	\$66,355
Mosquito Control	\$460,000	\$460,000	\$-0-
TOTAL	\$60,382,794	\$68,175,332	\$7,792,538

O&M Account Classification Expenditures



Projected Operation & Maintenance Expenditures by Classification



O&M Expenditure by Classification	2023 Budget	2024 Budget	Difference
Law Enforcement	\$21,908,739	\$24,654,685	\$2,745,946
Fire Protection	\$12,381,207	\$13,847,807	\$1,466,600
Gen Government	\$8,976,675	\$10,204,484	\$1,227,809
Highways and Street	\$5,861,190	\$6,865,005	\$1,003,815
Sanitation	\$6,392,356	\$6,445,595	\$53,239
Parks & Recreation	\$4,402,627	\$5,697,756	\$1,295,129
Mosquito Control	\$460,000	\$460,000	\$-0-
TOTAL	\$60,382,794	\$68,175,332	\$7,792,538

O&M Expenditures Overview



- **Professional/Contract Services \$262K increase**
 - HR- HR management software \$30K
 - IT- Continuation of Facility connectivity to Fiber & migration to 0365 software \$89K
 - PD- promotion testing \$37K
 - Street- Ongoing outside contract services maint \$165K
- **Computer Software \$279K increase**
 - IT- 0365 software to provide efficiency and protection in the base operating software \$201K
 - PD- Platform for Forensic investigative services \$66K
 - Eng- UrbanSDK (traffic calming software) annual subscription \$23K
- **Maint Contracts \$224K increase**
 - PD- Axon equipment \$82K
 - RTCC- Continued expansion of system & monitoring \$125K
- **Maint Bldg & Grounds \$273K increase**
 - Parks- \$152K recurring exp previously accounted for in capital improvement exp
 - Maint- \$106K recurring exp previously accounted for in capital improvement exp

Salary Enhancements



- **Salary Enhancements**

- 4% COLA for all FT non-uniformed positions
- Advance of 2024 Step (2% increase) at beginning of year vs being coordinated with emp seniority date (Uniformed 2024 steps considered with approved salary adjustments in 2023)
- 6% COLA for all FT positions not eligible for Step increases
- Continue longevity pay
 - 21 – 25 Yrs \$1,000
 - 26 – 30 Yrs \$1,500
 - 31+ Yrs \$2,000
 - 97 Employees, or 15% are eligible indicating they have been employed longer than 20 Yrs

Personnel Consideration Increase in Headcount



- **New Position Non-Unif (8 inc in Headcount)**

- Street- Assistant Street Superintendent JG 121
- Eng- Construction Outreach Coordinator JG 116
- PD- Victim Services/CIT Coordinator JG 115
FOIA Transparency Technician JG 112
- Parks- Concession Coordinator JG 114
Pool Coordinator JG 114
- JETS- Marketing Coordinator JG 114
- Animal Services- Animal Services Technician JG 110

- **New Position Non-Unif (No inc in Headcount)**

- Finance- Finance Specialist JG 115
- Communications- Marketing & Community Outreach Coordinator JG 112
- Animal Services- Adoption/Rescue Coord JG 109

- **Existing Position Non-Unif (4 inc in Headcount)**

- E911- Dispatcher/Call Taker JG 112
- Eng- Signal Technician JG 112
- Parks- Maintenance Worker JG 107 (2 Positions)

- **Existing Uniform Position (12 inc in Headcount)**

- FD- Fire Fighter JG U1

Goals for this Balanced Budget



- Increase resources to provide greater opportunity for Customer Service in our Community
- Continue to invest in our Employees
- Continue investment in Infrastructure
- Continue emphasis on Public Safety Initiatives
- Continue to expand Quality of Place Projects
- Continue analysis of salary alignment for all Personnel
- Continue utilization of Depreciation Fund appropriation as a tool in replacing aging or obsolete Equipment
- Continue utilization of a Capital Improvement Carryover Fund for the overall accounting for Capital Projects

Goals for this Balanced Budget

Including Reference to the Respective Page(s) in the Budget Binder



- Increase resources to provide greater opportunity for Customer Service in our Community **-Additional personnel as identified in the amendment of the Salary & Administration Plan**
- Continue to invest in our Employees **-Each Departmental page & administration of the Salary & Administration Plan**
- Continue investment in Infrastructure **-Page 12, 12(a), Parks 46-70, Bldg Maint 82-83, Gen Admin 89, Steet 91-92, Eng 93-94, Restricted 96, A&P 99 and Fed Grants 100**
- Continue emphasis on Public Safety Initiatives **-all Public Safety Departmental pages**
- Continue to expand Quality of Place Projects **-Page 12, Page 12(a)**
- Continue analysis of salary alignment for all Personnel **-Ongoing analysis for each Departmental page & administration of the Salary & Administration Plan**
- Continue utilization of Depreciation Fund appropriation as a tool in replacing aging or obsolete Equipment **-Page 12(b)**
- Continue utilization of a Capital Improvement Carryover Fund for the overall accounting for Capital Projects **-Page 12(a)**

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