



City of Washington

Fiscal Year 2023/2024
Budget Presentation

Fiscal 2022-2023 Budget Overview

- ▶ We had a minimal increase in taxable valuations this year, and are transitioning from the major facility projects of previous years to emphasizing water distribution infrastructure, streets, equipment, and long-term building maintenance in future budgets.
- ▶ As Presented:
 - ▶ The General Fund budget is exactly balanced to keep the projected GF balance at \$1,000,000.00 per the adopted policy related to our City Hall/Police/Fire building projects.
 - ▶ Property Tax levy is increased slightly at \$16.14231/\$1,000 valuation.
 - ▶ 7% average (non-union) salary increases are included
 - ▶ The net change in General Fund spending is 5.47%.

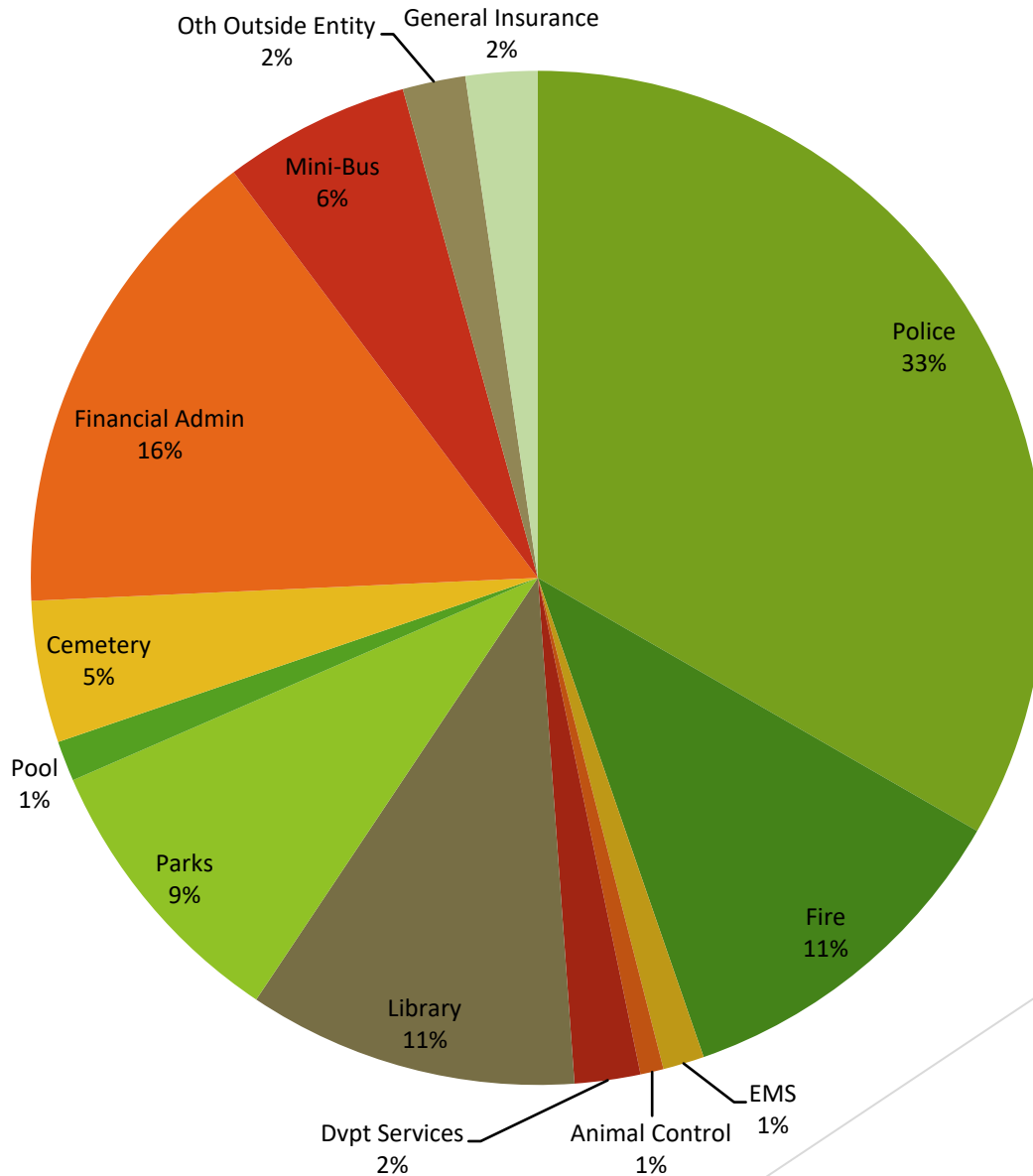
Fiscal 2023-2024 Budget Overview

- As Presented (Continued):
 - Funding is included for projects including the design phase of the Downtown Streetscape, continuation of the Water Main project, S. 12th & E. Washington Intersection Traffic Lights,
 - Water is budgeted at 5% on usage only. Sewer is budgeted at 5% on usage only.
 - Sanitation is budgeted with the 5% increase already included in our code update.

General Fund Budget

- Overall:
 - Revenues: \$4,474,469
 - Expenditures: \$4,474,469
 - Surplus (Deficit): \$0.00
 - Estimated balance at 7/1/23: \$1,000,000.00
 - Estimated balance at 6/30/24: \$1,000,000.00

General Fund Budget Allocation



Police Budget Summary



- Revenues: \$28,525
- Local Option Sales Tax Transfer In: \$375,000
- Expenditures: \$1,558,415
- General funding: \$1,154,890
- Net Funding increase/(decrease): \$21,174
- Highlights:
 - Purchase new in-car computer systems
 - Replace the 2 - 2019 Dodge Durango patrol units and continue with the vehicle rotation schedule

Fire Budget Summary

- Revenues: \$108,000
- LOST Transfer In: \$142,500
- Expenditures: \$587,719
- General funding: \$337,219
- Net Increase/(decrease): \$85,901
- Highlights:
 - Increased wages for volunteer responders and stipends for officers
 - Vehicle repair line was increased by \$10,000 to cover LED light upgrade for Engine #1
 - FY25 will need to replace Engine #1 - plan to set aside funds in FY23 and FY24 to have 50-75% of the cost then apply for a Riverboat grant



EMS Budget Summary

- Revenues: \$0
- Expenditures: \$46,270
- General funding: \$46,270
- Net Increase/(decrease): (\$2,346)
- Highlights:
 - Training increased to \$10,000 if more volunteers seek EMR or EMT or paramedic certification

Animal Control



- ▶ We expect to pay PAWS & More approximately \$30,000 in the coming budget.
- ▶ We expect to pay about \$2,500 for dog pound operating costs. \$1,500 is expected to be covered by fees & fines, and \$1,000 is transferred in from Sanitation.

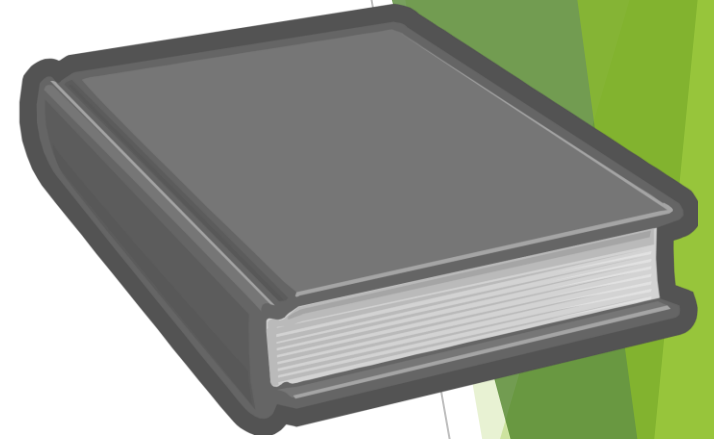
Development Services Summary

- Revenue: \$79,050
- Expenditures: \$85,702
- General Funding: \$6,652
- Net Increase/(decrease): (\$11,102)
- Highlights:
 - ▶ Rental Inspections continuing with the help of the fire department
 - ▶ Quadrant 3 of the Sidewalk Trip Hazard Mitigation Program
 - ▶ Vehicle replacement



Library Budget Summary

- Revenues: \$86,180
- Expenditures: \$463,174
- General Funding: \$376,994
- Increase/decrease: \$27,974
- Highlights:
 - Focusing on growing the collection to fit in with other Size E libraries
 - Purchase storage furniture for the youth program room, technology replacements and additional Summer Reading programming



Parks Budget Summary

- Revenues: \$500
- Expenditures: \$396,145
- General Funding: \$395,645
- Increase/decrease: \$6,089
- Highlights:
 - FY23/24: Extension of drainage ditch near dog park/Sunset Park with the assistance of M/C department
 - Remodel of Central Park restrooms
 - Sealing of Kewash trail
 - Soccer field lighting/concession stand/restrooms



Pool Budget Summary

- Revenues: \$0
- Expenditures: \$58,950
- General Funding: \$58,950
- Increase/ (decrease): \$8,600
- Highlights:
 - Management Fee to YMCA: \$10,000.
 - Continue replacement of lounge chairs: \$3,000.



Pool Maintenance Plan



- Major Maintenance Already Completed:
 - Main slide structure sandblasting & repainting- FY14
 - Bathhouse re-roofing- FY17
 - FY20: Replace sand filter valve, flange, and bolts; replace non-working & hard to work mechanical valves, flanges, and bolts for various pumps: \$10,539 (completed \$3,000+ under budget due to Parks staff installation work)
 - FY21: Replace pool heater and major maintenance on sand filters
 - FY22: Apply high-quality epoxy paint with chips to bathhouse floor: \$10-14,000
 - FY23: Refinished the water features
 - FY23: Pool leak continues, but caulking was done and additional will be done
- Future Maintenance Schedule:
 - FY24: Pool Filter replacement \$80,000 with funds from FY22 & FY23
 - FY25: Comprehensive pool basin repairs, painting: \$200-300,000 (cover expense with FY25 G.O. Bond)
 - Unscheduled, will work in as possible: Sandblast & repaint 4 light poles: \$4-6,000

Cemetery Budget

- Revenues: \$84,000
- Expenditures: \$270,237
- General Funding: \$186,237
- Increase/decrease: \$55,994
- Highlights:
 - New zero turn mower and AED supplies
 - Increased building maintenance to allow for more repairs to the Woodlawn shelter (windows, doors and inside)



Finance, Legal & City Hall

- Revenues (includes property tax): \$3,568,314 (up \$310,807)
- Expenditures \$970,358 (up \$112,275 due to minibus and general insurance)
- Highlights:
 - Transfer out to capital equipment and building maintenance estimated at \$53,121.

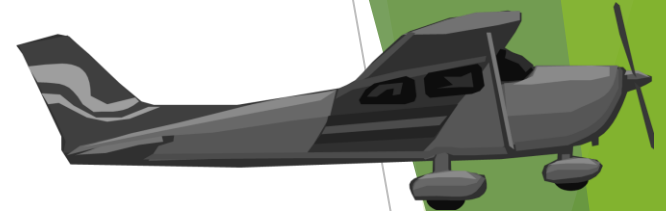


Outside Entity Funding

- Requests:
 - WEDG: \$30,000 (same as current)
 - Main Street: \$20,000 (same as current)
 - Tourism Committee: \$24,000 (same as current)
 - Fireworks: \$9,000
- Discussion will be held at the 3rd budget workshop on WEDG, Main Street, and Tourism requests.
- PAWS & More is now shown in the Animal Control department, this agreement expires June 2025.

Airport Budget

- Airport is in Fund 002 and is self-supporting on an operating basis
- Revenues: \$376,000
- Expenditures: \$376,000
- Fund Surplus (Deficit): \$0
- Projected FB @ 7/1/23: \$246,418
- Projected FB @ 6/30/24: \$246,418



Tax Rate Comparison: Current vs. Proposed

Levy	Current Rate	Proposed Rate	Increase/ (Decrease)
General	8.10000	8.10000	0.00000
Employee Benefits	3.34711	3.58083	0.23372
General Insurance	0.45195	0.67272	0.22077
Emergency	0.27000	0.27000	0.00000
<u>Debt Service</u>	<u>3.47023</u>	<u>3.51876</u>	<u>0.50302</u>
Overall	15.63929	16.14231	0.00000
\$100K House City Bill	\$858.77	\$858.77	\$0.00
\$100K Biz City Bill	\$1,370.15	\$1,370.15	\$0.00

Road Use Tax Fund

- ▶ Revenues: \$1,112,414
- ▶ Expenditures: \$988,928
- ▶ Fund Surplus (Deficit): \$123,928
- ▶ Projected FB @ 7/1/23: \$737,986
- ▶ Projected FB @ 6/30/24: \$861,472
- ▶ Highlights:
 - ▶ \$45,000 towards the ton truck purchase
 - ▶ \$100,000 transferred for S. 12 & E. Washington Intersection Project

Debt Service Fund

- Total debt service payments for year: \$1,370,024.
- Total DS Levy responsibility: \$948,983.
- Total levy requested is 3.51876, slightly higher than the current year.

Debt Payments for FY22

- ▶ \$139,825 for 2015 North Tower/Streets/Fire Truck (Year 9 of 19)
- ▶ \$174,570 for 2016A Nontaxable Refunding of 2009 GO Bond (Year 7 of 12)
- ▶ \$59,487 for 2016B Taxable Refunding of 2009 GO Bond (Year 8 of 13)
- ▶ \$351,070 for 2018A Streets/Sewer/Wellness Park (Year 6 of 13)
- ▶ \$156,040 for 2018B LOST Revenue Bonds (Year 6 of 15)
- ▶ \$218,900 for 2020A Streets/Equipment (Year 4 of 17)
- ▶ \$137,700 for 2020B Bell Land (Year 4 of 4)
- ▶ \$135,280 for 2022 G.O. Issuance (Year 2 of 15)

Historical Tax Levy Rates

	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
General	8.10000	8.10000	8.10000	8.10000	8.1000
General Insurance	0.40755	0.37110	0.36692	0.45195	.67272
Employee Benefits	2.87433	2.92436	2.96655	3.34711	3.58083
Debt Service	3.57206	3.55848	3.52046	3.47023	3.51876
Emergency	0.27000	0.27000	0.27000	0.27000	.27000
Total	15.22394	15.22393	15.22393	15.63929	16.14231

Capital Equipment Fund

- Fund Balance at 7/1/23: \$290,046.70
- Fund Balance at 6/30/24: \$448,972.70
- With the City Hall building project paid off in FY22, we can move forward with growing this fund for future capital equipment needs. In FY24, if a department has excess funds at the end of the fiscal year and their budget has not been amended, those funds will be moved to capital equipment.
- Two pieces of equipment are funded from Capital Equipment this year: Police 2 patrol vehicles and Cemetery zero turn mower

Capital Projects

- Major Projects Include:
 - S. 12th St & E. Washington Traffic Signal Project
 - Water Main Project concluding
 - Design of the Downtown Streetscape Project

Riverboat Capital Projects

- Revenues: \$456,500
- Expenditures: \$456,500
 - Downtown Investment Grant \$100,000
 - Downtown Streetscape Expansion: \$325,000 (year 3 of 4 for requests)
 - Cemetery Woodlawn East Fence: \$6,500
 - Central Park Bathroom Remodel: \$25,000
- Long-term plan for Riverboat Foundation Municipal Grant funds is in budget appendix, page A8
- Council approved \$425,000. If Council approves the extra \$31,500 then the Woodlawn East Fence and Central Park Bathroom remodel will get done.
- The proposed uses beyond FY24 are still subject to approval by the Riverboat Foundation.

Water Fund Budget

- ▶ Revenues: \$2,011,435
- ▶ Expenditures: \$2,059,916
- ▶ Fund Surplus (Deficit): (\$48,480)
- ▶ Projected FB @ 7/1/23: \$19,243
- ▶ Projected FB @ 6/30/24: (\$29,238)
- ▶ Highlights:
 - Assumes 9.5% increase on usage only.
 - 6th year of debt payments on the Water Plant, which is expected to be a \$282,580 annual payment for 20 years.
 - 1st year of 15 on debt payments for 2021 Water Main Project.
 - Includes \$45,000 towards a ton truck for Maintenance
 - Includes \$30,000 towards completion of South Ave B

Sewer Fund Budget

- Revenues: \$2,459,466
- Expenditures: \$2,365,266
- Fund Surplus (Deficit): \$94,200
- Projected FB @ 7/1/23: \$450,039
- Projected FB @ 6/30/24: \$544,240
- Highlights:
 - Assumes a 5% increase on usage only.
 - Debt Payments as follows:
 - WWTF SRF Loan: \$656,860 (Payment 12 of 30).
 - West Side Interceptor: \$124,400 (Payment 12 of 30).
 - Includes \$45,000 for replacement of truck.

Sanitation Budget

- Revenues: \$625,635
- Expenditures: \$599,786
- Fund Surplus (Deficit): \$25,849
- Projected FB @ 7/1/23: \$11,662
- Projected FB @ 6/30/24: \$37,511
- Highlights:
 - We have 5% annual increases through FY24 already in the adopted City Code
 - This will be Year 5 of 5 on the current contract with Johnson County Refuse.