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# **SPECIAL COUNCIL WORKSHOP**

**SEPTEMBER 27, 2022**

**OVERVIEW OF  
MAYOR'S PROPOSED BUDGET  
AND GENERAL FUND**

# AGENDA

- 2023-2024 City-wide Budget Summary
- General Fund Revenues
- General Fund Expenditures
- Timeline
- Next Steps

# 2023-2024 BIENNIAL REVENUE SUMMARY

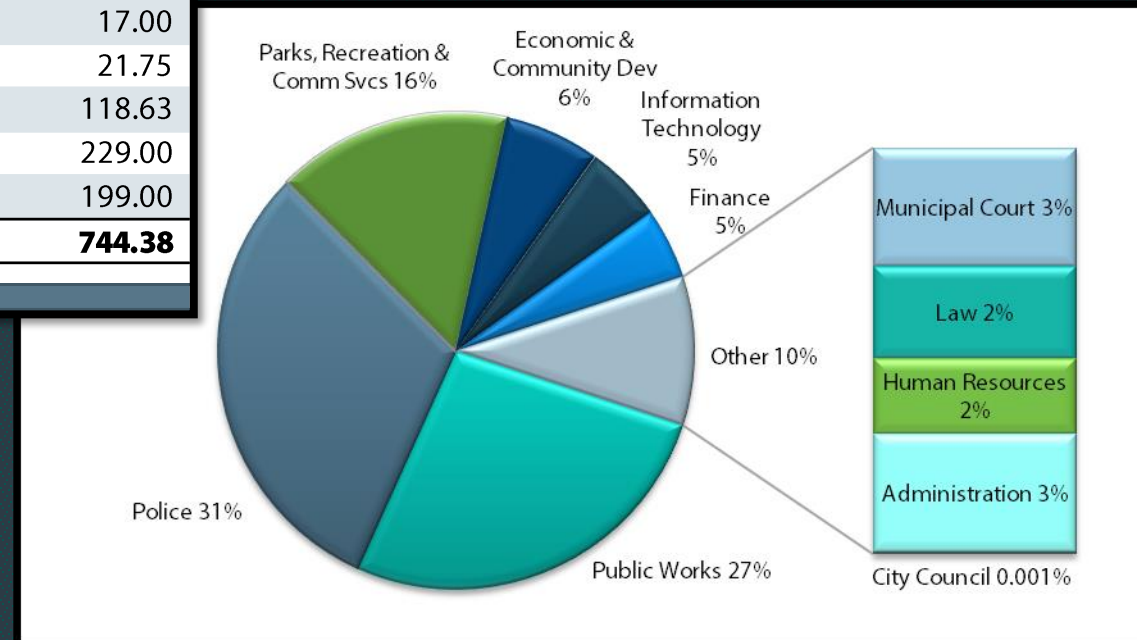
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Other Funds	Total All Funds
<b>Revenues</b>								
Taxes	181,933,190	81,308,270						263,241,460
Licenses and Permits	14,966,650	1,127,480			127,560			16,221,690
Intergovernmental Revenue	6,508,470	13,934,380	2,347,580	740,000		297,320		23,827,750
Charges for Services	13,682,560	1,438,320			182,989,390	35,136,750		233,247,020
Fines and Forfeitures	1,476,160	10,761,650						12,237,810
Miscellaneous Revenue	4,202,700	3,000,740	421,190	848,520	11,619,340	62,126,830	9,171,080	91,390,400
Transfers In	8,868,290	30,651,230	12,611,860	67,881,270	45,490,080	7,799,260		173,301,990
<b>Total Revenues</b>	<b>231,638,020</b>	<b>142,222,070</b>	<b>15,380,630</b>	<b>69,469,790</b>	<b>240,226,370</b>	<b>105,360,160</b>	<b>9,171,080</b>	<b>813,468,120</b>

# 2023-2024 BIENNIAL EXPENDITURE SUMMARY

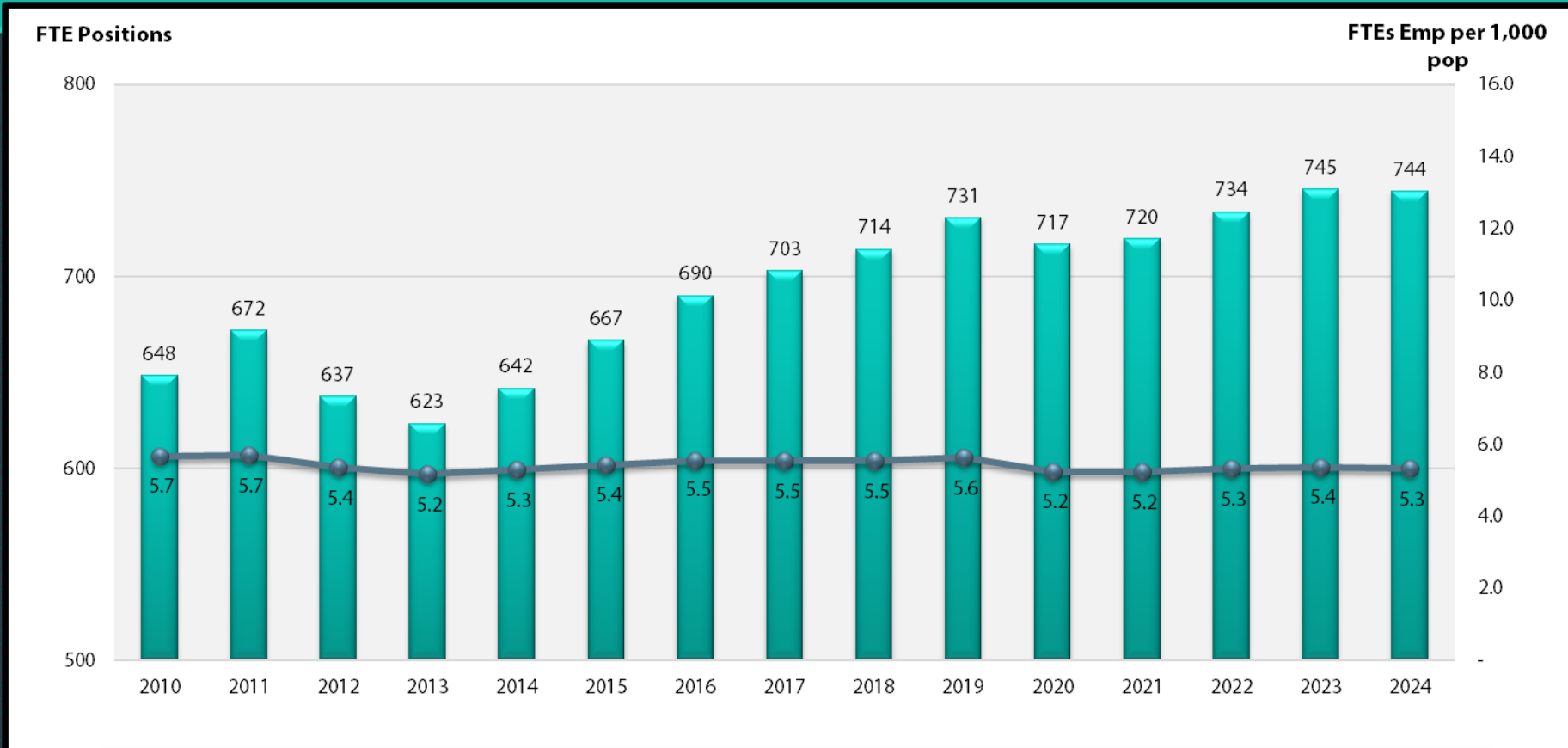
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Other Funds	Total All Funds
<b>Expenditures by Department</b>								
City Council	571,610							571,610
Administration	6,210,780	50,000				2,180,450		8,441,230
Economic & Community Dev	20,414,380							20,414,380
Finance	6,632,980					759,280		7,392,260
Fire Contracted Services	8,376,470							8,376,470
Human Resources	4,288,140	3,193,960				49,472,270		56,954,370
Information Technology				7,826,520		23,092,690		30,919,210
Law	3,167,070	2,211,390						5,378,460
Municipal Court	8,421,050							8,421,050
Parks, Rec & Comm Services	44,570,330	18,577,250		42,605,610	7,022,120	16,555,280		129,330,590
Police	112,490,780	23,161,970				320,000		135,972,750
Public Works		38,686,560		16,270,190	235,427,190	15,424,480		305,808,420
Non Departmental	19,377,410	76,990,840	16,478,210	2,616,290	7,510,450		9,196,040	132,169,240
<b>Total Expenditures</b>	<b>234,521,000</b>	<b>162,871,970</b>	<b>16,478,210</b>	<b>69,318,610</b>	<b>249,959,760</b>	<b>107,804,450</b>	<b>9,196,040</b>	<b>850,150,040</b>

# POSITIONS SUMMARY BY DEPARTMENT

	2022 Adopted	2022 Changes	2022 Total	2023 Request	2023 Proposed	2024 Request	2024 Proposed
City Council	0.25		0.25		0.25		0.25
Administration	21.75		21.75		21.75		21.75
Economic & Comm Dev	46.00		46.00	2.00	48.00		48.00
Finance	37.00	(1.00)	36.00		36.00		36.00
Human Resources	14.00		14.00		14.00		14.00
Information Technology	37.00	(1.00)	36.00	3.00	39.00		39.00
Law	17.00		17.00		17.00		17.00
Municipal Court	20.75		20.75	1.00	21.75		21.75
Parks, Rec & Comm Svcs	115.13		115.13	3.50	118.63		118.63
Police	227.28		227.28	2.72	230.00	(1.00)	229.00
Public Works	199.50		199.50	(0.50)	199.00		199.00
<b>Total FTEs by Dept</b>	<b>735.66</b>	<b>(2.00)</b>	<b>733.66</b>	<b>11.72</b>	<b>745.38</b>	<b>(1.00)</b>	<b>744.38</b>



# FTEs PER 1,000 POPULATION



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
FTE Positions	648.2	671.7	637.2	623.3	641.6	666.7	690.0	702.8	714.2	730.6	716.7	719.7	733.7	745.4	744.4
Population *	114,220	118,200	119,100	120,500	121,400	122,900	124,500	127,100	128,900	129,800	136,588	137,700	137,900	138,900	139,900
FTEs per 1000 Pop	5.7	5.7	5.4	5.2	5.3	5.4	5.5	5.5	5.5	5.6	5.2	5.2	5.3	5.4	5.3

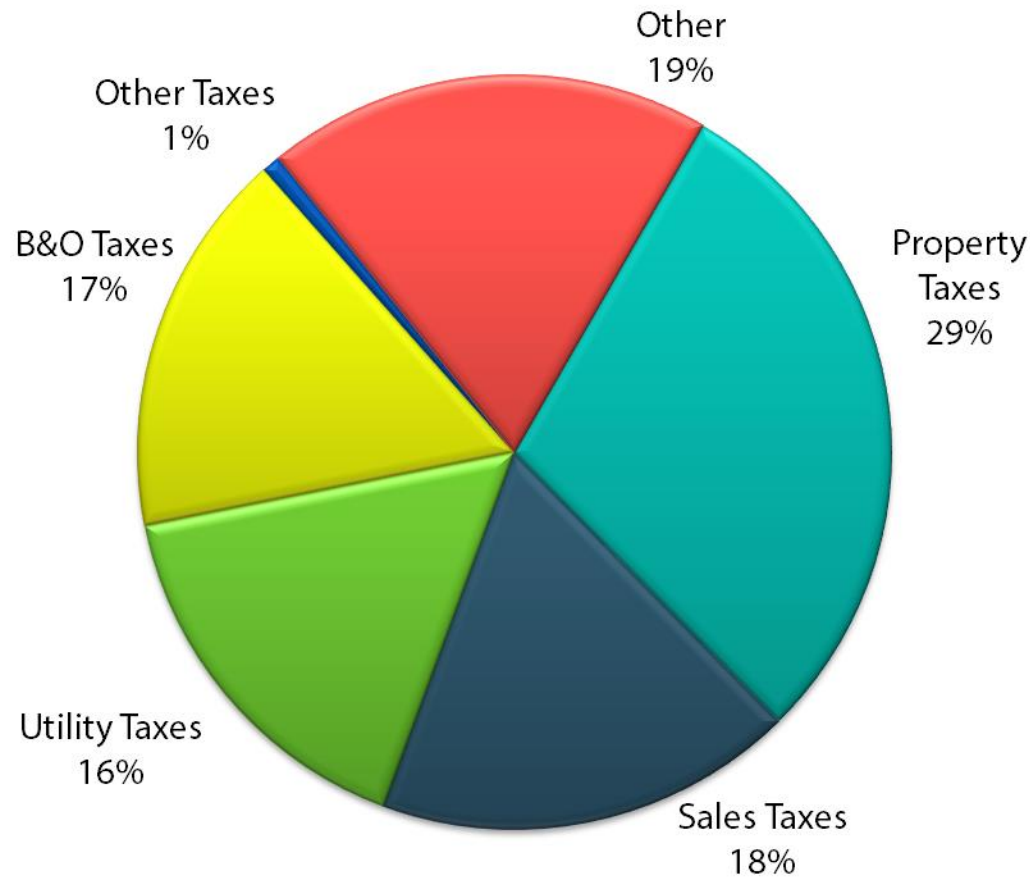
\* 2022 Population based on Office of Financial Management (OFM) estimates. 2023 and 2024 are estimates.

# GENERAL FUND REVENUE SUMMARY

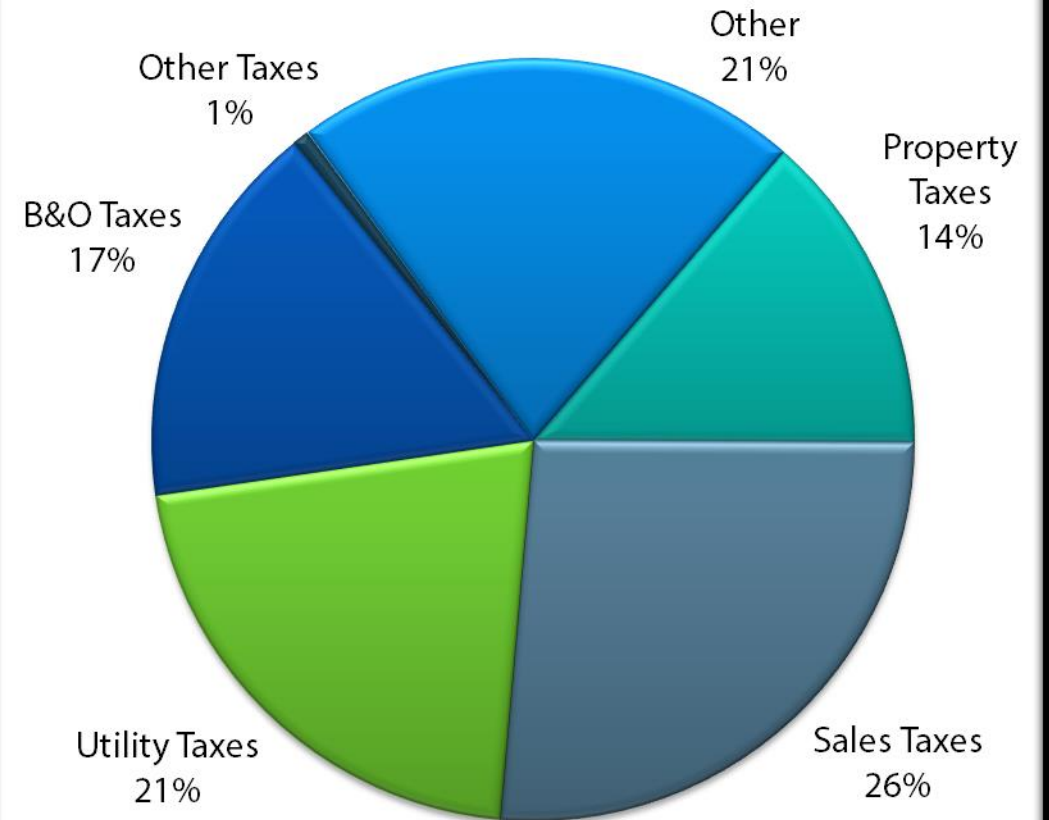
	2022	2023	2024
	Adj Budget	Proposed	Proposed
Property Taxes	\$ 32,451,450	\$ 15,670,870	\$ 16,063,160
Sales Taxes	21,027,000	30,323,830	30,627,060
Utility Taxes	19,507,350	24,349,760	24,963,200
B&O Taxes	19,100,000	19,120,500	19,191,000
Other Taxes	879,790	806,120	817,690
Licenses and Permits	7,400,610	7,468,380	7,498,270
Intergovernmental Revenue	2,891,130	3,220,770	3,287,700
Charges for Services	6,309,570	6,632,210	7,050,350
Fines and Forfeitures	1,172,910	738,080	738,080
Miscellaneous Revenue	2,348,500	2,016,600	2,186,100
Transfers In	14,448,350	5,041,530	3,826,760
<b>Total Revenues</b>	<b>\$ 127,536,660</b>	<b>\$ 115,388,650</b>	<b>\$ 116,249,370</b>

# GENERAL FUND REVENUE SOURCES

## 2021-2022 Biennium Total



## 2023-2024 Biennium Total





# MAJOR REVENUE CHANGES – GENERAL FUND

	2022 vs 2023 Changes	2023 vs 2024 Changes
<b>Property Tax</b>		
1% + new construction	539,860	392,290
Shift 52.5% of Property Tax to Capital Resources Fund	(17,320,440)	
<b>Sales Tax</b>		
Volume Adjustment	3,279,350	303,230
Shift CRF Sales Tax to General Fund	6,017,480	
<b>Utility Tax</b>		
Baseline/Volume Adjustments	1,458,080	613,440
Shift CRF Utility Taxes to General Fund	3,384,330	
<b>B&amp;O Tax</b>		
Baseline Adjustments	20,500	70,500
<b>Other Tax</b>		
Baseline Adjustments	(73,670)	11,570

# MAJOR REVENUE CHANGES – GENERAL FUND

	2022 vs 2023 Changes	2023 vs 2024 Changes
<b>Licenses and Permits</b>		
Baseline Adjustments	67,770	29,890
<b>Intergovernmental Revenue</b>		
Liquor Excise Tax & Board Profits	212,800	51,060
Fire Insurance Premium	64,630	1,700
King Conservation District Grant	60,000	
Baseline Adjustments	(7,790)	14,170
<b>Charges for Services</b>		
Franchise Fee Adjustments	266,980	3,350
Other Baseline Adjustments	55,660	414,790
<b>Fines and Forfeitures</b>		
Civil & Criminal Penalties Adjustments	(434,830)	
<b>Miscellaneous Revenue</b>		
Baseline Adjustments	(331,900)	169,500

# MAJOR REVENUE CHANGES – GENERAL FUND

	2022 vs 2023 Changes	2023 vs 2024 Changes
<b>Transfers In</b>		
Drainage Fund	112,780	8,950
Baseline Adjustments	145,380	35,710
<b>ARPA Adjustments</b>		
One-time transfers in 2022	(13,154,450)	
Speaker Series	100,000	
Shift Positions to ARPA Funding	272,600	289,640
Other General Fund Positions	1,008,780	1,077,210
Other ARPA Related Projects	2,108,090	863,190
<b>Total Revenues</b>	<b>\$ (12,148,010)</b>	<b>\$ 4,250,190</b>

# EXPENDITURE ASSUMPTIONS

	2023	2024
<b>Salary Increases</b>		
AFSCME/NR	4.0%	4.0%
Teamsters (COLA and Range Increase)	3.5%	3.5%
KPOA	6.0% + 0.5%	4.5%
<b>Health Plans</b>		
	0.0%	5.0%
<b>Retirement</b>		
PERS	10.39%	10.39%
L2PD	5.30%	5.30%
<b>Supplies</b>		
	2.0%	2.0%
<b>Services</b>		
	2.0% or by contract	2.0% or by contract
<b>Insurance Allocations</b>		
Workers Compensation	20%	20%
Liability	30%	30%
Property	20%	10%

# GENERAL FUND EXPENDITURES BY DEPARTMENT

	2022	2023	2024
	Adj Budget	Proposed	Proposed
City Council	\$ 295,630	\$ 279,380	\$ 292,230
Administration	3,284,820	3,108,540	3,102,240
Economic & Community Dev	9,401,560	9,978,590	10,435,790
Finance	3,199,140	3,236,710	3,396,270
Fire Contracted Services	3,877,220	4,109,990	4,266,480
Human Resources	2,110,140	2,193,490	2,094,650
Law	1,638,790	1,556,480	1,610,590
Municipal Court	3,869,220	4,121,940	4,299,110
Parks, Rec & Comm Svcs	22,336,790	21,861,780	22,708,550
Police	50,805,480	54,911,520	57,579,260
Non-Departmental	30,334,680	10,030,230	9,347,180
<b>Total Expenditures</b>	<b>\$ 131,153,470</b>	<b>\$ 115,388,650</b>	<b>\$ 119,132,350</b>

# MAJOR EXPENDITURES CHANGES—GENERAL FUND

	2023 Proposed Changes		2024 Proposed Changes	
	FTE	Amount	FTE	Amount
<b>Operating Adjustments</b>				
<b>Economic &amp; Community Development</b>				
Extend Term-Limited Office Tech		\$ -		\$ 122,800
Convert (2) Term-Limited Plans Examiners to Permanent		280,500		296,550
Additional Plans Examiner	1.0	140,720		142,400
GIS Data Analyst	1.0	168,000		175,170
Talent Development Initiative		35,670		37,130
<b>Human Resources</b>				
Extend Term-Limited HR Analyst Position (ARPA)		138,420		144,290
Workday Training Credits		66,660		66,660
Workday Collaborative Solutions Lean-On Hours		166,000		166,000
<b>Parks, Recreation &amp; Community Services</b>				
Maintenance Worker 2 (ARPA)	1.0	112,770		121,730
Volunteer Coordinator (ARPA)	1.0	143,070		149,490
Set up / Recurring Costs		10,280		100
Maintenance Worker 2	1.0	123,050		121,840
Night Security for Locking Parks		75,000		75,000
Temp Wage Increase & Restoration		71,180		74,260
Shift (2) MW2 from 75% Parks / 25% PW to 100% Parks	0.50	49,010		52,970

# MAJOR EXPENDITURES CHANGES—GENERAL FUND

	2023 Proposed Changes		2024 Proposed Changes	
	FTE	Amount	FTE	Amount
<b>Police</b>				
Unfreeze Corrections Officer Position (ARPA)		124,900		135,580
Unfreeze Records Specialist Position (ARPA)		115,170		125,240
Evidence Supervisor/Tech Position (ARPA)	1.0	131,740		143,330
Convert Term-Limited Office Tech 3 to Permanent Administrative Assistant 2	0.25	120,770		123,660
Convert Part-Time Court Security Officer to Full-Time	0.47	39,280		40,330
Recruitment Supplies		133,940		133,940
Corrections Commander Term-Limited Position	1.0	96,900		
<b>Other Adjustments</b>				
Shift B&O Transfers to Capital Resources Fund		(11,230,000)		(11,450,000)
ARPA Transfers to Other Funds		2,108,090		863,190
<b>Total Expenditures</b>	<b>8.22</b>	<b>\$ (6,778,880)</b>	<b>0.00</b>	<b>\$ (8,138,340)</b>

# TIMELINE

<b>COUNCIL WORKSHOP</b>	<b>4-Oct</b>
Other funds baseline discussion; significant changes	
<b>COUNCIL MEETING</b>	<b>4-Oct</b>
1st Public Hearing—2023-24 Biennial Budget & 2023-2028 CIP	
<b>COUNCIL WORKSHOP (Special Meeting)</b>	<b>5-Oct</b>
Department presentations and capital requests	
<b>COUNCIL WORKSHOP</b>	<b>18-Oct</b>
Questions and Final Decisions	
<b>COUNCIL MEETING</b>	<b>18-Oct</b>
Public Hearing – 2023 Property Tax Levy	
2 <sup>nd</sup> Public Hearing – 2023-24 Biennial Budget and 2023-2028 CIP	
<b>PREPARE BUDGET ADOPTION AND RELATED DOCUMENTS</b>	<b>Oct 19-Nov 1</b>
<b>OPERATIONS AND PUBLIC SAFETY COMMITTEE MEETING</b>	<b>1-Nov</b>
Budget Recommendation	
<b>COUNCIL MEETING</b>	<b>15-Nov</b>
Adoption of the 2023 Property Tax Levy	
Adoption of the 2023-24 Biennial Budget	
Amend Comp Plan for 2023-2028 Capital Improvement Plan	



# NEXT STEPS

- Please send questions you have our way
- Hard copies of the budget book