

AGENDA

CALL TO ORDER

AGENDA ITEMS

- [1.](#) 2025 Budget

ADJOURNMENT

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WORKSESSION ITEM

TO: Tim Vandall, City Administrator
FROM: Elizabeth Sanford, Finance Director
DATE: May 28, 2024
SUBJECT: Budget Overview

The Finance Director will present an overview of the 2025 budget. The presentation and 2025 C&S Requests are attached.

2025 Budget Review



General Fund Revenues

Item 1.

<u>Revenues</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Requested</u>
Property Taxes	\$2,666,848	\$3,171,638	
Motor Vehicle Taxes	\$326,954	\$275,586	\$307,237
Local Alcoholic Liquor Tax	\$19,047	\$24,716	\$16,969
Local Sales and Use Tax	\$1,477,706	\$1,480,000	\$1,445,000
County Sales and Use Tax	\$1,338,472	\$1,350,000	\$1,344,000
Franchise Fees	\$767,216	\$732,800	\$741,800
Business/Occupational Licenses	\$58,960	\$54,000	\$55,000
Permits/Fees	\$89,023	\$82,500	\$91,000
Court Fees	\$45,227	\$40,000	\$40,000
Police Fines & Forfeitures	\$303,781	\$429,500	\$336,300
Animal Control	\$12,350	\$12,500	\$15,000
Other Fees/Grants	\$127,767	\$161,000	\$159,000
Federal Grants	\$0	\$0	\$0
Total Revenues	\$7,233,351	\$7,814,240	\$4,551,306

Department	2023 Actual	2024 Budget	2025 Requested	Difference	Item 1. Increases
Administration	\$133,998	\$155,272	\$163,031	\$7,759	Salaries/benefits
Police	\$2,195,206	\$2,476,655	\$2,550,011	\$73,356	Salaries/benefits, body armor video storage, animal control fees
Municipal Court	\$281,808	\$291,488	\$301,790	\$10,302	Salaries/benefits, contract employees
Streets	\$187,983	\$243,805	\$201,780	(\$42,025)	Decrease due to C&S hotbox purchase in 2024
Street Lighting	\$177,054	\$250,000	\$200,000	(\$50,000)	New lights on Centre Dr should decrease maint.
Building Maintenance	\$95,926	\$99,491	\$102,675	\$3,184	Salaries/benefits
CED	\$539,138	\$602,584	\$640,768	\$38,184	Salaries/benefits, vehicle maintenance, postage
Finance	\$305,605	\$333,844	\$352,878	\$19,034	Salaries/benefits, software licenses
Public Works	\$303,892	\$323,028	\$339,848	\$16,820	Salaries/benefits, engineering svcs, training
City Administrator	\$178,257	\$188,384	\$201,119	\$12,735	Salaries/benefits
Community Center	\$4,842	\$7,563	\$7,563	\$0	
Parks & Recreation	\$724,320	\$796,298	\$841,636	\$45,338	Salaries/benefits, utilities, grounds maintenance, fuel
Activity Center	\$144,938	\$156,387	\$176,406	\$20,019	Utilities, building & grounds maintenance
IT	\$172,845	\$177,000	\$313,307	\$136,307	Computers, licenses, software for fire and pool, replace outdated firewalls, cloud backup services
Council	\$45,397	\$50,757	\$50,760	\$3	
Non-Departmental	\$438,201	\$558,745	\$597,700	\$38,955	Insurance
Transfers	\$1,945,000	\$1,775,000	\$1,875,000	\$100,000	Add transfer to Spec Parks to cover aquatic facility expenses
Total	\$7,874,510	\$8,486,301	\$8,916,272	\$429,971	

General Fund Expenses

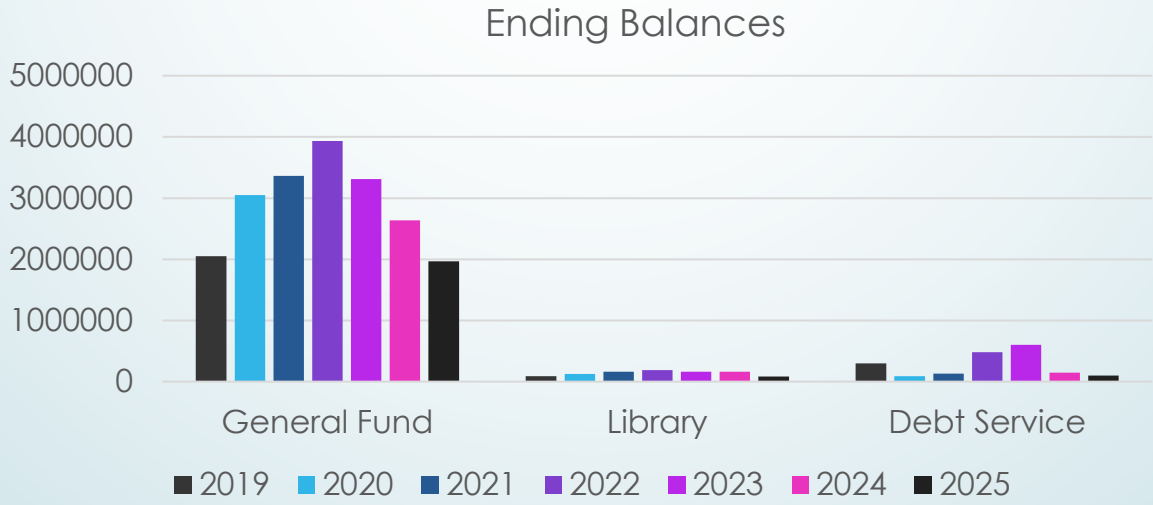
Transfer to	2025 Requested
Capital Improvements	\$1,400,000
Equipment Reserve	\$100,000
Special Parks	\$100,000
Special Highway	\$275,000

Tax Levy Funds

2025 PROJECTED BUDGET	GENERAL	LIBRARY	DEBT SERVICE	FIRE
Beginning Balance	\$2,636,326	\$165,278	\$146,937	\$502,000
Revenues	\$4,553,070	\$47,745	\$1,517,373	\$317,238
2025 Ad Valorem Tax (est.)	\$3,697,170	\$332,529	\$771,497	\$1,078,543
Total Receipts	\$10,886,566	\$545,552	\$2,435,807	\$1,897,781
Expenses	\$8,919,272	\$462,398	\$2,331,969	\$1,393,616
Ending Balance	\$1,967,294	\$83,154	\$103,838	\$504,165

Tax Levy Funds Historical Ending Balances

	2019	2020	2021	2022	2023	2024 Projected	2025 Projected
General Fund	\$2,049,868	\$3,048,303	\$3,361,508	\$3,933,436	\$3,311,391	\$2,636,326	\$1,967,294
Library Fund	\$93,315	\$127,135	\$165,366	\$192,762	\$165,386	\$165,278	\$83,154
Debt Service	\$301,632	\$91,434	\$135,290	\$483,980	\$601,862	\$146,937	\$103,838



Special Revenue Funds

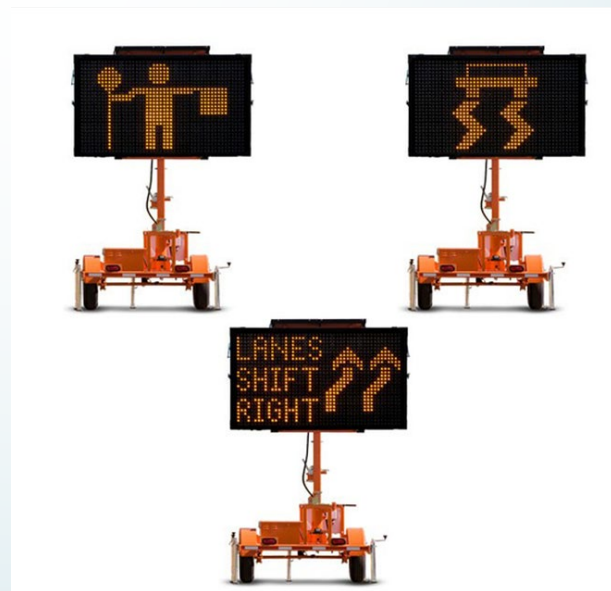
2025 Projected Budget	Special Highway	Special Alcohol Liquor	Transient Guest	Sales Tax (\$.45)	CIP	Special Parks	Equipment Reserve
Beginning Balance	\$171,457	\$55,956	\$188,614	\$505,758	\$530,824	\$222,887	\$103,768
Revenues	\$637,520	\$18,969	\$92,000	\$671,000	\$1,495,000	\$314,269	\$112,000
Total Receipts	\$808,977	\$74,925	\$280,614	\$1,176,758	\$2,025,824	\$537,156	\$215,768
Expenses	\$754,643	\$50,750	\$107,400	\$719,244	\$1,500,000	\$364,900	\$125,000
Ending Balance	\$54,334	\$24,175	\$173,214	\$457,514	\$525,824	\$172,256	\$90,768

Enterprise Funds

2024 Projected Budget	Wastewater	Solid Waste
Beginning Balance	\$2,157,679	\$101,053
Revenues	\$3,218,000	\$593,100
Total Receipts	\$4,989,639	\$694,153
Expenses	\$3,141,405	\$601,500
Ending Balance	\$1,848,234	\$92,653

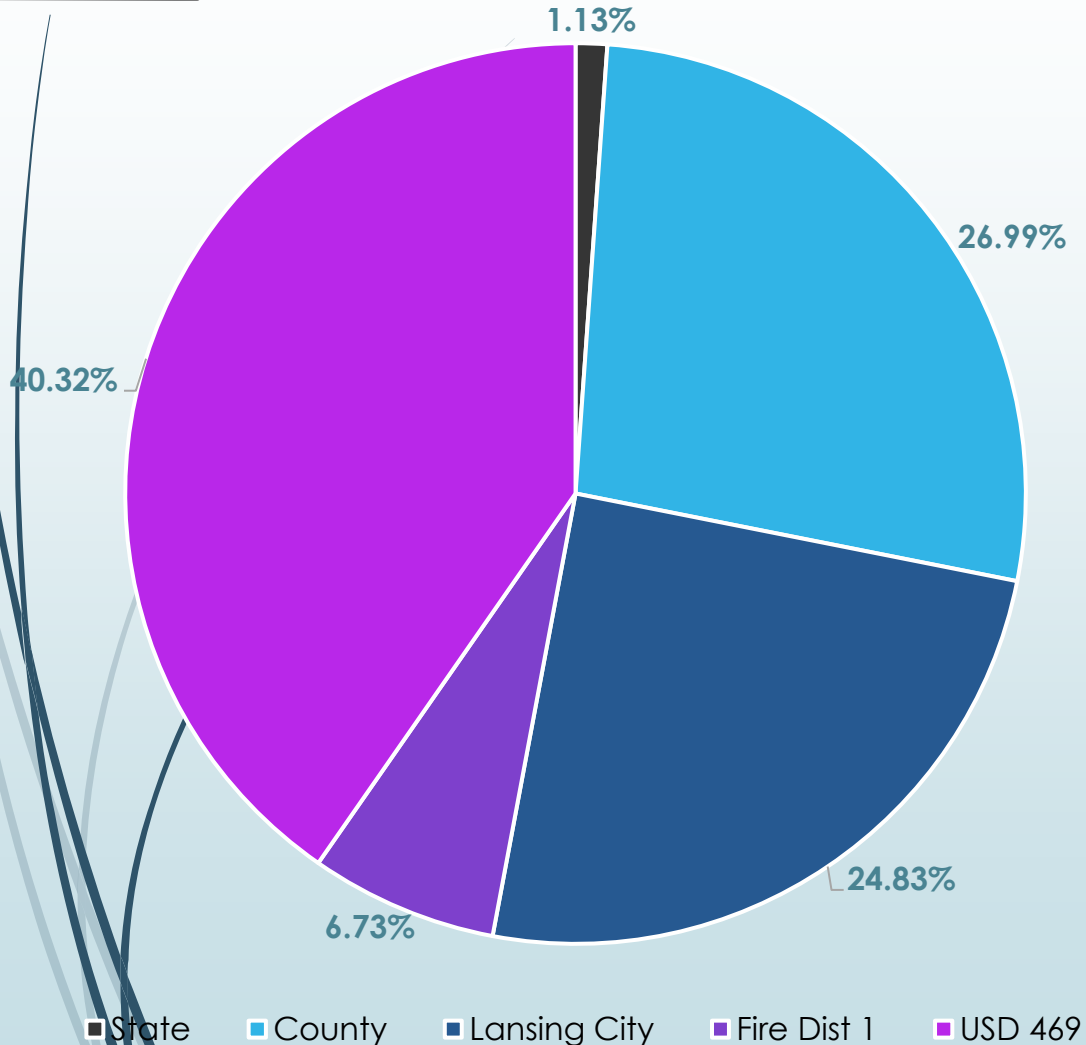
2025 C&S Requests

Department	Item	Amount
PW/Streets	Mobile Message Board	\$28,000
PW/Streets	2 Salt Brine Tanks with Sprayers	\$50,000
Parks	Aquatic Ctr Supervisor/Parks Asst	\$75,000
	Total C&S	\$153,000
	Storm Sewer Project	
PW CIP	147 th Street box culvert replacement	\$400,000



Item 1.

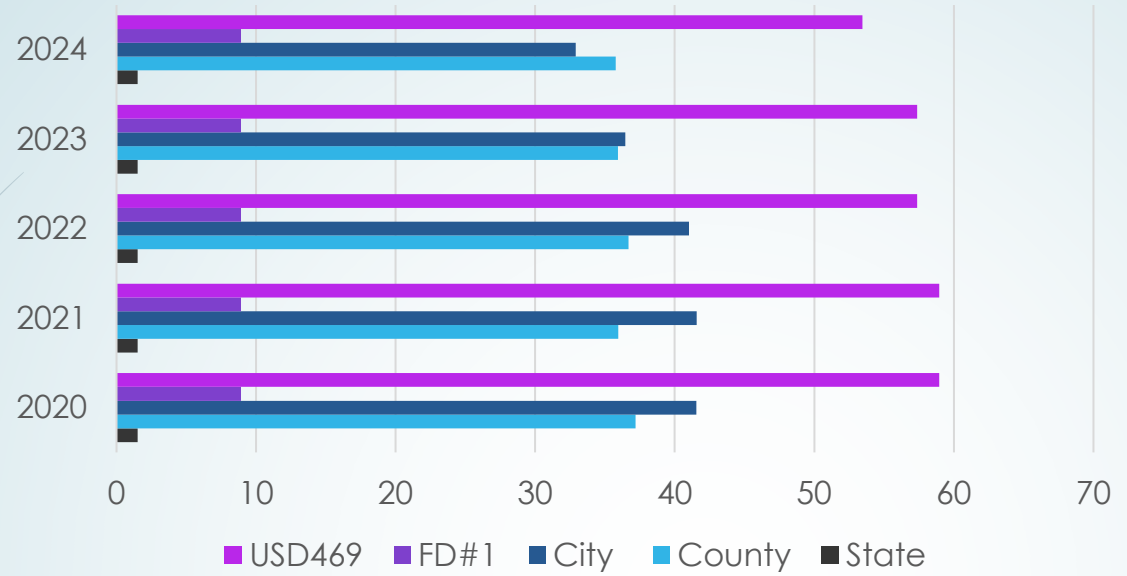
Mill Levy Breakdown



Taxing Entity	\$100,000 Home	\$200,000 Home	\$300,000 Home
State – 1.5	\$17.25	\$34.50	\$51.75
County – 35.779	\$411.46	\$822.92	\$1,234.38
Lansing City – 32.912	\$378.49	\$756.98	\$1,135.46
Fire Dist 1 - \$8.922	\$102.60	\$205.21	\$307.81
USD 469 – 53.443	\$614.59	\$1,229.19	\$1,843.78
Total Levy – 132.556	\$1,524.39	\$3,048.79	\$4,573.18
2023 T Levy – 140.174	\$1,612.00	\$3,224.00	\$4,836.00
Homeowners Savings	\$87.61	\$175.21	\$262.83

	\$100,000 Home	\$200,000 Home	\$300,000 Home
1 mill	\$11.50	\$23.00	\$34.50
2 mills	\$23.00	\$46.00	\$69.00
3 mills	\$34.50	\$69.00	\$103.50
4 mills	\$46.00	\$92.00	\$138.00

Item 1.

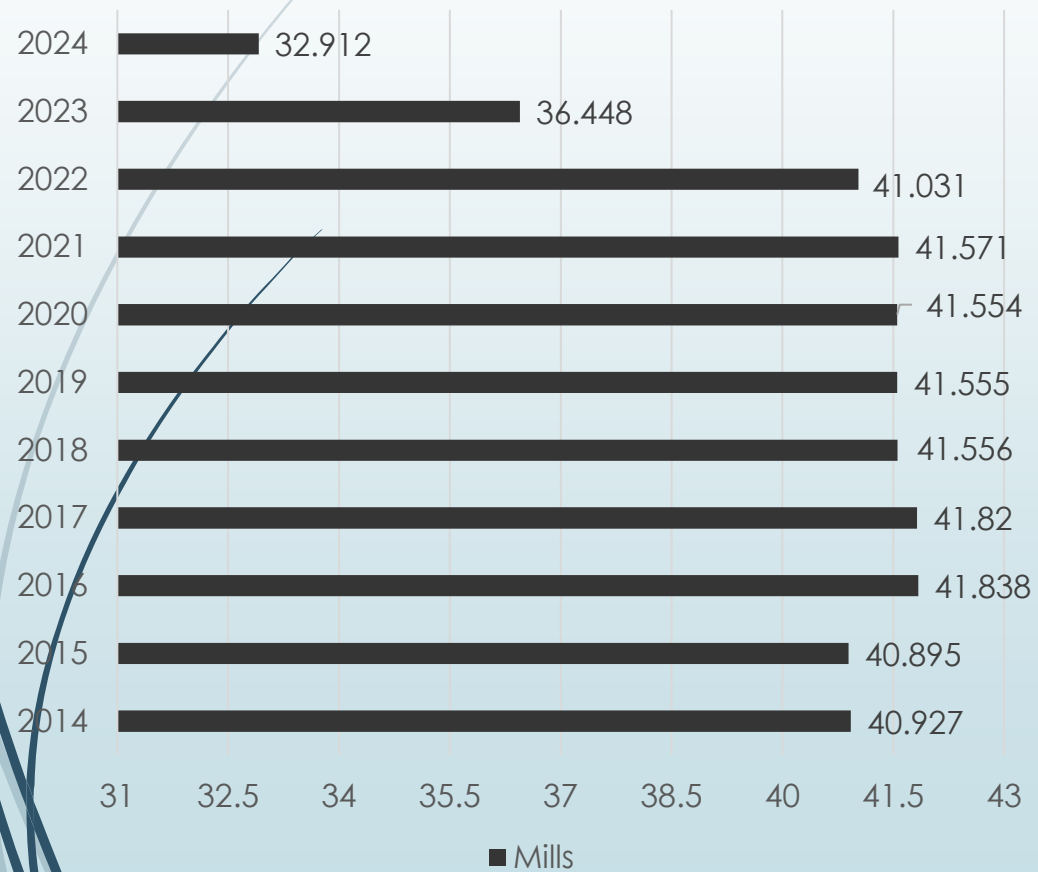


Mill Levy Historical Data

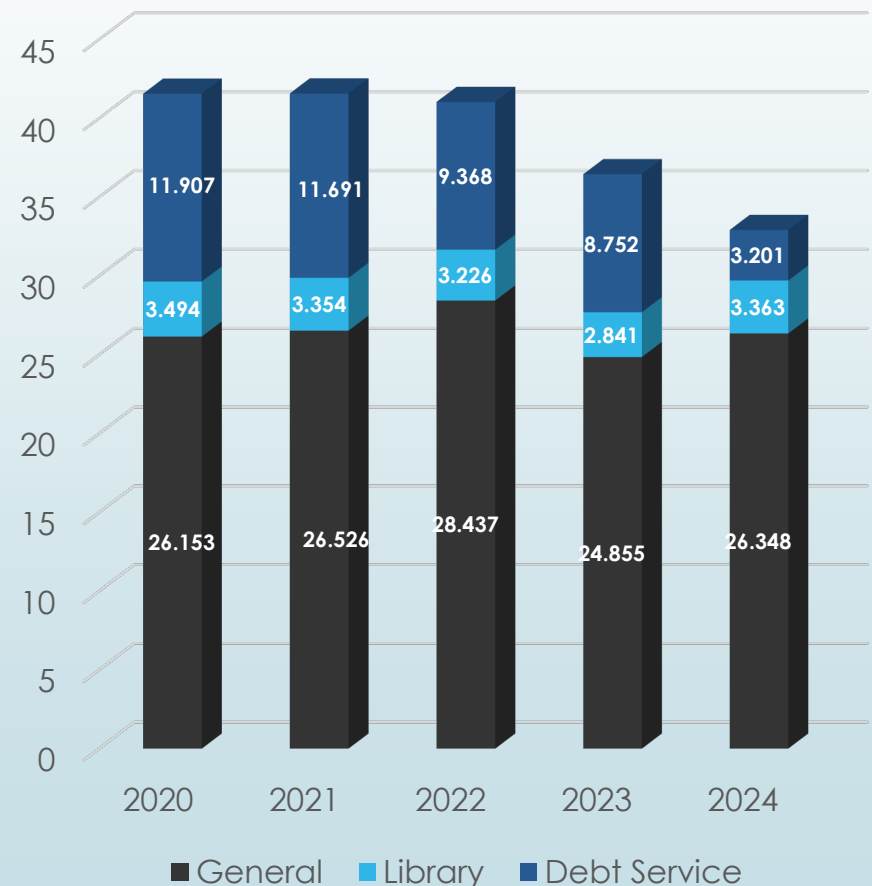
Taxing Entity	2020	2021	2022	2023	2024
State	1.5	1.5	1.5	1.5	1.5
County	37.184	35.946	36.691	35.924	35.779
City	41.554	41.571	41.031	36.448	32.912
FD#1	8.920	8.923	8.923	8.925	8.922
USD 469	58.945	58.958	57.371	57.377	53.443
Total Levy	148.104	147.898	145.516	140.174	132.556

Historical City Mill Levy

Mills



Mills by Tax Levy Fund



*Tax Dollars
needed to
fund 2025
budget*

Tax Levy Funds	2024	2025 (Projected)	Difference
Base Budget	\$3,978,963	\$5,879,739	\$1,900,776
C&S Requests		\$153,000	\$153,000
Total Tax Dollars	\$3,978,963	\$6,032,739	\$2,053,776

2024 Budget

32.912 mills generates \$3,978,963 tax dollars

1 mill = \$120,897

FD1 levied 8.922 mills

Future Expenses with Potential Impact to the Mill Levy

- ▶ Microtransit - \$30-\$45k
- ▶ Debt issuances
 - ▶ Permanent financing of 2020-1 temp note
- ▶ City Park Playground Improvements
- ▶ Trail Grant match - \$750k
- ▶ MARC/KDOT Project match - \$1 million

Item 1.

QUESTIONS?

CAPITAL AND SUPPLEMENTAL
REQUEST FORM
FISCAL YEAR 2025

- I. **Department/Division:** Parks and Recreation
- II. **Item Requested:** Full Time Position - Aquatics Center Supervisor / Parks and Recreation Assistant
- III. **Request Justification:** The City is in the process of building an Aquatic Center. Because of this, a staff member with a specific skill set is needed. Aquatics supervisors need to be able to handle a wide variety of tasks to include facility and water management, staff management to include recruiting and training, lifeguard training and supervision, cash handling, interacting with the public, and programs of all types. While the swim season is not year-round, the work to have a facility begins early and goes well past the season. This includes various types of startup and shut down procedures and maintenance outside of staff related work. Also, by having a splash pad on site, we hope to extend the season beyond the standard swim season, but this will also take work to be successful. This person would be available portions of the year to assist with other recreation programs and maintenance.
- IV. **Explain how the request will improve efficiency/effectiveness:** A person with specific training, education, and experience is needed to be successful in this position. The community desires a variety of services that stem from the aquatics center, and we hope to be able to meet those desires. Having a dedicated person for this will help to meet that challenge. Additionally, this individual would be able to help the department in various other ways when they are not engaged in aquatics.
- V. **Cost: \$75,000 including benefits**

Supporting documentation attached? No

**CAPITAL AND SUPPLEMENTAL
REQUEST FORM
FISCAL YEAR 2025**

- I. **Department/Division:** Streets / Wastewater / Parks&Rec
- II. **Item Requested:** Mobile Message Board
- III. **Request Justification:** We have had success with the first message board, and would like to improve upon the messaging.
- IV. **Explain how the request will improve efficiency/effectiveness:** Often the need to have two way messaging. In many cases need to have messages on both sides of a prospective work zone.
- V. **Cost:** \$28,000

Supporting documentation attached?

**CAPITAL AND SUPPLEMENTAL
REQUEST FORM
FISCAL YEAR 2025**

- I. **Department/Division:** Streets / PW
- II. **Item Requested:** Salt Brine Tanks with sprayers x 2
- III. **Request Justification:** In approximately 40% of the previous years storms, the potential for pre-treatment of roadways has been a potential. The use of a salt brine solution applied via a liquid is the most cost effective method.
- IV. **Explain how the request will improve efficiency/effectiveness:** Application of liquid brine onto roadways as a pretreatment is much more cost effective that salt/and chemical. Deicing chemical (MgCl) is approximately \$1.25 / gallon (2023 prices). Rock Salt Brine is approx. \$.20/gal (source dependent). The cost of pre-treatment with this method is 20% of what is available now, which limits both our ability and our application.
- V. **Cost:** \$50,000 for two 800gallon tank sprayer systems for the 2ton dump trucks

Supporting documentation attached? Quote from Snow Biz is \$25k/tank

