

Fiscal Year 2022 Budget Work Session

April 14, 2021

Budget Assumptions

- 650 Building Permits
- Fund balance total $\approx$ \$6,000,000. This is about \$550,000 above the state fund balance max of 25 percent
- The America Rescue Plan (ARP) funding is not included in this budget. We will have a future workshop and budget amendment for this funding
- Percentage Coverage
 - WCCC 55%
 - Golf Course 77%

General Fund Revenue Assumptions

	FY 2021	FY 2022	Inc/Dec	% Change
Sales Tax	6,568,550	6,943,141	374,591	5.70%
Highway Tax	1,765,161	1,808,359	43,198	2.45%
Class C Funds	1,289,290	1,298,235	8,945	0.69%
Energy Use Tax	1,475,366	1,513,229	37,863	2.57%
Property Tax	3,262,502	3,421,011	158,509	4.86%

General Fund

	FY 2020-2021	FY 2021-2022
Taxes	11,956,493	15,690,586
Licenses & Permits	985,617	1,551,053
Intergovernmental Revenue	1,545,491	1,577,735
Charges for Services	5,528,118	6,010,468
Fines & Forfeitures	313,000	335,000
Miscellaneous Revenue	343,625	402,230
Contributions & Transfers	469,397	35,144
Total Revenue	21,141,741	25,602,216
Personnel	13,136,205	15,715,256
Operating Expense	6,217,303	6,657,877
Capital Outlay	131,300	947,400
Debt Service	216,815	296,254
Transfers/Contributions	1,440,118	1,985,429
Total Expense	21,141,741	25,602,216

Enterprise Fund Total

	Water	Sewer	Electric	Irrigation	Storm Drain
Total Revenues	16,618,429	10,014,028	17,841,919	17,730	9,824,103
Expenses					
Personnel	1,898,526	1,279,803	2,399,007	26,163	592,083
Operating Expense	4,744,208	547,925	11,192,635	8,900	642,720
Capital Outlay	7,850,100	7,336,300	2,184,000	-	8,089,300
Debt Service	625,595	-	814,577	-	-
Depreciation	1,500,000	850,000	1,251,700	74,000	500,000
Transfers/Contributions	-	-	-	-	-
Total Expense	16,618,429	10,014,028	17,841,919	109,063	9,824,103
Use of Fund Balance	6,436,147	7,093,081	1,459,919	91,333	2,225,617

Budget Summary for All Funds

Fund	2019-2020 Actual	2020-2021 Current	2021-2022 Proposed
General Fund	22,050,770	23,895,449	25,602,216
RAP	583,450	500,000	500,000
WCF	9,306	5,000	0
Debt Srvc	383,249	378,931	380,129
MBA	4,341,793	1,238,587	8,242,533
CC SSD	814,504	818,974	812,112
CP Streets	4,332,278	3,856,098	7,752,031
CP PS	221,583	206,398	205,308
CP Parks	2,737,880	1,629,486	5,867,182
CP Property Acq.	286,283		0
CP General	41,288	40,953	40,956
Water	7,235,719	16,817,690	16,618,429
Sewer	2,240,009	6,219,238	10,014,028
Electric	13,114,462	16,211,260	17,841,919
Irrigation	122,765	103,691	109,063
Storm Drain	1,253,297	5,636,568	9,824,103
Fleet	777,973	1,344,714	0
Total	60,546,611	78,903,037	103,810,009

Pay Adjustments

FY 2021-2022

		Washington City Pay For Performance				
		Performance Score				
		<3	3.00-3.59	3.60-4.00	4.01-4.59	4.60-5.0
		Performance Adjustment				
Employee Pay rate falls below pay plan maximum. Increases are added to the Base Pay.		0.00%	2.00%	3.00%	4.00%	5.00%
Base Multiplier	2.00%	-	1.00	1.50	2.00	2.50
Lump sum payout		Upon reaching the maximum of the pay range, all future performance increases will be awarded as a one-time lump sum payment that is not added to the employees annual base pay.				

2022 Premium Rates

Renewal rates for 2021-2022 = 2.0%

*The average PEHP member increase was 5%

We will continue to roll over refund dividend checks to offset our annual premiums. This year we received a return of \$9,288 from ULGT and \$109,262 from PEHP. After applying this amount, our net increase is closer to a less than one half of 1.0% overall net increase.

Personnel Approved

Fund	Department	Position Requested	Hire Date	Employee Cost	Half Year
General Fund	Police	Lieutenant	July	146,592	
General Fund	Police	Sergeant	July	135,970	
General Fund	Fire	Three (3) Full Time Fire Fighter/EMT positions	January	262,066	131,033
General Fund	WCCC	Programs Coordinator	July	70,803	
General Fund	Leisure Services	Recreation Coordinator	July	70,803	
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General Fund	Public Works	Public Works Inspector 1	July	72,778	
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General Fund	Community Development	Building Inspector	July	104,870	
Power	Power	Customer Service Representative	July	73,295	

Next Steps

- 4-28-21 Approve Tentative Budget
- 5-26-21 Public Hearing and Adopt Budget

2022-2023 Budget Schedule

June-October	Develop Models for Police staffing, Parks staffing/equipment, Vehicles and etc.
November	Capital Projects
January	Budget Retreat
February	Budget Department Meeting Operating Expenses Personnel One-time Expense Vehicles
March	Proposed Budget
May	Tentative Budget, Budget Hearing, and Approve Budget