



# FY 2025 Proposed Budget

*April 17, 2024*



**LAWRENCEVILLE**  
GEORGIA



# Agenda

- Overview
  - Personnel
    - Proposed Salary Adjustments
    - New Positions
  - Changes at the Fund Level
  - Capital Projects Plan
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# FY 2025 Budget Calendar

- Developed revenue projections in late December & early January
  - Departments submitted operating, personnel and capital requests in January and February
  - Finance Citizen's Committee meetings and input during the month of March
  - City Manager review of the requests in March
  - Budget submitted to Council in April
    - Public Hearings and Council input in April and May
    - Adoption of Budget in June and millage in July
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# FY 2025 Revenue Projections

- Proposing Millage Rate increase from 2.228 to 3.26
    - As part of FY 2024 Budget discussion, the City informed the public the City would increase the millage rate by one mill.
    - \$1,679,110 increase in property taxes (real and personal)
  - Proposing to change Occupation Tax to a gross receipt
    - Increase in revenue from \$300,000 to \$2,000,000
      - Changes are in the Add/Delete List
  - Proposing adding admin fee for utility accounts of \$2.95 per month
    - Increase in revenue of \$1,800,000
  - Increase in Utility Account Connect Fee change from \$50 to \$75 per application
    - Increase in revenue of \$315,000
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# FY 2025 Revenue Projections con't

- Electric Rates
    - Third Year of Electric Rate Study will be implemented in January of 2025. The increase is an average 1.0% across all charges.
      - No base rate increase for Residential
      - Will conduct a Rate Study for FY 2025 and the following years
  - Gas Rates
    - Second Year of Gas Rate Study will be implemented in July of 2024. The increase is an average 1.3% across all charges
      - Residential Base Rate will increase from \$25 to \$26 per month
      - Will update the Rate Study for FY 2026 and the following years
  - Sanitation Rates
    - No Proposed Changes
      - Will conduct a rate study for FY 2026 and the following years
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# FY 2025 Revenue Projections con't

- Operating Transfers – in
  - \$18,431,234
    - Decrease of \$1,798,289 (8.9%)
    - \$7,962,203 from Electric
    - \$9,629,031 from Gas
- Charges for Service (Indirect or Overhead)
  - \$9,131,575
    - \$2,596,045 Electric Fund
    - \$5,836,115 Gas Fund
    - \$516,715 Sanitation Fund
    - \$182,700 Stormwater Fund
  - \$112,126 increase from FY 2024



# FY 2025 Revenue Projections con't

- Fines & forfeitures
    - \$1,500,000, same as FY 2024
    - Does not include School Speed Zone Fines (New Fund 285)
  - Licenses and Permits
    - \$424,000, decrease of \$16,000 from FY 2024
  - Miscellaneous Revenue
    - \$1,892,500 (includes Aurora Capital Contribution)
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# FY 2025 Expense Highlights

- 9 New Positions funded through City Revenues
  - 1 New Position funded through a grant
  - Salary Increases
    - 4% salary increase
      - Changes are in the Add/Delete List
  - Additional projected costs for Health Benefit (Active and Retired Employees) of \$952,000 or 9.0% increase
  - \$23,000 for Tuition Reimbursement
  - \$25,000 for City Housing program
  - \$100,000 for Nightshift differential for Police Officers
  - \$105,000 for Police Self Defense and Defensive Tactics training
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# FY 2025 Salary Adjustments

- Proposed FY 2025 Salary Adjustments
    - \$1,160,951
      - \$986,700 Salaries
      - \$61,200 Social Security
      - \$14,300 Medicare
      - \$98,751 Retirement
    - 4% average increase implemented on July 1, 2024
      - Metro Atlanta MSA Wage and Salary Increases for 12 months prior to December 2023 was 4.0%
    - Changes are in the Add/Delete List
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# FY 2025 Personnel – New Positions

Department	Count	Month	Position Title
Electric	1	July	Superintendent
Gas	1	July	Distribution Operation Supervisor
HR	1	July	Human Resources Specialist
IT	1	July	Tech Support Analyst
Police	2	July	Bike Unit Patrol
Government Building	2	July	Facility Maintenance Assistant
Government Building	1	July	Maintenance Tec Supervisor
<b>TOTAL Cost of Positions</b>			<b>\$1,333,343</b>

- \$1,001,843 in salary, benefits, supplies, and operating costs
- \$331,500 in capital costs
  - Converts temporary part-time HR Specialist to full-time
  - Government Building positions are primarily funded through reduced ongoing maintenance costs.
- Convert ReCAST Program Manager from contract services to Grant Funded Employee
  - No change in costs to the program
- Total of 9 new positions and 1 grant funded position (10 total)



# FY 2025 Overview – Operating

Fund		Source of Funds	Use of Fund Balance	Use of Funds
100	GENERAL FUND	\$49,630,393		\$49,630,393
210	CONFISCATED ASSETS FEDERAL	\$60,300		\$60,300
211	CONFISCATED ASSETS LOCAL	\$10,500		\$10,500
215	911 FUND	\$1,333,355		\$1,333,355
230	ARPA FUND	\$0	\$819,000	\$819,000
270	LAWRENCEVILLE TAD	\$500,000		\$500,000
275	HOTEL/MOTEL TAX	\$300,000		\$300,000
280	MOTOR VEHICLE TAX	\$140,000		\$140,000
285	SCHOOL ZONE CAMERAS	\$2,227,000		\$2,227,000
510	ELECTRIC FUND	\$41,336,500		\$41,336,500
515	GAS FUND	\$56,239,000		\$56,239,000
540	SANITATION FUND	\$3,110,292		\$3,110,292
560	STORMWATER FUND	\$2,454,500		\$2,454,500
610	GROUP HEALTH FUND	\$8,750,000		\$8,750,000
615	WORKERS COMP FUND	\$559,000		\$559,000
620	FLEET FUND	\$2,332,125		\$2,332,125
625	RISK MANAGEMENT FUND	\$1,877,046		\$1,877,046
		<b>\$170,860,011</b>	<b>\$819,000</b>	<b>\$171,679,061</b>



# FY 2025 Overview – Capital

Fund		Source of Funds	Use of Fund Balance	Use of Funds
326	2023 SPLOST	\$6,559,140		\$6,559,140
355	CAPITAL PROJECTS	\$5,318,060		\$5,318,060
511	ELECTRIC FUND CAPITAL *	\$1,715,000		\$1,715,000
516	GAS FUND CAPITAL*	\$3,344,520		\$3,344,520
541	SANITATION CAPITAL	\$28,000		\$28,000
561	STORMWATER CAPITAL	\$1,453,075	\$146,925	\$1,600,000
		<b>\$17,917,795</b>	<b>\$146,925</b>	<b>\$18,564,720</b>
		<b>\$189,277,856</b>	<b>\$965,925</b>	<b>\$190,243,781</b>



# FY 2025 General Fund

Revenue		Amount
31	Taxes	\$14,177,794
32	Licenses & Permits	\$768,100
33	Intergov Revenues	\$1,293,990
34	Charges for Services	\$10,540,275
35	Fines & forfeitures	\$2,041,500
36	Investment Income	\$445,000
38	Miscellaneous	\$1,892,500
39	Other Financing	\$18,471,234
		<b>\$49,630,393</b>

Expense		Amount
51	Personal Services	\$21,763,271
52	Contracted Services	\$10,548,341
53	Supplies	\$1,817,725
55	Interfund Charges	\$9,461,665
57	Other costs	\$4,604,292
58	Debt Services	\$902,044
61	Other Financing Uses	\$533,055
		<b>\$49,630,393</b>



# FY 2025 Electric Fund

- \$41,336,500 Proposed Budget
    - Fund Transfers Out
      - \$7,962,203 General Fund Operating
      - \$1,715,000 Electric Fund Capital
    - Indirect Costs
      - \$2,596,045
    - Purchase of Electricity for Resale
      - \$24,400,100
    - The last increase to Electric Rates was January 2024 (3year program)
      - Last increase is scheduled for January 2025 (Average 1.0% increase)
        - No Residential Base increase
      - This is the last year of the Rate Study.
      - A new rate study with ECG will be completed and presented to council.
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# FY 2025 Gas Fund

- \$56,239,000 Proposed Budget
    - Fund Transfers Out
      - \$9,629,031 General Fund Operating
      - \$3,902,060 General Fund Capital
      - \$3,344,520 Gas Fund Capital
    - Indirect Costs
      - \$5,836,115
    - Purchase of Gas for Resale
      - \$20,974,250
    - Next Rate increase July 1, 2024 (2<sup>nd</sup> year of 3<sup>rd</sup> year of rate study)
      - Base Rate increase from \$25 to \$26
      - An updated rate study will be completed and proposed to Council
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# FY 2025 Solid Waste & Recycling

- \$3,110,292 Budget
  - Solid Waste Disposal \$975,000
  - Indirect Cost \$516,715



# FY 2025 Capital Projects Plan

Department	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
SPLOST	\$6,559,140	\$1,300,000	\$850,000	\$2,750,000	\$500,000	\$500,000
Special Events	\$8,000	\$0	\$0	\$0	\$0	\$0
Engineering	\$660,000	\$0	\$0	\$0	\$0	\$0
IT	\$546,000	\$292,950	\$295,490	\$223,070	\$224,700	\$226,380
Police	\$1,315,575	\$715,575	\$639,199	\$639,199	\$240,549	\$240,549
Streets	\$2,442,000	\$2,516,160	\$2,438,093	\$2,754,785	\$3,065,280	\$1,874,585
Economic Development	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Damage Prevention	\$7,060	\$14,120	\$7,060	\$14,120	\$7,060	\$14,120
Fleet	\$1,740,000	\$1,790,000	\$1,900,000	\$1,982,500	\$2,072,500	\$2,132,250
Sanitation	\$28,000	\$205,500	\$0	\$0	\$0	\$0
Electric	\$1,715,000	\$6,326,000	\$5,954,000	\$6,906,250	\$9,100,000	\$8,482,500
Gas	\$3,344,520	\$5,274,520	\$4,899,580	\$5,638,660	\$5,020,780	\$5,068,070
Stormwater	\$1,600,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Gov Bldgs	\$100,000	\$210,000	\$252,000	\$210,000	\$297,000	\$1,182,000
	<b>\$20,115,295</b>	<b>\$19,994,825</b>	<b>\$18,585,422</b>	<b>\$22,468,584</b>	<b>\$21,877,869</b>	<b>\$21,070,454</b>



# FY 2025 Capital Projects con't

- \$20,115,229 Proposed Budget
    - \$2,202,000 Street Resurfacing
      - ARPA: \$660,000
      - Capital Project Fund: \$1,042,000
      - 2023 SPLOST: \$500,000
    - \$50,000 Arts' Commission
    - \$1,700,000 Vehicle Replacement
    - \$400,000 Camelot Subdivison
    - \$815,575 Speed Zone Camera Funds
      - Police Radios, SRT Uniforms and Equipment, Axon body & Vehicle Cameras
    - \$300,000 vehicle wash bay at Public Works
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# Upcoming Dates

## JUNE 2024

- Wednesday, 5: 3rd Council Budget work day (3pm) **If necessary**
  - Wednesday, 5: 2nd Public Budget Hearing (5pm)
  - Wednesday, 26: Adopt Budget at Council Meeting (7pm)
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