



# FY 2025 Proposed Budget

*June 5, 2024*



# 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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# FY 2025 Add/Delete – Revenue

Account	Amount
Property Tax	564,650.00
Personal Property Tax	60,000.00
Gas Franchise	4,000.00
Telephone Franchise	25,000.00
Mixed Drink	15,000.00
Insurance Premium	300,000.00
Occupation Tax	(1,300,000.00)
State Fee	(300,000.00)
Property Tax Penalties	2,250.00
Mixed Drink Penalties	700.00
Bar Cards	1,000.00
Development Fees	1,000.00
Pawn Shop Work Permits	300.00
Metal Dealer Work Permits	150.00
Metal Dealer License	100.00
Alcohol license penalties	1,000.00
Open Records	14,000.00
Reeves Lease	39,000.00
Gas Revenue	250,000.00
Gas Taps	30,000.00
Gas Rebate	200,000.00
Employee Contribution	100,000.00
Temp Elect Service	30,000.00
	<b>(38,150)</b>



# FY 2025 Add/Delete – Expense

Account	Amount
Salaries	300,000.00
Elections	(24,600.00)
Buildings	(25,000.00)
Gas	(29,000.00)
Electric	(15,000.00)
Solid Waste	(50,000.00)
Fleet	(20,000.00)
Streets	(2,000.00)
Code Enforcement	(3,750.00)
IT	(30,000.00)
Finance	(7,500.00)
Community & Economic Development	(29,000.00)
Planning & Zoning	(11,000.00)
Stormwater	(5,000.00)
Fleet	(10,000.00)
	<b>38,150.00</b>



# FY 2025 Add/Delete

Category		Amount
Revenue Net		(38,150)
Expense Net		38,150
Variance		0



# Upcoming Dates

## JUNE 2024

- Wednesday, 26: Adopt Budget at Council Meeting (7pm)
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