



Budget Committee:

Jeff Moon  
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# FY 2023 PROPOSED BUDGET

## 2<sup>ND</sup> READING/PUBLIC HEARING

06/13/2022

# FY 2023 Budget Fund Status

- General Fund
  - *Balanced*
  - *Property Tax*
    - 6% new construction digest growth
    - Full Rollback Millage Rate
    - 99.0% collection rate
- Water/Sewer Fund
  - *Balanced*
  - *Water rate increase*
    - Water only – no sewer rate increase
    - Does not increase minimum bills
    - Usage 1,000 gal<
      - \$0.40/1,000 gal
- Storm Water Fund
  - *Balanced*
  - *No storm water rate increase*
- All Other Funds
  - *Balanced*

# Budget Committee Suggestions/Assumptions

- 3% Cost of Living Adjustments (COLA)
- Merit Program (3% avg) (Apr – June)
- Health Insurance Fund allocation reduced
  - *Health Insurance Fund Reserves*
- GMEBS (Pension) contribution increase 4% \$40,303
  - *Increase due to GMEBS actuarial recommendation*
- Property & Casualty Insurance increase 21% over FY 2022
- Reduced General Fund transfer to Debt Services \$450,560
  - *Annex Building Payment (Use of Excess SPLOST V)*

# Budget Committee Suggestions/Assumptions

(continued)

- ARPA projects dependent upon timing of 2nd tranche funding
- Travel and Training funding
  - *Out-of-town retreat included*
- Sequoyah Regional Library System (SRLS) contribution \$10,000
- County Economic Development contribution \$20,000
- No use of reserves in General Fund
- Some use of reserves for capital projects in Water/Sewer & Storm Water funds

# Budget Committee Suggestions/Assumptions (continued)

## ■ Personnel:

- New Personnel – 3 positions
  - 1 unfunded
- Reclassified Positions – 1 position
- Reorganization of Municipal Court Division
- Current Personnel Adjustments
- Unfunded Positions – 2 positions
- Eliminated Position – 1 position (P-T)
  - Never filled/vacant

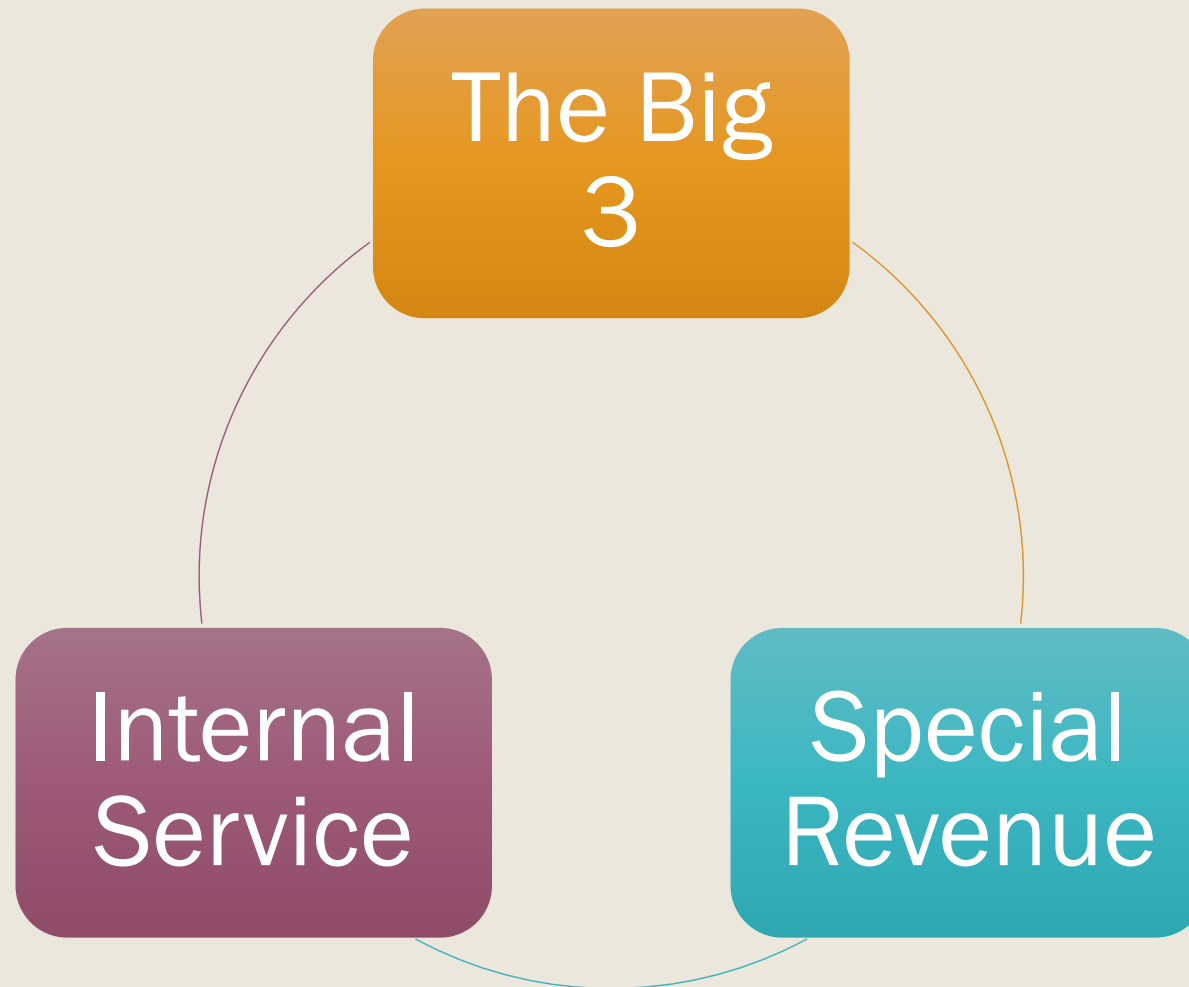
## ■ Some dept salaries include budgeted vacancies:

- Police 95% budgeted (\$183,647 savings)
- Fire 97% budgeted (\$102,176 savings)
- PW Streets 97% budgeted (\$9,496 savings)
- Parks & Rec 97% budgeted (\$16,919 savings)

# Major Budget Ordinance Provisions

- Intern pay structure adjusted
  - \$10/hour – high school student intern
  - \$12/hour - college undergraduate student intern
  - \$15/hour – graduate student intern
- No “cashing in” leave time
- Contribution to Sequoyah Regional Library System (SRLS) \$10,000
- Contribution to County Economic Development \$20,000
- Travel for training allowed
  - Out-of-town retreat included
- Encourage the use of comp time rather than overtime
- CFO & City Manager authorized to re-allocate funds for projects that cross years unexpectedly from fund balance to respective accounts with minor budget amendment
- City Manager authorized to approve use of operating contingency funds with minor budget amendment *including funds to be used as fuel contingency*
- Personnel adjustment requests are to be handled during the annual budget process (exceptions: those due to legal issues, inability to fill positions or Council initiated)
- City Manager authorized to approve starting pay higher than entry-level for Police and Fire.

# Fund Categories



## The Big 3

- 101 – General Fund
- 505 – Water/Sewer Fund
- 507 – Storm Water Fund

## Special Revenue

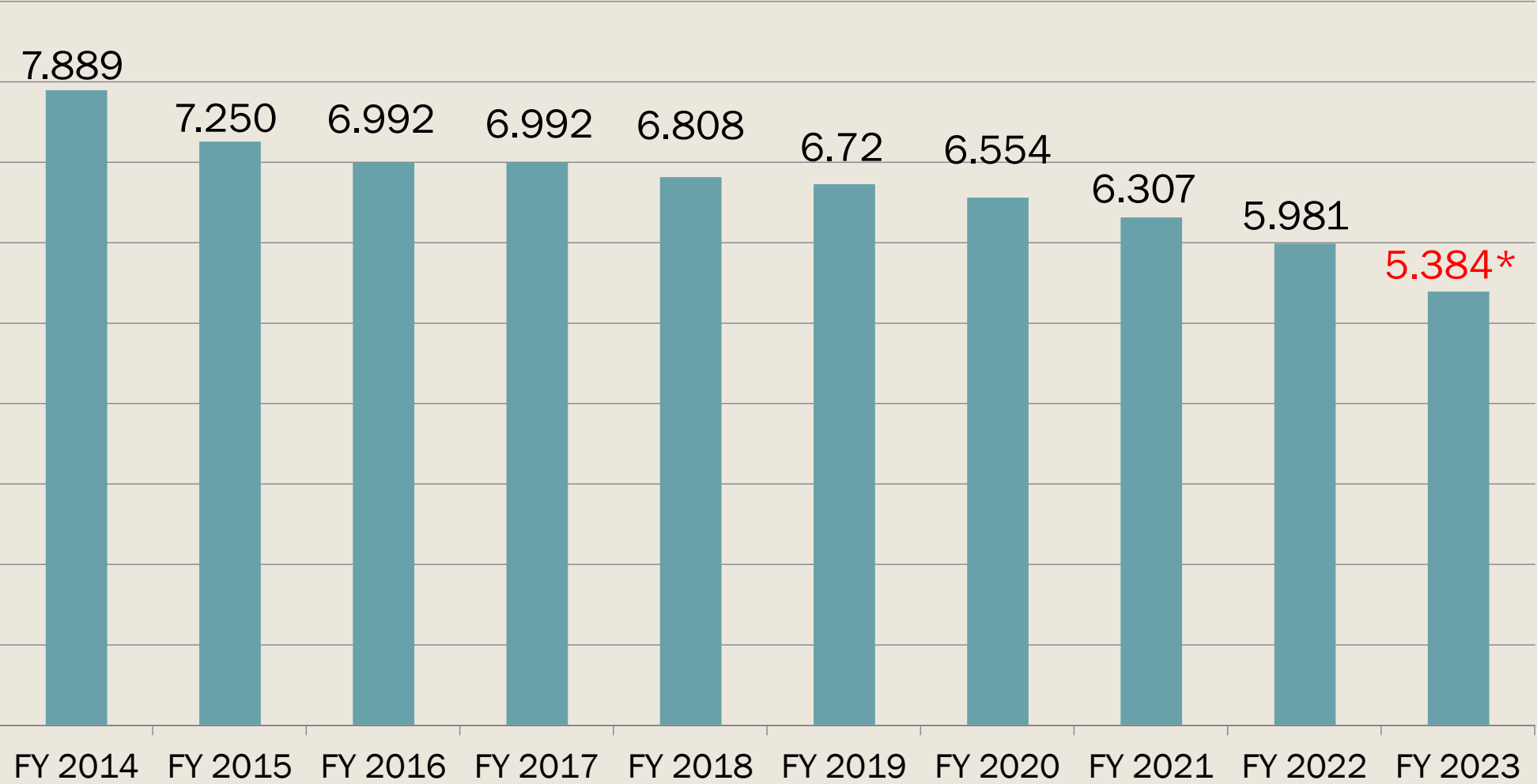
- 201 – TAD
- 207 – Tree Preservation
- 210 – Confiscated Assets
- 230 – ARPA Grant Fund
- 250 – Multiple Grant Fund
- 280 – Excise Tax
- 301 – Parking Deck
- 311 – Capital Equipment Fund (CEF)
- 315 – Impact Fees
- 320 – Green Prints
- 350 – Capital Project Fund
- 435 – SPLOST V
- 742 – Hotel/Motel Fund

## Internal Service

- 400 – Debt Service Fund
- 601 – Health Insurance
- 602 – Workers' Comp
- 603 – Dental Fund



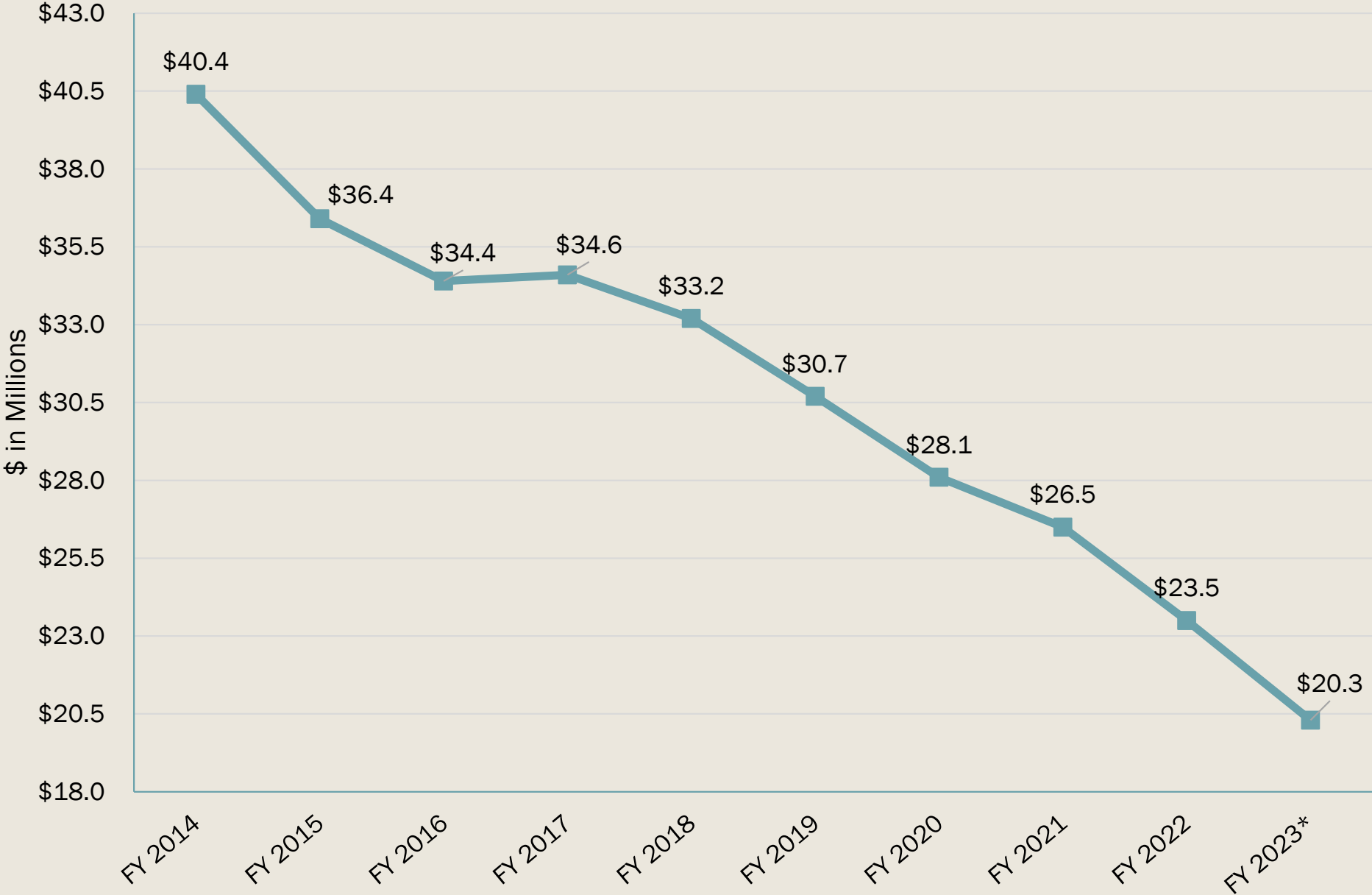
# Millage Rate History



\*Proposed/estimated

# Debt Balance History

(\$ in Millions)



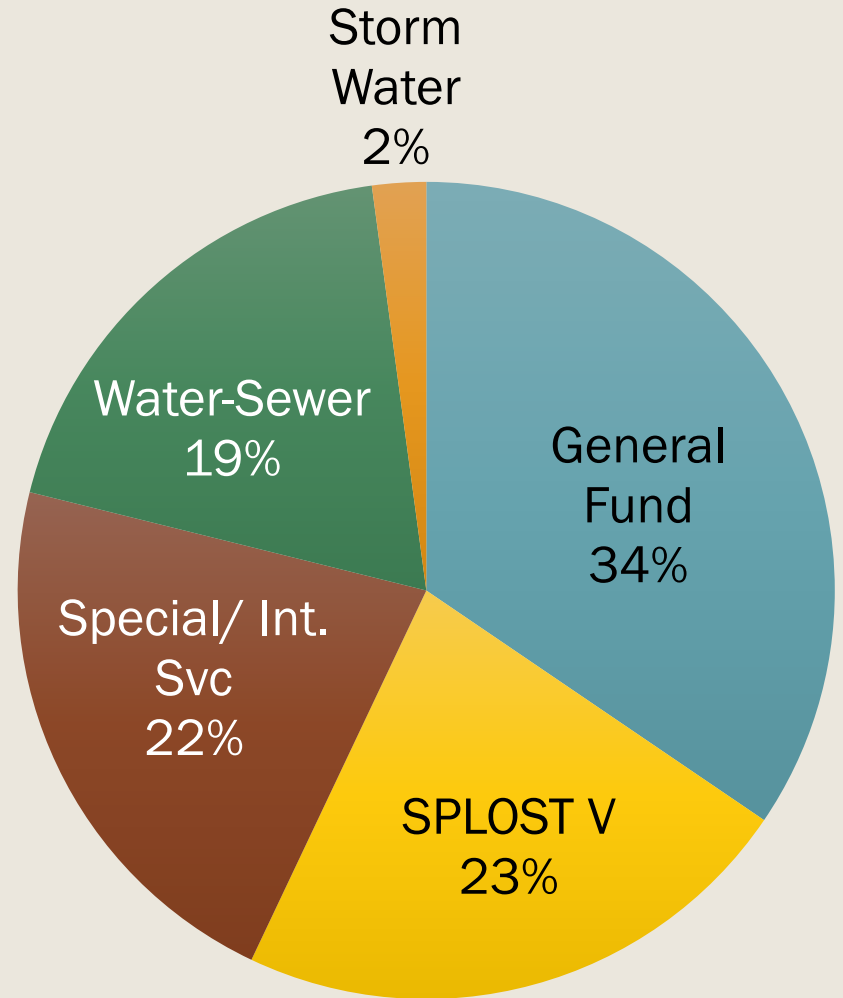
\*Does not include GTIB line(s) of credit

# General Fund Unassigned Fund Balance History

Fiscal Year	Unassigned Fund Balance*	Percentage (Target 25%)
FY 2021	\$ 7,006,326	35.5%
FY 2020	\$ 5,933,891	30.4%
FY 2019	\$ 6,268,509	33.9%
FY 2018	\$ 6,042,101	32.0%
FY 2017	\$ 5,466,373	33.6%
FY 2016	\$ 4,675,003	32.6%
FY 2015	\$ 2,922,687	20.2%
FY 2014	\$ 1,714,993	11.0%
FY 2013	\$ 601,361	4.6%
FY 2012	\$ (1,244,475)	0%
*Audited as of 06/30 FYE		

# FY 2023 Budget Overview

General Fund	\$ 24,879,561
Water-Sewer	\$ 13,701,490
Storm Water	\$ 1,535,488
SPLOST V	\$ 16,252,101
Special/Int. Svc	<u>\$ 15,741,486</u>
Proposed FY23	<u>\$ 72,110,126*</u>
Amended FY22	\$ 69,515,705

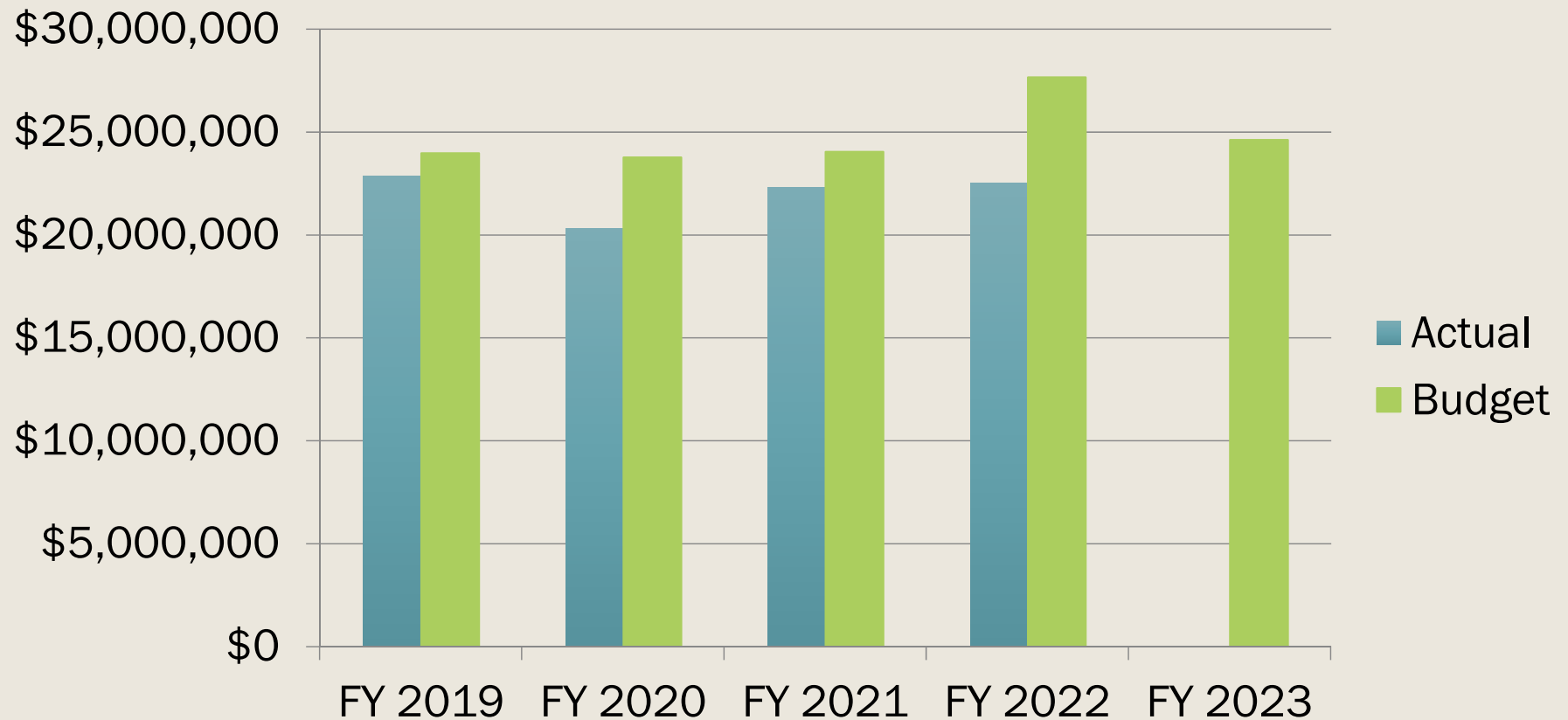


FY 2023 Budget By Fund

\*Debt Service, Health Ins., Dental Ins. & Workers Comp. Funds netted out of total budget.

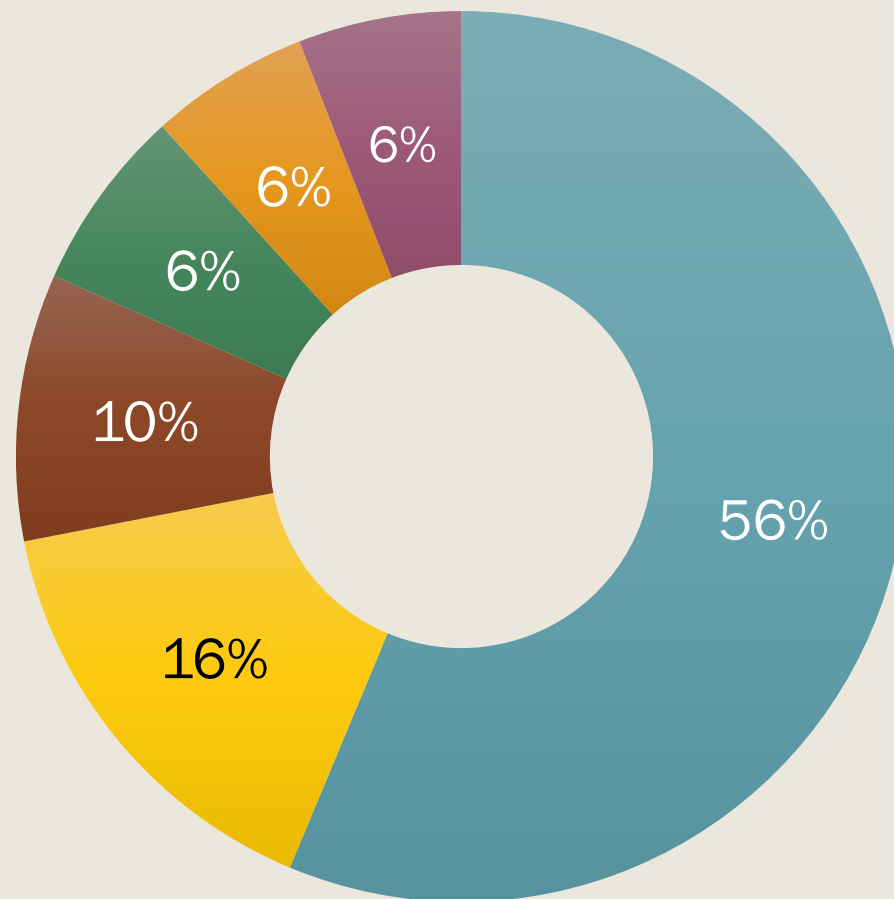
# General Fund – FY 2023

FY 2022 Amend.	\$27,630,719
FY 2023 Proposed	<u>\$24,879,561</u>
Decrease	(\$ 2,751,158)
% Decrease	(10%)



# General Fund Revenue

## \$ 24,879,561

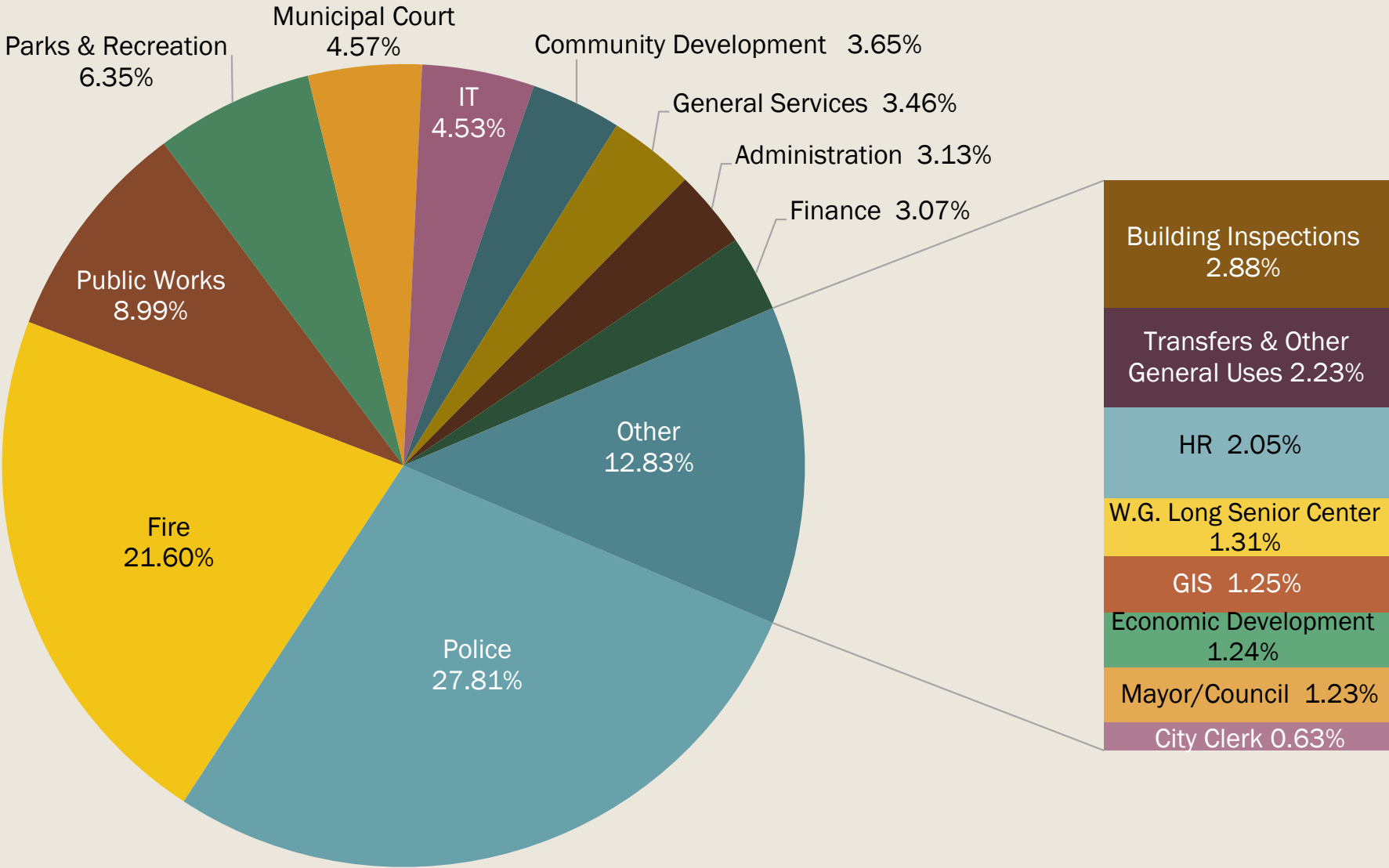


Operating

- Taxes
- Licenses
- Other
- Fines
- Building
- Gen. Govt.

# General Fund Expenditure

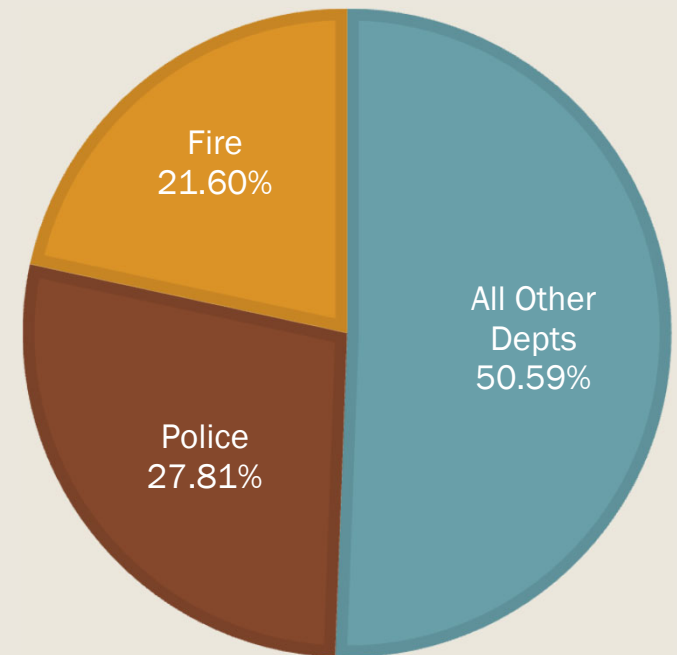
## \$ 24,879,561



# 101 GENERAL FUND PUBLIC SAFETY FUNDING OVERVIEW

Dept	FY 2022 Amended	FY 2023 Proposed*	Net Variance FY22 vs FY23
Police	\$6,760,147	\$6,920,134	\$159,987
Fire	\$5,183,580	\$5,373,776	\$190,196
Net Variance FY 22 vs FY 23		Funding Increase	\$350,183

% OF GENERAL FUND





# 101 GENERAL FUND OVERVIEW

FY 22 Amend.	\$ 27,630,719
FY 23 Proposed	<u>\$ 24,879,561</u>
Decrease	(\$ 2,751,158)

- Recurring Revenues are projected to be down 2%
- Net Property Tax Revenue is anticipated to be up 6% before appeals and after exemptions
- Millage rate – full rollback rate 5.384 mills (proposed/estimated)
- Utilized a 99.0% Collection Rate
- No transfer for capital
- No use of reserves

# 101

## GENERAL FUND OVERVIEW

(Continued)

- \$200,000 Council Contingency
- \$100,000 Benefit Contingency
- \$180,000 Operating Contingency
  - *\$105,000 for fuel contingency*
- Contribution to Sequoyah Regional Library System (SRLS)  
\$10,000
- Contribution to County Economic Development \$20,000
- Reduced General Fund transfer to Debt Service \$450,560
  - *SPLOST V transfer to Debt Service \$375,560*
  - *Use of Debt Services Fund Reserves \$75,000*

# 101

## GENERAL FUND PERSONNEL OVERVIEW

- Reclassifications
  - *HR Coordinator to HR Generalist*
- Municipal Court Division Reorganization
- New positions
  - *Building & Grounds Technician (Full-Time, Non-Exempt)*
  - *Police Sergeant - Technical Services (Full-Time, Non-Exempt)*
  - *Deputy Court Clerk II – (Full-Time, Non-Exempt) – Unfunded*
- Eliminated position
  - *Municipal Court Warrant Officer (Part-Time, Non-Exempt) – Never filled*

# 101

## GENERAL FUND PERSONNEL OVERVIEW

(continued)

- Unfunded Positions
  - *Assistant PW Director (full-time)*
  - *Senior Center Bus Driver (part-time)*
  
- Salary Adjustments – Current Personnel
  - *Some salary adjustments for certification attainment*
  - *3% COLA city-wide (full year) \$365,757 (across all funds)*
  - *Merit program (Apr – Jun) \$99,843 (across all funds)*

# 505 WATER/SEWER

## OVERVIEW

FY 22 Amend.     \$ 12,711,761

FY 23 Proposed     \$ 13,701,490

Increase             \$        989,729

- Water rate increase
  - First increase in 8 years
  - Water only – no sewer rate increase
  - Does not increase minimum bills
  - Usage 1,000 gal<
    - \$0.40/1,000 gal
- Full year of WWTP EOM contract
- No new debt
- Increased cost allocation to G/F
- Water/Sewer Contingency
  - \$50,000
- Use of Tap Fees (Reserves) for projects

# 505

## WATER/SEWER FUND CAPITAL OVERVIEW

- Total Water/Sewer Fund Capital \$1,024,741
  - *WWTP Capital \$330,741*
    - Rebuild SCADA & plant controls \$208,850
    - Install bypass connections at 11 pump stations \$98,598
    - Replace influent station impeller & wear rings \$23,293
  - *W/S Capital \$694,000*
    - Upgrade Brookshire 1 Pump Station District \$400,000
    - Manhole replacement project \$250,000
    - Pressure monitoring system expansion \$44,000

# 505

## WATER/SEWER FUND PERSONNEL OVERVIEW

- No new personnel
- Salary Adjustments – Current Personnel
  - Salary adjustment for certification attainment
  - 3% COLA city-wide (full year) \$365,757 (across all funds)
  - Merit program (Apr – Jun) \$99,843 (across all funds)

# 507 STORM WATER

## OVERVIEW

FY 22 Amend.     \$ 2,042,336

FY 23 Proposed     \$ 1,535,488

Decrease             \$ (506,848)

- No storm water rate increase
- Increased cost allocation to G/F
- Use of Reserves for projects



# 507

## STORM WATER FUND CAPITAL OVERVIEW

- Total Storm Water Fund Capital \$288,000
  - *Park Ave. pipe rehabilitation \$50,000*
  - *Falcon Ct. pipe rehabilitation \$40,000*
  - *Marion Way erosion repairs \$40,000*
  - *Nottingham Dr erosion repairs \$30,000*
  - *Camera trailer updates \$78,000*
  - *Vehicle replacement \$50,000*

# 507

## STORM WATER FUND PERSONNEL OVERVIEW

- No new personnel
- Salary Adjustments – Current Personnel
  - *3% COLA city-wide (full year) \$365,757 (across all funds)*
  - *Merit program (Apr – Jun) \$99,843 (across all funds)*

# SPECIAL REVENUE FUND – 435 SPLOST V

## OVERVIEW

FY 22 Amend.     \$ 13,240,696

FY 23 Proposed     \$ 16,252,101

Increase             \$ 3,011,405

- Excess SPLOST V revenue
  - *May 2023*
- Transfer to Debt Service Fund
  - Debt Payments
- Transfer to Parking Deck/City Center Fund
  - Engineering Services

# 435 SPLOST V OVERVIEW FY 2023 Only



# 435

## SPLOST V OVERVIEW

(CONTINUED)

### ■ Police

- *Qty 8 Patrol Vehicles \$476,608*
  - 5 Marked Ford Explorers
  - 2 Unmarked Ford Explorers
  - 1 Unmarked Ford F-150
- *Prisoner Transport Van (replacement) \$68,881*
- *Replace Personal Transport Vehicle (PTV) \$15,203*
- *Replace SAN \$24,750*

### ■ Fire

- *SCBA replacements \$211,695*
- *Qty 1 Fire Admin Vehicle \$55,037 (replacement)*

# 435

## SPLOST V OVERVIEW

(CONTINUED)

### ■ Parks & Recreation

- *Maintenance Facility \$350,000*
- *Trestle Rock Trail Extension \$50,000*
  - *Environmental Assessment Plan*
- *Dupree Park Restroom \$125,000*
- *Dupree Park Family Mountain Bike Features \$15,000*

### ■ Information Technology

- *Phone system router \$14,000*
- *Upgrade municipal court video system \$13,000*

# 435

## SPLOST V OVERVIEW

(CONTINUED)

### ■ Public Works – Streets

- *Road resurfacing project (LMIG) \$527,754*
- *Hub Transformation Project – TLP/Mill St \$4,083,951*
  - Construction
- *Neese Rd/Hwy 92 Intersection \$1,056,000*
  - GDOT reimbursable
- *Neese Rd Southern Segment Construction \$2,900,000*
  - IGA - Cherokee County
    - *\$2M from County to City*
- *Multimodal Safety & Access Grant \$190,000*

# 435

## SPLOST V OVERVIEW

(CONTINUED)

- Public Works – Streets
  - *Quarters at Rope Mill \$140,000*
  - *Main St at Elm St Pedestrian Improvements \$100,000*
    - Design & Construction
  - *Noonday Creek Trail Extension \$2,262,444*
    - Mitigation Credits (grant reimb. portion)
    - Utility (city match only)
    - Construction (city match only)
  - *Paden Street Extension \$1,133,502*
    - Utility relocation
    - Right of way
    - Construction



# 435

## SPLOST V OVERVIEW

(CONTINUED)

### ■ Public Works – Streets

- *Trickum Rd/Hwy 92 Intersection \$200,000*
  - IGA – Cherokee County
  
- *I-575/Ridgewalk Interchange \$100,000*
  - IGA – Cherokee County
  
- *Main St at Rope Mill Rd Roundabout \$70,000*
  - Design
  
- *Ridgewalk Pkwy/Main St Turn Lane Extension \$50,000*

# 435

## SPLOST V OVERVIEW

(CONTINUED)

### ■ Public Works – Streets

- Qty 4 Streetsmart traffic signals \$27,000
- Qty 2 Gridsmart traffic signals \$28,000
- Hurricane force blower \$10,000
- Qty 2 Replacement walk-behind mowers \$16,500

### ■ Public Works – WWTP

- Retrofit laboratory \$115,223

### ■ Public Works – Storm Water

- Arnold Mill/Washington Ave Pipe Rehabilitation \$80,000
- Goodyear Pond Piping & Outlet Control \$80,000

# 435

## SPLOST V OVERVIEW

(CONTINUED)

- Public Works – Sewer Mains
  - *Wellington Manor Water Service Line Replacement \$170,000*
  - *Vactor Ramjet Trailer \$100,000*
  - *Vehicle Replacement \$48,000*
  - *Deck Over Trailer \$20,000*

# ALL OTHER SPECIAL REVENUE FUNDS

## OVERVIEW

FY 22 Amend.     \$ 13,890,194

FY 23 Proposed   \$ 15,741,486

Increase             \$ 1,851,292

### ■ Major Items

- TAD
- ARPA Fund
- Multiple Grant Fund
- Parking Deck/  
Redevelopment Fund
- Capital Equipment Fund
- Capital Project Fund

\*Debt Service, Health Ins., Dental Ins. & Workers  
Comp. Funds netted out.

# 201 TAD Overview

- Arnold Mill Rd Improvement Plan \$1,500,000
- Hubbard Rd Extension – first up project

# 230

## ARPA Fund Overview

- Water & Sewer Modeling \$1,200,000
- Neese Rd/Nowlin Hall Area Water Main \$150,000
- Revere Groundwater Site \$185,000
- Hydraulic Study \$38,000
- Engineering Studies \$30,000

# 250

## Multiple Grant Fund Overview

- Noonday Creek Trail Extension \$3,322,800
  - *Utility (grant portion only)*
  - *Construction (grant portion only)*
  - *City match - SPLOST V*
  
- ARC Greenway Loop & Linear Park Feasibility Study \$200,000
  
- Greenprints Trail Extension Scoping Study \$350,000
  - *Not yet awarded*

# 301

## Parking Deck/Redevelopment Fund Overview

- City Center project professional services \$400,000
  - *Engineering, design & construction management services*



# 311

## Capital Equipment Fund Overview

### ■ Information Technology

- *Phone system replacement \$51,000*
- *Duo multi-factor authentication (MFA) \$4,200*
- *Replace agenda/minutes software \$23,000*

### ■ Police

- *Watchguard camera system warranty extension \$26,745*

### ■ Public Works – Streets

- *Replacement Vehicle \$50,000*

# 311

## Capital Equipment Fund Overview

(CONTINUED)

- W.G. Long Senior Center
  - *Fitness Center Equipment \$9,500*
  
- Parks & Recreation
  - *Ventrac Multi-Purpose Machine \$62,000*
  
- Building Inspections
  - *New Vehicle \$29,565*

# 350

## Capital Projects Fund Overview

- Public Works – Buildings & Grounds
  - *Qty 2 HVAC replacements \$22,000*
  - *Generator project \$150,000*
  
- Public Works – Street
  - *Lyndee Ln Extension \$940,000*
  - *Sidewalk Improvement Plan \$100,000*
  - *Trail Improvement Plan \$100,000*
  - *Lincoln St Extension – Next up project*
  - *Towne Lake Pass Trail Alternate Access – Next up project*

# 350

## Capital Projects Fund Overview (CONTINUED)

### ■ Parks & Recreation

- *Woofstock Park Amenity Upgrade \$75,000*

### ■ Economic Development

- *Parking Technology Program \$70,000*
- *Wayfinding Signage Program \$80,000*
- *Lighting Improvement Program \$60,000*

# Additional Items

## ■ Millage Rate

- *Budget based on full rollback rate*
- *Adopted by Council in August*

## ■ Digest timeline

- *Assessment notices May 11<sup>th</sup> (anticipated)*
- *Appeal period ends June 25<sup>th</sup> (anticipated)*
- *Digest typically received in July*

# Millage Rate Examples

Full Rollback Rate	5.384
House Value	Estimated Property Tax
\$100,000	\$ 215.36
\$200,000	\$ 430.72
\$300,000	\$ 646.08
\$400,000	\$ 861.44
\$500,000	\$ 1,076.80
*Residential Freeze Exemption remains intact	

# CITY OF WOODSTOCK

- Thank Staff, Department Directors & Budget Committee
- Appreciate Council's Input
- Questions?