



Budget Committee:

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FY 2021 PROPOSED BUDGET

2ND READING/ PUBLIC HEARING

06/15/2020

FY 2021 Budget Fund Status

- General Fund
 - *Balanced*

- Water/Sewer Fund
 - *Balanced*
 - *No water rate increase*

- Storm Water Fund
 - *Balanced*
 - *No storm water rate increase*

- All Other Funds
 - *Balanced*

Changes Suggested Since Official Presentation

- Parks & Recreation position title reclassification
- No change in compensation
 - *Recreation Operations Manager (position control 553517)*
 - Formerly Amphitheater Operations Manager

Budget Committee Suggestions/Assumptions

- Full year of Phase I Comp Study (implemented Nov 2019)
- No Phase II Comp Study
- No Cost of Living Adjustments (COLA)
- No new personnel
- No salary adjustments to current personnel
- All OT line items reduced
- No out of state travel
- Health Insurance Fund increase 13.9% \$538,000
- GMEBS (Pension) contribution increase 16.3% \$155,431
 - *Increase due to GMEBS actuarial recommendation*
- No use of reserves in General Fund
- Some use of reserves for capital projects in Water/Sewer & Storm Water funds.

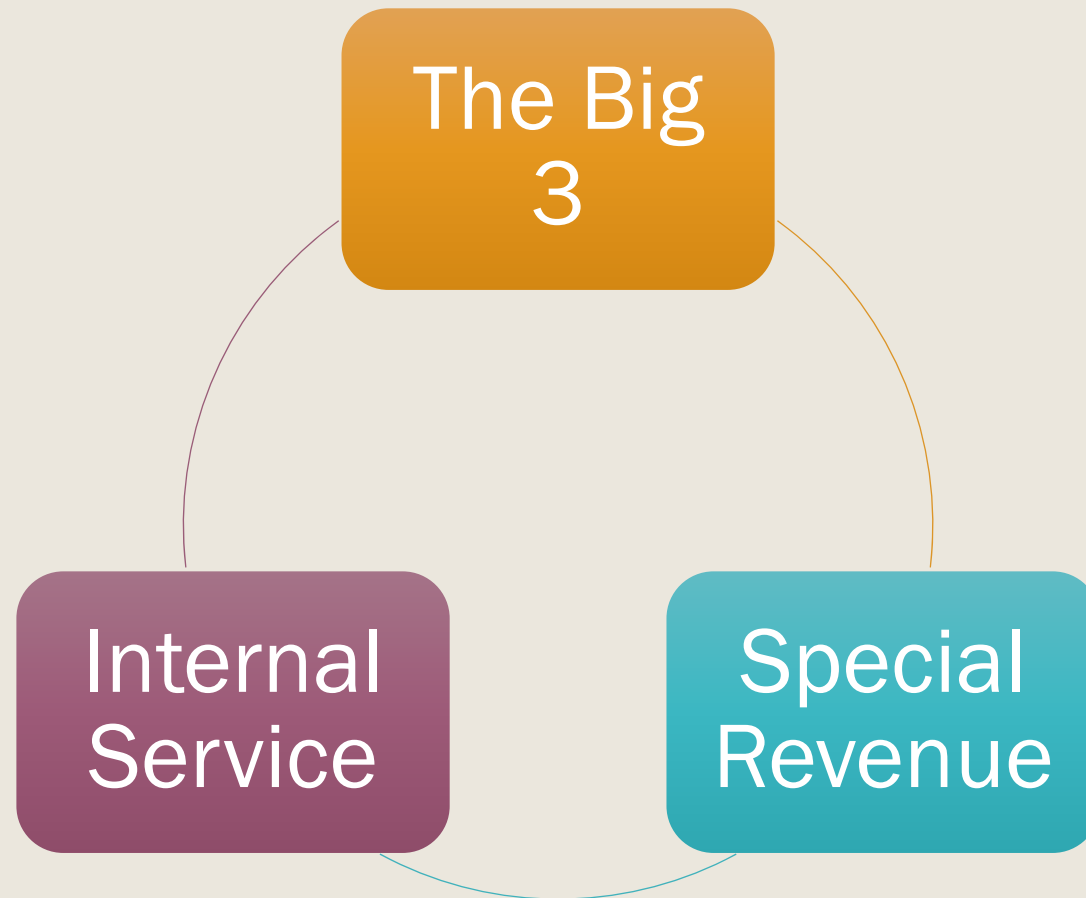
Budget Committee Suggestions/Assumptions (continued)

- Moved position to W/S
 - *Assistant City Manager – Public Works*
- Moved position to SW
 - *Project Coordinator*
- All current vacancies frozen – unfunded
 - *1 Purchasing Coordinator*
 - *1 Firefighter II/ Paramedic*
 - *1 Records Clerk (P-T)*
 - *1 Bailiff (P-T)*
 - *2 Police Officer*
 - *1 Assistant PW Director*
 - *1 Recreation Specialist*
 - *1 Senior Center Bus Driver (P-T)*
 - *1 WWTP Operator (P-T)*

Budget Ordinance Provisions

- No “cashing in” leave time
- City Manager authorized to approve use of operating contingency funds with major budget amendment to Council
- Contribution to Sequoyah Regional Library System (SRLS) contingent upon use of library at not additional cost beyond contribution for elections
- No moving vehicle operations funds via budget amendment to other operating line items
- New in FY 2021
 - *No out of state travel*
 - Training, conferences, etc.
 - *Encourage the use of comp time rather than overtime*

Fund Categories



The Big 3

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

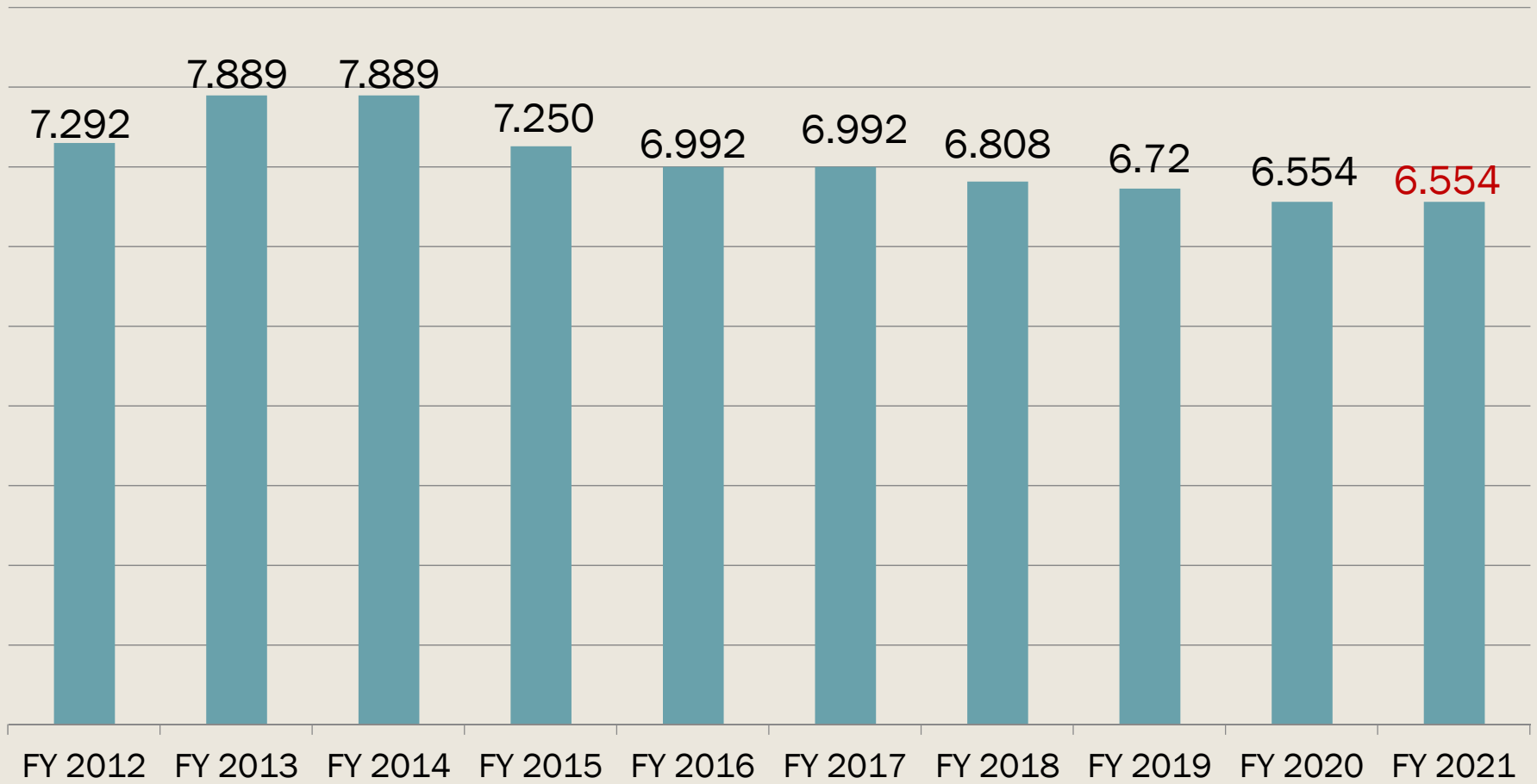
Special Revenue

- 201 – TAD
- 207 – Tree Preservation
- 210 – Confiscated Assets
- 250 – Multiple Grant Fund
- 280 – Excise Tax
- 301 – Parking Deck
- 305 – Morgan's Development
- 311 – Capital Equipment Fund (CEF)
- 315 – Impact Fees
- 320 – Green Prints
- 350 – Capital Project Fund
- 434 – SPLOST IV
- 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



Debt Balance History

Fiscal Year	Debt Balance	% Decrease*
FY 2021	\$25,001,377	-43.61%
FY 2020	\$28,106,414	-36.00%
FY 2019	\$30,755,825	-30.63%
FY 2018	\$ 33,215,973	-25.00%
FY 2017	\$ 34,612,620	-21.90%
FY 2016	\$ 34,476,937	-22.20%
FY 2015	\$ 36,400,182	-18.00%
FY 2014	\$ 40,467,557	-9.00%
FY 2013	\$ 44,916,658	+2.00%
FY 2012	\$ 44,336,798	-%

* Percent decrease from FY 2012

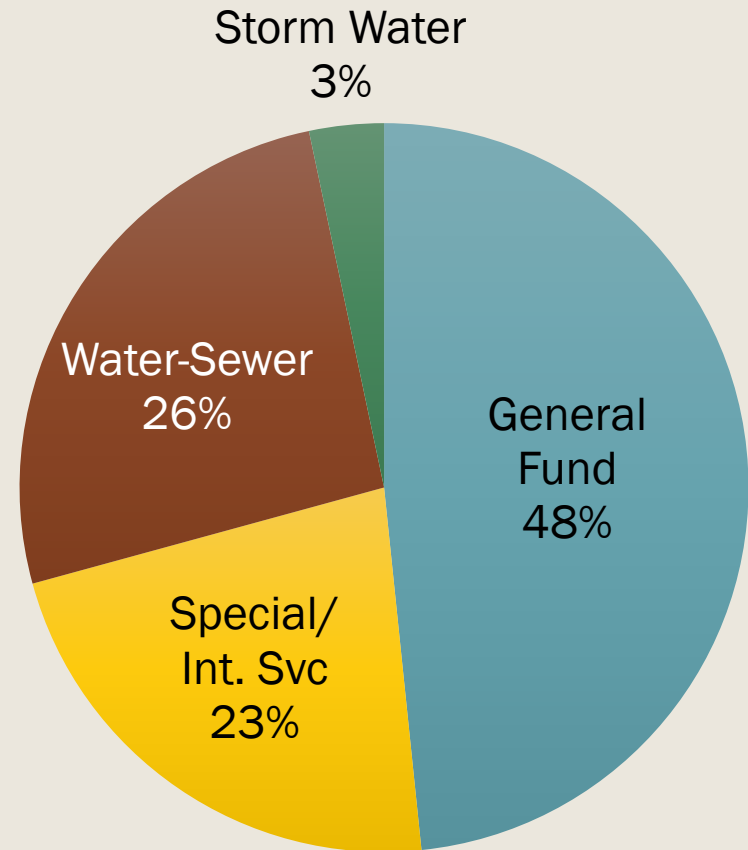
General Fund Unassigned Fund Balance History

Fiscal Year	Unassigned Fund Balance	Target Percentage
FY 2020	\$ 6,720,000*	29.9%
FY 2019	\$ 6,137,029	21.3%
FY 2018	\$ 6,042,101	32%
FY 2017	\$ 5,466,373	26%
FY 2016	\$ 4,675,003	26%
FY 2015	\$ 2,922,687	15%
FY 2014	\$ 1,714,993	9%
FY 2013	\$ 601,361	3%
FY 2012	\$ (1,244,475)	0%
*Estimated as of 06/30/2020		

FY 2021 Budget Overview

General Fund	\$ 22,027,139
Water-Sewer	\$ 11,813,918
Storm Water	\$ 1,507,800
Special/Int. Svc	<u>\$ 10,199,503</u>
Proposed FY21	<u>\$ 45,548,360*</u>
Amended FY20	\$ 45,882,917

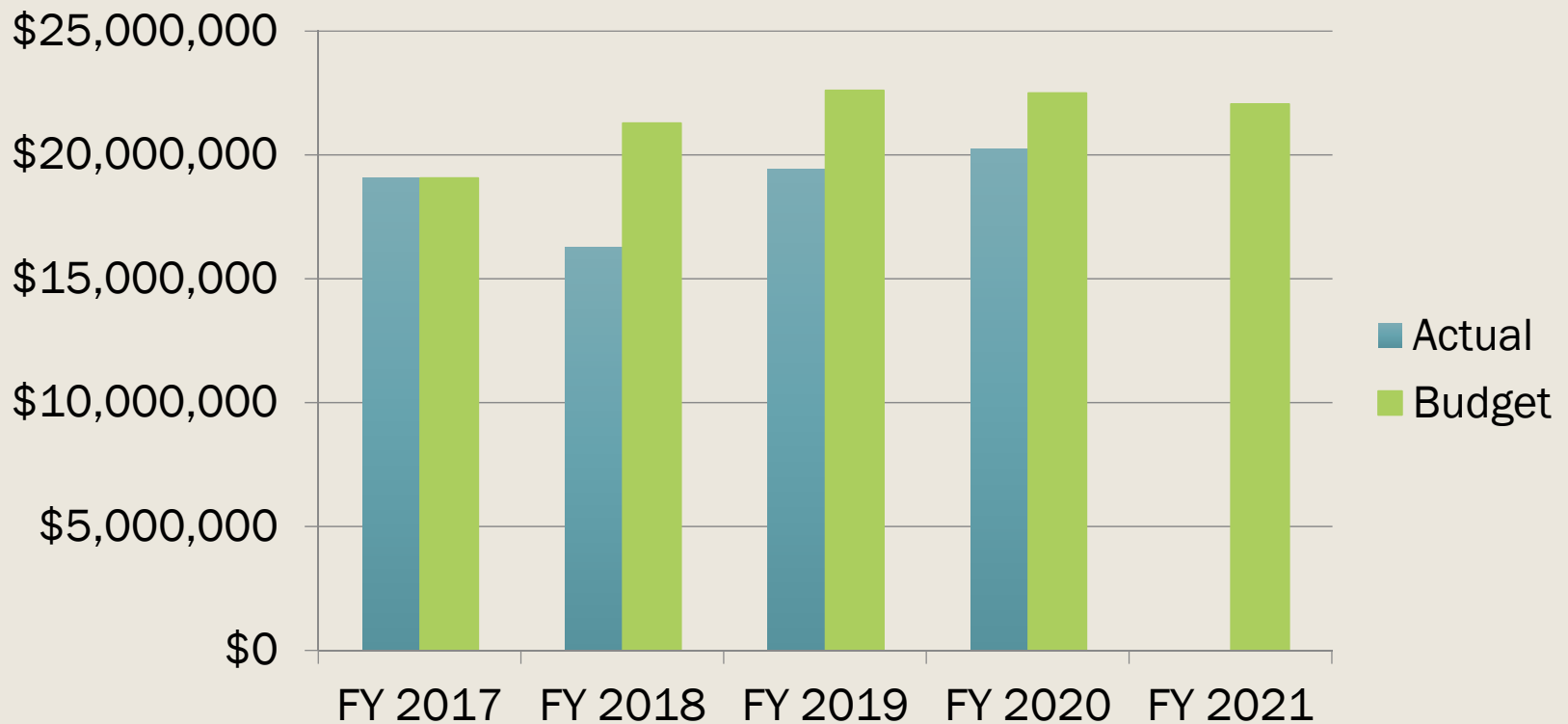
*Debt Service, Health Ins., Dental Ins. & Workers Comp. Funds netted out of total budget.



FY 2021 Budget By Fund

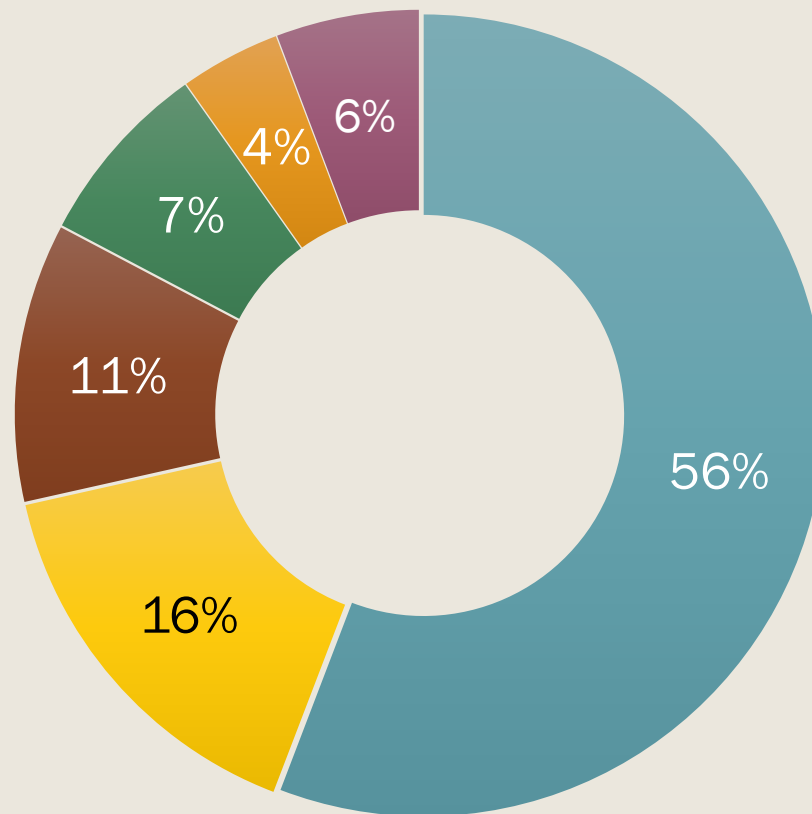
General Fund – FY 2021

FY 2020 Amend.	\$22,468,440
FY 2021 Proposed	<u>\$22,027,139</u>
Decrease	\$ 441,301
% Decrease	2%



General Fund Revenue

\$ 22,027,139

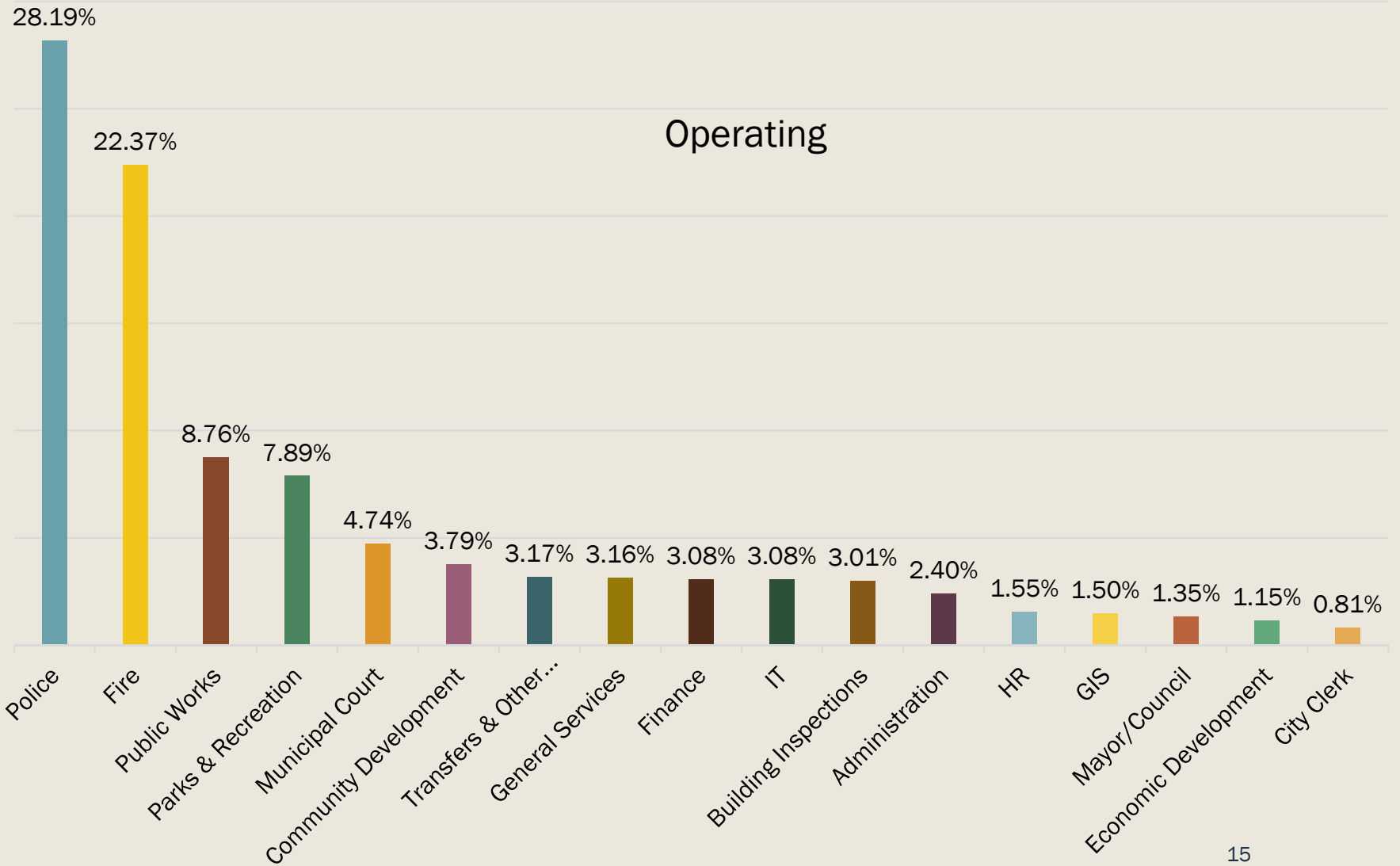


Operating

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

General Fund Expenditure

\$ 22,027,139



101 GENERAL FUND OVERVIEW

FY 20 Amend. \$ 22,468,440

FY 21 Proposed \$ 22,027,139

Decrease \$ 441,301

- Recurring Revenues are projected to be down 2%
- Net Property Tax Digest is anticipated to be up 2% after appeals and after exemptions
- Millage rate maintained at FY 2020 level 6.554 mills
- Utilized a 97.5% Collection Rate

101 GENERAL FUND OVERVIEW

(Continued)

- \$150,000 Council Contingency
- \$75,000 Benefit Contingency
- \$50,000 Operating Contingency
- Library contribution \$20,000
- County Economic Development contribution \$20,000
- Transfer to Multiple Grant Fund (250) of \$143,400 for grant matches
- Reduced General Fund transfer to Debt Service (\$242,000)
 - Use of Reserves in Debt Service Fund

101 GENERAL FUND OVERVIEW

(Continued)

- Reduced operating budgets to FY 20 level, or below
 - No out of town retreat
 - No GMA convention
- Trying to match expenses to projected revenues for FY 2021
- No capital
- No Use of Reserves
- No new personnel
- No salary adjustments to current personnel

505 WATER/SEWER

OVERVIEW

FY 20 Amend. \$ 12,597,566

FY 21 Proposed \$ 11,813,918

Decrease \$ 783,648

- No water rate increase
- No new debt
- Increased cost allocation to G/F
- Use of Tap Fees (Reserves) for projects
- No new personnel
- No salary adjustments to current personnel

505 WATER/SEWER Capital Overview

Total Capital	\$767,000
WWTP	\$413,000
W/S	\$354,000

■ WWTP Capital Included:

- Screw Press \$90,000
- Replace UV System \$250,000
- Equipment \$73,000

■ W/S Capital Included:

- Ridgewalk Water Main \$60,000
- Mueller Pressure Monitoring \$44,000
- Weatherstone Pump Station VFD Install \$100,000
- Weatherstone Force Main \$150,000

507 STORM WATER

OVERVIEW

FY 20 Amend. \$ 1,375,322

FY 21 Proposed \$ 1,507,800

Increase \$ 132,478

- No storm water rate increase
- Increased cost allocation to G/F
- Use of Reserves for projects
- No new personnel
- No salary adjustments to current personnel

507 STORM WATER

Capital Overview

Total Capital \$518,500

■ Capital Included:

- Rope Mill Rd Improvements
\$130,000
 - Split with TAD \$130,000
- Dobbs Rd Ph 3 \$150,000
- Hubbard & Latimer
Infrastructure \$65,000
- Justin Dr Pipe Rehabilitation
\$80,000
- Rusk St. \$38,000

SPECIAL REVENUE FUNDS

OVERVIEW

FY 20 Amend. \$ 9,441,591

FY 21 Proposed \$ 10,199,503

Increase \$ 757,912

■ Major Items

- TAD
- Grant Fund
- Impact Fees
- Green Prints
- Capital Project Fund
- SPLOST IV
- SPLOST V

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

201 TAD Overview

- Rope Mill Rd Improvements Segment 1 Mill Park \$70,000
- Rope Mill Rd Improvements Segment 2 Inwood \$130,000 (TAD Portion)
 - Split with Storm Water \$130,000
- Rope Mill Rd Resurfacing Segment 2 Inwood \$250,000
- Streetscapes III \$130,000
- Hubbard Rd Improvements \$80,000
- Bentley Pkwy Improvements \$80,000

250

Multiple Grant Fund Overview

- Noonday Creek Trail Extension \$542,000
 - Design
 - Right-of-Way acquisition
 - Utility acquisition
- ARC Town Center/Hwy 92 LCI Updates \$175,000

315

Impact Fee Overview

- Commitment to Elm St Reeves House \$257,243
- Undesignated projects \$12,868

320 Greenprints Overview

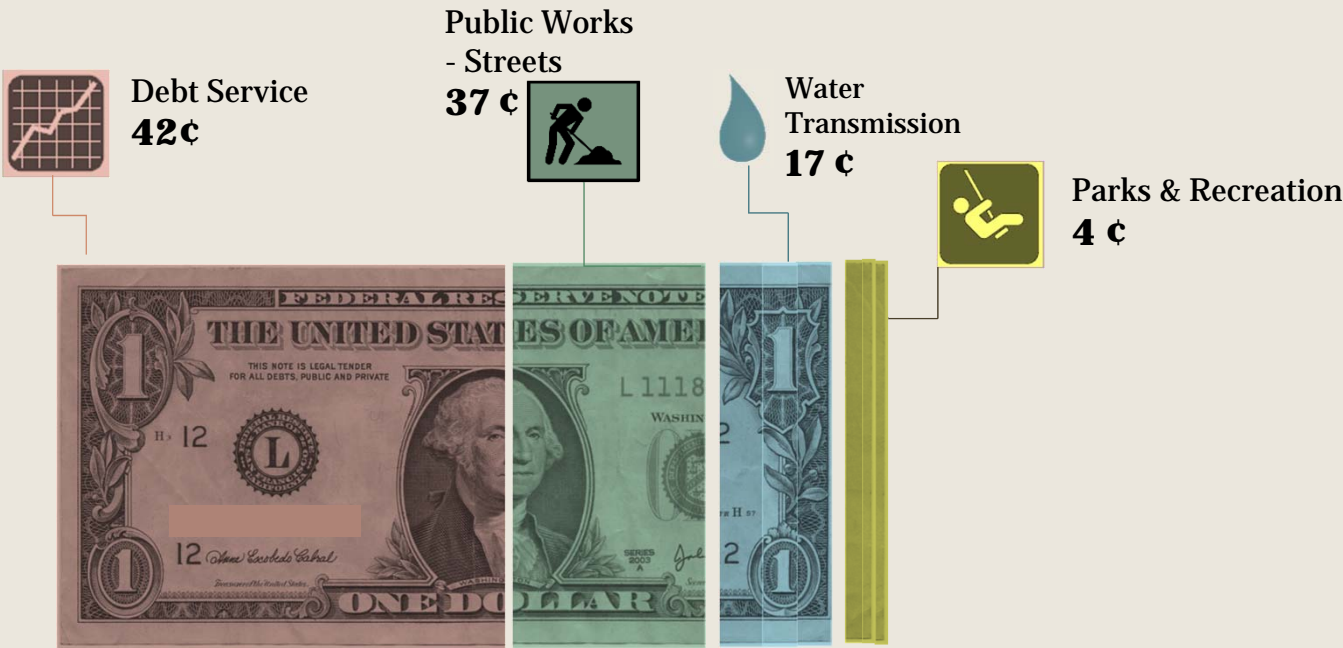
- Dupree Park water fountains \$10,000
- Dupree Park bike ramps \$12,000
- Undesignated projects \$11,000

350

Capital Projects Fund Overview

- Neese Rd Phase 1 – Construction
 - \$2,000,000
 - IGA with Cherokee County

434 SPLOST IV OVERVIEW FY 2021 Only



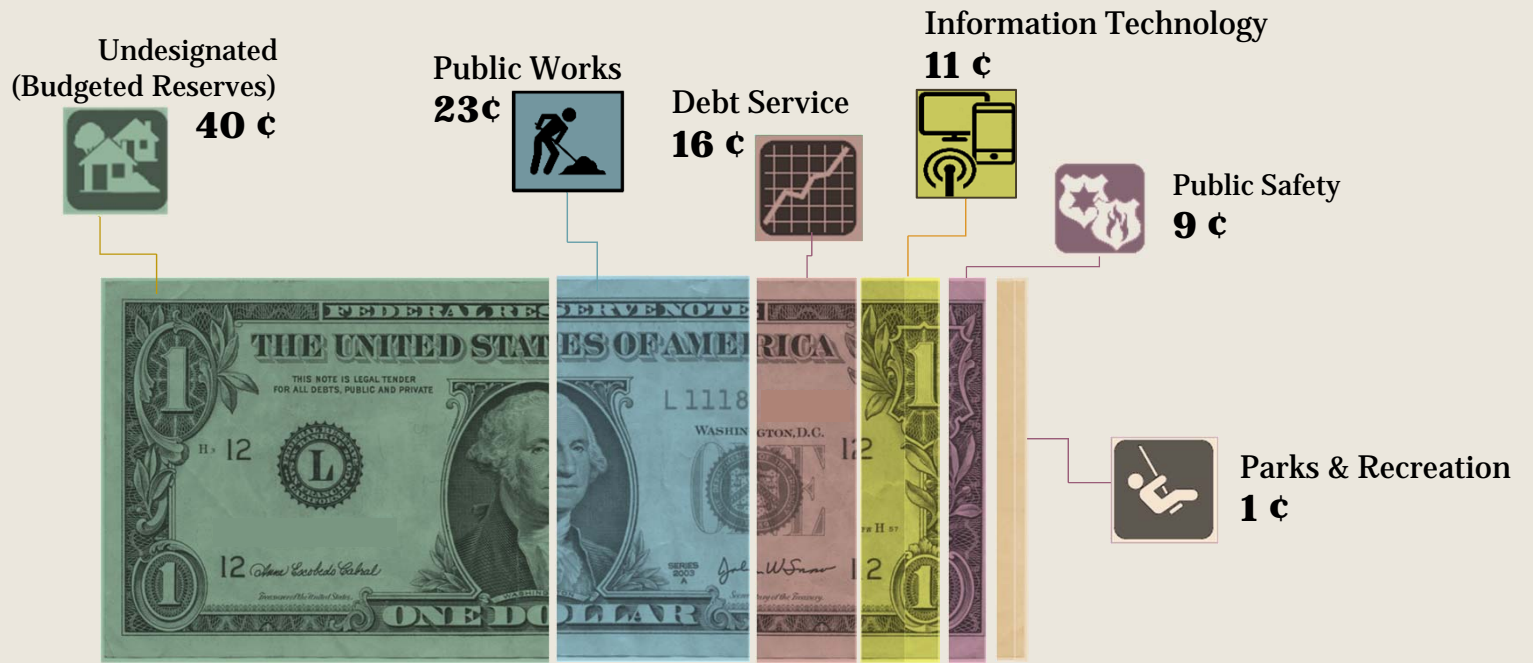
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SPLOST IV OVERVIEW

(CONTINUED)

- Public Works - Streets
 - Arnold Mill Rd Resurfacing \$209,438
 - IGA - Cherokee County
 - Barnes Rd Resurfacing \$61,470 (SPLOST IV portion)
 - Split with SPLOST V \$12,451
 - IGA - Cherokee County
- Public Works - Transmissions
 - *Water Well Exploration & Construction* \$121,564
- Parks & Recreation
 - *Downtown Playground - Engineering*
 - If not completed in FY 2020

435 SPLOST V OVERVIEW FY 2021 Only



435

SPLOST V OVERVIEW

(CONTINUED)

- Public Works – Streets
 - Road resurfacing projects (LMIG) \$407,277
 - Neese Rd – Survey Database \$135,585
 - Hwy 92 Pedestrian Project \$190,000
 - Multimodal Safety & Access Grant – Plan submitted to GDOT
 - Hub Transformation Project – TLP/Mill St \$200,000
 - Phase II Preliminary Engineering
 - Multi-phase project
 - Multi-year project
 - Multi-funded project

435 SPLOST V OVERVIEW (CONTINUED)

■ Public Works – Streets

- Neese Rd – Long Term Plan \$75,000
 - Planning & concept design work
- Barnes Rd Resurfacing \$12,451 (SPLOST V portion)
 - Split with SPLOST IV \$61,470
 - IGA – Cherokee County
- Qty 1 Replacement Truck \$42,000
- Qty 2 Rear Discharge Mowers \$23,000

435

SPLOST V OVERVIEW

(CONTINUED)

■ Parks & Recreation

- Qty 1 Replacement truck \$39,075
- Qty 1 52" Zero-turn stand up mower \$9,000
- Qty 2 60" Zero turn riding mower \$8,000

■ Information Technology

- Replace remote site switches \$65,000
- Mobile management device solution \$5,400
- 800 MHz Radio System (year 2) \$466,741

435

SPLOST V OVERVIEW

(CONTINUED)

- Police

- 8 Vehicles \$377,442

- 5 marked Ford Explorers

- 1 Marked Ford F-150

- 2 Unmarked Ford F-150 (Admin)

- Fire

- Turnout gear replacement \$37,984

- Undesignated – Budgeted Reserves \$1,893,739

Items for Discussion by Council

- Millage Rate
 - Budget based on 6.554 mills
 - Adopted by Council in August

- Digest timeline
 - Assessment notices May 11th
 - Appeal period ends June 25th
 - Digest typically received in July

Millage Rate Examples

	6.554
House Value	Budget Millage
\$100,000	\$ 268.80
\$200,000	\$ 537.60
\$300,000	\$ 806.40
\$400,000	\$ 1,075.20
\$500,000	\$ 1,344.00
*Residential Freeze Exemption remains intact	

CITY OF WOODSTOCK

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