



CITY OF AUSTELL

2024°25 BUDGET AMENDMENT WORKSHOP

AGENDA

- ▶ Introduction
- ▶ 2024-25 Budget Explained
- ▶ Revenue Financial Impact
- ▶ Revenue Generating Ideas
- ▶ Cost Cutting Ideas
- ▶ Incentives for Employee Retention
- ▶ Decide what next steps will be

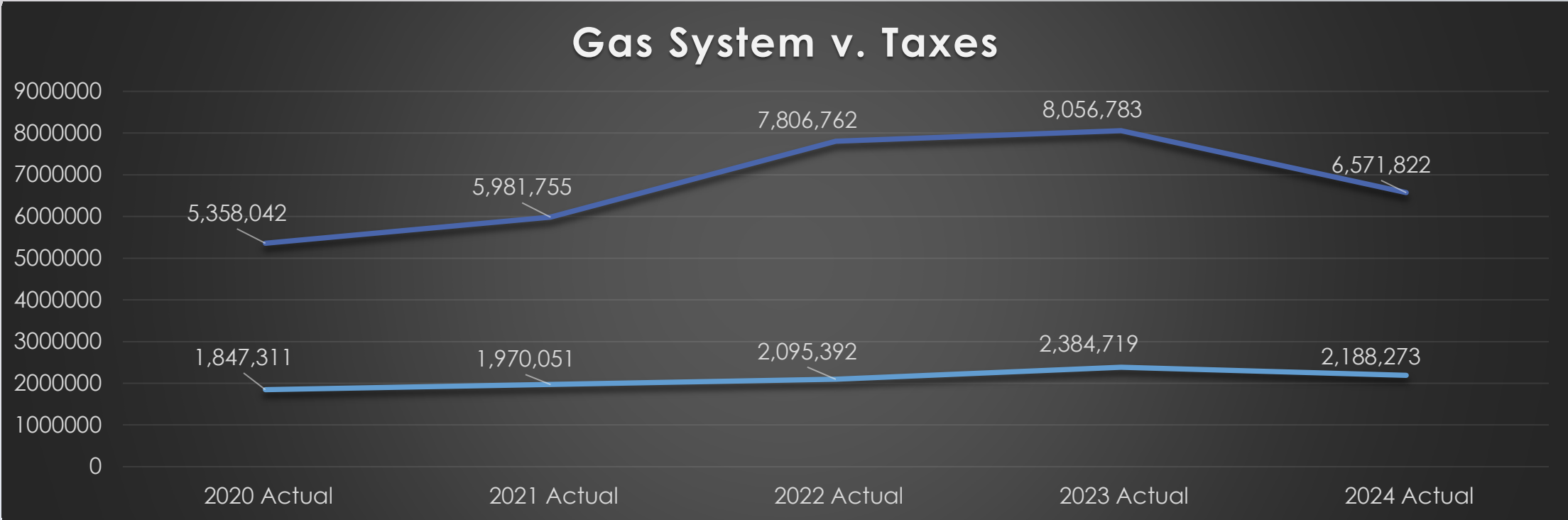
2024-25 BUDGET EXPLAINED

- Moved E911 to Cobb County - \$600,000
- Moved Police Car Purchase from General Fund to SPLOST - \$300,000
- Reduced Gas System Revenue – (\$800,000)
- Increased Property Tax to 6.25 mils - \$1,400,000

REVENUE FINANCIAL IMPACT

- \$1.6M Shortfall (\$1.4M less property taxes + \$.2M additional decrease in Gas System revenue)
- Total General Fund Budget went from \$13.0M to \$11.4M
- 2023-24 actual spending is estimated to be \$12.3M which exceeds revenues by \$1.1M
- 2023-24 shortfall must be covered by current reserves and these reserves will continue to diminish every year expenses exceed revenues.
- By not diversifying or increasing our revenues the City is even more dependent on Gas System Revenue.

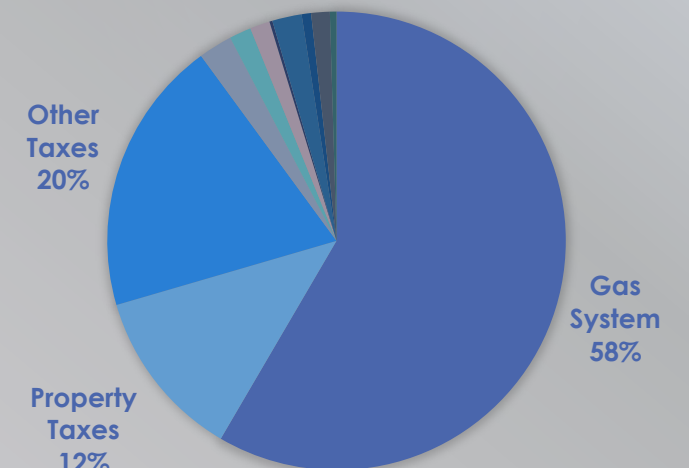
2024-25 REVENUE



2024-25 REVENUE

Revenue:	2024-25 Budget	2023-24 Actual
Taxes-Gas System	6,500,000.00	6,571,821.55
Taxes-Property	1,500,000.00	1,356,246.18
Taxes	2,217,000.00	2,188,272.62
License & Permits	218,000.00	174,118.80
Charges for Service	19,500.00	23,539.35
Fines & Forfeitures	272,523.00	267,878.75
Intergovernmental	178,000.00	158,096.91
Interest Revenue	225,000.00	233,933.00
Rent	105,000.00	74,451.50
Other Revenue	189,316.00	147,606.82
Other Revenue-Sale of Surplus	5,000.00	52,285.00
Revenue Total	11,429,339.00	11,248,250.48

2024 GENERAL FUND REVENUE



2024-25 EXPENDITURE

Expense:	2024-25 Budget	2023-24 Actual
Personnel-Wages	(6,716,500.00)	(6,157,606.06)
Personnel-OT	(439,000.00)	(459,333.01)
Personnel-PT	(259,000.00)	(267,922.97)
Personnel-FICA	(558,807.50)	(519,114.57)
Personnel-Healthcare	(1,282,600.00)	(1,217,846.44)
Personnel-Workers' Comp	(210,907.50)	(171,958.87)
Personnel-Retirement	(755,347.00)	(720,294.00)
Personnel-Life Ins	(5,000.00)	(5,450.80)
Personnel-Unempl	0.00	0.00
Liability Insurance	(264,764.00)	(220,236.02)
Supplies-Electricity	(114,000.00)	(142,538.46)
Supplies-Fuel	(154,000.00)	(162,676.46)
Supplies-Utilities	(19,700.00)	(14,710.15)
General Supplies-Uniforms	(77,700.00)	(80,530.09)
Purchased Services	(672,763.00)	(677,986.44)
Purchased Services-Professional	(398,200.00)	(405,312.87)
Purchased Services-Technical	(363,000.00)	(359,038.75)
Purchased Services-Travel, Dues, Education	(153,400.00)	(78,837.01)
Streetlights	(150,000.00)	(198,181.39)
Supplies-General	(267,450.00)	(179,037.80)
Supplies-Small Equipment	(108,900.00)	(99,180.72)
Capital Outlay	(116,300.00)	(199,209.65)
Expense Total	(13,087,339.00)	(12,337,002.53)

Expense:	2024-25 Budget	2023-24 Actual
Police Admin & Patrol	(4,525,020.00)	(4,388,833.42)
Fire	(3,541,998.00)	(3,202,164.25)
Streets	(981,098.00)	(896,743.84)
Parks Administration	(849,312.00)	(801,777.99)
Mayor & Council	(498,025.00)	(508,453.53)
Finance	(335,258.00)	(326,406.99)
Court	(304,727.00)	(288,172.32)
Planning & Zoning	(304,700.00)	(297,727.87)
Maintenance Shop	(258,040.00)	(203,029.06)
General Government	(251,000.00)	(458,292.35)
Protection & Inspection	(201,750.00)	(203,995.18)
City Clerk	(186,001.00)	(174,562.49)
City Manager	(165,416.00)	(991.72)
Streetlights	(163,000.00)	(210,954.48)
Code Enforcement	(156,103.00)	(125,892.80)
Human Resources	(132,891.00)	(93,546.59)
Special Events	(101,500.00)	(59,345.13)
City Owned Property	(47,500.00)	(28,509.34)
Gym Facility	(27,000.00)	(19,850.70)
Community Center	(23,500.00)	(23,624.09)
Legion Park	(10,000.00)	0.00
Playgrounds	(10,500.00)	0.00
Community Garden	(6,000.00)	(18,359.49)
Innovation Center	(6,000.00)	(5,768.90)
Museum	(1,000.00)	0.00
Expense Total	(13,087,339.00)	(12,337,002.53)

PAST 5 YEARS REVENUE V. EXPENDITURE (BY DEPARTMENT)

	2025 Budgeted	2024 Actual	2023 Actual	2022 Actual	2021 Actual	2020 Actual
General Fund						
Revenue						
Taxes-Gas System	6,500,000	6,571,822	8,056,783	7,806,762	5,981,755	5,358,042
Taxes	2,217,000	2,188,273	2,384,719	2,095,392	1,970,051	1,847,311
Taxes-Property	1,500,000	1,356,246	1,010,453	859,121	795,884	721,686
Fines & Forfeitures	272,523	267,879	311,937	241,214	189,300	274,042
License & Permits	218,000	174,119	274,085	157,074	309,858	127,144
Intergovernmental	178,000	158,097	141,055	183,045	125,784	119,529
Charges for Service	19,500	23,539	20,813	19,708	12,519	19,920
Interest Revenue	225,000	233,933	210,962	7,048	5,979	45,322
Rent	105,000	74,452	107,540	121,222	104,129	112,911
Other Revenue	90,000	147,607	196,962	154,913	92,602	38,643
Transfers	99,316	0	0	0	0	0
Other Revenue-Sale of Surplus	5,000	52,285	392,314	46,558	73,638	4,587,779
Revenue Total	11,429,339	11,248,250	13,107,624	11,692,056	9,661,499	13,252,329
Expense						
Police Admin & Patrol	(4,525,020)	(4,388,833)	(3,970,058)	(2,702,554)	(2,406,719)	(2,277,150)
Fire	(3,541,998)	(3,202,164)	(2,786,725)	(2,516,385)	(2,472,570)	(2,451,665)
Streets	(981,098)	(896,744)	(786,435)	(678,042)	(661,646)	(695,054)
Parks Administration	(849,312)	(801,778)	(764,766)	(770,572)	(851,052)	(759,098)
Mayor & Council	(498,025)	(508,454)	(444,972)	(418,245)	(400,742)	(372,450)
Finance	(335,258)	(326,407)	(315,958)	(305,455)	(294,577)	(258,461)
Court	(304,727)	(288,172)	(307,546)	(255,841)	(270,201)	(241,239)
Planning & Zoning	(304,700)	(297,728)	(283,817)	(277,066)	(273,607)	(217,613)
Maintenance Shop	(258,040)	(203,029)	(169,592)	(146,430)	(123,566)	(131,430)
General Government	(251,000)	(458,292)	(312,781)	(221,640)	(284,732)	(284,002)
Protection & Inspection	(201,750)	(203,995)	(167,722)	(54,048)	(31,297)	(27,170)
City Clerk	(186,001)	(174,562)	(258,737)	(223,289)	(250,466)	(229,326)
City Manager	(165,416)	(992)	0	0	0	0
Streetlights	(163,000)	(210,954)	(167,202)	(176,306)	(192,446)	(188,078)
Code Enforcement	(156,103)	(125,893)	(84,341)	(86,447)	(113,039)	(111,843)
Human Resources	(132,891)	(93,547)	0	0	0	0
Special Events	(101,500)	(59,345)	(64,966)	(32,866)	(28,834)	(34,653)
City Owned Property	(47,500)	(28,509)	(29,155)	(37,244)	(59,799)	(37,960)
Gym Facility	(27,000)	(19,851)	(13,095)	(22,020)	(24,218)	(36,916)
Community Center	(23,500)	(23,624)	(19,617)	(31,288)	(23,136)	(25,283)
Legion Park	(10,000)	0	0	0	(1,913)	(8,659)
Playgrounds	(10,500)	0	0	0	0	(4,757)
Community Garden	(6,000)	(18,359)	(2,756)	(2,159)	(3,013)	(3,918)
Innovation Center	(6,000)	(5,769)	(7,076)	(14,239)	(1,694)	0
Museum	(1,000)	0	(1,577)	(230)	(93)	0
Expense Total	(13,087,339)	(12,337,003)	(10,958,894)	(8,972,366)	(8,769,358)	(8,396,723)
Grand Total	(1,658,000)	(1,088,752)	2,148,730	2,719,689	892,141	4,855,606

PAST 5 YEARS REVENUE V. EXPENDITURE (BY CATEGORY)

	2025 Budgeted	2024 Actual	2023 Actual	2022 Actual	2021 Actual	2020 Actual
General Fund						
Revenue						
Taxes-Gas System	6,500,000	6,571,822	8,056,783	7,806,762	5,981,755	5,358,042
Taxes-Property	1,500,000	1,356,246	1,010,453	859,121	795,884	721,686
Taxes	2,217,000	2,188,273	2,384,719	2,095,392	1,970,051	1,847,311
License & Permits	218,000	174,119	274,085	157,074	309,858	127,144
Charges for Service	19,500	23,539	20,813	19,708	12,519	19,920
Fines & Forfeitures	272,523	267,879	311,937	241,214	189,300	274,042
Intergovernmental	178,000	158,097	141,055	183,045	125,784	119,529
Interest Revenue	225,000	233,933	210,962	7,048	5,979	45,322
Rent	105,000	74,452	107,540	121,222	104,129	112,911
Other Revenue	189,316	147,607	196,962	154,913	92,602	38,643
Other Revenue-Sale of Surplus	5,000	52,285	392,314	46,558	73,638	4,587,779
Revenue Total	11,429,339	11,248,250	13,107,624	11,692,056	9,661,499	13,252,329
Expense						
Personnel-Wages	(6,716,500)	(6,157,606)	(5,517,984)	(4,349,547)	(4,263,303)	(4,368,433)
Personnel-OT	(439,000)	(459,333)	(424,493)	(279,984)	(340,802)	(330,880)
Personnel-PT	(259,000)	(267,923)	(281,623)	(142,940)	(166,630)	(135,452)
Personnel-FICA	(558,808)	(519,115)	(457,574)	(346,547)	(358,301)	(350,093)
Personnel-Healthcare	(1,282,600)	(1,217,846)	(1,102,449)	(1,080,008)	(1,023,963)	(920,048)
Personnel-Workers' Comp	(210,908)	(171,959)	(201,333)	(137,777)	(136,057)	(125,988)
Personnel-Retirement	(755,347)	(720,294)	(583,533)	(528,168)	(461,069)	(233,917)
Personnel-Life Ins	(5,000)	(5,451)	(1,597)	(5,851)	(4,044)	(4,567)
Personnel-Unempl	0	0	0	0	(2,920)	(6,810)
Liability Insurance	(264,764)	(220,236)	(185,714)	(162,864)	(148,750)	(142,279)
Supplies-Electricity	(114,000)	(142,538)	(89,005)	(98,565)	(61,782)	(90,169)
Supplies-Fuel	(154,000)	(162,676)	(161,392)	(147,620)	(79,816)	(94,312)
Supplies-Utilities	(19,700)	(14,710)	(16,094)	(14,118)	(11,322)	(10,148)
General Supplies-Uniforms	(77,700)	(80,530)	(83,228)	(47,077)	(45,674)	(107,096)
Purchased Services	(672,763)	(677,986)	(714,335)	(729,843)	(695,439)	(635,403)
Purchased Services-Professional	(398,200)	(405,313)	(223,268)	(173,525)	(183,036)	(205,029)
Purchased Services-Technical	(363,000)	(359,039)	(262,407)	(177,648)	(152,253)	(154,946)
Purchased Services-Travel, Dues, Education	(153,400)	(78,837)	(98,124)	(108,660)	(65,994)	(61,161)
Streetlights	(150,000)	(198,181)	(157,841)	(167,295)	(176,056)	(161,483)
Supplies-General	(267,450)	(179,038)	(192,194)	(190,636)	(192,237)	(177,373)
Supplies-Small Equipment	(108,900)	(99,181)	(145,526)	(44,775)	(23,397)	(38,861)
Capital Outlay	(116,300)	(199,210)	(59,183)	(38,920)	(176,511)	(42,275)
Expense Total	(13,087,339)	(12,337,003)	(10,958,894)	(8,972,366)	(8,769,358)	(8,396,723)
General Fund Total	(1,658,000)	(1,088,752)	2,148,730	2,719,689	892,141	4,855,606
Grand Total	(1,658,000)	(1,088,752)	2,148,730	2,719,689	892,141	4,855,606

COST CUTTING IDEAS

- City Administrator
- New Firefighters
- Patrol positions not filled
- Special Events
- Employee Bonuses
- Christmas Party
- Remove Parks Study
- Reduce/Eliminate Travel
- Remove Gym Incentive
- Reduce IT & Technical Services
- Reduce/Eliminate Dues
- Reduce/Remove Overtime
- Remove COLA & Merit increases
- Centralize purchasing
- Remove pay/comp study

REVENUE GENERATING IDEAS

These revenue ideas directly impact the General Fund

- Leaf & Limb Pick up
- April/October Clean up
- Streetlights
- Fines & Forfeitures

These revenue ideas indirectly impact the General Fund

- Solid Waste Increase
- Lease rates - Threadmill
- Water/Sewer Rate Increase
- Sale of City owned properties



INCENTIVES FOR EMPLOYEE RETENTION

- Amend retirement program to increase percentage for early retirement and offset costs by raising vested years from 5 to 10.
- Flexible work schedule
- Monday before Christmas (full day v. half day)

CONCLUSION

- 2023-24 Budget workshops stressed the need to diversify the City's revenue sources. The goal was to be less dependent on Gas System revenues. The council agreed to wait another year.
- 2024-25 Budget workshops again discussed the need to diversify, and everyone agreed it should happen.
- None of the information presented is new information. These topics have been discussed in all budget workshops over the past two years.
- What are the next steps moving forward?