



BUDGET WORKSHOP

July 8, 2025
6:00PM



BUDGET TIMELINE



Budget Prep

Setup System and data gathering

May

June



Budget Projects & Priorities

Budget Meetings
Revenue Projections
Budget Priorities

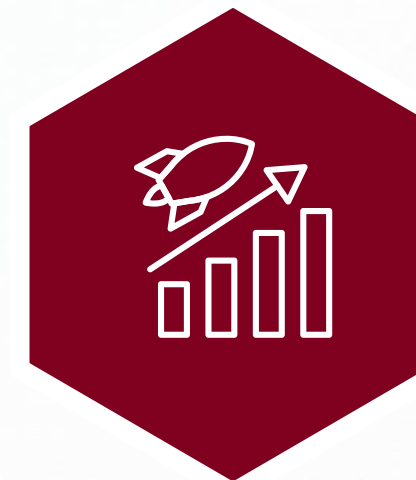
July

August



Budget Meetings

Departmental Budget Meetings

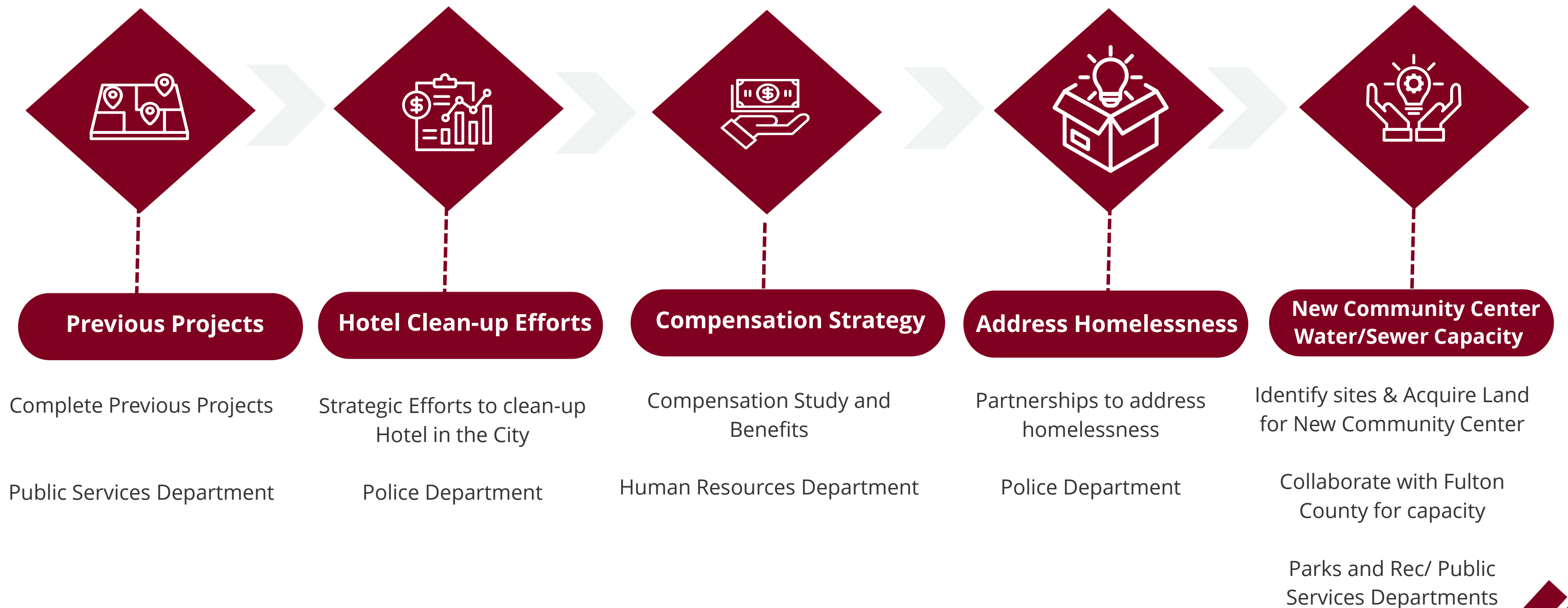


Budget Review, Presentation & Adoption

August 13th - Budget Books to Council
August 20th - Budget Presentation & Public Hearing
August 27th - Budget Adoption

Mayor & Council

Top 5 Projects and Priorities



CURRENT BUDGET YEAR FY25



GF REVENUES

	Original	YTD	Projected Next	Projected	Favorable
	Budget 2025	Actual	Three Months	FY 2025	(Unfavorable)
PROPERTY TAX	19,924,247	19,284,377	632,530	19,916,907	(7,340)
LOCAL OPTION SALES TAX	10,189,750	6,859,907	2,274,000	9,133,907	(1,055,843)
BUSINESS & OCCUPATIONAL TAXES	1,600,000	1,785,467	0	1,785,467	185,467
FRANCHISE FEES	1,859,829	1,949,422	64,746	2,014,168	154,339
INSURANCE PREMIUM TAXES	2,665,362	2,560,841	0	2,560,841	(104,521)
LICENSES & FEES	155,350	130,000	0	130,000	(25,350)
PERMITS	2,486,240	2,439,429	43,925	2,438,354	(47,886)
FINES AND FORFEITURES	1,000,500	403,407	285,000	688,407	(312,093)
BUDGETED FUND BALANCE	2,089,608	0	0	0	(2,089,608)
ALL OTHER REVENUE	3,535,408	3,832,960	882,934	4,715,894	1,180,486
OTHER FINANCING RESOURCE	475,767	104,420	521,967	626,387	150,620
TOTAL REVENUES	45,982,061	39,350,230	4,705,102	44,010,332	

Difference

(1,971,729)

FB

2,089,608

GF REVENUE PROJECTIONS FY26



GF REVENUES

	Original	YTD	Projected Next	Projected	
	Budget 2025	Actual	Three Months	FY 2025	Proposed 2026
PROPERTY TAX	19,924,247	19,284,377	632,530	19,916,907	22,622,110
LOCAL OPTION SALES TAX	10,189,750	6,859,907	2,274,000	9,133,907	9,316,585
BUSINESS & OCCUPATIONAL TAXES	1,600,000	1,785,467	0	1,785,467	1,874,740
FRANCHISE FEES	1,859,829	1,949,422	64,746	2,014,168	2,114,876
INSURANCE PREMIUM TAXES	2,665,362	2,560,841	0	2,560,841	2,688,883
LICENSES & FEES	155,350	130,000	0	130,000	130,800
PERMITS	2,486,240	2,439,429	43,925	2,438,354	2,557,855
FINES AND FORFEITURES	1,000,500	403,407	285,000	688,407	1,000,000
BUDGETED FUND BALANCE	2,089,608	0	0	0	0
ALL OTHER REVENUE	3,535,408	3,832,960	882,934	4,715,894	4,800,760
OTHER FINANCING RESOURCE	475,767	104,420	521,967	626,387	626,387
TOTAL REVENUES	45,982,061	39,350,230	4,705,102	44,010,332	47,732,997

Difference Budget FY25 & FY26 1,750,936

OPERATIONAL REQUESTS



DEPARTMENT REQUESTS



POLICE DEPARTMENT

- 70 Radios **\$373,760.80**
- Interior Paint **\$5,900**
- Power Wash (Exterior Awning) **\$5,000**
- 6 Toolboxes for Code Enforcement Trucks **\$1,458**

FIRE DEPARTMENT

- 1 Medium Duty Rescue Truck **\$750,000**
- Replacement Quint **\$1,800,000**
- Extrication Equipment **\$168,482**

PUBLIC SERVICES

- AMI System Upgrade **\$505,000**
- Maintenance Contract New Parks **\$100,000**

DEPARTMENT REQUESTS



Community Development

Plotter **\$4,000**

Office Furniture & Workstations **\$10,000**

Operations

Camera Upgrades **\$4,500**

Computer Equipment **\$2,500**

Photography Studio Elements **\$2,500**

Court Services

Building Improvements **\$19,839.**

DEPARTMENT REQUESTS



Parks and Recreation

Outdoor Equipment **\$2,700**

Finance

Check Folding Machine **\$3,000**

City Clerk

Upgrade Records Management Software **\$15,000**

Audio Visual Upgrade **\$33,000**

Office Furniture **\$5,500**

DEPARTMENT REQUESTS

HUMAN RESOURCES

Tuition Reimbursement Program **\$35,000**
Salary Study **\$32,500**



STAFF REQUESTS



Finance Department Personnel

	Position Title	Current	Proposed	Notes
1	Comptroller	1	1	
2	Accounting Manager	1	1	
3	Accountant III	1	1	
4	Accountant II	1	1	
5	Accountant I	1	1	Reclass to Accountant II
6	Purchasing Coordinator	1	1	
7	Senior Accountant	1	1	
10	Administrative Assistant	0	1	
		7	8	

City Clerk Personnel

	Position Title	Current	Proposed	Notes
1	City Clerk	1	1	
2	Deputy City Clerk	1	1	
3	Records Analyst	0	1	
		2	3	

Court Services Personnel

	Position Title	Current	Proposed	Notes
1	Court Judge	1	1	
2	Court Administrator	1	1	
3	Court Clerk III	1	1	
4	Court Clerk I	1	1	
5	Administrative Assistant-PT	1	1	
6	Warrant Clerk II-PT	1	1	
7	Deputy Court Clerk	1	1	
10	Clerk of Court	0	1	
		7	8	

Operations Department Personnel

	Position Title	Current	Proposed	Notes
1	Director, Operations	1	1	
2	Marketing Specialist II	1	1	
3	Marketing & Arts Manager	1	1	
4	Executive Administrative	1	1	
5	Marketing Specialist I	1	1	
6	Operations Coordinator I	1	1	
		6	6	

Human Resources Personnel

Position Title		Current	Proposed	Notes
1	Director, Human Resources	1	1	
2	Human Resource Generalist	2	3	
3	Hr Manager	1	1	
		4	5	

Public Services Department Personnel

	Position Title	Current	Proposed	Notes
1	Accounting Technician	3	3	
2	Accounting Technician II	2	2	
3	Accounting Technician III	1	1	
4	Administrative Assistant	1	1	
5	Administrative Assistant II	1	1	
6	Assistant Public Services Director	1	1	
7	Building Maintenance Supervisor	1	1	
8	Building Maintenance Tech I	2	2	
9	Building Maintenance Tech II	1	1	
10	Director, Public Services	1	1	
11	Division Manager	3	3	
12	Laborer I	18	18	
13	Laborer II	8	8	
14	Laborer III	6	6	
15	Meter Service Tech II	1	1	
16	Meter Service Tech III	1	1	
17	Street Supervisor	1	2	
18	Utilities Supervisor	1	1	
19	Water Supervisor	1	1	
20	Financial Anaylist		1	
21	CIP Manager		1	
22	Building Maintenance Tech III		1	
		54	58	

Fire Department Personnel

	Position Title	Current	Proposed	Notes
1	Assistant Fire Marshal	1	1	
2	Battalion Chief	3	3	
3	Deputy Fire Chief	2	2	
4	EMS Coordinator	1	1	
5	Executive Assistant	1	1	
6	FF Sergeant	6	6	
7	Fire Apparatus Operator	12	12	
8	Fire Chief	1	1	
9	Fire Fighter / Paramedic	9	9	
10	Fire Fighter / Paramedic-PT	0	3	
11	Fire Fighter EMT	22	31	
12	Fire Fighter EMT-PT	6	3	Reclass to Paramedic
13	Fire Safety Inspector	2	2	
14	Lieutenant, Fire	4	4	
		70	79	

Parks and Rec Department Personnel

	Position Title	Current	Proposed	Notes
1	Administrative Assistant	1	1	
2	Assistant Director, Parks & Recs	2	2	
3	Director, Parks & Recreations	1	1	
4	Laborer I	3	2	Create 2 Part time positions
5	Parks & Recreation Manager	1	1	
6	Recreation Aid/Assistant	1	1	
7	Recreation Aid/Assistant-PT	6	6	
8	Recreation Coordinator-PT	1	1	
9	Recreation Supervisor	1	1	
10	Laborer I-PT	0	2	
		17	18	

Police Department Personnel

	Position Title	Current	Proposed	Notes
1	Academy Coordinator/PIO	1	1	
2	Administrative Assistant	2	2	
3	Assistant Chief, Police	1	1	
4	Captain, Police	4	4	
5	Certification Manager	1	1	
6	Chief Code Enforcement Officer	1	1	
7	Code Enforcement Officer I	3	3	
8	Code Enforcement Officer II	2	2	
9	CSI/ Criminalist	1	1	
10	Executive Administrative Assistant	1	1	
11	Fleet Manager	1	1	
12	GCIC Officer	1	2	
13	Lieutenant, Police	9	9	
14	Master Patrol Officer	10	10	
15	Patrol Officer	42	47	
16	Police Chief	1	1	
17	Property/Evidence Officer	1	1	
18	Record Clerk I	3	3	
19	Record Clerk I-PT	1	1	
20	Sergeant, Police	9	11	
21	Sergeant, Police-PT	1	1	
22	Detective Sergeant	4	5	
23	Major	0	1	
		100	110	

Community Development Personnel

	Position Title	Current	Proposed	Notes
1	Community Development Director	1	1	Administrative Assistant II
2	Assistant Director	1	1	
3	Administrative Assistant	1	1	
5	Senior Planner	1	1	
6	Planner II	1	1	
7	Permit Coordinator	1	1	
8	Permit Technician I	1	1	
9	Development Inspector	0	1	
10	Economic Development Coordinator	0	1	
		7	9	

Office of the City Manager Personnel

	Position Title	Current	Proposed	Notes
1	City Manager	1	1	
2	Assistant City Manager	1	1	
3	Administrative Specialist	1	1	
4	Grants Administrator	1	1	
5	Administrative Assistant-PT	1	1	
6	Clerical Assistant-PT	1	1	
7	Executive Administrative Assistant-PT	1	1	
8	Executive Administrative Assistant	1	1	
9	Grants Specialist	1	1	
10	Intern-PT	1	1	
11	Intern-PT	1	1	
12	Intern-PT	1	1	
13	Intern-PT	1	1	
14	Intern-PT	1	1	
15	Intern-PT	1	1	
16	Intern-PT	1	1	
17	Intern-PT	1	1	
18	Intern-PT	1	1	
19	Intern-PT	1	1	
20	Intern-PT	1	1	
21	Intern-PT	1	1	
22	Chief Innovation Officer	1	1	
		22	22	

Priority Personnel

	Position Title	Proposed
1	Development Inspector	1
2	Detective Sergeant	1
3	Sergeant-Traffic	1
4	Reclass 3 PT EMT to PAR.	1
5	PS-Accountant II/Financial Anaylist	1
6	PS-CIP Manager	1
		6

INSURANCE CHANGES



Insurance Changes

Medical Insurance

- ❖ Increase by \$314,134 (11%)
 - Split increase EE and ER
- ❖ No Change in Plan benefits

Ancillary Insurance (Decreased \$43,651 due to bundling)

- ❖ Dental
 - Added a buy up plan
- ❖ Group Life
- ❖ Dependent Life
- ❖ Long Term Disability/Short Term Disability

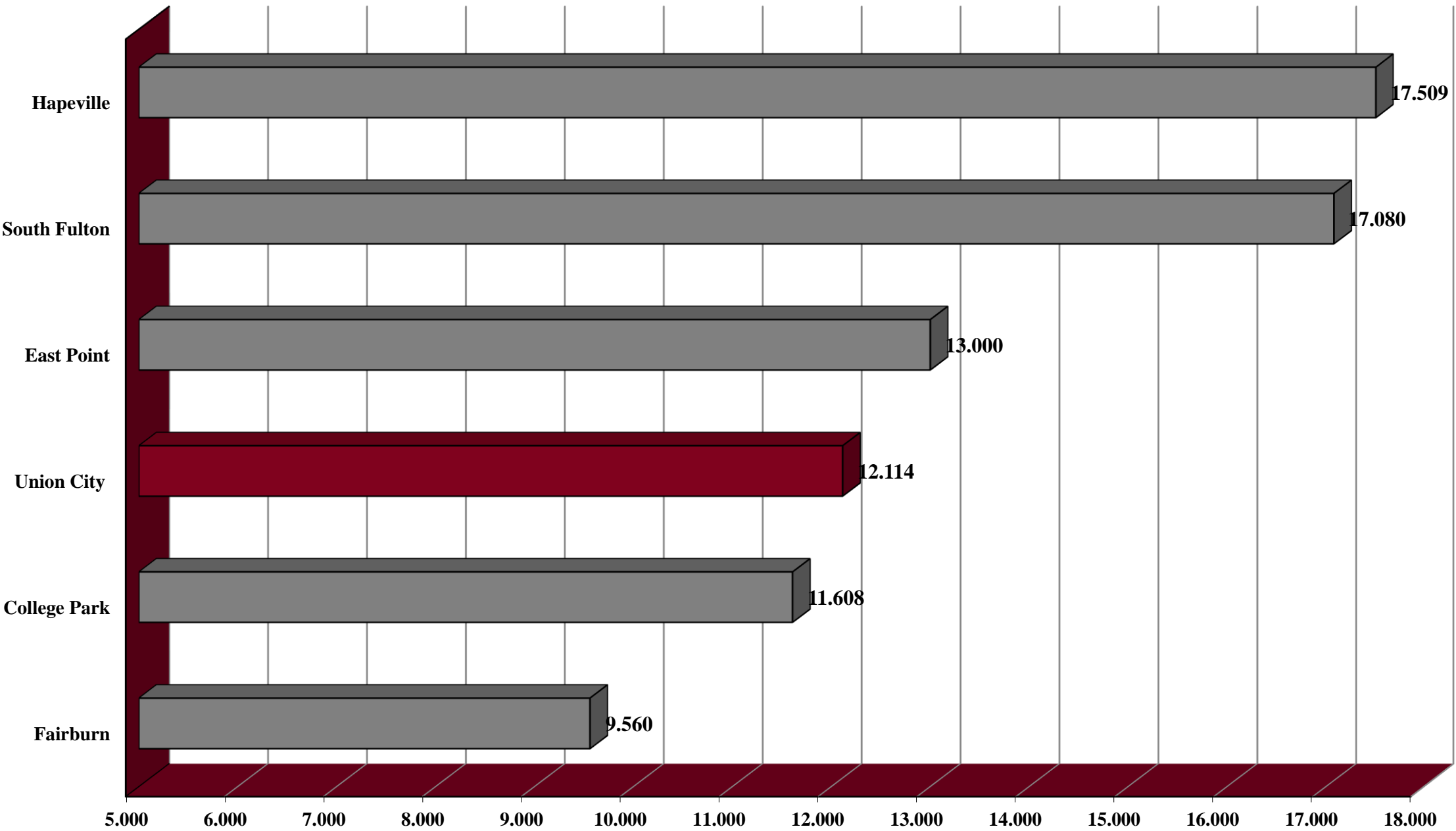
PROPERTY TAXES



PROPERTY TAX

Millage Rate Comparison

(Current Year Rates)



Tax Digest

PROPERTY TAX

COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2025					
COUNTY		FULTON		TAXING JURISDICTION	
				44 - UNION CITY	
INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED					
This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.					
DESCRIPTION		2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL		1,468,390,750	111,768,290	107,026,410	1,687,185,450
PERSONAL		1,071,148,351		143,281,264	1,214,429,615
MOTOR VEHICLES		2,018,880		-343,440	1,675,440
MOBILE HOMES		724,723		5,320	730,043
TIMBER - 100%		0		0	0
HEAVY DUTY EQUIP		0		0	0
GROSS DIGEST		2,542,282,704	111,768,290	249,969,554	2,904,020,548
EXEMPTIONS		809,541,026	11,523,508	17,163,720	838,228,254
NET DIGEST		1,732,741,678	100,244,782	232,805,834	2,065,792,294
FLPA Reimburement Value					
Adjusted NET DIGEST		1,732,741,678	100,244,782	232,805,834	2,065,792,294
		(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE >>>		0.012114	2025 PROPOSED MILLAGE RATE >>>		0.011526
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE					
DESCRIPTION			ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest			PYD	1,732,741,678	
Net Value Added-Reassessment of Existing Real Property			RVA	100,244,782	
Other Net Changes to Taxable Digest			NAG	232,805,834	
2025 Net Digest			CYD	2,065,792,294	(PYD+RVA+NAG)
2024 Millage Rate			PYM	0.012114	
Millage Equivalent of Reassessed Value Added			ME	0.000588	(RVA/CYD) * PYM
Rollback Millage Rate for 2025			RR	0.011526	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES		
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.011526
	2025 Millage Rate	0.011526
	Percentage Increase	0.00%

Millage Rate Comparison

12.114



11.526



11.526

Current Rate

Rollback Rate

Proposed Rate

UC Millage Rate History

PROPERTY TAX

2018	14.952
2019	14.326
2020	14.043
2021	13.197
2022	12.284
2023	11.114
2024	12.114
2025	11.526

HOW ARE TAXES COMPUTED?

Current Rate	12.114	Proposed Rate	11.526
Homestead		Homestead	
Fair Market Value	275,000	Fair Market Value	275,000
X 40%	0.40	X 40%	0.40
Assessed Value	110,000	Assessed Value	110,000
Assessed Value	110,000	Assessed Value	110,000
Homestead Exemption	-2,000	Homestead Exemption	-2,000
Taxable Value	108,000	Taxable Value	108,000
Taxable Value	108,000	Taxable Value	108,000
X Millage Rate	0.012114	X Millage Rate	0.011526
City Property Taxes	\$ 1,308.31	City Property Taxes	\$ 1,244.81
Difference			
\$ (63.50)			

PROPERTY TAX

TAX YEAR 2025 PROPOSED MILLAGE RATE

11.526



Tax Digest Financial Breakdown

Net Tax Digest = 2,065,792,294

1 mill = 2,065,792

Taxes Levied 100% = \$23,810,643

98% Collection = \$23,334,430

95% Collection = \$22,620,110

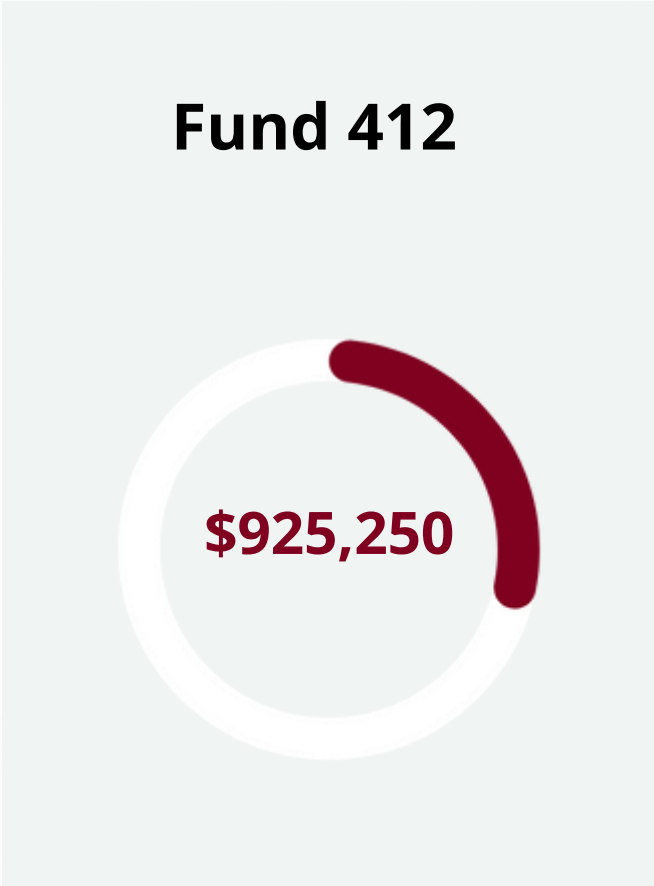
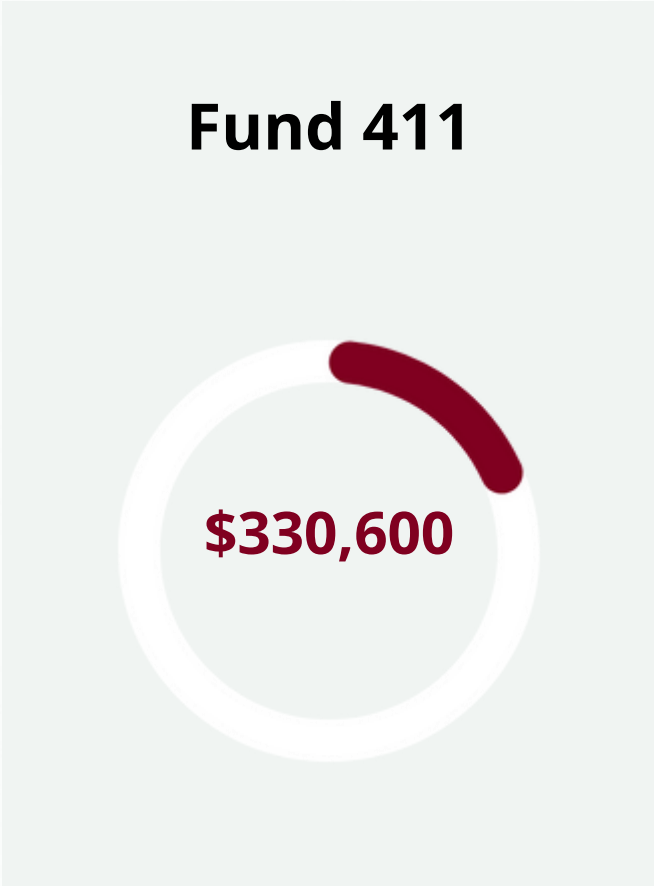
90% Collection = \$21,429,578

Net Tax Levy increase by 13.44% from last tax year.

DEBT SERVICE



Debt Service



GF Debt Xfers

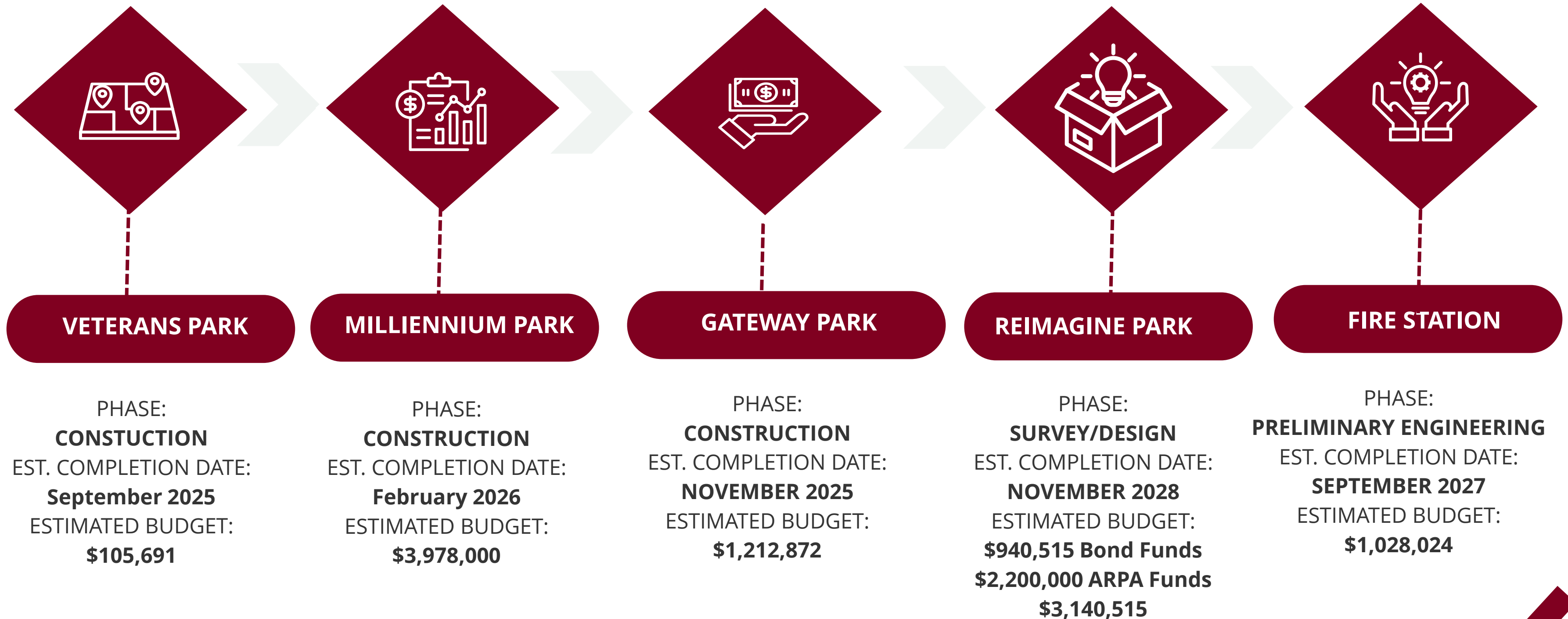
Series 2022 Bond will increase in FY2027 from \$931,750 to \$1,665,750

Total Debt Service
\$2,353,925

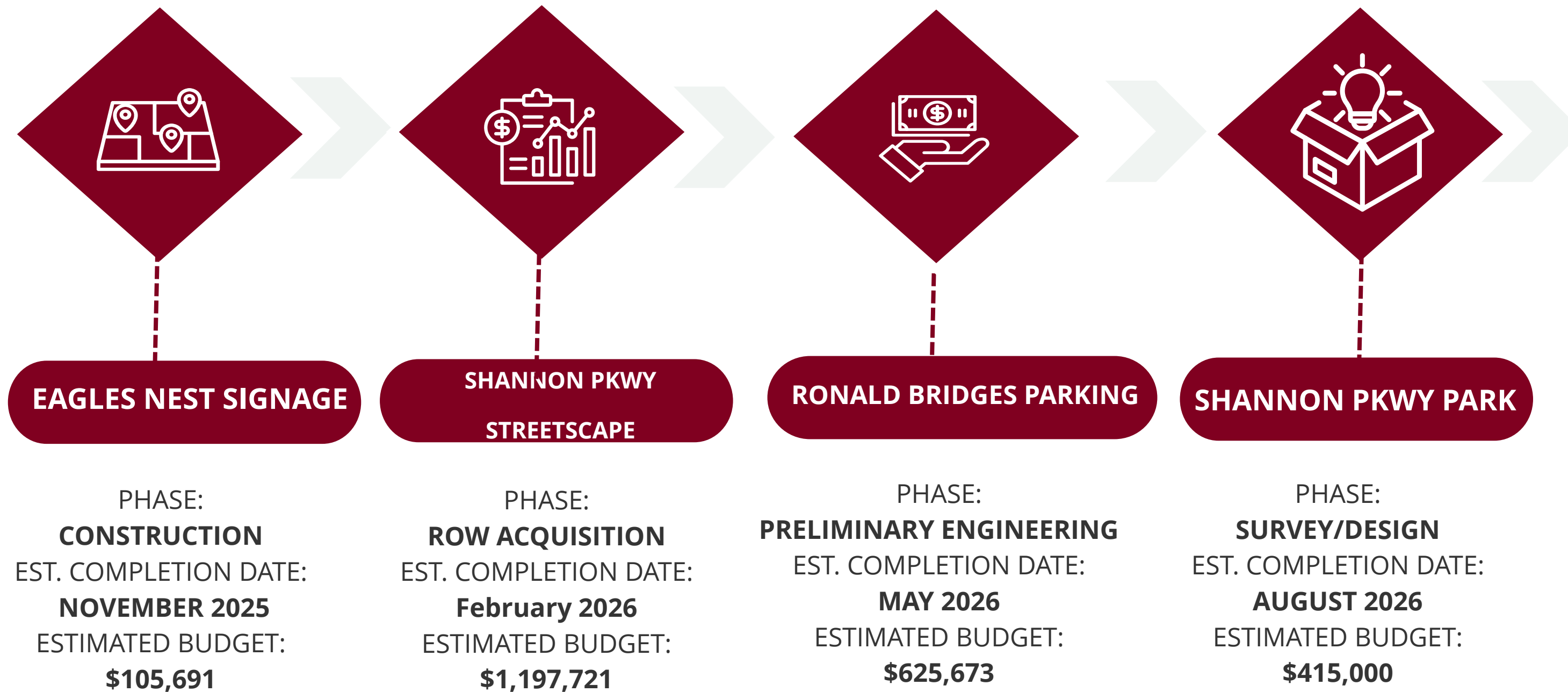
CAPITAL PROJECTS



Capital Projects



Capital Projects



THANK YOU

