

PROPOSED BUDGET

FY 2023

FY2023 BUDGET CALENDAR

February – March

April

April 19

April 27

May 2

May 10

May 16

May 19

June 6

Department Budget Meetings

Department & Council Budget Review

Public Presentation of FY23 draft budget

Budget discussion at agenda

Public Presentation of FY23 draft budget

Budget Open House 10a-7p

1st reading and hearing

Budget Open House 6p-8p

2nd reading and hearing and adoption

BUDGET PRINCIPLES

- Conservatively determine revenue and expenses.
 - Solid estimating effectively neutralizes pressures to inflate revenue estimates to cope with budgeting pressures.
- Do not use one-time revenue sources for ongoing expenses.
 - When a non-recurring source of revenue is used to fund an ongoing expense, an "automatic unfunded increase" is built into the budget for the following year.
- Align resources and opportunities.
 - Use resources to maximize opportunities that achieve strategic priorities.

STRATEGIC PRIORITIES

- Create Destinations that Appeal to Residents and Visitors
- Develop and Promote a Safe City
- Create an Atmosphere of Community
- Attract and Retain Businesses

COUNCIL'S MOST IMPORTANT TASKS (MIT)

- Staffing & Succession Planning (attract, retain, flexibility, pay and benefits)
- Financial Software
- Downtown Parking
- Community Center for seniors & youth
- Address Learning Gap
- Commercial Development (diversify tax base, small town charm, quality growth)
- Youth Council (young adults)
- Outreach
- Code Enforcement
- Technology Improvements
- Infrastructure (stormwater, transportation, signage, curb cuts)

Stable increase in net revenues

Continue community events; greater parks and recreation focus

Continue professional services

Continue virtual as well as in person meetings for greater citizen involvement

Increased training and development

Steady residential growth

Steady staffing increases

Continue technology improvements and capital planning

FY₂₃ OPERATING
BUDGET
ASSUMPTIONS

FY23 CAPITAL BUDGET ASSUMPTIONS

- Public Safety
- 278 Curb Cuts
- Sanitation
- Financial software
- Safety & liability tools

FY2023 PROPOSED ENHANCEMENTS


Budget item

- Staffing increases in Parks & Rec, IT, CD, PD and HR
- Replaced sanitation vehicles and carts, road rating update, truck route
- Additional program for seniors & youth
- Neighborhood beautification grants
- Business recognition program
- Developer's day
- Marketing campaign & increased advertising
- Technology and financial software

Strategies and MITs Addressed

- Develop and Promote Safe Community
- Attract and retain business
- Creating destinations
- Creating atmosphere of community
- Staffing
- Finance
- Development and quality growth
- Infrastructure through SPLOST & ARPA

GENERAL FUND REVENUES PROPOSED FY2023

GENERAL FUND 100 - SUMMARY						
FY 2023 PROPOSED BUDGET						
						
	2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget	%
REVENUES						
Property Taxes	5,012,539	5,703,659	5,397,458	5,481,483	5,855,754	6.83%
Franchise Taxes	799,245	758,374	762,233	705,000	770,000	9.22%
Business & Occupational Tax	385,681	410,149	360,072	405,000	405,000	0.00%
Insurance Premium Taxes	1,062,080	1,119,381	1,156,414	1,130,000	1,190,798	5.38%
Licenses & Permits	235,637	344,353	280,696	280,700	321,100	14.39%
Intergovernmental	822,460	851,805	954,825	835,000	845,883	1.30%
Charges for Services	933,682	810,819	435,467	568,651	571,251	0.46%
Municipal Court	14,793	555,115	241,869	548,500	384,000	-29.99%
Interest	52,532	3,064	2,414	5,000	5,000	0.00%
Contributions & Donations	8,314	536	423	2,000	2,000	0.00%
Miscellaneous	62,700	39,463	26,970	14,680	20,000	36.24%
Other Financing Sources	571,739	1,224,835	655,070	432,000	463,103	7.20%
Total Revenues	9,961,401	11,821,555	10,273,911	10,408,014	10,833,889	4.09%

GENERAL FUND EXPENDITURES PROPOSED FY2023



GENERAL FUND 100 - SUMMARY FY 2023 PROPOSED BUDGET

	2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget	%
OPERATING EXPENDITURES						
City Council	158,318	130,588	123,488	175,556	247,567	41.02%
City Manager	375,085	402,974	335,332	639,680	695,605	8.74%
City Clerk	203,919	285,638	223,631	319,739	314,742	-1.56%
Elections	13,740	-	18,990	19,000	-	-100.00%
Finance	491,144	418,024	370,211	509,170	522,138	2.55%
Information Services	243,312	230,046	154,195	249,000	298,509	19.88%
Human Resources	112,879	108,110	102,487	148,681	172,938	16.32%
General Administration	900,956	781,613	672,619	1,016,707	1,015,438	-0.12%
Municipal Court	-	312,748	207,512	361,759	361,292	-0.13%
Police	2,560,286	2,226,494	1,608,643	2,725,949	2,645,228	-2.96%
Public Works	1,358,640	1,365,115	800,224	1,446,637	1,442,426	-0.29%
Parks & Recreation	319,923	436,224	322,497	491,164	670,051	36.42%
Code Enforcement	-	181,683	116,002	248,249	239,700	-3.44%
Community Development	475,228	535,726	307,250	474,145	599,494	26.44%
Economic Development	178,919	175,359	160,309	209,607	264,269	26.08%
TOTAL OPERATING EXPENDITURES	7,392,349	7,590,342	5,523,390	9,035,042	9,489,397	5.03%
NON- OPERATING EXPNDITURES						
Other Financing Uses	2,326,660	2,229,907	1,499,216	1,372,971	1,344,491	-2.07%
TOTAL GENERAL FUND	9,719,009	9,820,250	7,022,607	10,408,014	10,833,888	4.09%

VARIANCES

Expenses

Operational Efficiencies

- Increased staffing
- Recruitment & retention tools
- Technologies

Revenues

- County digest growth strong but smaller for city at 5%
- More residential development | increased exemptions
- Increase in sanitation rates per 2021 study

Project Code	Description	Total Approved Budget
REVENUES:		
	SPLOST FUNDING	14,826,684
<u>TOTAL REVENUES</u>		<u>14,826,684</u>
<u>EXPENDITURES:</u>		
TS100	General Streets	612,358
TS103	Resurfacing	4,078,343
TS105	Intersection Imp-Florence Rd @ Dallas	221,471
TS106	Intersection Imp-Florence Rd @ CH James	417,495
TS107	Intersection Imp-Powder Springs @ Sailor	500,000
TS108	Intersection Imp-New Macland @ Macedonia	442,943
TS109	Intersection Imp-Sailors @ CH James	442,943
TS110	Joint City Project-Powder Springs @ Flint Hill	2,220,000
TS111	Brownsville Road Improvements	657,886
TS115	Streetscape Projects	622,554
TS131	Parks & Recreation	1,858,489
TS132	Public Facility Improvements	569,489
TS136	Public Safety	716,250
TS137	General Government	26,463
TS161	Program Management	640,000
TS163	CEIT Engineering	800,000
<u>TOTAL SPLOST CAPITAL PROJECTS</u>		<u>14,826,684</u>

SPLOST FUND BUDGET 2016

SPLOST FUND BUDGET 2022

Project	Estimated Project Cost
Public Safety - Replacement Vehicles; mobile and body cameras; radio upgrades	\$1,000,000.00
Austell Powder Springs Road Trail	\$500,000.00
Downtown parking/ road improvements	\$1,500,000.00
Roadway Safety Improvements (such as dedicated turn lanes, railroad, lighting, roundabouts, intersections, etc.)	\$2,150,000.00
Traffic Signals	\$750,000.00
Street Resurfacing - Citywide based on road rating report	\$3,600,000.00
Sidewalk and drainage associated with road projects	\$1,000,000.00
Parks including linear Park and the redesign of the old side of Powder Springs Park	\$2,000,000.00
Facilities upgrades/ renovations/expansion (includes facilities for youth and/or seniors)	\$1,803,887.75
City of Powder Springs Total Cost	\$14,303,887.75
Joint Project with County - Downtown Parking/ road improvements	\$1,000,000.00
Joint Project with County - Parks including linear Park and the redesign of the old side of Powder Springs Park	\$1,000,000.00
Joint Project with County - Facilities upgrades/ renovations/expansion (includes facilities for youth and/or seniors)	\$1,000,000.00
City of Powder Springs with Joint Funds	\$17,303,887.75

ARPA FUND BUDGET

City of Powder Springs ARPA Projects

Approved February 21, 2022

Project	Est. Cost	ARPA	SPLOST	Other	ARPA Eligible Use
Small business grants	\$150,000	\$150,000			Revenue replacement; negative economic impacts
Tutoring for youth and children	\$50,000	\$50,000			Revenue replacement; negative economic impacts
Household utility payments support	\$240,000	\$240,000			Revenue replacement; negative economic impacts
Local Food Assistance	\$160,000	\$160,000			Revenue replacement; negative economic impacts
Downtown parking improvements	\$3,180,000	\$1,100,000	\$2,080,000		Revenue replacement; negative economic impacts
Park improvements	\$3,300,000	\$1,100,000	\$2,200,000		Revenue replacement; negative economic impacts
Buildout of new City Hall	\$7,000,000	\$1,000,000		\$6,000,000	Revenue replacement; public health
Detention pond engineering	\$275,000	\$275,000			Revenue replacement; infrastructure
Stormwater improvements and repairs	\$1,047,500	\$811,000		\$236,500	Revenue replacement; infrastructure
Stormwater system evaluation	\$400,000	\$400,000			Revenue replacement; infrastructure
Safety improvements/quiet zone at Finch/Story/Angham RR crossing	\$1,500,000	\$230,000	\$500,000	\$770,000	Revenue replacement
Revenue replacement designated items	\$24,000	\$24,000			Revenue replacement
Program Management	\$260,000	\$260,000			Revenue replacement; administrative
TOTAL		\$5,800,000			



**SANITATION FUND 540
FY 2023 PROPOSED BUDGET**

	2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget
REVENUES:					
Refuse Collection Charges	1,229,349	1,389,006	1,041,911	1,329,180	1,410,000
Brush Pick-Up	118	195	130	-	-
Other Household Pickup	2,164	3,715	4,789	2,500	7,000
Lost/Damaged Cart Fee	30	435	465	500	500
Penalties & Interest	24,122	26,042	23,485	10,000	10,000
Sanitation-Administrative Fees	-	-	85	-	-
Investment Income	9,632	449	327	1,000	300
Miscellaneous Revenue	725	20	47,531	-	-
Transfer From General Fund	40,000	-	-	-	-
Budgeted Use of Fund Balance	-	-	-	376,049	527,890
TOTAL REVENUES	1,306,140	1,419,862	1,118,722	1,719,229	1,955,690
EXPENDITURES:					
Salary & Benefits	381,510	399,941	380,184	533,888	564,232
Professional/Contract Services	79,808	173,911	44,437	69,251	104,148
Utilities	7,017	11,080	8,706	24,139	23,210
Advertising	2,135	2,062	1,973	3,000	3,000
Travel/Registrations & Training	-	-	-	1,250	3,250
Supplies	46,532	36,245	29,632	62,500	64,500
Landfill	217,328	269,574	171,698	285,000	300,000
Equipment	27,984	21,961	30,274	29,200	156,200
Vehicles	-	-	-	288,000	301,800
Indirect Cost	275,000	250,000	157,688	210,251	210,251
Recycling	108,851	54,826	72,987	164,640	190,500
Landscaping	-	5,615	-	34,600	34,600
Depreciation Expense	44,951	69,936	-	-	-
Bad Debt Expense	34,849	-	-	13,509	-
TOTAL EXPENDITURES	1,225,964	1,295,151	897,578	1,719,229	1,955,690

SANITATION FUND



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STORMWATER FUND



STORMWATER FUND 555 FY 2023 PROPOSED BUDGET

	2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget
REVENUES:					
Stormwater Charges	485,361	500,083	503,339	505,000	505,000
Detention Pond Charges	30,099	30,099	113,163	42,102	50,000
Detention Pond Charges-Pinebluff	-	-	-	-	149,358
Transfer From General Fund	107,580	-	-	-	-
Budgeted Use of Fund Balance	-	-	-	151,649	44,224
TOTAL REVENUES	623,041	530,182	616,502	698,751	748,582
EXPENDITURES:					
Salary & Benefits	43,365	79,601	103,387	150,161	190,685
Professional/Contract Services	197,625	187,990	133,362	342,503	345,177
Utilities	3,218	3,344	2,706	6,879	5,612
Travel/Registrations & Training	732	2,487	2,397	3,750	3,750
Supplies	2,854	3,414	1,537	4,000	4,000
Detention Pond Repair & Maintenance	28,000	28,000	28,000	30,100	50,000
Detention Pond Reconstruction	-	-	83,064	149,358	149,358
Depreciation Expense	14,657	14,091	-	-	-
Bad Debt Expense	44,051	(27,732)	-	12,000	-
TOTAL EXPENDITURES	334,502	291,195	354,454	698,751	748,582



IMPACT FEE FUND



IMPACT FEE FUND 365 FY 2023 PROPOSED BUDGET

2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget
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REVENUES:

Impact Fees - Public Safety	54,614	209,994	218,484	58,904	210,000
Impact Fees - Recreation	105,785	97,057	112,881	127,522	100,000
Impact Fees-Public - Administration	4,812	9,342	9,940	5,592	9,000

TOTAL REVENUES

165,211	316,393	341,306	192,018	319,000
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EXPENDITURES:

Transfer To General Fund	10,357	-	-	-	-
Transfer To Development Fund	172,429	86,000	54,204	54,204	111,299
Transfer To Capital Project Fund	56,515	-	-	-	-
Bank Service Charges	60	-	-	-	-

TOTAL EXPENDITURES

239,361	86,000	54,204	54,204	111,299
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DEVELOPMENT AUTHORITY FUND



DOWNTOWN DEVELOPMENT AUTHORITY FUND 400 FY 2023 PROPOSED BUDGET

Description	2020 Actual	2021 Actual	Actual as of 3/31/2022	2022 Budget	2023 Budget
DEBT SERVICE BUDGET					
REVENUES:					
Transfer From Impact Fees	172,429	172,429	86,000	54,204	111,299
Transfer From General Fund	820,094	820,094	820,094	890,971	831,388
Transfer From Series A Bond Proceeds	-	-	-	-	136,840
Budgeted Use of Fund Balance	-	-	42,751	-	63,621
TOTAL REVENUES	992,523	992,523	948,845	945,175	1,143,148
EXPENDITURES:					
Principal Debt Retirement	696,000	397,000	724,000	836,948	741,000
Interest Expense	252,062	181,409	393,225	106,863	400,784
Fiscal Agent Fees	850	850	2,160	-	-
Service Fees	120	-	-	1,364	1,364
TOTAL DEBT SERVICE	949,032	579,259	1,119,385	945,175	1,143,148



REVENUES							
				Total All Department Budget Requests	General Fund	Special Revenue Funds	Enterprise Funds
REVENUE CATEGORIES							
31 TAXES				\$7,822,852	\$7,816,552	\$6,300	\$0
32 LICENSES AND PERMITS				\$726,100	\$726,100	\$0	\$0
33 INTERGOVERNMENTAL REVENUES				\$846,713	\$845,883	\$830	\$0
34 CHARGES FOR SERVICES				\$2,703,109	\$571,251	\$0	\$2,131,858
35 FINES AND FORFEITURES				\$404,000	\$384,000	\$20,000	\$0
36 INVESTMENT INCOME				\$5,400	\$5,000	\$100	\$300
37 CONTRIBUTIONS & DONATIONS				\$2,000	\$2,000	\$0	\$0
MISCELLANEOUS REVENUE				\$20,000	\$20,000	\$0	\$0
OTHER FINANCING SOURCES				\$1,105,217	\$463,103	\$70,000	\$572,114
TOTAL REVENUES				\$13,635,391	\$10,833,889	\$97,230	\$2,704,273
Prior Year Budget				\$12,836,094	\$10,408,014	\$10,100	\$2,417,980
Budget Increase/Decrease Amounts				\$799,298	\$425,875	\$87,130	\$286,293
Percent Change From Prior Year				6.23%	4.09%	862.67%	11.84%
EXPENDITURES							
				Total All Department Budget Requests	General Fund	Special Revenue Funds	Enterprise Funds
EXPENDITURE CATEGORIES							
51 PERSONNEL SERVICES & EMPLOYEE BENEFITS				\$6,177,915	\$5,422,998	\$0	\$754,917
52 PURCHASED/CONTRACTED SERVICES				\$4,039,416	\$3,199,050	\$97,038	\$743,328
53 SUPPLIES				\$1,276,968	\$732,349	\$0	\$544,618
54 CAPITAL OUTLAYS				\$451,158	\$0	\$0	\$451,158
55 INTERFUND/INTERDPARTMENTAL CHARGES				\$210,251	\$0	\$0	\$210,251
57 OTHER COSTS				\$135,192	\$135,000	\$192	\$0
58 DEBT SERVICE				\$0	\$0	\$0	\$0
61 OTHER FINANCING USES				\$1,344,491	\$1,344,491	\$0	\$0
TOTAL EXPENDITURES				\$13,635,390	\$10,833,888	\$97,230	\$2,704,273
Prior Year Budget				\$12,836,094	\$10,408,014	\$10,100	\$2,417,980
Budget Increase/Decrease Amounts				\$799,297	\$425,874	\$87,130	\$286,293
Percent Change From Prior Year				6.23%	4.09%	862.67%	11.84%

FY 2023 SUMMARY OF ALL FUNDS

FEEDBACK OR COMMENTS

▪
info@cityofpowdersprings.org

1st reading and presentation May 16, 2022

Open House May 10, 2022 10am-7pm

Open House May 19, 2022 6pm-8pm

Open House June 2, 2022 10am-7pm

Council Chambers at the Cultural Arts Center