

FY 2025 Budget Workshop

July 29, 2024



Main Topics

- Priorities
- Department Requests
- Insurance
- Property Taxes
- Debt Service
- Capital Improvements





Priorities



Mayor & Council Top Priorities



- Amphitheatre
 - Parking
- Expansion of Parking Facilities for Recreation Areas
- Customer Service
- Employee Retention



Department Requests

Department Requests



Police Department

- Metrics One Training (Code Enforcement)

Public Services

- Growing Together Campaign
- Holiday Outdoor Decorations

Operations

- New Street Banners

Human Resources

- Mental Health Program

Community Development

- Comprehensive Plan Consultant
- Collaborative/Staffing Assistance

Court Services

- New Software Implementation

Parks and Recreation

- Landscaping Installation
- New Programming

Fire Department

- Various Equipment & Training



Staff Requests



Fire Department:

- (6) Paramedics
- Assistant Fire Marshal

Public Services:

- Laborer III
- Assistant Public Services Director
- (2) Accounting Technician I
- (1) Meter Technician I

City Manager

- Innovation Officer

Police Department:

- Lieutenant
- Major

Parks and Rec:

- Program Administrator

Various Departments

- Reclass of various Positions



Insurance

Insurance Changes



- Medical Insurance 3.7% Increase
- Dental 3% Increase
- Vision no change (Funded fully by EE)

Health Insurance



Aetna Medical Monthly Rates Breakdown FY 2025

	EE PAYS	CITY PAYS	TOTAL RATE	BI-WEEKLY EE PAYS	BI-WEEKLY ER PAYS	EE Percent	ER Percent
HMO Core							
EE	\$44.00	\$728.90	\$772.90	\$22.00	\$364.45	6%	94%
ES	\$185.38	\$1,437.72	\$1,623.10	\$92.69	\$718.86	11%	89%
EC	\$167.74	\$1,300.77	\$1,468.51	\$83.87	\$650.39	11%	89%
FAM	\$256.88	\$2,139.12	\$2,396.00	\$128.44	\$1,069.56	11%	89%
HMO BUY UP							
EE	\$114.88	\$726.80	\$841.68	\$57.44	\$363.40	14%	86%
ES	\$420.40	\$1,348.11	\$1,768.51	\$210.20	\$674.06	24%	76%
EC	\$380.40	\$1,218.78	\$1,599.18	\$190.20	\$609.39	24%	76%
FAM	\$591.92	\$2,017.26	\$2,609.18	\$295.96	\$1,008.63	23%	77%
HSA							
EE	\$40.16	\$627.24	\$667.40	\$20.08	\$313.62	6%	94%
ES	\$84.86	\$1,325.36	\$1,410.22	\$42.43	\$662.68	6%	94%
EC	\$76.76	\$1,197.99	\$1,274.75	\$38.38	\$599.00	6%	94%
FAM	\$125.48	\$1,959.51	\$2,084.99	\$62.74	\$979.76	6%	94%

Dental Insurance



Cigna Dental Monthly Rates Breakdown

	EE PAYS	CITY PAYS	TOTAL RATE	BI-WEEKLY EE PAYS	BI-WEEKLY ER PAYS		
EE	\$5.00	\$28.04	\$33.04	\$2.50	\$14.02	15%	85%
ES	\$22.08	\$47.30	\$69.38	\$11.04	\$23.65	32%	68%
EC	\$22.08	\$48.67	\$70.75	\$11.04	\$24.34	31%	69%
FAM	\$44.70	\$71.47	\$116.17	\$22.35	\$35.74	38%	62%

Insurance Changes



City Wide Insurance

- \$108,233 increase for FY2025

Retirement DB Plan

- \$311,978 increase for FY 2025



Property Tax

Millage Rates Surrounding Cities



Georgia Department of Revenue
Tax Year 2023 Georgia County Ad Valorem Tax Digest Millage Rates

County	District	M&O	Bond	Total
FULTON	HAPEVILLE	15.209	0.000	15.209
FULTON	EAST POINT	13.000	0.000	13.000
FULTON	COLLEGE PARK	12.619	0.000	12.619
FULTON	SOUTH FULTON	12.399	0.000	12.399
FULTON	UNION CITY	10.238	0.876	11.114
FULTON	FAIRBURN	8.100	1.460	9.560



COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2024				
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	2023 DIGEST	REA SSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,257,937,630	91,314,510	117,412,520	1,466,664,660
PERSONAL	1,149,405,297		-78,256,946	1,071,148,351
MOTOR VEHICLES	2,224,600		-205,720	2,018,880
MOBILE HOMES	637,158		87,565	724,723
TIMBER - 100%	0		0	0
HEAVY DUTY EQUIP	31,800		-31,800	0
GROSS DIGEST	2,410,236,485	91,314,510	39,005,619	2,540,556,614
EXEMPTIONS	882,188,902	12,766,084	-85,413,960	809,541,026
NET DIGEST	1,528,047,583	78,548,426	124,419,579	1,731,015,588
FLPA Reimbursement Value				
Adjusted NET DIGEST	1,528,047,583	78,548,426	124,419,579	1,731,015,588
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE >>>	0.011114	2024 PROPOSED MILLAGE RATE >>>		0.010610
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	1,528,047,583		
Net Value Added-Reassessment of Existing Real Property	RVA	78,548,426		
Other Net Changes to Taxable Digest	NAG	124,419,579		
2024 Net Digest	CYD	1,731,015,588	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	0.011114		
Millage Equivalent of Reassessed Value Added	ME	0.000504	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR	0.010610	PYM - ME	

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES		
If the 2024 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	0.010610
	2024 Millage Rate	0.011114
	Percentage Increase	4.75%



Property Tax: Millage Rate



Tax Year 2023 Millage Rate

11.114

Tax Year 2024 Rollback Rate

10.610

Proposed Millage Rate

12.114



Property Tax

2024 - Rollback Rate: 10.614	2024 - 1 Mill Increase: 12.114
Net Tax Digest = 1,731,015,588	Net Tax Digest = 1,731,015,588
1 mill = 1,731,016	1 mill = 1,731,016
Taxes Levied 100% = \$18,372,999	Taxes Levied 100% = \$20,969,522.83
98% Collection = \$18,005,539	98% Collection = \$20,550,132.38
95% Collection = \$17,454,349	95% Collection = \$19,921,046.69
90% Collection = \$16,535,700	90% Collection = \$18,872,570.55

Property Tax: Millage Rate



Current Rate	11.114			
Proposed Rate	12.114			
Homestead			Homestead	
Fair Market Value	200,000		Fair Market Value	200,000
X 40%	0.40		X 40%	0.40
Assessed Value	80,000		Assessed Value	80,000
Assessed Value	80,000		Assessed Value	80,000
Local Exemption	(2,000)		Local Exemption	(2,000)
Taxable Value	78,000		Taxable Value	78,000
Taxable Value	78,000		Taxable Value	78,000
X Millage Rate	0.011114		X Millage Rate	0.012114
City Property Taxes	\$ 866.89		City Property Taxes	\$ 944.89
		Difference		
		\$ 78.00		



Debt Service



	FY2025
Fund 410	1,068,350.00
Fund 411	330,850.00
Fund 412	932,250.00
	2,331,450.00

Bond Debt 2022 Series



8/31/2023	351,616.67
8/31/2024	930,750.00
8/31/2025	930,750.00
8/31/2026	930,750.00
8/31/2027	1,665,750.00



Capital Improvements

Fund 231: ARPA Grant Fund



- Improving Neighborhood Outcomes
 - \$2,200,000
 - Construction of Amphitheater

- Veteran's Park
 - \$2,000,000 Construction and Project Management
 - Estimated Completion Date: July 8, 2025

- Gateway Park
 - \$3,066,310 Construction and Project Management
 - Estimated Completion Date: August 7, 2025

- Millennium Park
 - Awaiting Bids (Remaining ARPA Funds- \$2,422,569.71)
 - Construction and Project Management
 - Estimated Completion Date: October 27, 2025



Fund 350: Capital Project Fund



- Millennium Park
 - \$ Awaiting Bids Construction and Project Management
- Building Improvements
- Gym Renovations
- Landscaping Entire City
- Purchase of Land
- Turf at Eagles' Nest
- City Hall Renovations
 - Phase II

Fund 360: Bond Fund



- Fire Station
 - \$624,000
 - Design, Procurement, and Project Management
 - Estimated Start Date: December 2025
- Shannon Pkwy Streetscapes
 - \$1,101,754
 - Right of Way Services and Acquisition
 - Procurement
 - Estimated Construction Start Date: December 2025
- Eagles Nest Project (Message Board/Signage and Landscape)
 - \$172,500
 - PE and Construction
- Amphitheater
 - \$1,056,000
 - Design
- Parking (Additional Parking for Parks)
 - \$425,672
 - Survey, PE, Procurement and Construction

Important Dates

August 7th

Submit Ads

August 14th

Advertise 5 Year Tax History

Advertise Notice of Intent

Advertise 1st and 2nd Public Hearings & Budget Issue Press Release

Provide Budget Books to Council

August 20th

Council Meeting

August 21st

Advertise Notice of Intent

Advertise Final Public Hearing & Adoption

August 21st

1st Public Millage Rate Hearing (7:30 am)

City Council Budget Presentation (6:00 pm)

2nd Public Hearing for Millage Rate & Budget (7:00 pm)

August 28th

Final Millage Rate Hearing (7:00 pm)

Adoption of the Millage Rate & Budget (7:30 pm)



Questions?





FY 25 BUDGET WORKSHOP

UNION CITY

Georgia