

FY2013-2014 Budget Process Update



General Fund Operations





Budget Agenda

- ▶ Highlights
- ▶ Revenues
- ▶ Expenditures
- ▶ Next Step



CITY OF MCDONOUGH FY 2013-2014 BUDGET SCHEDULE

DATE		DESCRIPTION	RESPONSIBLE PARTY(S)	COMPLETED
11/19/2012	Monday	Present Budget Calendar to Mayor and Council	City Administrator	✓
12/17/2012	Monday	Small Tools and Equipment Request	Department Heads	✓
12/20/2012	Thursday	Large Capital Items Request	Department Heads	✓
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1/22/2013	Monday	Budget Meeting with Mayor and Council- General Fund Revenue Projection	City Administrator, Finance	✓
2/22/2013	Friday	Projected Expenditures Due	Department Heads	✓
2/28/2013	Thursday	Expenditure and Revenue Justification Meeting	Department Heads; Finance Director and City Administrator	✓
3/7/2013	Thursday	Draft General Fund Budget Presentation- Expenditures and Revenues	City Administrator	✓
3/22/2013	Friday	Special Fund Revenue Projection Due	Finance	✓
4/15/2013	Friday	Budget Update Presentation- Expenditures and Revenues	City Administrator	✓
5/2/2013	Thursday	Draft Budget Presentation to Mayor and Council #1	City Administrator, Finance	
5/20/2013	Monday	Final Draft Budget Presentation to Mayor and Council #2	City Administrator, Finance	
5/21/2013	Tuesday	Legal Advertisement of Budget	City Clerk, Finance	
6/6/2013	Thursday	First Reading of Budget	Mayor, Council, City Administrator, Finance	
6/17/2013	Monday	Second and Final Reading of Budget	Mayor, Council, City Administrator, Finance	



Budget Process Highlights

- ▶ **ESTIMATED EXPENSES:**
 - ▶ First Round of Estimated General Fund Expenses was \$13.7 Million – March 7, 2013 City Council Workshop
 - ▶ Estimated General Fund Revenues was \$11.6 Million – March 7, 2013, City Council Workshop
- ▶ **ESTIMATED REVENUES:**
 - ▶ Estimated General Fund Expenses as of April 15, 2013 is \$11.7 Million
 - ▶ Estimated General Fund Revenues as of April 15, 2013 is \$11.7 Million
- ▶ Estimated Revenues and Expenses for FY 2013-14 is roughly \$11,713,738 – Still Subject to Change.
- ▶ This represents a \$352,560 increase or 3% increase from the amended FY2012-13 budget of \$11,361,178

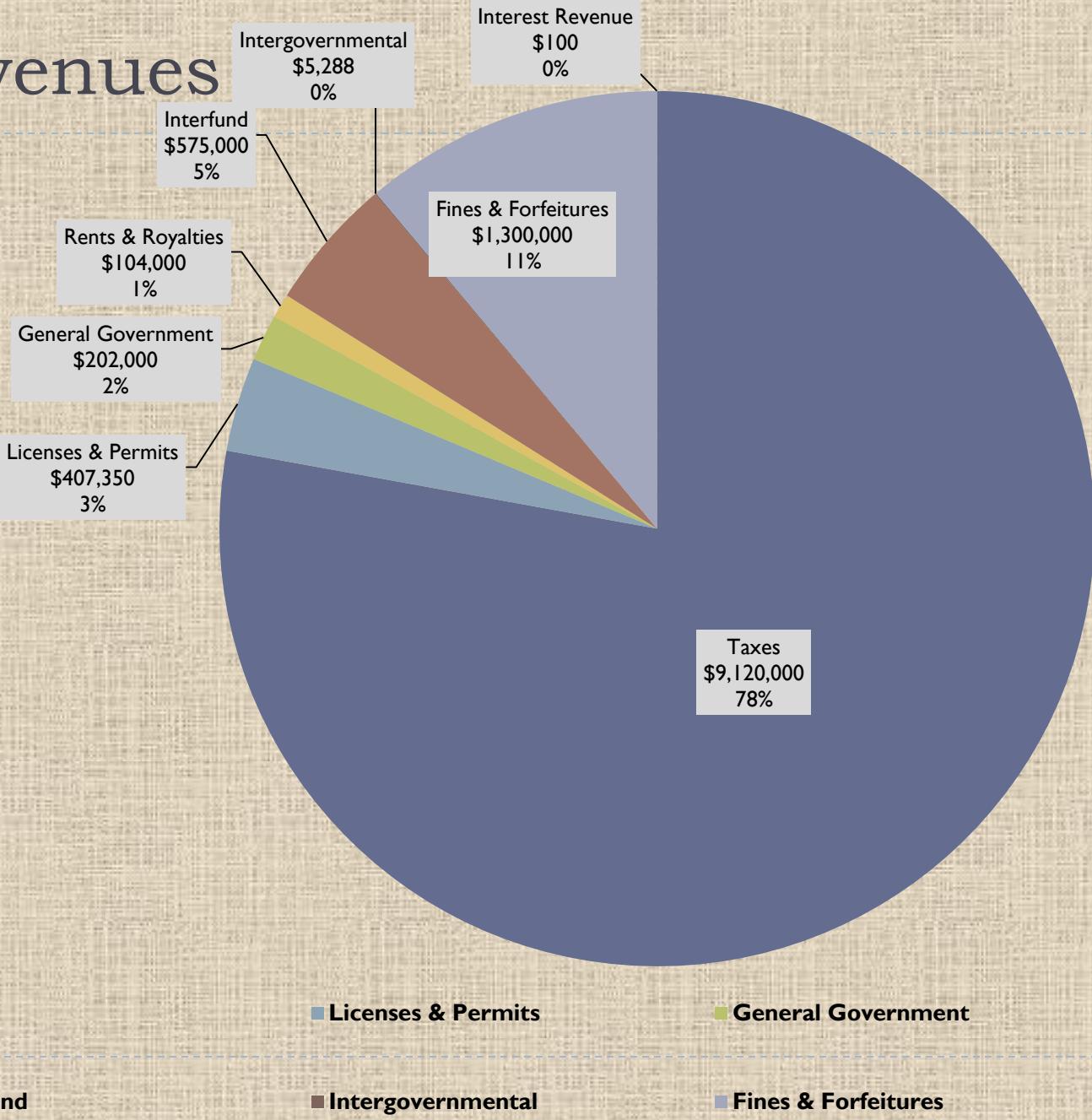


FISCAL Highlights

- ▶ Property Taxes Revenues are estimated to increase 1% to 2% in this Fiscal Year at \$2,600,000
- ▶ Insurance Premium Tax Collection has increased to \$1,100,000 for FY2012 and will continue at this level through the next census.
- ▶ Local Options Sales Taxes has increased by 5% year over year for the past two years estimated at \$3 Million.
- ▶ Permits and License Revenue have increase with new Commercial and Residential developments being constructed.

Revenues

Estimated General Fund Revenues by Source





Expenditures Comparison

General Fund Expenditures Comparison

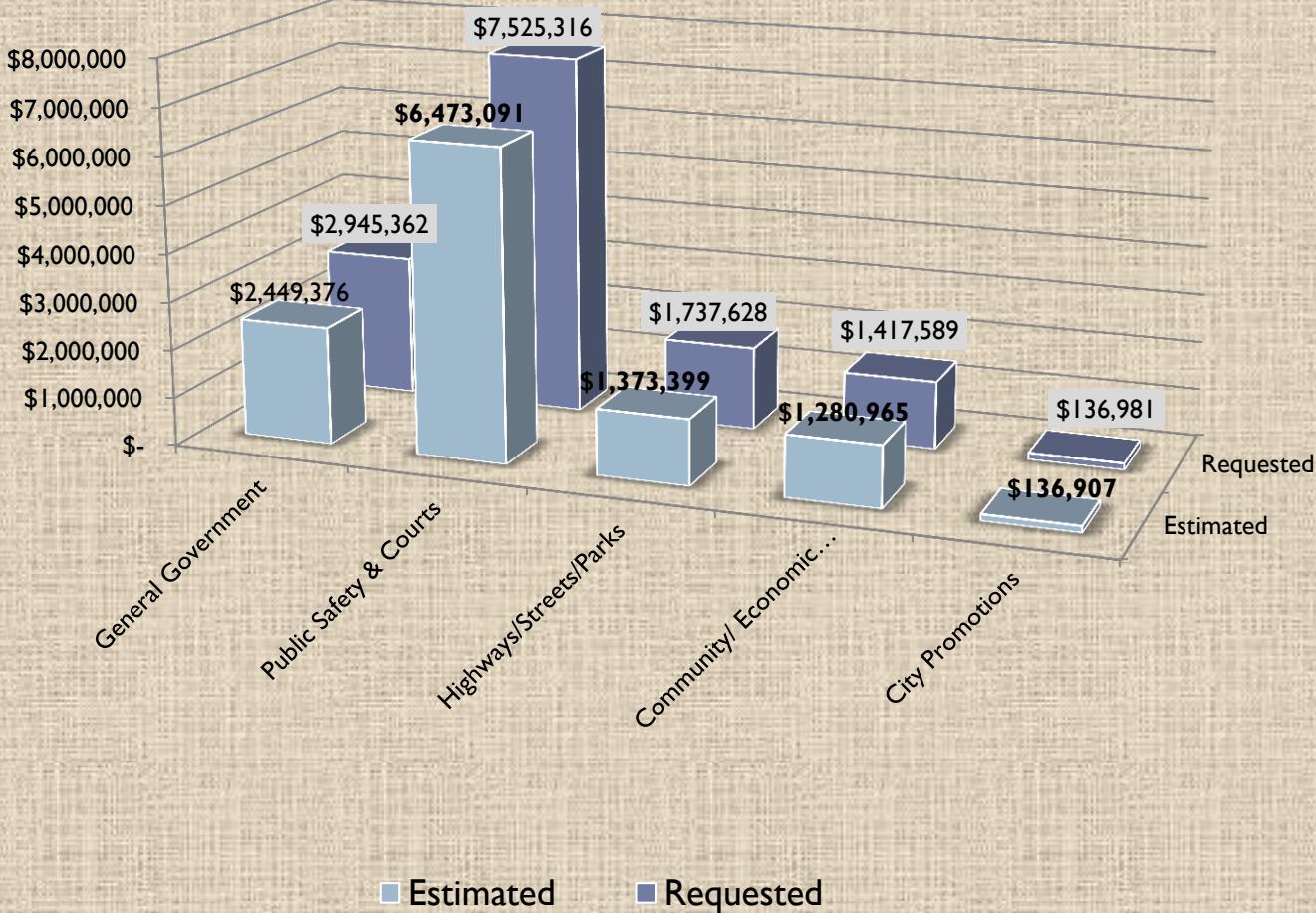
- ▶ **General Government**
 - ▶ **Requested = \$2,947,862**
 - ▶ **Estimated = \$2,248,6301**

- ▶ **Public Safety**
 - ▶ **Requested = \$7,525,316**
 - ▶ **Estimated = \$6,473,091**

- ▶ **Highways/Streets**
 - ▶ **Requested = \$1,737,628**
 - ▶ **Estimated = \$1,365,974**

- ▶ **Community/Economic Development**
 - ▶ **Requested = \$1,418,090**
 - ▶ **Estimated = \$1,251,465**

- ▶ **City Promotions**
 - ▶ **Requested = \$136,891**
 - ▶ **Estimated = \$136,157**





Expenditures Comparison

General Fund Expenditures Comparison

► General Government

- **FY13 Adopted = \$2,947,862**
- **Estimated FY14 = \$2,248,6301**

► Public Safety

- **FY13 Adopted = \$7,525,316**
- **Estimated FY14 = \$6,473,091**

► Highways/Streets

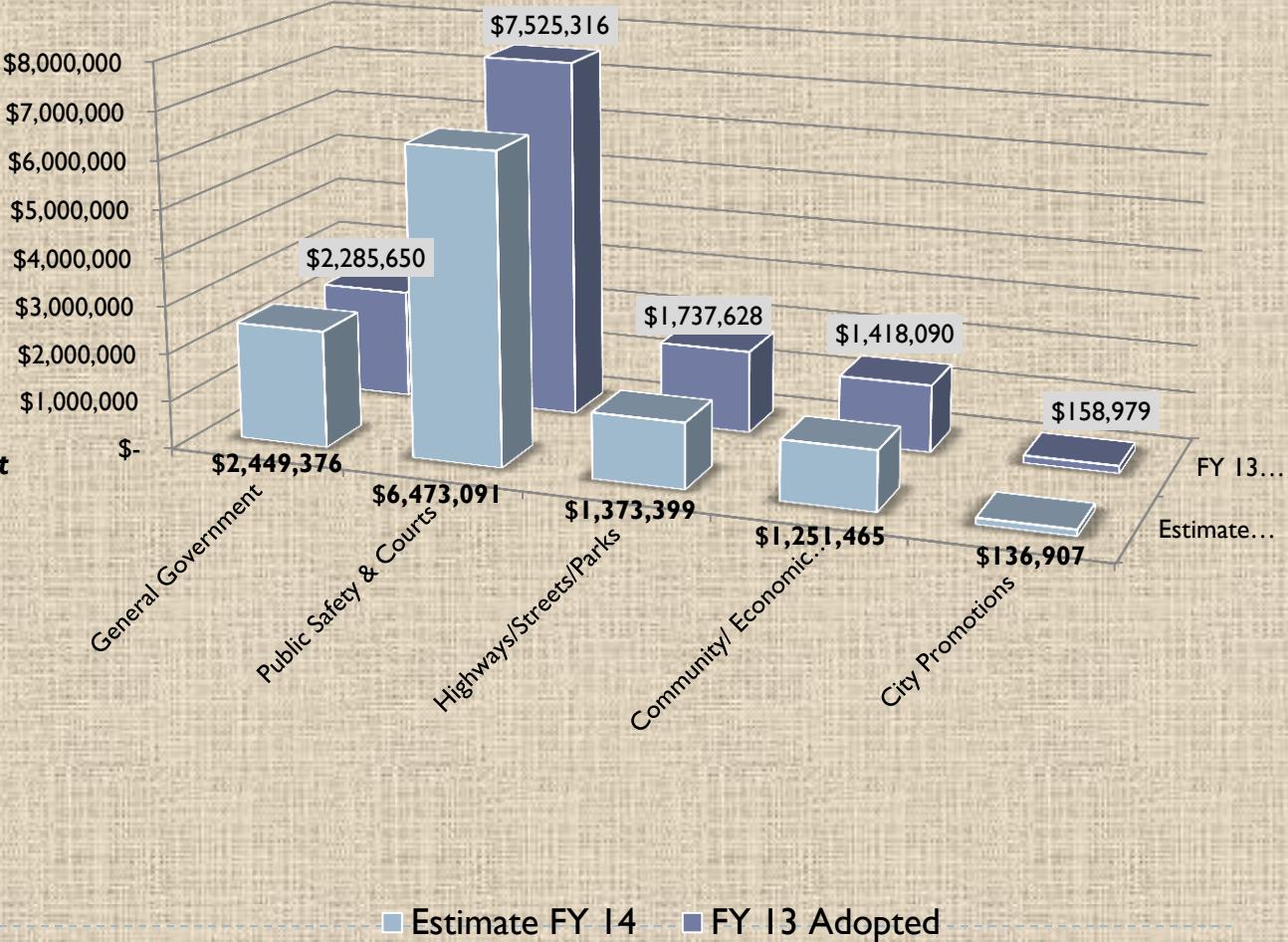
- **FY13 Adopted = \$1,737,628**
- **Estimated FY14 = \$1,365,974**

► Community/Economic Development

- **FY13 Adopted = \$1,418,090**
- **Estimated FY14 = \$1,251,465**

► City Promotions

- **FY13 Adopted = \$158,979**
- **Estimated FY14 = \$136,907**



Estimated General Fund Expenditures



FY 2013- 2014 Est. General Fund Expenditures Breakdown

General Government

- Mayor and Council- \$289,453
- Financial Administration- \$1,058,274
- Information Technology- \$235,548
- Executive- \$417,010
- Accounting- \$449,091

Public Safety

- Municipal Court- \$768,665
- Probation- \$151,564
- Fire Department- \$1,902,594
- Police- \$3,650,268

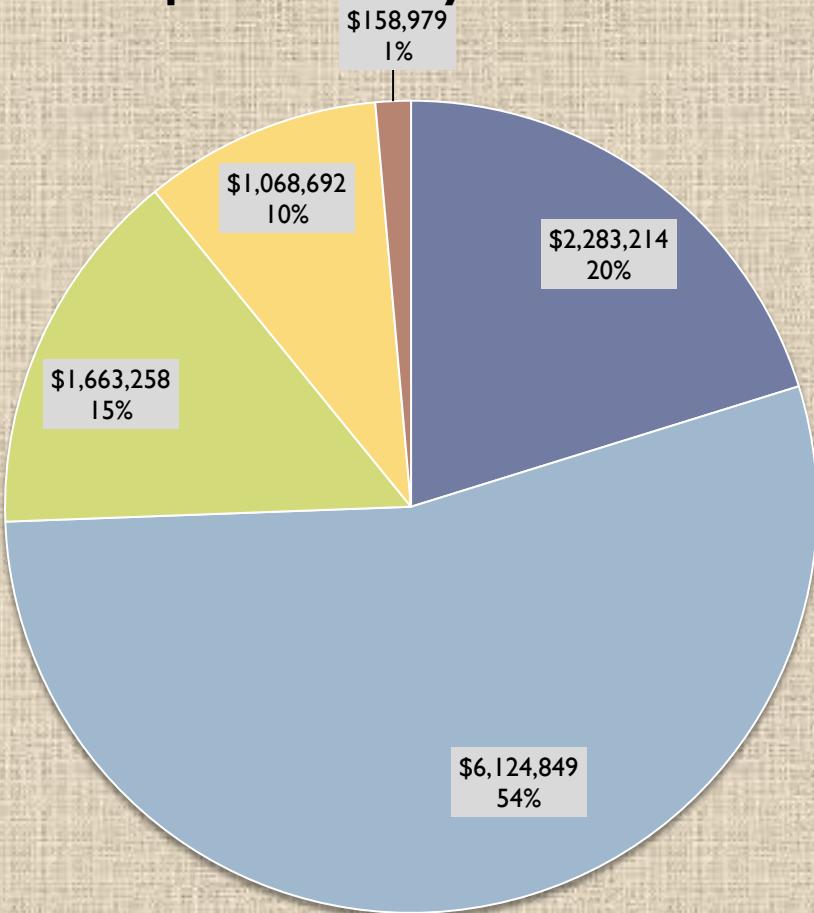
Highways/ Streets

- Highways & Streets- \$1,190,831
- Cemetery- \$25,043
- Parks- \$157,525

Community/Economic Development

- Building Department -\$ 313,446
- Code Enforcement- \$93,747
- Community Development- \$538,102
- Downtown Development- \$127,482
- Main Street- \$208,188
- City Promotions- \$136,907

Expenditures by Function



- General Government
- Public Safety & Courts
- Highways/Streets/Parks
- Community/ Economic Development
- City Promotions

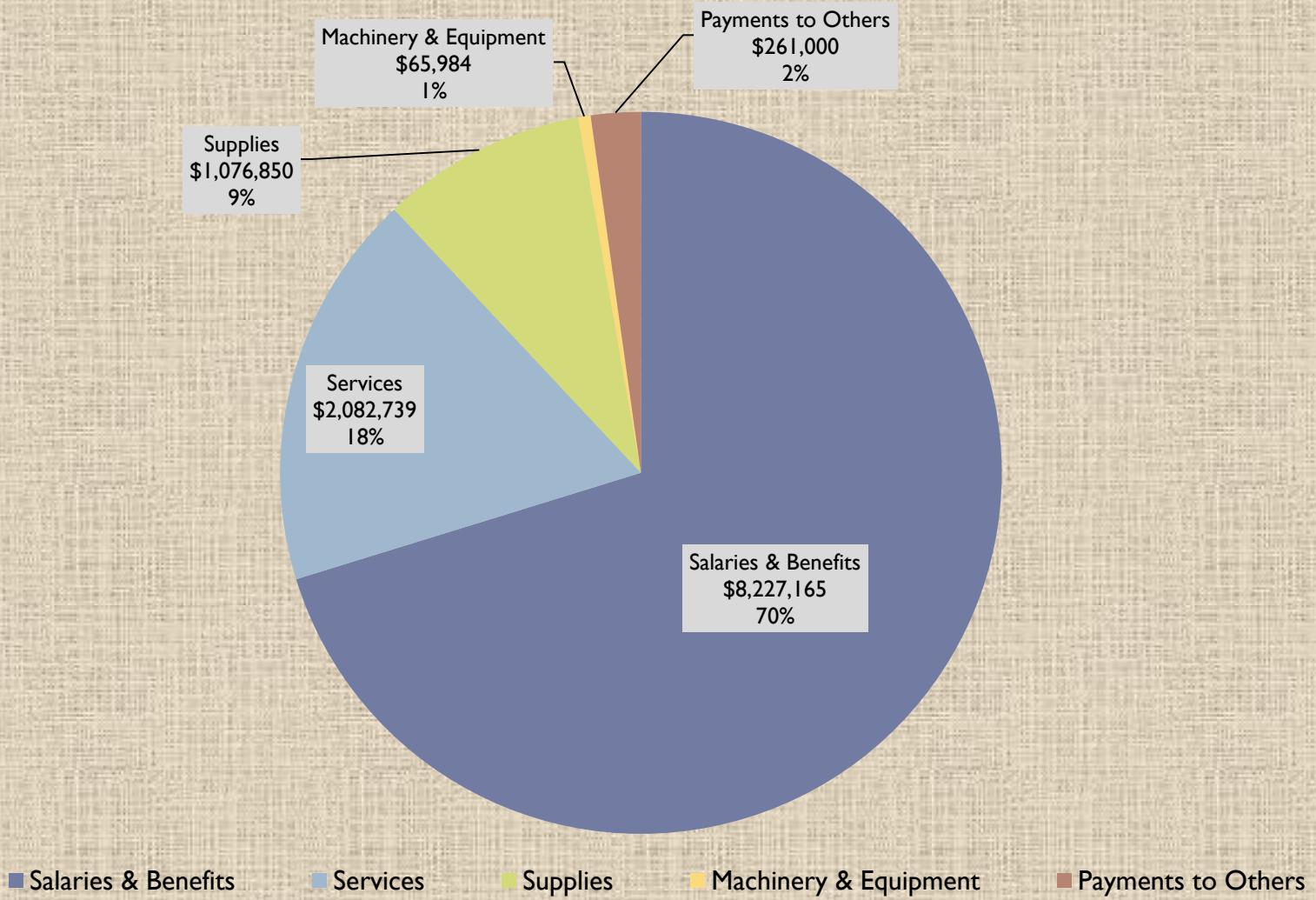


Expenditures Eliminated To Date

- ▶ Eliminated 19 requested positions and \$1 Million in expenses.
- ▶ Eliminated \$300,000 in new vehicles requested
- ▶ Reduced 2% Employee Increase to 1% saved \$92,500
- ▶ Eliminated 3 lawnmower and Front Loader \$80,000
- ▶ Provide for Cost Recovery (Utilities and Fuel) by Department which saved \$100,000
- ▶ Other Strategic Cuts throughout the Departments



Estimated General Fund Expenditures By Type



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Questions

