

# **FY 2024 Budget and Millage Rate**

Wes Geddings, Director of Financial Services

June 8, 2023 – 6:00 PM



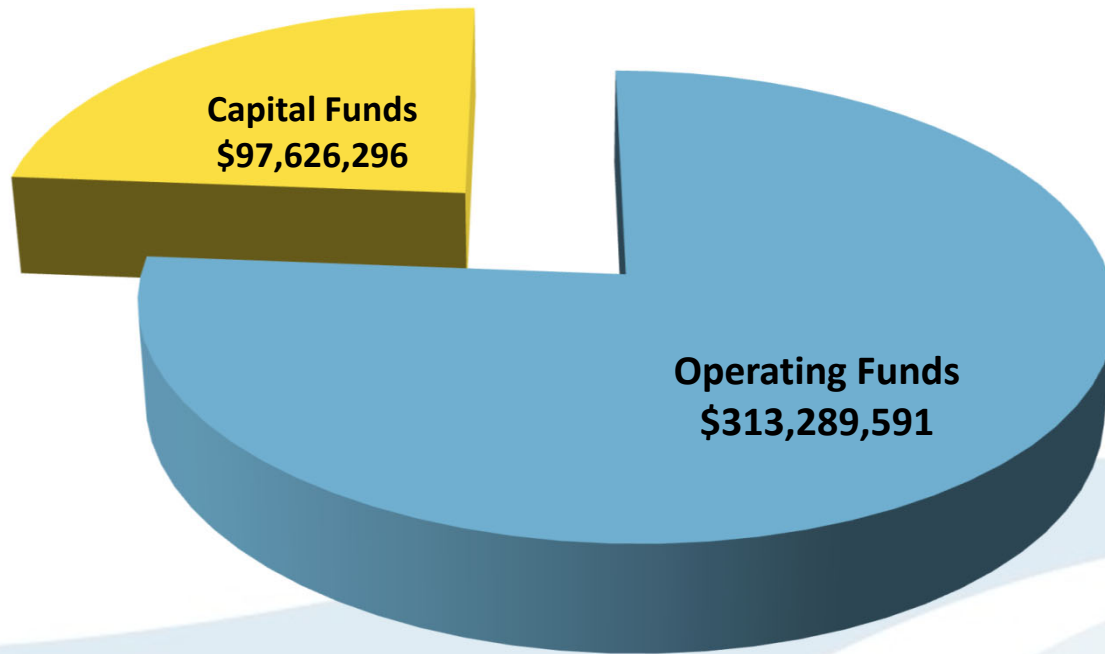
# Highlights

- Strategic increase of the budget from FY 2023 due to continued positive revenue projections in major revenue categories
- Total Positions: 1,843.50 (full time equivalents)
  - New Positions for FY 2024: 26.50 (full time equivalents)
- Compensation and Benefits
  - Full annual cost of the implemented county-wide compensation study incorporated into this proposed budget
- Capital Investment
  - FY 2024 Capital Budget: \$ 118.6 million
  - 5-Year Capital Improvement Plan: \$ 730 million

# Capital Improvement Plan

- Ambulance Replacement
- Vehicle Replacement
- Heavy Equipment Replacement
- Begin Construction of Health Department Additions
- Continued construction of the Friendship Road Sewer Infrastructure
- Fire Station # 17 Construction
- Begin Construction of the Athens Highway 129 Sewer Infrastructure
- Completion of AG Center Renovations
- Upgrades / Renovations at Laurel, River Forks, and Cool Springs Parks
- Road Resurfacing of 30 miles

# Operating and Capital Funds FY2024



# Operating Funds

FUND	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
General Fund	\$ 128,440,805	\$ 135,313,083	5.35%
Fire Services Fund	35,876,356	42,000,000	17.07%
Emergency Services Fund	12,973,857	14,213,210	9.55%
Development Services Fund	10,132,381	11,850,399	16.96%
Parks & Leisure Services Fund	4,373,464	5,051,899	15.51%
E-911 Fund	5,195,186	5,686,200	9.45%
Parks Marina Fund	837,253	1,792,946	114.15%
Grants Fund	12,083,956	13,459,551	11.38%
American Rescue Plan Fund	11,001,837	13,417,609	21.96%
Street Lighting Fund	1,214,000	1,205,000	-0.74%
Restricted Funds	5,275,015	4,098,688	-22.30%
Hotel Motel Tax Fund	290,000	259,000	-10.69%
Date Fund	228,761	232,700	1.72%
Confiscated Assets Fund	144,945	138,000	-4.79%
Law Library Fund	148,584	148,584	0.00%
Group Insurance Fund	27,882,513	29,270,090	4.98%
Risk Management Fund	3,463,767	3,818,764	10.25%
Fleet Maintenance Fund	2,198,594	1,860,553	-15.38%
Landfill Fund	16,810,989	18,646,520	10.92%
Stormwater Fund	230,000	235,000	2.17%
Water & Sewer Fund	11,522,271	10,591,795	-8.08%
<b>TOTAL:</b>	<b>\$ 290,324,534</b>	<b>\$ 313,289,591</b>	<b>7.91%</b>

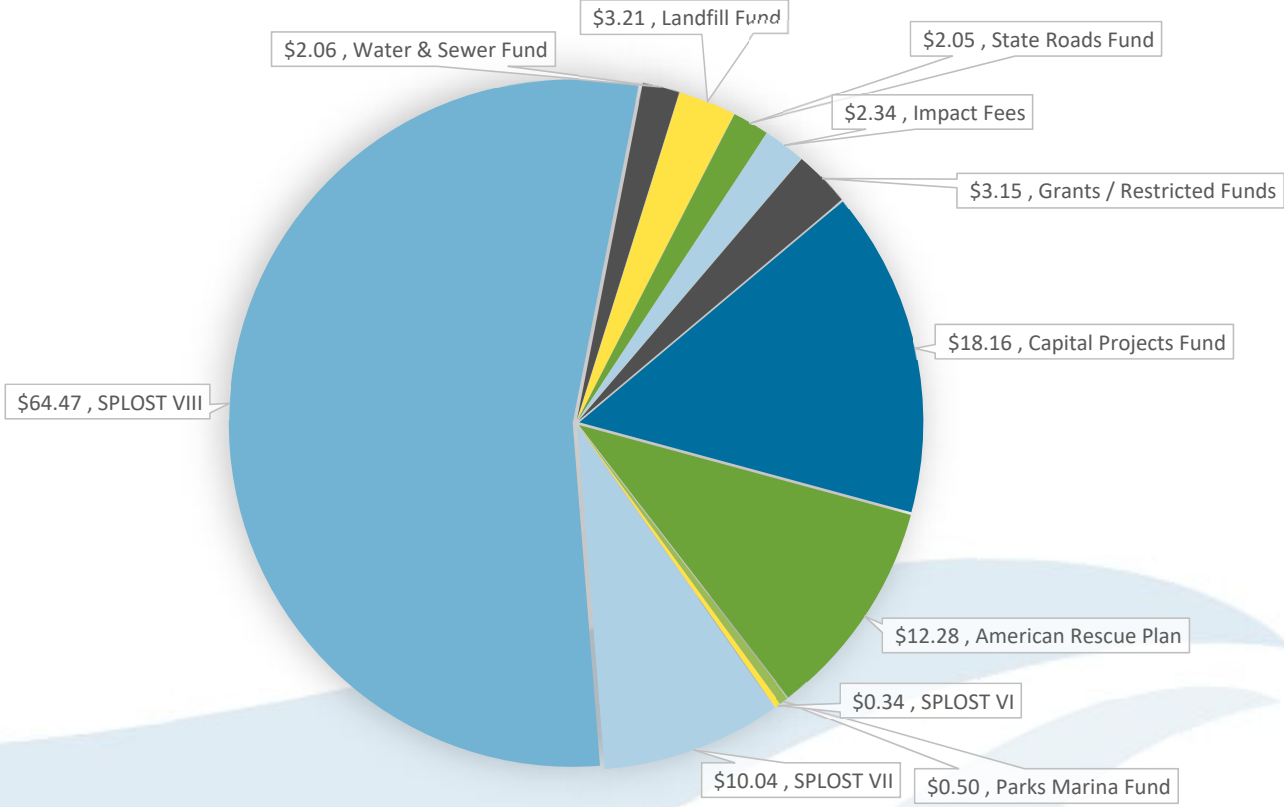


# Capital Funds

FUND	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
SPLOST VI Fund	\$ 442,501	\$ 338,352	-23.54%
SPLOST VII Fund	12,500,684	10,036,175	-19.71%
SPLOST VIII Fund	52,764,331	64,469,898	22.18%
Impact Fees Fund	2,593,856	2,566,000	-1.07%
State Roads Fund	2,006,433	2,046,711	2.01%
Capital Projects Fund	19,312,705	18,169,160	-5.92%
<b>TOTAL:</b>	<b>\$ 89,620,510</b>	<b>\$ 97,626,296</b>	<b>8.93%</b>
Total County Wide	\$ 379,945,044	\$ 410,915,887	8.15%

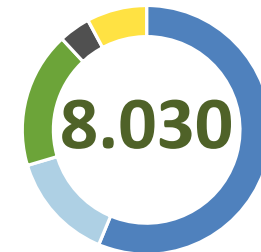


# FY 2024 Capital Budget Expenditures (in millions)



# 2023 Proposed Millage Rates

DISTRICT	Millage Rate
General M&O	3.440
Fire Services Fund	
- Unincorporated	2.650
- Incorporated	4.080
Emergency Services Fund	0.571
Development Services Fund	1.005
Parks & Leisure Services Fund	0.364

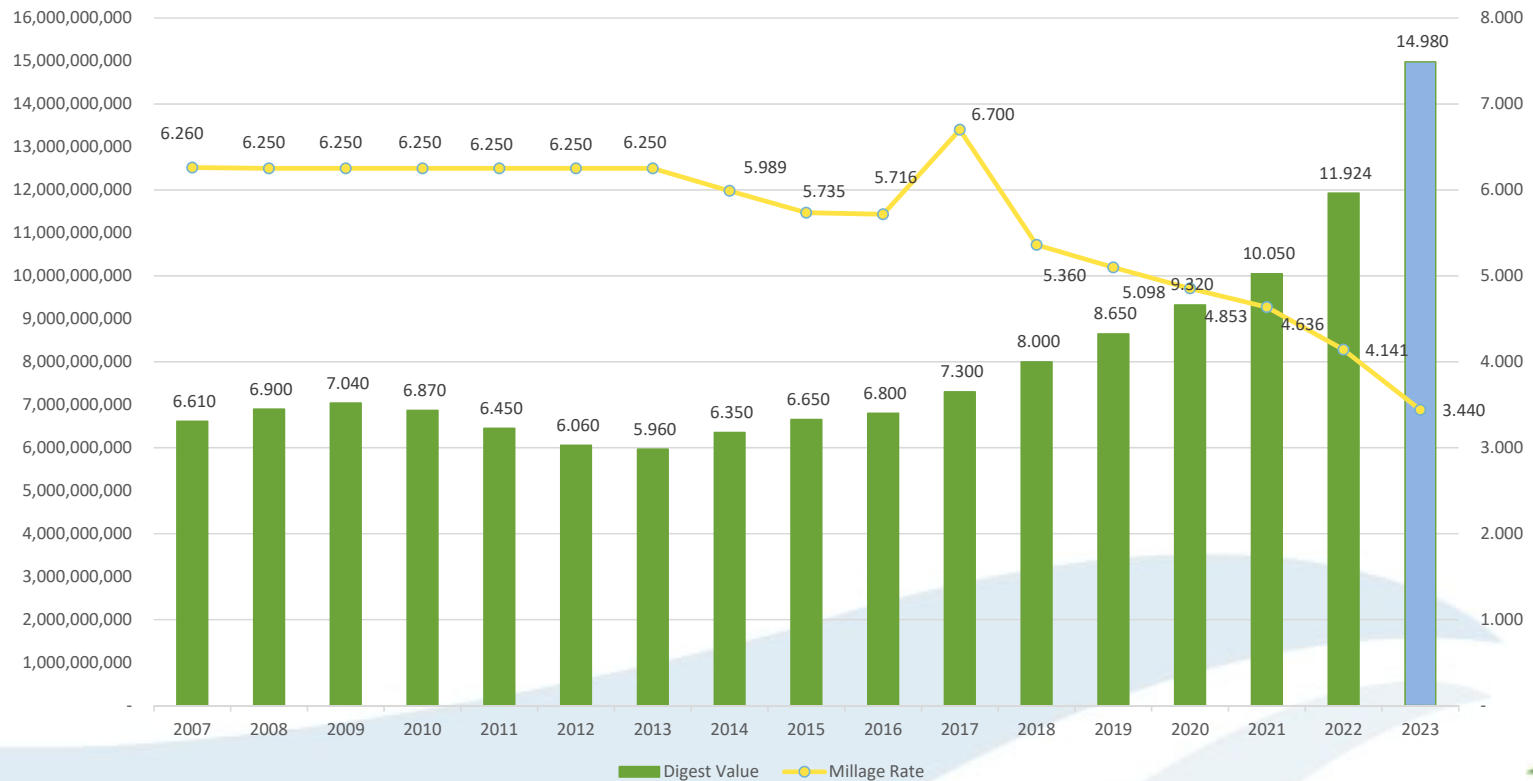


- Public Safety - 56.3%
- Judicial - 14.1%
- General Government - 17.7%
- Recreation & Culture - 4.1%
- All Other Functions - 7.8%





# General Fund Millage Rate and Tax Digest History



# General Fund Revenue

REVENUE SOURCE	FY 2023 ADOPTED		FY 2024 PROPOSED		% CHANGE
		BUDGET		BUDGET	
Property Taxes	\$	63,266,145	\$	67,053,675	5.99%
Commissions		4,016,484		3,791,264	-5.61%
Other Taxes		41,686,656		41,543,484	-0.34%
Penalties / Interest		469,740		525,100	11.79%
Licenses & Permits		2,530,555		2,701,941	6.77%
Charges for Services		6,494,647		6,136,484	-5.51%
Fines & Forfeitures		4,759,442		4,755,085	-0.09%
Intergovernmental		1,307,110		1,361,439	4.16%
Miscellaneous		591,276		584,611	-1.13%
Other Financing		3,318,750		6,860,000	106.70%
<b>TOTAL:</b>	<b>\$</b>	<b>128,440,805</b>	<b>\$</b>	<b>135,313,083</b>	<b>5.35%</b>



# General Fund Expenditures

EXPENDITURE FUNCTION	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
General Government	\$ 38,056,959	\$ 36,868,912	-3.12%
Public Safety	56,971,527	61,134,177	7.31%
Health & Welfare	2,040,471	2,298,167	12.63%
Judicial	26,007,319	29,360,170	12.89%
Housing & Development	2,117,959	2,151,944	1.60%
Recreation & Culture	3,246,570	3,499,713	7.80%
<b>TOTAL:</b>	<b>\$ 128,440,805</b>	<b>\$ 135,313,083</b>	<b>5.35%</b>



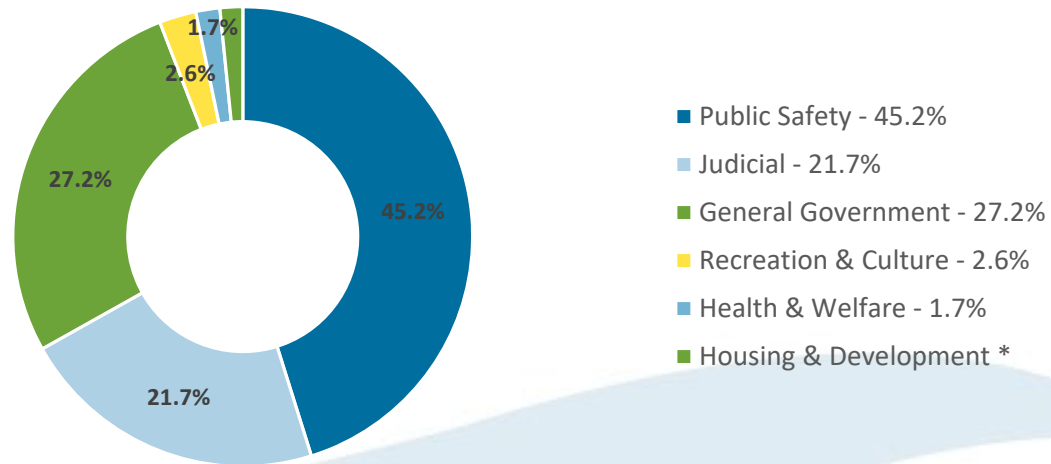
# General Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 85,558,522	\$ 94,909,934	10.93%
Supplies & Materials	7,198,131	8,057,261	11.94%
Purchased Services	18,398,801	20,653,655	12.26%
Other Costs	9,591,166	6,624,799	-30.93%
Interfund Charges	16,000	16,000	0.00%
Other Financing Uses	6,469,619	4,201,220	-35.06%
Debt Service	1,208,566	850,214	-29.65%
<b>TOTAL:</b>	<b>\$ 128,440,805</b>	<b>\$ 135,313,083</b>	<b>5.35%</b>



# General Fund Expenditures

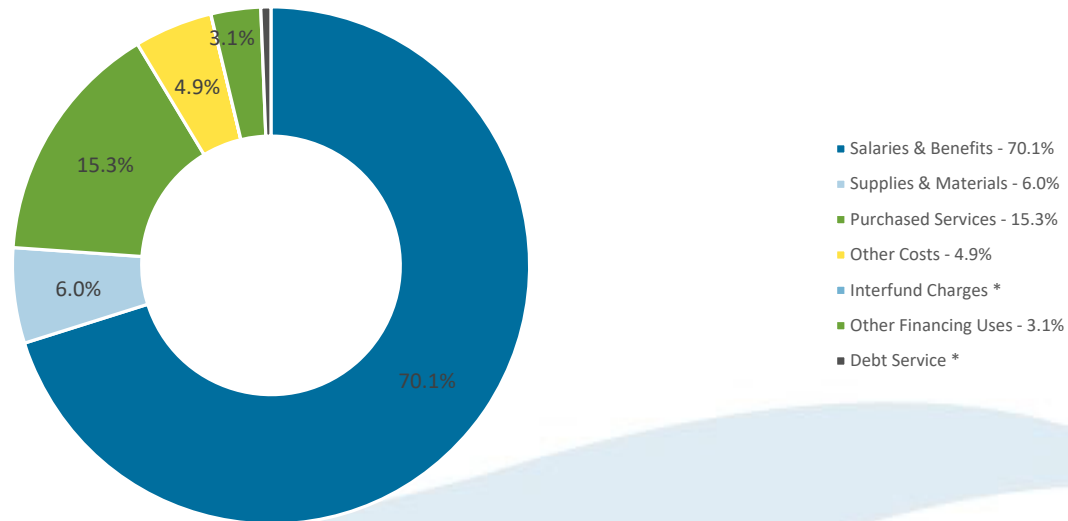
## Expenditures by Function



\* Value too small to be identified on chart

# General Fund Expenditures

## Expenditures by Category



\* Value too small to be identified on chart

# Fire Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 26,201,413	\$ 27,541,115	5.11%
Supplies & Materials	2,812,030	2,640,776	-6.09%
Purchased Services	2,233,480	2,293,798	2.70%
Interfund Charges	1,322,764	1,405,974	6.29%
Other Costs	200,000	200,000	0.00%
Other Financing Uses	2,296,893	7,050,789	206.97%
Debt Service	809,776.00	867,548	100.00%
<b>TOTAL:</b>	<b>\$ 35,876,356</b>	<b>\$ 42,000,000</b>	<b>17.07%</b>



# Emergency Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 9,461,533	\$ 10,030,346	6.01%
Supplies & Materials	1,320,074	1,387,476	5.11%
Purchased Services	1,667,156	1,947,649	16.82%
Interfund Charges	325,094	547,739	68.49%
Other Financing Uses	200,000	300,000	50.00%
<b>TOTAL:</b>	<b>\$ 12,973,857</b>	<b>\$ 14,213,210</b>	<b>9.55%</b>





# Development Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 5,838,756	\$ 7,192,963	23.19%
Supplies & Materials	839,264	908,741	8.28%
Purchased Services	3,112,518	3,372,642	8.36%
Interfund Charges	266,843	301,053	12.82%
Other Financing Uses	75,000	75,000	0.00%
<b>TOTAL:</b>	<b>\$ 10,132,381</b>	<b>\$ 11,850,399</b>	<b>16.96%</b>



# Parks & Leisure Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 2,575,472	\$ 3,251,446	26.25%
Supplies & Materials	820,106	797,364	-2.77%
Purchased Services	650,550	672,853	3.43%
Other Costs	100	-	-100.00%
Interfund Charges	327,236	330,236	0.92%
<b>TOTAL:</b>	<b>\$ 4,373,464</b>	<b>\$ 5,051,899</b>	<b>15.51%</b>



# E-911 Fund Expenditures

EXPENDITURE CATEGORY	FY 2023 ADOPTED BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 3,964,787	\$ 4,313,761	8.80%
Supplies & Materials	143,798	144,950	0.80%
Purchased Services	863,127	1,004,015	16.32%
Interfund Charges	223,474	223,474	0.00%
<b>TOTAL:</b>	<b>\$ 5,195,186</b>	<b>\$ 5,686,200</b>	<b>9.45%</b>



# Conclusion

The Fiscal Year 2024 Budget and 2023 millage rates will be adopted on  
**Wednesday, June 21<sup>st</sup> at 6:00 PM**

Presented by:  
Wes Geddings  
Director of Financial Services



# Budget Public Hearing