

# Six Month Financial Status Update and Mid-Year Budget Reconciliation

## Fiscal Year 2024

February 8, 2024

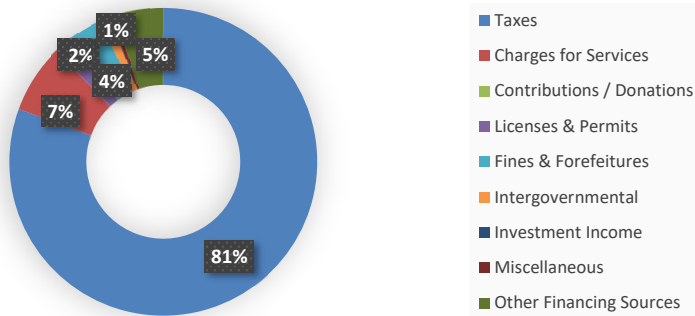
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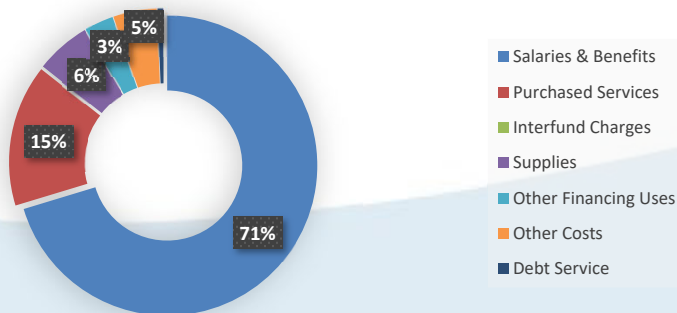
# General Fund

## FY 2024 Budget to Actual

FY 2024 Revenue Budget



FY 2024 Expenditure Budget



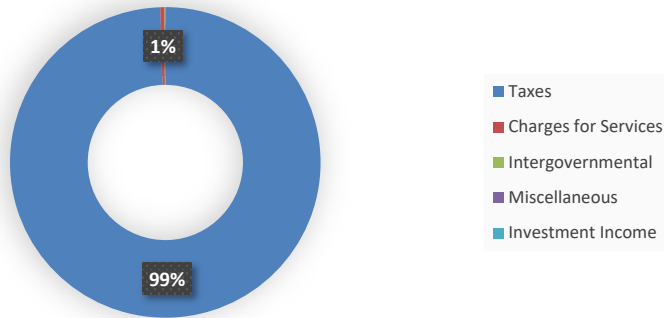
	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Taxes	\$ 109,022,159	\$ 71,108,725
Charges for Services	9,927,748	7,077,228
Contributions / Donations	15,000	23,455
Licenses & Permits	2,701,941	1,179,127
Fines & Forefeitures	4,755,085	1,594,312
Intergovernmental	1,361,439	487,705
Investment Income	100,100	42,068
Miscellaneous	569,611	229,089
Other Financing Sources	6,860,000	162,500
<b>Revenue Totals</b>	<b>\$ 135,313,083</b>	<b>\$ 81,904,209</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 95,148,864	\$ 43,789,982
Purchased Services	20,702,025	8,951,613
Interfund Charges	16,000	10,703
Supplies	8,036,961	3,203,024
Other Financing Uses	4,201,220	2,073,931
Other Costs	6,357,799	2,924,773
Debt Service	850,214	464,923
<b>Expenditure Totals</b>	<b>\$ 135,313,083</b>	<b>\$ 61,418,949</b>



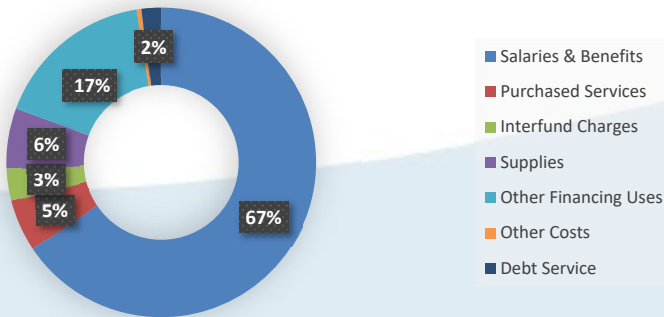
# Fire Fund

## FY 2024 Budget to Actual

FY 2024 Revenue Budget



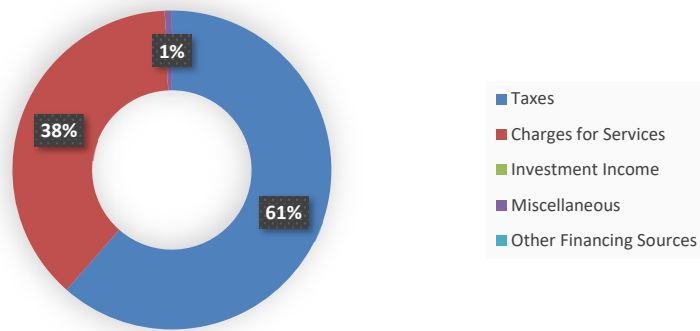
FY 2024 Expenditure Budget



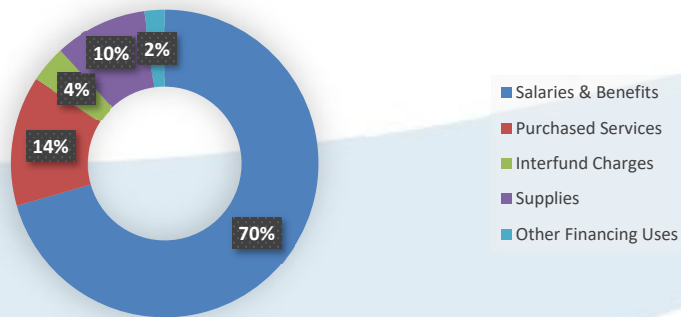
	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Taxes	\$ 41,781,437	\$ 43,525,683
Charges for Services	187,921	79,517
Intergovernmental	15,642	4,059
Miscellaneous	-	6,097
Investment Income	15,000	35,410
<b>Revenue Totals</b>	<b>\$ 42,000,000</b>	<b>\$ 43,650,766</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 27,541,115	\$ 13,497,227
Purchased Services	2,293,798	823,951
Interfund Charges	1,405,974	1,005,817
Supplies	2,640,776	498,083
Other Financing Uses	7,050,789	3,525,395
Other Costs	200,000	-
Debt Service	867,548	843,108
<b>Expenditure Totals</b>	<b>\$ 42,000,000</b>	<b>\$ 20,193,581</b>

# Emergency Services Fund FY 2024 Budget to Actual

**FY 2024 Revenue Budget**



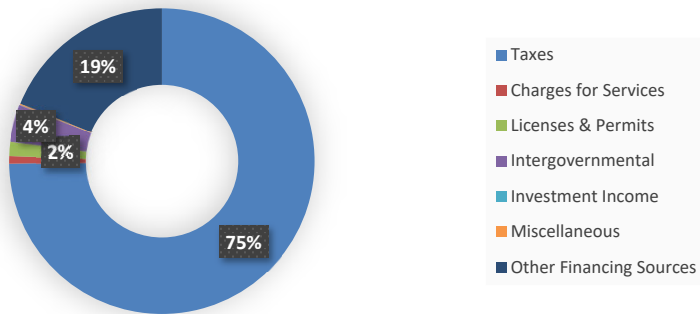
**FY 2024 Expenditure Budget**



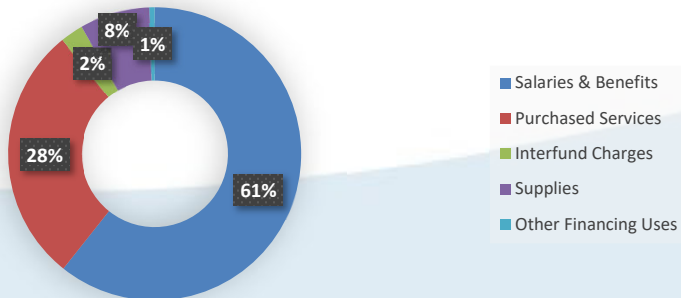
	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Taxes	\$ 8,738,627	\$ 7,770,562
Charges for Services	5,371,583	3,192,151
Investment Income	3,000	10,702
Miscellaneous	100,000	109,714
Other Financing Sources	-	-
<b>Revenue Totals</b>	<b>\$ 14,213,210</b>	<b>\$ 11,083,129</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 10,030,346	\$ 4,327,257
Purchased Services	1,947,649	616,659
Interfund Charges	547,739	362,284
Supplies	1,387,476	499,638
Other Financing Uses	300,000	150,000
<b>Expenditure Totals</b>	<b>\$ 14,213,210</b>	<b>\$ 5,955,839</b>

# Development Services Fund FY 2024 Budget to Actual

FY 2024 Revenue Budget



FY 2024 Expenditure Budget

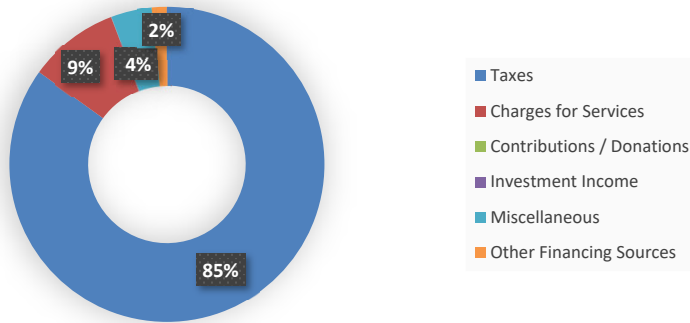


	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Taxes	\$ 8,856,764	\$ 7,750,300
Charges for Services	93,887	63,069
Licenses & Permits	180,000	78,910
Intergovernmental	466,400	72,554
Investment Income	4,000	10,365
Miscellaneous	14,440	(224)
Other Financing Sources	2,234,908	1,117,454
<b>Revenue Totals</b>	<b>\$ 11,850,399</b>	<b>\$ 9,092,428</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 7,192,963	\$ 2,995,262
Purchased Services	3,372,642	1,365,852
Interfund Charges	301,053	237,991
Supplies	908,741	326,835
Other Financing Uses	75,000	37,500
<b>Expenditure Totals</b>	<b>\$ 11,850,399</b>	<b>\$ 4,963,441</b>

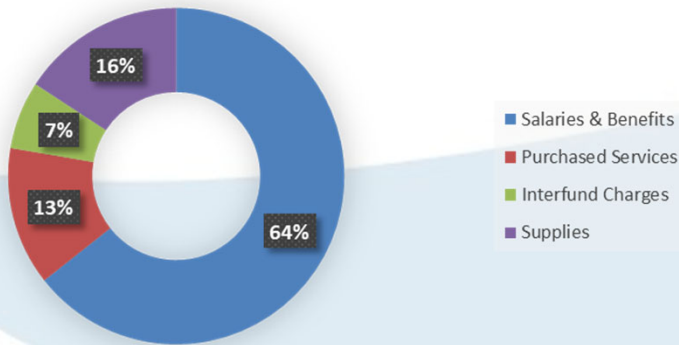
# Parks & Leisure Services Fund

## FY 2024 Budget to Actual

**FY 2024 Revenue Budget**



**FY 2024 Expenditure Budget**

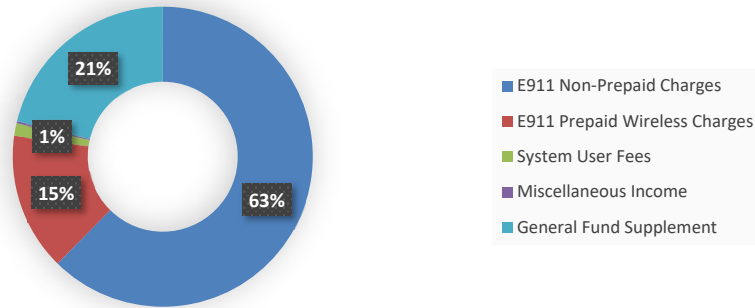


	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Taxes	\$ 4,291,730	\$ 3,846,691
Charges for Services	468,597	368,478
Contributions / Donations	500	-
Investment Income	2,000	4,225
Miscellaneous	212,095	120,786
Other Financing Sources	76,977	38,489
<b>Revenue Totals</b>	<b>\$ 5,051,899</b>	<b>\$ 4,378,668</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 3,251,446	\$ 1,496,994
Purchased Services	672,853	303,805
Interfund Charges	330,236	209,525
Supplies	797,364	393,859
<b>Expenditure Totals</b>	<b>\$ 5,051,899</b>	<b>\$ 2,404,184</b>

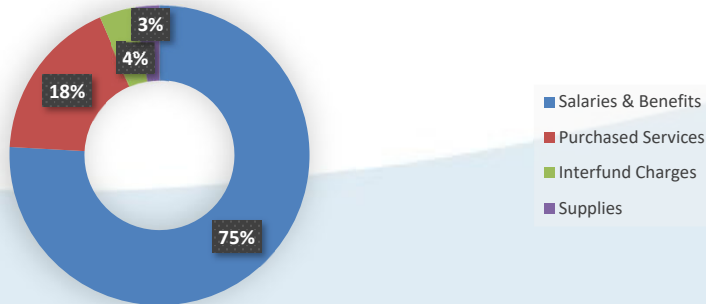
# E911 Fund

## FY 2024 Budget to Actual

**FY 2024 Revenue Budget**



**FY 2024 Expenditures Budget**

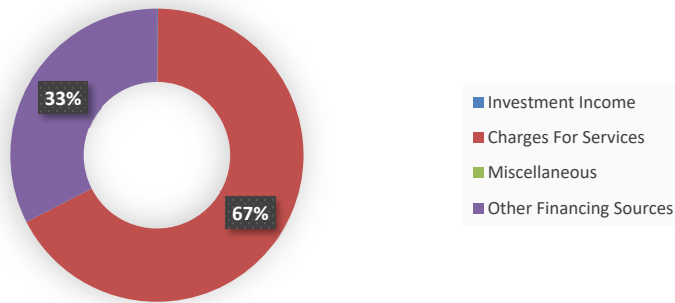


	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Investment Income	\$ 1,000	\$ 4,024
E911 Non-Prepaid Charges	3,546,472	1,236,578
E911 Prepaid Wireless Charges	844,753	271,409
System User Fees	76,190	36,573
Miscellaneous Income	13,096	33,443
General Fund Supplement	1,204,689	602,345
<b>Revenue Totals</b>	<b>\$ 5,686,200</b>	<b>\$ 2,184,370</b>
<b>Expenditures</b>		
Salaries & Benefits	\$ 4,313,761	\$ 1,727,273
Purchased Services	1,004,015	565,699
Interfund Charges	223,474	111,738
Supplies	144,950	55,082
<b>Expenditure Totals</b>	<b>\$ 5,686,200</b>	<b>\$ 2,459,793</b>

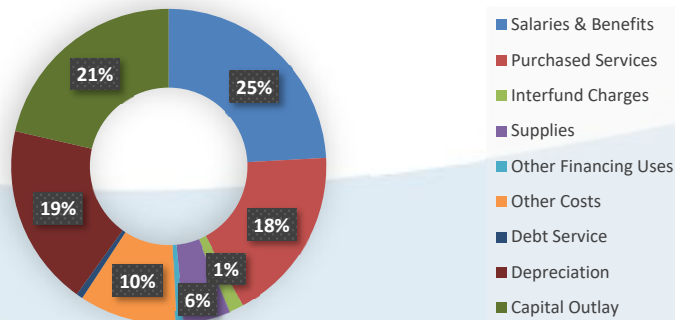
# Landfill Fund

## FY 2024 Budget to Actual

**FY 2024 Revenue Budget**



**FY 2024 Expenses Budget**

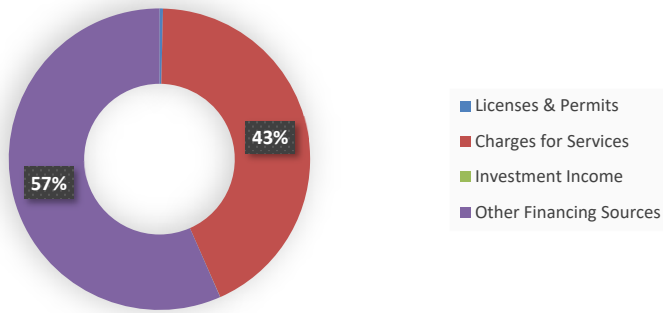


	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Investment Income	\$ 20,000	\$ 73,935
Charges For Services	12,563,770	6,842,860
Miscellaneous	-	-
Other Financing Sources	6,062,750	-
<b>Revenue Totals</b>	<b>\$ 18,646,520</b>	<b>\$ 6,916,795</b>
<b>Expenses</b>		
Salaries & Benefits	\$ 4,500,409	\$ 2,035,309
Purchased Services	3,367,993	995,393
Interfund Charges	277,957	138,978
Supplies	885,055	322,301
Other Financing Uses	150,000	75,000
Other Costs	1,866,532	962,743
Debt Service	122,782	-
Depreciation	3,484,696	-
Capital Outlay	3,991,096	1,364,313
<b>Expense Totals</b>	<b>\$ 18,646,520</b>	<b>\$ 5,894,036</b>

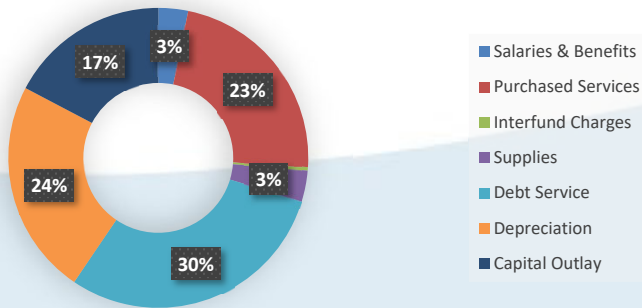


# Water & Sewer Fund FY 2024 Budget to Actual

**FY 2024 Revenue Budget**



**FY 2024 Expenses Budget**



	FY24 Budget	FY24 Actual
<b>Revenues</b>		
Licenses & Permits	\$ 40,000	\$ 49,628
Charges for Services	4,554,522	1,706,141
Investment Income	1,500	53,666
Other Financing Sources	5,995,773	1,051,660
<b>Revenue Totals</b>	<b>\$ 10,591,795</b>	<b>\$ 2,861,096</b>
<b>Expenses</b>		
Salaries & Benefits	\$ 338,817	\$ 165,118
Purchased Services	2,414,091	745,078
Interfund Charges	39,175	19,584
Supplies	350,562	57,760
Debt Service	3,157,322	1,233,660
Depreciation	2,460,328	-
Capital Outlay	1,831,500	508,095
<b>Expense Totals</b>	<b>\$ 10,591,795</b>	<b>\$ 2,729,296</b>

# Mid-Year Budget Reconciliation

# FY 2024 Budget Reconciliation

## Operating Funds

	FY 2024 Adopted Budget	FY 2024 Mid-Year Budget Reconciliation	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
General Fund	\$ 135,313,083	\$ 132,687,107	\$ (2,625,976)	-1.94%
Fire Services Fund	42,000,000	42,000,000	-	0.00%
Developmental Services	11,850,399	11,652,857	(197,542)	-1.67%
Emergency Services	14,213,210	14,213,210	-	0.00%
Parks & Marina	1,792,946	1,784,093	(8,853)	-0.49%
Grants Fund	13,459,551	13,690,689	231,138	1.72%
Restricted Funds	4,098,688	4,170,762	72,074	1.76%
Landfill Fund	18,646,520	18,619,364	(27,156)	-0.15%
Water & Sewer Fund	10,591,795	10,591,795	-	0.00%
American Rescue Plan	13,417,609	13,417,609	-	0.00%
All Other Operating Funds	47,905,790	47,867,112	(38,678)	-0.08%
<b>Total Operating Funds</b>	<b>\$ 313,289,591</b>	<b>\$ 310,694,598</b>	<b>\$ (2,594,993)</b>	<b>-0.83%</b>

# FY 2024 Budget Reconciliation Capital Funds

	FY 2024 Adopted Budget	FY 2024 Mid-Year Budget Reconciliation	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
SPLOST VI	\$ 338,352	\$ 338,352	\$ -	0.00%
SPLOST VII	10,036,175	7,940,283	(2,095,892)	-20.88%
Capital Projects Fund	18,169,160	17,630,689	(538,471)	-2.96%
SPLOST VIII	64,469,898	64,469,898	-	0.00%
All Other Capital Funds	4,612,711	4,612,711	-	0.00%
<b>Total Capital Funds</b>	<b>\$ 97,626,296</b>	<b>\$ 94,991,933</b>	<b>\$ (2,634,363)</b>	<b>-2.70%</b>
<b>Total County Budget</b>	<b>\$ 410,915,887</b>	<b>\$ 405,686,531</b>	<b>\$ (5,229,356)</b>	<b>-1.27%</b>

# FY 2024 Budget Reconciliation Highlights: General Fund

- Reduction in the defined benefit pension contribution
- Allocation of the FY2024 OPEB Contribution from the General Fund to other applicable operating funds.

# FY 2024 Budget Reconciliation Highlights: Other Major Funds

- Reduction in the defined benefit pension contribution
- Allocation of the FY 2024 OPEB Contribution
- Grant award adjustments
- Capital Funds:
  - True-ups in SPLOST VII and capital projects budgets based on actual expenditures

# FY 2024 Mid-Year Budget Reconciliation Adoption