

# **FY 2025 Budget and Millage Rate**

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Interim Director of Financial Services

June 13, 2024 – 6:00 PM

# Highlights

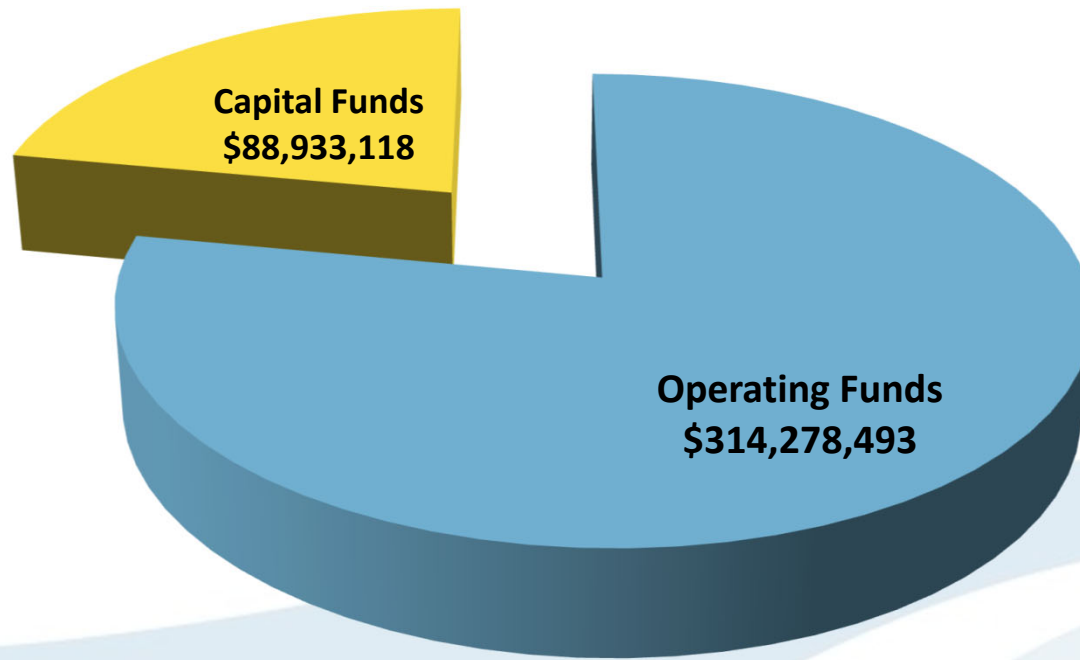
- Strategic decrease of the budget from FY 2024 primarily due to timing of cash flow for capital projects
- Total Positions: 1,853 (full time equivalents)
  - New Positions for FY 2025: 9.50 (full time equivalents)
- Compensation and Benefits
  - Cost-of-Living Adjustment (COLA) with a longevity component
- Capital Investment
  - FY 2025 Capital Budget: \$ 110.2 million
  - 5-Year Capital Improvement Plan: \$ 746.4 million



# Capital Improvement Plan

- Ambulance Replacement
- Vehicle Replacement
- Heavy Equipment Replacement
- Continued Construction of Health Department Additions
- Continued Construction of the Friendship Road Sewer Infrastructure
- Begin Construction of the Athens Highway 129 Sewer Infrastructure
- Upgrades at River Forks Park
- Community Center Upgrades
- Road Resurfacing of 30 miles
- White Sulphur Road Realignment
- Cagle Road Repaving

# Operating and Capital Funds FY 2025



# Operating Funds

| FUND                             | FY 2024 ADOPTED<br>BUDGET | FY 2025 PROPOSED<br>BUDGET | % CHANGE     |
|----------------------------------|---------------------------|----------------------------|--------------|
| General Fund                     | \$ 132,687,107            | \$ 132,217,268             | -0.35%       |
| Fire Services Fund               | 42,000,000                | 45,478,707                 | 8.28%        |
| Emergency Services Fund          | 14,213,210                | 15,016,736                 | 5.65%        |
| Development Services Fund        | 11,652,857                | 11,769,115                 | 1.00%        |
| Parks & Leisure Services Fund    | 5,051,899                 | 6,331,622                  | 25.33%       |
| E-911 Fund                       | 5,647,522                 | 5,591,100                  | -1.00%       |
| Parks Marina Fund                | 1,784,093                 | 1,977,166                  | 10.82%       |
| Grants Fund                      | 13,690,689                | 8,080,659                  | -40.98%      |
| American Rescue Plan Fund        | 13,417,609                | 11,449,608                 | -14.67%      |
| Street Lighting Fund             | 1,205,000                 | 1,255,000                  | 4.15%        |
| Restricted Funds                 | 4,170,762                 | 4,420,904                  | 6.00%        |
| Hotel Motel Tax Fund             | 259,000                   | 295,000                    | 13.90%       |
| Date Fund                        | 232,700                   | 249,630                    | 7.28%        |
| Confiscated Assets Fund          | 138,000                   | 81,000                     | -41.30%      |
| Local Gov't Share of Opioid Fund | -                         | 300,000                    | 100.00%      |
| Law Library Fund                 | 148,584                   | 192,936                    | 29.85%       |
| Group Insurance Fund             | 29,270,090                | 32,504,353                 | 11.05%       |
| Risk Management Fund             | 3,818,764                 | 4,058,882                  | 6.29%        |
| Fleet Maintenance Fund           | 1,860,553                 | 1,949,504                  | 4.78%        |
| Landfill Fund                    | 18,619,364                | 17,850,102                 | -4.13%       |
| Stormwater Fund                  | 235,000                   | 238,000                    | 1.28%        |
| Water & Sewer Fund               | 10,591,795                | 12,971,201                 | 22.46%       |
| <b>TOTAL:</b>                    | <b>\$ 310,694,598</b>     | <b>\$ 314,278,493</b>      | <b>1.15%</b> |

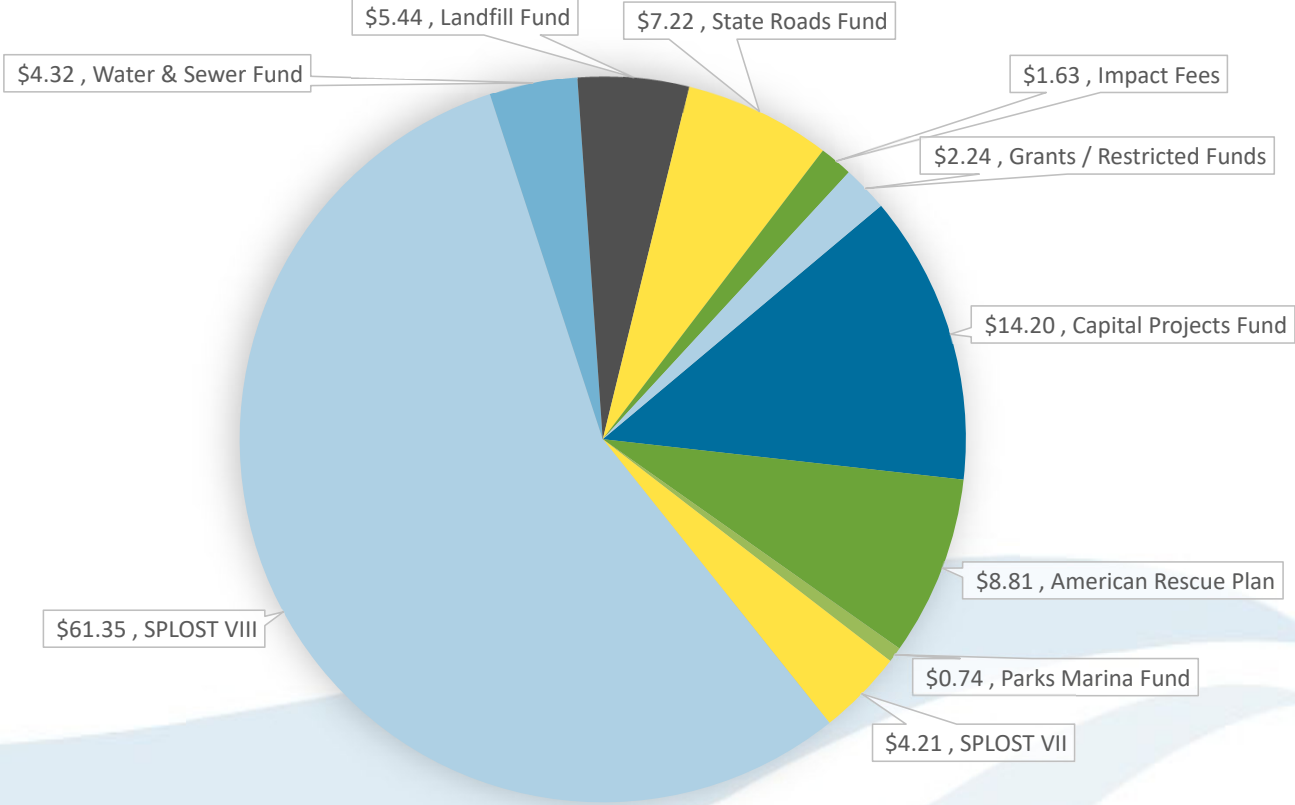


# Capital Funds

| FUND                  | FY 2024 ADOPTED      | FY 2025 PROPOSED     | % CHANGE      |
|-----------------------|----------------------|----------------------|---------------|
|                       | BUDGET               | BUDGET               |               |
| SPLOST VI Fund        | \$ 338,352           | \$ -                 | -100.00%      |
| SPLOST VII Fund       | 7,940,283            | 4,206,171            | -47.03%       |
| SPLOST VIII Fund      | 64,469,898           | 61,351,065           | -4.84%        |
| Impact Fees Fund      | 2,566,000            | 1,959,000            | -23.66%       |
| State Roads Fund      | 2,046,711            | 7,215,486            | 252.54%       |
| Capital Projects Fund | 17,630,689           | 14,201,396           | -19.45%       |
| <b>TOTAL:</b>         | <b>\$ 94,991,933</b> | <b>\$ 88,933,118</b> | <b>-6.38%</b> |
| Total County Wide     | \$ 405,686,531       | \$ 403,211,611       | -0.61%        |

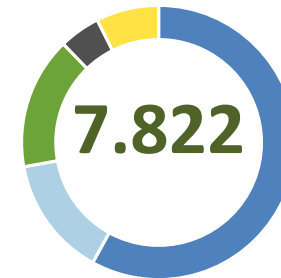


# FY 2025 Capital Budget Expenditures (in millions)



# 2024 Proposed Millage Rates

| DISTRICT                      | Millage Rate |
|-------------------------------|--------------|
| General M&O                   | 3.234        |
| Fire Services Fund            |              |
| - Unincorporated              | 2.400        |
| - Incorporated                | 3.880        |
| Emergency Services Fund       | 0.571        |
| Development Services Fund     | 1.180        |
| Parks & Leisure Services Fund | 0.437        |

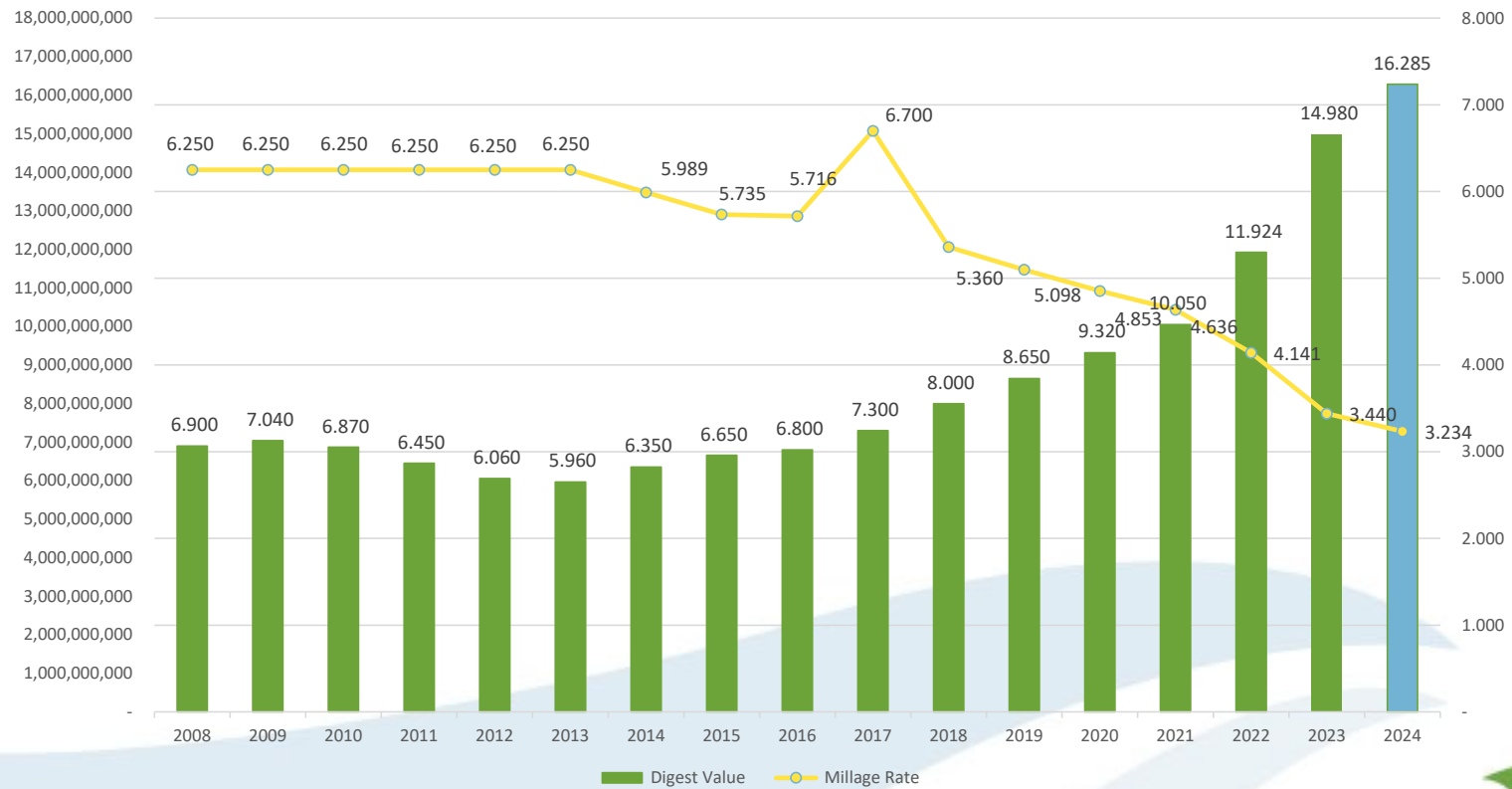


- Public Safety - 58%
- Judicial - 14.2%
- General Government - 15.6%
- Recreation & Culture - 4.8%
- All Other Functions - 7.4%





# General Fund Millage Rate and Tax Digest History



# General Fund Revenue

| REVENUE SOURCE       | FY 2024 ADOPTED<br>BUDGET | FY 2025 PROPOSED<br>BUDGET | % CHANGE      |
|----------------------|---------------------------|----------------------------|---------------|
| Property Taxes       | \$ 51,573,155             | \$ 52,538,904              | 1.87%         |
| Commissions          | 3,791,264                 | 4,485,430                  | 18.31%        |
| Other Taxes          | 57,024,004                | 58,741,240                 | 3.01%         |
| Penalties / Interest | 425,000                   | 400,000                    | -5.88%        |
| Licenses & Permits   | 2,701,941                 | 3,187,536                  | 17.97%        |
| Charges for Services | 6,136,484                 | 6,258,101                  | 1.98%         |
| Fines & Forfeitures  | 4,755,085                 | 4,580,388                  | -3.67%        |
| Intergovernmental    | 1,361,439                 | 1,086,431                  | -20.20%       |
| Miscellaneous        | 684,711                   | 759,238                    | 10.88%        |
| Other Financing      | 4,234,024                 | 180,000                    | -95.75%       |
| <b>TOTAL:</b>        | <b>\$ 132,687,107</b>     | <b>\$ 132,217,268</b>      | <b>-0.35%</b> |



# General Fund Expenditures

| EXPENDITURE<br>FUNCTION | FY 2024 ADOPTED<br>BUDGET | FY 2025 PROPOSED<br>BUDGET | % CHANGE      |
|-------------------------|---------------------------|----------------------------|---------------|
| General Government      | \$ 35,249,606             | \$ 32,920,145              | -6.61%        |
| Public Safety           | 60,336,910                | 61,729,089                 | 2.31%         |
| Health & Welfare        | 2,298,167                 | 1,983,643                  | -13.69%       |
| Judicial                | 29,094,556                | 29,888,314                 | 2.73%         |
| Housing & Development   | 2,112,534                 | 1,850,047                  | -12.43%       |
| Recreation & Culture    | 3,595,334                 | 3,846,030                  | 6.97%         |
| <b>TOTAL:</b>           | <b>\$ 132,687,107</b>     | <b>\$ 132,217,268</b>      | <b>-0.35%</b> |

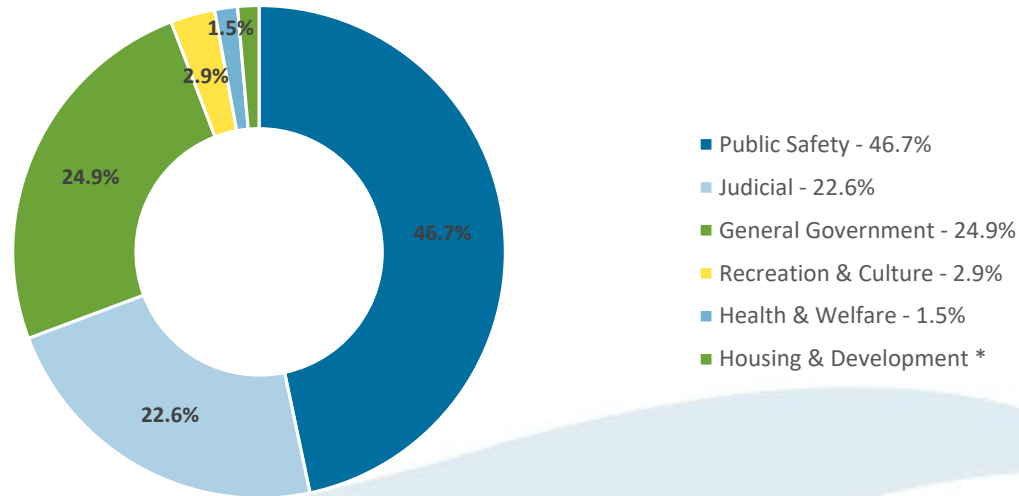
# General Fund Expenditures

| EXPENDITURE<br>CATEGORY | FY 2024 ADOPTED<br>BUDGET | FY 2025 PROPOSED<br>BUDGET | % CHANGE      |
|-------------------------|---------------------------|----------------------------|---------------|
| Salaries & Benefits     | \$ 92,692,958             | \$ 93,070,389              | 0.41%         |
| Supplies & Materials    | 8,101,417                 | 7,646,487                  | -5.62%        |
| Purchased Services      | 20,696,317                | 21,409,535                 | 3.45%         |
| Other Costs             | 6,357,799                 | 6,354,268                  | -0.06%        |
| Interfund Charges       | 16,000                    | 16,000                     | 0.00%         |
| Other Financing Uses    | 3,965,000                 | 2,832,897                  | -28.55%       |
| Debt Service            | 857,616                   | 887,692                    | 3.51%         |
| <b>TOTAL:</b>           | <b>\$ 132,687,107</b>     | <b>\$ 132,217,268</b>      | <b>-0.35%</b> |



# General Fund Expenditures

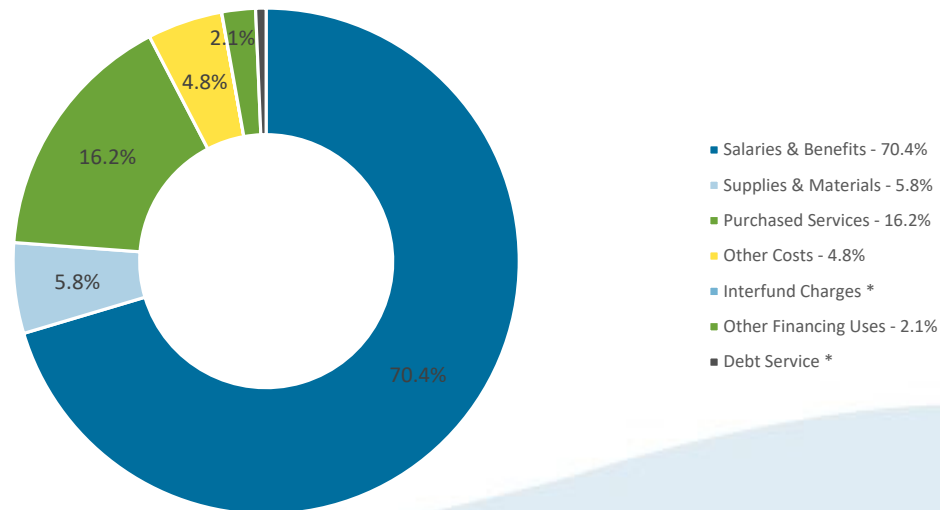
## Expenditures by Function



\* 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<br>CATEGORY | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>PROPOSED<br>BUDGET | % CHANGE     |
|-------------------------|------------------------------|-------------------------------|--------------|
| Salaries & Benefits     | \$ 27,741,115                | \$ 27,752,450                 | 0.04%        |
| Supplies & Materials    | 2,639,276                    | 1,886,710                     | -28.51%      |
| Purchased Services      | 2,295,298                    | 2,368,596                     | 3.19%        |
| Interfund Charges       | 1,405,974                    | 1,405,974                     | 0.00%        |
| Other Costs             | -                            | 660,000                       | 100.00%      |
| Other Financing Uses    | 7,050,789                    | 10,537,484                    | 49.45%       |
| Debt Service            | 867,548                      | 867,493                       | -0.01%       |
| <b>TOTAL:</b>           | <b>\$ 42,000,000</b>         | <b>\$ 45,478,707</b>          | <b>8.28%</b> |



# Emergency Services Fund Expenditures

| EXPENDITURE<br>CATEGORY | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>PROPOSED<br>BUDGET | % CHANGE     |
|-------------------------|------------------------------|-------------------------------|--------------|
| Salaries & Benefits     | \$ 9,513,346                 | \$ 9,662,992                  | 1.57%        |
| Supplies & Materials    | 1,385,476                    | 1,416,320                     | 2.23%        |
| Purchased Services      | 2,466,649                    | 1,804,797                     | -26.83%      |
| Interfund Charges       | 547,739                      | 547,739                       | 0.00%        |
| Other Financing Uses    | 300,000                      | 1,584,888                     | 428.30%      |
| <b>TOTAL:</b>           | <b>\$ 14,213,210</b>         | <b>\$ 15,016,736</b>          | <b>5.65%</b> |



# Development Services Fund Expenditures

| EXPENDITURE<br>CATEGORY | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>PROPOSED<br>BUDGET | % CHANGE     |
|-------------------------|------------------------------|-------------------------------|--------------|
| Salaries & Benefits     | \$ 6,968,921                 | \$ 7,113,163                  | 2.07%        |
| Supplies & Materials    | 851,741                      | 839,121                       | -1.48%       |
| Purchased Services      | 3,456,142                    | 3,415,778                     | -1.17%       |
| Interfund Charges       | 301,053                      | 326,053                       | 8.30%        |
| Other Financing Uses    | 75,000                       | 75,000                        | 0.00%        |
| <b>TOTAL:</b>           | <b>\$ 11,652,857</b>         | <b>\$ 11,769,115</b>          | <b>1.00%</b> |

# Parks & Leisure Services Fund Expenditures

| EXPENDITURE CATEGORY | FY 2024 ADOPTED BUDGET | FY 2025 PROPOSED BUDGET | % CHANGE      |
|----------------------|------------------------|-------------------------|---------------|
| Salaries & Benefits  | \$ 3,251,780           | \$ 3,500,051            | 7.63%         |
| Supplies & Materials | 778,903                | 916,551                 | 17.67%        |
| Purchased Services   | 690,980                | 775,267                 | 12.20%        |
| Interfund Charges    | 330,236                | 349,236                 | 5.75%         |
| Other Financing Uses | -                      | 790,517                 | 100.00%       |
| <b>TOTAL:</b>        | <b>\$ 5,051,899</b>    | <b>\$ 6,331,622</b>     | <b>25.33%</b> |



# E-911 Fund Expenditures

| EXPENDITURE<br>CATEGORY | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>PROPOSED<br>BUDGET | % CHANGE      |
|-------------------------|------------------------------|-------------------------------|---------------|
| Salaries & Benefits     | \$ 4,185,933                 | \$ 4,036,894                  | -3.56%        |
| Supplies & Materials    | 143,527                      | 128,006                       | -10.81%       |
| Purchased Services      | 1,094,588                    | 1,202,726                     | 9.88%         |
| Interfund Charges       | 223,474                      | 223,474                       | 0.00%         |
| <b>TOTAL:</b>           | <b>\$ 5,647,522</b>          | <b>\$ 5,591,100</b>           | <b>-1.00%</b> |

# Park Marina Fund Expenditures

| EXPENDITURE<br>CATEGORY | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>PROPOSED<br>BUDGET | % CHANGE      |
|-------------------------|------------------------------|-------------------------------|---------------|
| Salaries & Benefits     | \$ 918,781                   | \$ 827,439                    | -9.94%        |
| Supplies & Materials    | 181,361                      | 186,682                       | 2.93%         |
| Purchased Services      | 141,582                      | 178,926                       | 26.38%        |
| Interfund Charges       | 42,369                       | 42,369                        | 0.00%         |
| Capital Outlay          | 500,000                      | 741,750                       | 48.35%        |
| <b>TOTAL:</b>           | <b>\$ 1,784,093</b>          | <b>\$ 1,977,166</b>           | <b>10.82%</b> |



# Conclusion

The Fiscal Year 2025 Budget and 2024 millage rates will be adopted on  
**Thursday June 27<sup>th</sup> at 6:00 PM**

Presented by:  
Taylor F. Samples, CPA, MBA  
Interim Director of Financial Services



# Budget Public Hearing