

Seven Month Financial Status Update and Mid-Year Budget Reconciliation

Fiscal Year 2025

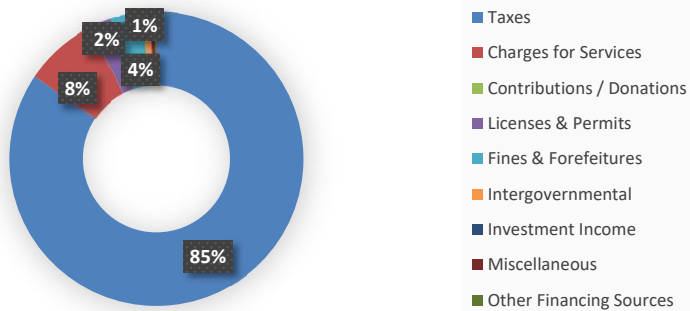
March 13, 2025

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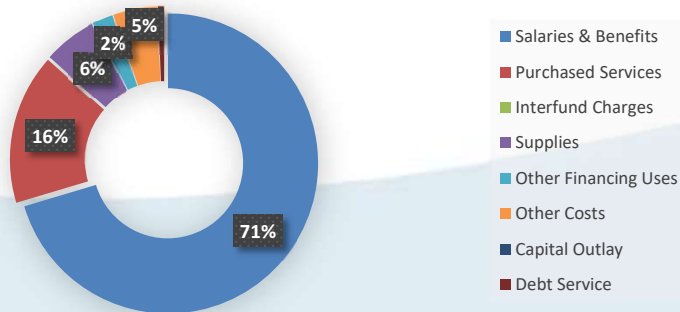
General Fund

FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditure Budget



	FY25 Budget	FY25 Actual
Revenues		
Taxes	\$ 111,680,144	\$ 78,247,271
Charges for Services	10,743,531	8,639,443
Contributions / Donations	36,238	33,516
Licenses & Permits	3,187,536	1,934,525
Fines & Forefeitures	4,580,388	1,940,578
Intergovernmental	1,086,431	546,325
Investment Income	110,000	233,836
Miscellaneous	613,000	343,938
Other Financing Sources	180,000	104,358
Revenue Totals	\$ 132,217,268	\$ 92,023,790
Expenditures		
Salaries & Benefits	\$ 93,035,072	\$ 55,631,118
Purchased Services	21,447,852	12,459,285
Interfund Charges	16,000	12,807
Supplies	7,648,487	4,104,667
Other Financing Uses	2,877,897	1,639,560
Other Costs	6,304,268	3,930,870
Capital Outlay	-	-
Debt Service	887,692	444,992
Expenditure Totals	\$ 132,217,268	\$ 78,223,299



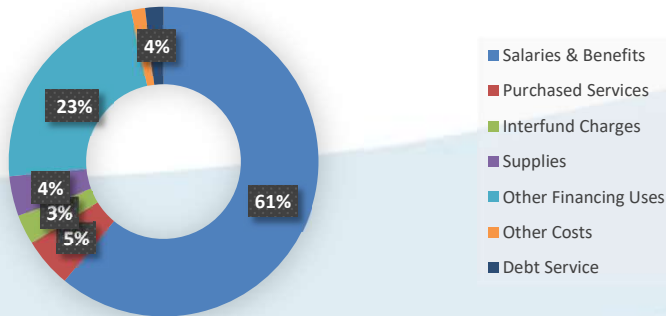
Fire Fund

FY 2025 Budget to Actual

FY 2025 Revenue Budget



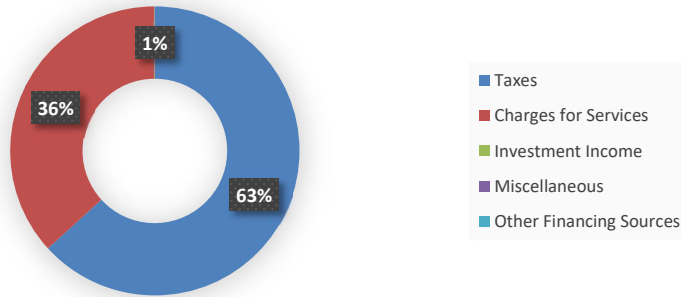
FY 2025 Expenditure Budget



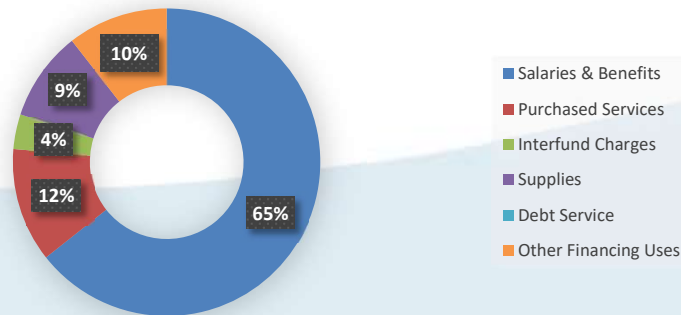
	FY25 Budget	FY25 Actual
Revenues		
Taxes	\$ 45,234,753	\$ 45,322,426
Charges for Services	195,000	99,028
Intergovernmental	8,954	3,575
Miscellaneous	-	775
Investment Income	40,000	66,018
Revenue Totals	\$ 45,478,707	\$ 45,491,821
Expenditures		
Salaries & Benefits	\$ 27,752,450	\$ 17,920,123
Purchased Services	2,368,596	1,131,328
Interfund Charges	1,405,974	1,127,223
Supplies	1,886,710	749,211
Other Financing Uses	10,537,484	6,146,866
Other Costs	660,000	660,000
Debt Service	867,493	847,829
Expenditure Totals	\$ 45,478,707	\$ 28,582,579

Emergency Services Fund FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditure Budget

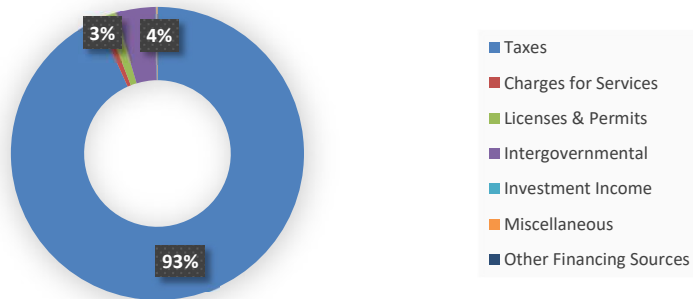


	FY25 Budget	FY25 Actual
Revenues		
Taxes	\$ 9,493,625	\$ 8,819,556
Charges for Services	5,509,511	5,614,165
Investment Income	10,000	35,720
Miscellaneous	3,600	5,528
Other Financing Sources	-	-
Revenue Totals	\$ 15,016,736	\$ 14,474,969
Expenditures		
Salaries & Benefits	\$ 9,662,992	\$ 5,376,756
Purchased Services	1,804,797	971,992
Interfund Charges	547,739	417,587
Supplies	1,416,320	672,901
Debt Service	-	-
Other Financing Uses	1,584,888	924,517
Expenditure Totals	\$ 15,016,736	\$ 8,363,754

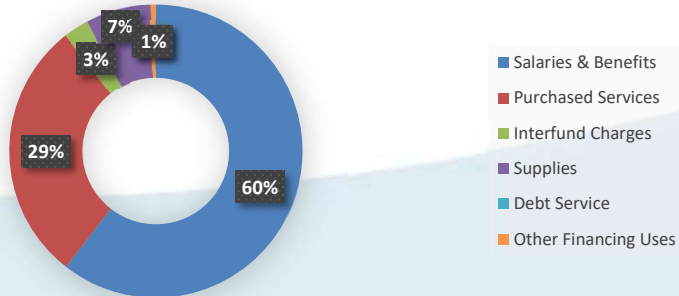


Development Services Fund FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditure Budget

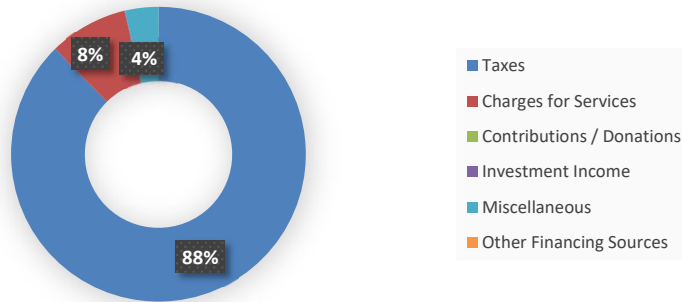


	FY25 Budget	FY25 Actual
Revenues		
Taxes	\$ 10,981,925	\$ 10,166,811
Charges for Services	93,887	78,120
Licenses & Permits	153,249	151,160
Intergovernmental	519,614	145,220
Investment Income	10,000	20,521
Miscellaneous	10,440	(246)
Other Financing Sources	-	-
Revenue Totals	\$ 11,769,115	\$ 10,561,586
Expenditures		
Salaries & Benefits	\$ 7,121,775	\$ 4,082,602
Purchased Services	3,407,166	1,249,946
Interfund Charges	326,053	299,965
Supplies	839,121	316,893
Debt Service	-	-
Other Financing Uses	75,000	43,750
Expenditure Totals	\$ 11,769,115	\$ 5,993,155

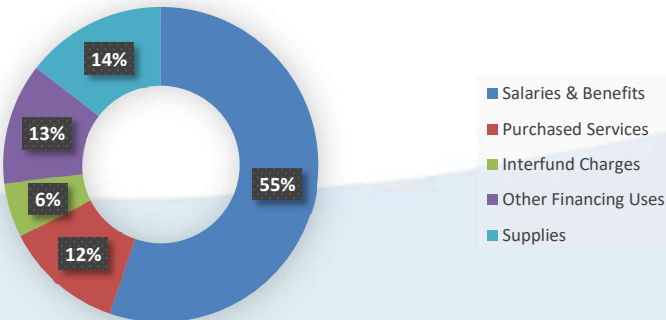


Parks & Leisure Services Fund FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditure Budget



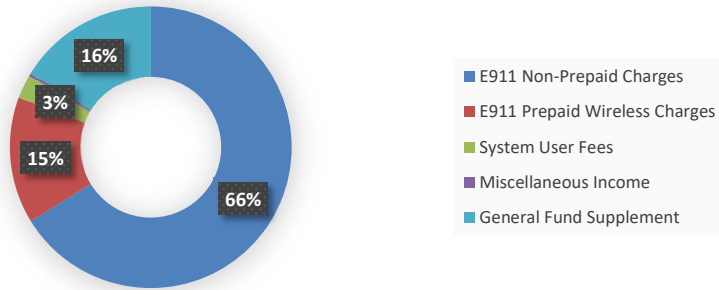
	FY25 Budget	FY25 Actual
Revenues		
Taxes	\$ 5,551,011	\$ 5,166,269
Charges for Services	545,379	413,607
Contributions / Donations	300	-
Investment Income	3,000	8,015
Miscellaneous	231,932	212,861
Other Financing Sources	-	-
Revenue Totals	\$ 6,331,622	\$ 5,800,752
Expenditures		
Salaries & Benefits	\$ 3,500,051	\$ 1,999,694
Purchased Services	775,267	450,405
Interfund Charges	349,236	257,926
Other Financing Uses	790,517	461,135
Supplies	916,551	506,992
Expenditure Totals	\$ 6,331,622	\$ 3,676,151



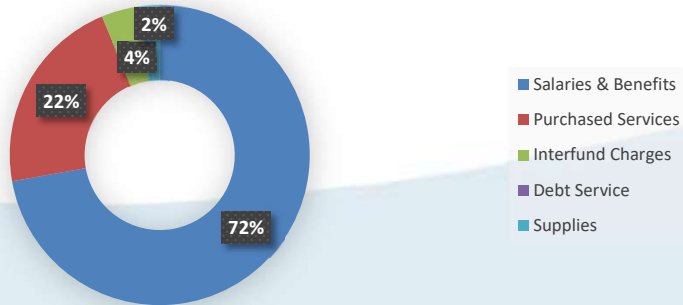
E911 Fund

FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditures Budget



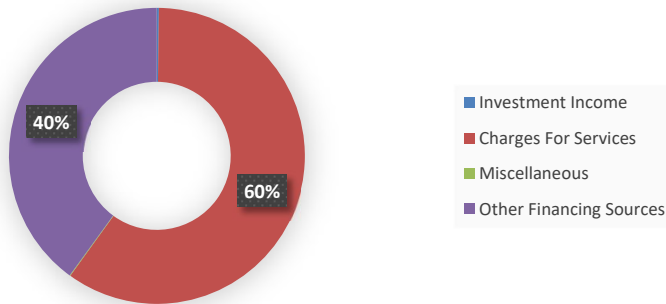
	FY25 Budget	FY25 Actual
Revenues		
Investment Income	\$ 1,779	\$ 8,681
E911 Non-Prepaid Charges	3,699,897	1,567,868
E911 Prepaid Wireless Charges	811,075	333,933
System User Fees	150,650	202,427
Miscellaneous Income	19,475	8,321
General Fund Supplement	908,224	529,797
Revenue Totals	\$ 5,591,100	\$ 2,651,026
Expenditures		
Salaries & Benefits	\$ 4,036,894	\$ 2,260,256
Purchased Services	1,202,726	665,167
Interfund Charges	223,474	130,361
Debt Service	-	-
Supplies	128,006	65,458
Expenditure Totals	\$ 5,591,100	\$ 3,121,241



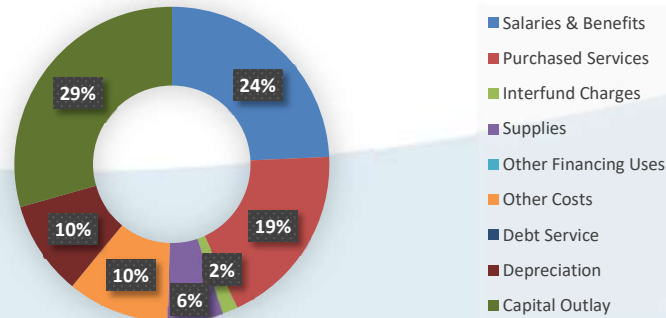
Landfill Fund

FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenses Budget

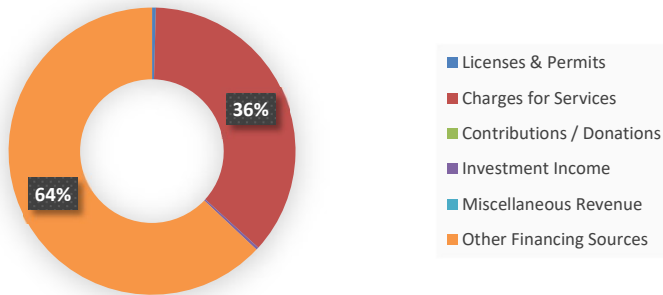


	FY25 Budget	FY25 Actual
Revenues		
Investment Income	\$ 40,000	\$ 113,353
Charges For Services	10,662,490	7,450,851
Miscellaneous	15,000	16
Other Financing Sources	7,132,612	4,652
Revenue Totals	\$ 17,850,102	\$ 7,568,872
Expenses		
Salaries & Benefits	\$ 4,326,509	\$ 2,495,210
Purchased Services	3,382,142	1,441,165
Interfund Charges	277,957	162,141
Supplies	1,017,353	355,267
Other Financing Uses	-	-
Other Costs	1,869,063	648,780
Debt Service	-	-
Depreciation	1,733,411	1,143,219
Capital Outlay	5,243,667	5,497,198
Expense Totals	\$ 17,850,102	\$ 11,742,981

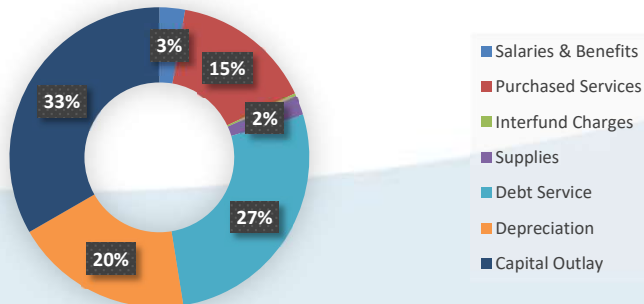


Water & Sewer Fund FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenses Budget

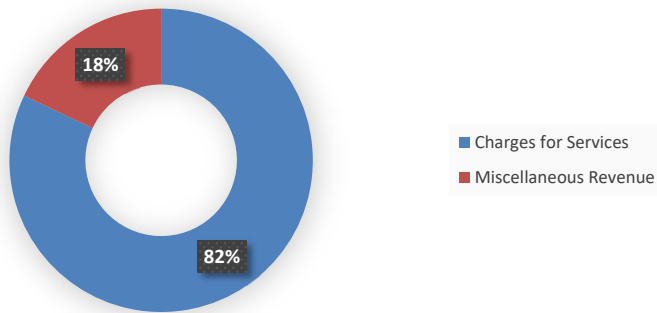


	FY25 Budget	FY25 Actual
Revenues		
Licenses & Permits	\$ 55,000	\$ 94,400
Charges for Services	4,709,440	3,436,845
Contributions / Donations	-	-
Investment Income	40,000	79,144
Miscellaneous Revenue	-	-
Other Financing Sources	8,166,761	1,226,937
Revenue Totals	\$ 12,971,201	\$ 4,837,327
Expenses		
Salaries & Benefits	\$ 360,314	\$ 182,123
Purchased Services	1,970,114	782,363
Interfund Charges	39,175	22,848
Supplies	275,085	359,408
Debt Service	3,507,822	1,391,687
Depreciation	2,501,691	1,520,250
Capital Outlay	4,317,000	100,846
Expense Totals	\$ 12,971,201	\$ 4,359,526

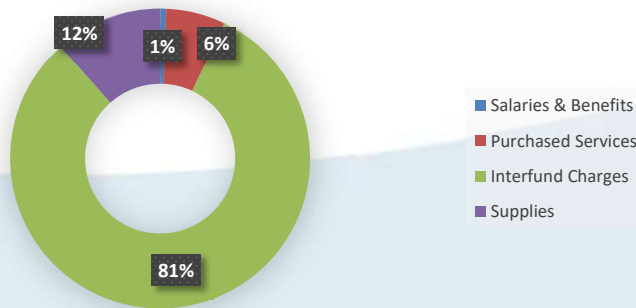


Group Insurance Fund FY 2025 Budget to Actual

FY 2025 Revenue Budget



FY 2025 Expenditures Budget



	FY25 Budget	FY25 Actual
Revenues		
Charges for Services	\$ 26,656,828	\$ 16,174,187
Miscellaneous Revenue	5,847,525	3,057,087
Revenue Totals	\$ 32,504,353	\$ 19,231,274
Expenses		
Salaries & Benefits	\$ 217,463	\$ 88,176
Purchased Services	2,076,440	1,108,127
Interfund Charges	26,456,838	18,146,348
Supplies	3,753,612	2,814,540
Expense Totals	\$ 32,504,353	\$ 22,157,192



Mid-Year Budget Reconciliation

FY 2025 Budget Reconciliation Highlights

- Reduction of \$ 4.63 million in overall county budget
- The use of \$ 322 thousand of Contingency was strategically planned to fund critical services and still have funds available.
- Capital Projects adjustments and cash flow true-ups
 - Reduced cash flow for completed roof replacements in SPLOST VIII
 - Significant reduction in SPLOST VII cash flow for the Mulberry Creek project
 - Adjustment in the solid waste fund for the cash flow needed for the Leachate Plant Upgrades and Allen Creek Permitting Project.
- Reallocation of existing vacant positions to cover new additions and not increase the overall position count. Positions being recommended for addition:
 - One Deputy Clerk – Probate Court
 - Three Seasonal PT Intern – Clerk of Court

FY 2025 Budget Reconciliation Highlights

- The Grant and Restricted Fund increase primarily due to:
 - Adjusting cash flows for the EDA and GTIB Grants related to White Sulphur Road Realignment
 - Restricted Funds increased, primarily, due to increases in activity of approved uses for these funds that are held in trust by the County.



FY 2025 Mid-Year Budget Reconciliation Operating Funds

	FY 2025 Adopted Budget	FY 2025 Mid-Year Budget Reconciliation	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
General Fund	\$ 132,217,268	\$ 132,217,268	\$ -	0.00%
Fire Services Fund	45,478,707	45,478,707	-	0.00%
Developmental Services	11,769,115	11,769,115	-	0.00%
Emergency Services	15,016,736	15,016,736	-	0.00%
Parks & Marina	1,977,166	1,977,166	-	0.00%
Grants Fund	8,080,659	8,630,868	550,209	6.81%
Restricted Funds	4,420,904	5,034,671	613,767	13.88%
Solid Waste Fund	17,850,102	17,058,202	(791,900)	-4.44%
Water & Sewer Fund	12,971,201	12,971,201	-	0.00%
American Rescue Plan	11,449,608	11,449,608	-	0.00%
All Other Operating Funds	53,047,027	53,055,283	8,256	0.02%
Total Operating Funds	\$ 314,278,493	\$ 314,658,825	\$ 380,332	0.12%



FY 2025 Mid-Year Budget Reconciliation Capital Funds

	FY 2025 Adopted Budget	FY 2025 Mid-Year Budget Reconciliation	Mid Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
SPLOST VII	4,206,171	893,386	(3,312,785)	-78.76%
Capital Projects Fund	14,201,396	14,149,553	(51,843)	-0.37%
SPLOST VIII	61,351,065	60,153,978	(1,197,087)	-1.95%
All Other Capital Funds	9,174,486	8,724,486	(450,000)	-4.90%
Total Capital Funds	\$ 88,933,118	\$ 83,921,403	\$ (5,011,715)	-5.64%
Total County Budget	\$ 403,211,611	\$ 398,580,228	\$ (4,631,383)	-1.15%



FY 2025 Mid-Year Budget Reconciliation Adoption