

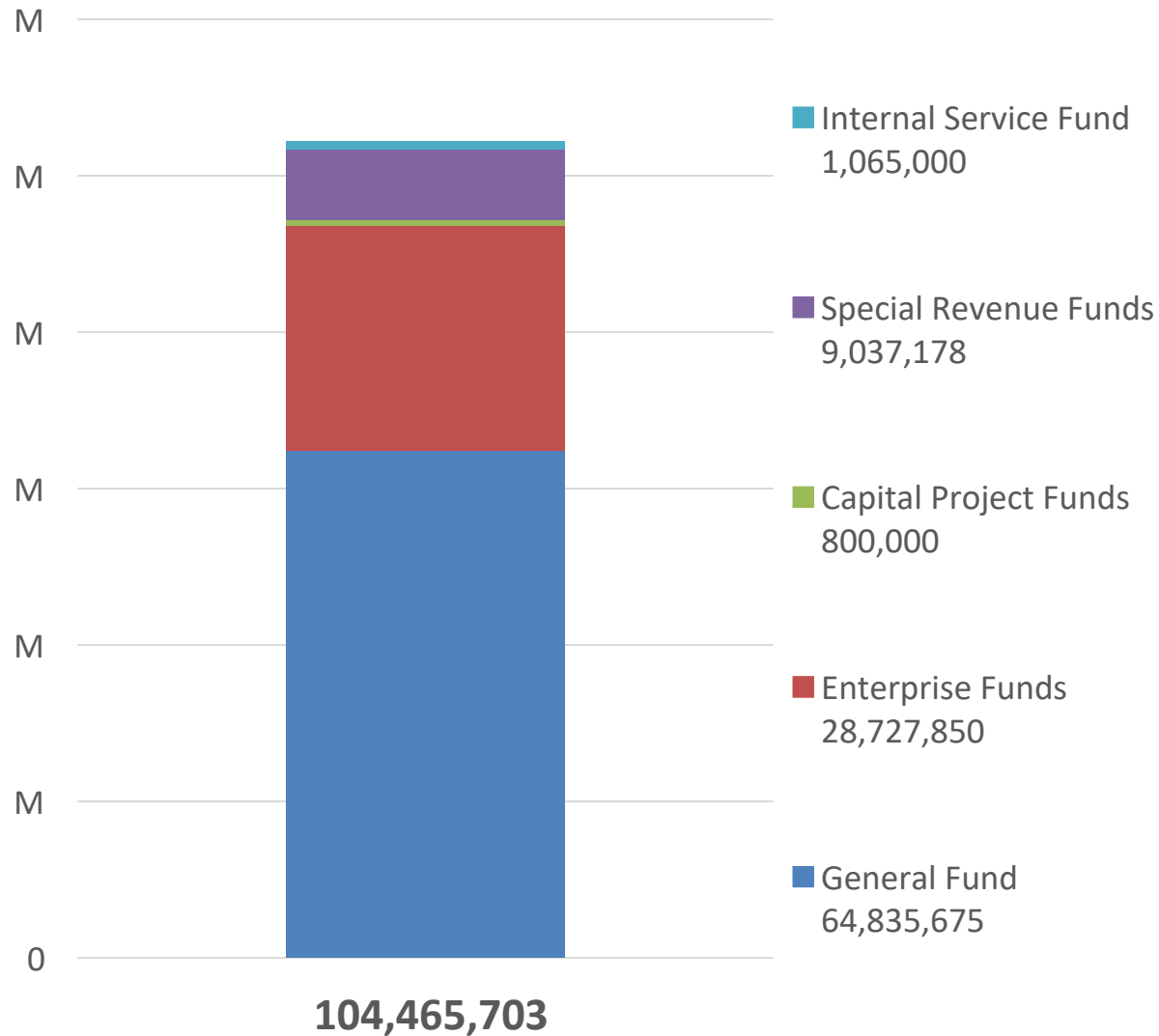


FY 2025 Budget Presentation

COW Meeting

May 2, 2024

Total Proposed Budget



Comparison to Prior Year

Fund	FY24 Revised	FY25 Proposed	Increase/ (Decrease)	% Change
General Fund	66,983,300	64,835,675	(2,147,625)	(3.2%)
Special Revenue Funds	10,115,047	9,037,178	(1,077,869)	(10.7%)
Capital Project Funds	23,616,471	800,000	(22,816,471)	(96.6%)
Internal Service Funds	1,717,198	1,065,000	(652,198)	(38.0%)
Enterprise Funds	26,469,281	28,727,850	2,258,569	8.5%
Total Budget	128,901,297	104,465,703	(24,435,594)	(19.0%)

Revenues vs. Expenditures

Fund	Revenues	Expenditures	Transfer To/(From) Cash Reserves
General Fund	64,835,675	64,835,675	-
Special Revenue Funds	8,353,178	9,037,178	(684,000)
Capital Project Funds	800,000	800,000	-
Internal Service Funds	1,710,000	1,065,000	645,000
Enterprise Funds	28,727,850	28,727,850	-
Total Budget	104,426,703	104,465,703	(39,000)

Key Revenues

Fund	Account	FY 2024	FY 2025	Difference	% Change
GF	Real Property Tax	32,166,000	34,787,000	2,621,000	8.1%
GF	Sanitation Charges	4,500,000	4,320,000	(180,000)	-4.0%
GF	Insurance Premium Tax	4,500,000	5,250,000	750,000	16.7%
GF	Franchise Tax	3,800,000	4,160,000	360,000	9.5%
GF	Intergov't HB489	1,660,000	-	(1,660,000)	-100.0%
GF	TFR from W/S Fund	2,024,100	2,144,100	120,000	5.9%
GF	General Business License	1,600,000	1,750,000	150,000	9.4%
GF	Municipal Court Fines	1,200,000	1,200,000	-	0.0%
GF	Title Ad Valorem Tax	2,460,000	2,460,000	-	0.0%

Key Revenues

Fund	Account	FY 2024	FY 2025	Difference	% Change
W/S	Water Charge	7,510,000	7,873,000	363,000	4.8%
W/S	Sewer Charge	9,960,000	10,704,000	744,000	7.5%
W/S	Base Rate	3,427,000	3,450,000	23,000	0.7%

Fund	Account	FY 2024	FY 2025	Difference	% Change
SW	Storm Water Fee	1,545,000	1,598,000	53,000	3.4%

Fund	Account	FY 2024	FY 2025	Difference	% Change
E-911	E-911 Fees	1,648,000	1,543,000	(105,000)	-6.4%
E-911	TFR from General Fund	554,082	769,890	215,808	38.9%

Fund	Account	FY 2024	FY 2025	Difference	% Change
H/M	Hotel/Motel Tax	1,610,000	1,711,000	101,000	6.3%
H/M	Auto Rental Tax	190,000	205,000	15,000	7.9%

Proposed Fee Changes

Departments proposing fee changes:

- Environmental Services
- Library
- Parks & Recreation
- Water/Sewer Utility
- Storm Water Utility
- Water Distribution

Noteworthy

- 965K General Fund contingency
- \$6.2M for health insurance (\$5.6M from GF)
- \$2.7M for retirement
- 200K for downtown master plan update
- 245K for signage replacement
- 22K for “Blanket Concert” event series
- Birthday celebration budgeting

Debt Obligations

- **\$46,891,461** total outstanding bond debt
- **\$8,258,572** scheduled for FY25
 - 326,118 from TAD Fund
 - 5,569,862 from the General Fund
 - 100,000 from previously committed funds
 - 2,262,592 from SPLOST

Capital Projects Schedule

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General Fund	1,484,000	4,252,000	4,841,000	12,417,000	2,952,000
E-911	-	-	-	-	-
Water Sewer	4,578,000	4,017,000	3,987,000	4,252,000	4,337,000
Storm Water	1,522,000	1,552,000	1,583,000	1,615,000	1,647,000

General Fund CIP Projects

Environmental Services

- Spray Foam Insulation 85,000

IT

- Computer Upgrades 46,000

Parks & Recreation

- Gym Scoreboard Replacement 40,000

General Fund CIP Projects

Public Works

• Green Energy Projects	800,000
• Miscellaneous Flooring Replacement	20,000
• Backflow Testing and Replacement	25,000
• Traffic Street Markings	50,000
• Traffic Signal Improvements	193,000
• Bridge Repairs and Maintenance	100,000
• Replace Underground Sanitation Cart	25,000
• Sanitation Carts	100,000

Vehicle Replacement Fund

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Scheduled Replacements	1,065,000	2,880,600	990,000	2,439,000	2,135,000
New Req. and Early Repl.	-	-	400,000	-	-
Emergency Funds	50,000	100,000	100,000	100,000	100,000
Total	1,115,000	2,980,600	1,490,000	2,539,000	2,235,000

- 16 scheduled replacements in FY25

New Personnel Requests Recommended

Department	Title	Number	Requested Impact
Fire Response	Firefighters Uncertified	3	111,333
Total		3	111,333

Reclassification Requests Recommended

Dept	Old Title	Old Grade	New Title	New Grade	Budget Impact
Court	Court Administrator	GOVT-14	Court Administrator	MGMT-1	-
Engineering	Asst. City Engineer	GOVT-14	Engineering Plans Reviewer	GOVT-10	(23,020)
Hwys & Streets	Asst. Public Works Director	GOVT-14	Deputy Public Works Director	GOVT-15	-
Parks Ath&Aqu	Athletics & Aquatics Coord.	GOVT-8	Athletics & Aquatics Manager	GOVT-12	-
Police	Police Officer Uncertified	PD-1	Crime Intelligence Analyst	GOVT-9	(1,696)
Water Admin	Util. Services Customer Rep	GOVT-3	Utility Services Customer Rep II	GOVT-5	2,991
Water Dist	W&S Maint. Worker	GOVT-1	W&S Crew Leader	GOVT-4	3,598
Water Dist	W&S Maint. Worker	GOVT-1	W&S Maintenance Tech I	GOVT-2	7,874
Total					(10,253)

- Budget impact at full fiscal year.

Schedule

- May 2 First presentation at COW Meeting
- May 16 Discuss any changes at COW
- May 20 Formal budget presentation and public hearing at Council meeting
- May 30 Discuss any changes at COW
- June 3 Formal budget adoption at Council meeting