

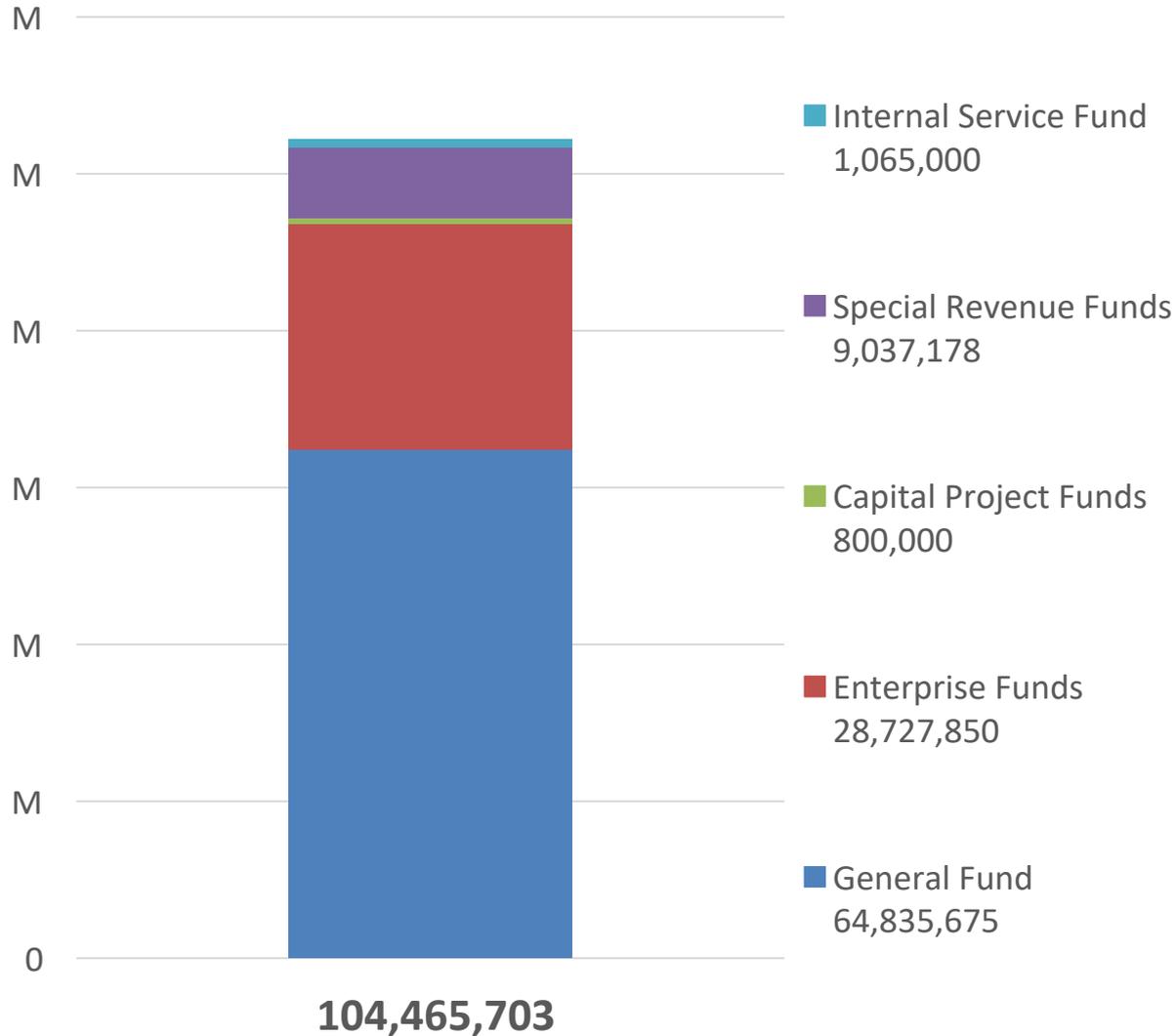


FY 2025 Budget Presentation

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

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