



## Committee of the Whole Meeting - Final

May 02, 2024

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B. COW2024-020 FY25 Budget Presentation

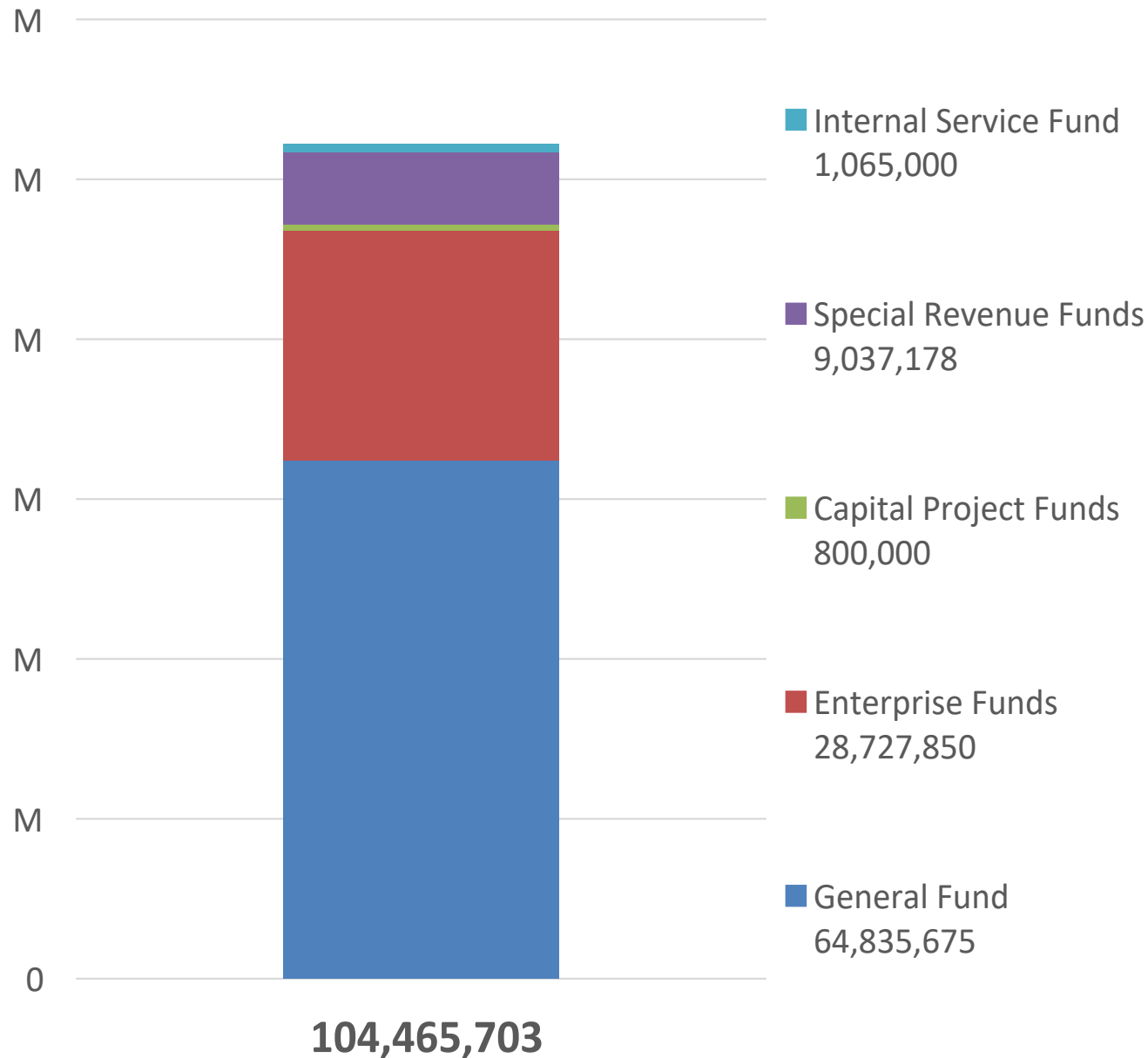


# FY 2025 Budget Presentation

COW Meeting

May 2, 2024

# Total Proposed Budget



# Comparison to Prior Year

| <b>Fund</b>            | <b>FY24<br/>Revised</b> | <b>FY25<br/>Proposed</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|------------------------|-------------------------|--------------------------|---------------------------------|-----------------|
| 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%            |
| <b>Total Budget</b>    | <b>128,901,297</b>      | <b>104,465,703</b>       | <b>(24,435,594)</b>             | <b>(19.0%)</b>  |

# Revenues vs. Expenditures

| <b>Fund</b>            | <b>Revenues</b>    | <b>Expenditures</b> | <b>Transfer<br/>To/(From)<br/>Cash Reserves</b> |
|------------------------|--------------------|---------------------|---|
| 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          | -   |
| <b>Total Budget</b>    | <b>104,426,703</b> | <b>104,465,703</b>  | <b>(39,000)</b>                                 |

# 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

|              | <b>FY 2025</b> | <b>FY 2026</b> | <b>FY 2027</b> | <b>FY 2028</b> | <b>FY 2029</b> |
|--------------|----------------|----------------|----------------|----------------|----------------|
| 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          |
| <b>Total</b>             | <b>1,115,000</b> | <b>2,980,600</b> | <b>1,490,000</b> | <b>2,539,000</b> | <b>2,235,000</b> |

- 16 scheduled replacements in FY25

# New Personnel Requests Recommended

| Department    | Title                    | Number   | Requested Impact |
|---------------|--------------------------|----------|------------------|
| Fire Response | Firefighters Uncertified | 3        | 111,333          |
| <b>Total</b>  |                          | <b>3</b> | <b>111,333</b>   |

# 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           |
| <b>Total</b>   |                             |           |                                  |           | <b>(10,253)</b> |

- 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