



## **Committee of the Whole Meeting - Final**

May 16, 2024

6:30 PM

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**B. COW2024-022** Budget Update – Landon O’Neal / Kristin Robinson

## FY 2025 - FY 2024 Budget Comparison

<b>Governmental Funds</b>	<b>FY 2024 Revised</b>	<b>FY 2025 Recommended</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>General Fund</b>	<b>66,983,300</b>	<b>65,835,675</b>	<b>(1,147,625)</b>	<b>-1.7%</b>
<b>Special Revenue Funds</b>				
ARPA Fund	1,964,245	684,000	(1,280,245)	-65.2%
Auto Rental Tax Fund	190,000	205,000	15,000	7.9%
CDBG Fund	515,950	260,000	(255,950)	-49.6%
Confiscated Assets	261,365	255,223	(6,142)	-2.3%
Donations & Special Fees Fund	402,696	525,000	122,304	30.4%
E-911 Fund	2,230,013	2,312,890	82,877	3.7%
Hotel/Motel Fund	2,267,288	2,436,065	168,777	7.4%
Multiple Grant Fund	28,490	147,000	118,510	416.0%
TAD Fund	2,255,000	2,212,000	(43,000)	-1.9%
<b>Total Special Revenue Funds</b>	<b>10,115,047</b>	<b>9,037,178</b>	<b>(1,077,869)</b>	<b>-10.7%</b>
<b>Capital Project Funds</b>				
2016 SPLOST Fund	22,531,361	-	(22,531,361)	-100.0%
2022 SPLOST <sup>1</sup>	-	-	-	N/A
Capital Improvement Plan Fund	1,085,110	1,000,000	(85,110)	-7.8%
E-911 Capital Project Fund	-	-	-	N/A
<b>Total Capital Project Funds</b>	<b>23,616,471</b>	<b>1,000,000</b>	<b>(22,616,471)</b>	<b>-95.8%</b>
<b>Internal Service Funds</b>				
Vehicle Replacement Fund	1,717,198	1,065,000	(652,198)	-38.0%
<b>Total Internal Service Funds</b>	<b>1,717,198</b>	<b>1,065,000</b>	<b>(652,198)</b>	<b>-38.0%</b>
<b>Total Governmental Funds</b>	<b>102,432,016</b>	<b>76,937,853</b>	<b>(25,494,163)</b>	<b>-24.9%</b>

<b>Enterprise Funds</b>	<b>FY 2024 Revised</b>	<b>FY 2025 Recommended</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Stormwater Fund	1,545,000	1,598,000	53,000	3.4%
Water/Sewer Capital Project Fund	4,061,000	4,578,000	517,000	12.7%
Water/Sewer Fund	20,863,281	22,551,850	1,688,569	8.1%
<b>Total Enterprise Funds</b>	<b>26,469,281</b>	<b>28,727,850</b>	<b>2,258,569</b>	<b>8.5%</b>

<b>Total of All Budgeted Funds</b>	<b>128,901,297</b>	<b>105,665,703</b>	<b>(23,235,594)</b>	<b>-18.0%</b>
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### NOTES

1. Full 6-year 2022 SPLOST budget adopted in FY 2022



# FY 2025 Budget Presentation

COW Meeting

May 16, 2024

# Changes to Budget

\$1.23M increase shown in multiple places

- Total Budget
- General Fund - \$1M
- Capital Project Funds (CIP) - \$200K
- Special Revenue Funds - \$32K
  - Hotel/Motel - \$5K
  - E-911 – 27K

# Overview: Changes to Budget

- Increased street light fee from \$42/year (\$84 commercial) to \$50/year (\$100 commercial)
  - Increased Green Energy CIP projects equal to revenue increase
- Increased Sanitation rates by \$5 and fees for extra carts by \$3
  - Added three recycling positions
- Increased total retirement contribution by \$700K
  - Spread across four funds

# Changes to Budget

## General Fund

- Expenditure Increases
  - \$200K TFR out to CIP
  - \$58,655 to Recycling
  - \$84,345 to unallocated contingency
  - \$630K to retirement
  - \$27K TFR out to E-911
- Revenue Increase
  - \$800K to Sanitation charges
  - \$200K to Street Light fee

# Changes to Budget

## Other Changes

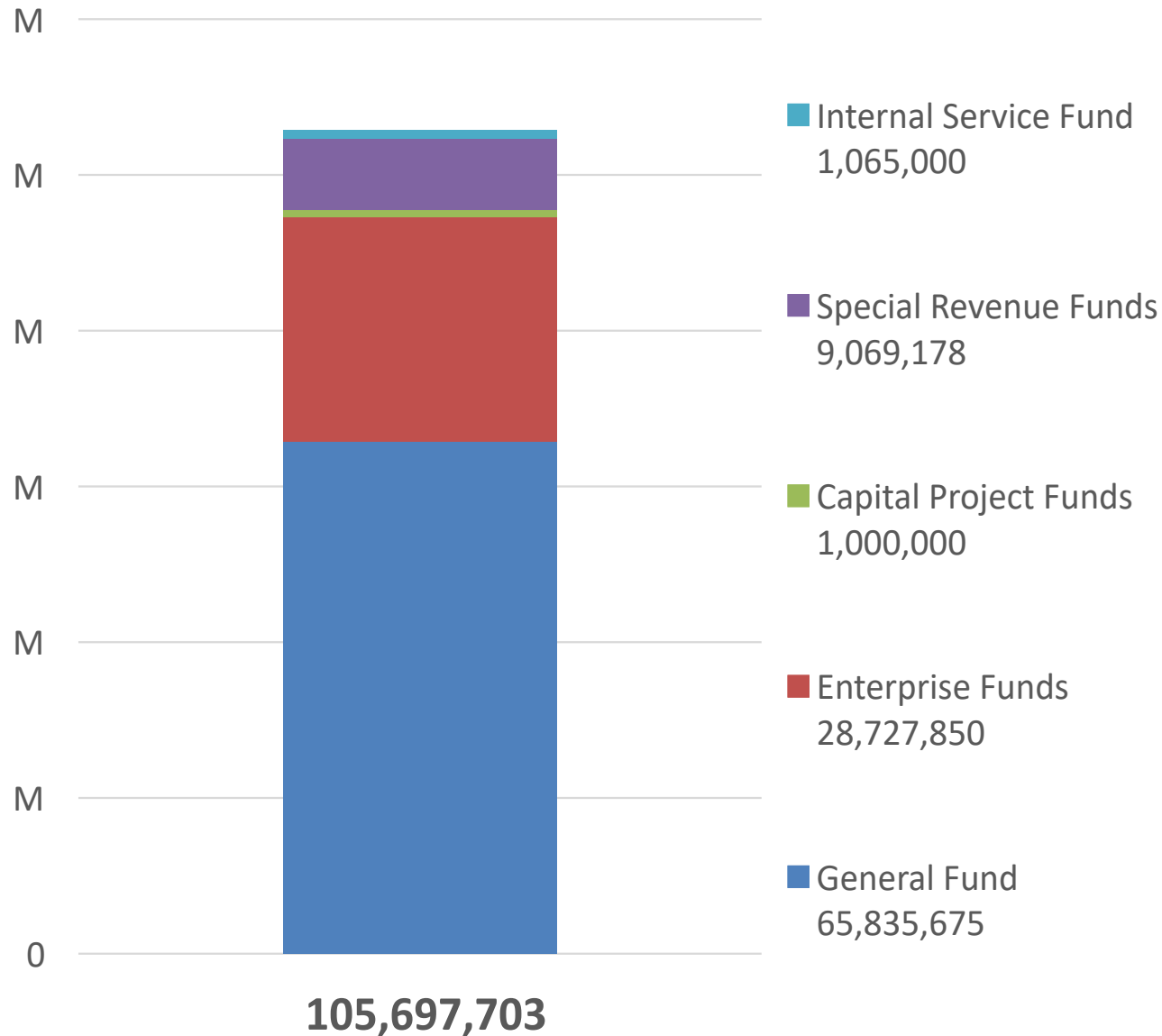
- CIP
  - Increased Green Energy project by \$200K. Now budgeted at \$1M.
- Hotel/Motel
  - Increased retirement by \$5K
  - Use of reserves increased by \$5K (budgeted at \$494K)
- E-911
  - Increase retirement by \$27K
  - TFR in from GF increased by \$27K (budgeted at \$797K)

# New Personnel Requests Recommended

Department	Title	Number	Requested Impact
Fire Response	Firefighter Uncertified	3	111,333
Recycling	Crew Worker	2	53,805
Recycling	Truck Driver	1	30,063
<b>Total</b>		<b>6</b>	<b>195,201</b>



# Total Proposed Budget



# Comparison to Prior Year

<b>Fund</b>	<b>FY24 Revised</b>	<b>FY25 Proposed</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
General Fund	66,983,300	65,835,675	(1,147,625)	(1.7%)
Special Revenue Funds	10,115,047	9,069,178	(1,045,869)	(10.3%)
Capital Project Funds	23,616,471	1,000,000	(22,616,471)	(95.8%)
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>105,697,703</b>	<b>(23,203,594)</b>	<b>(18.0%)</b>

# Revenues vs. Expenditures

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Transfer To/(From) Cash Reserves</b>
General Fund	65,835,675	65,835,675	-
Special Revenue Funds	8,385,178	9,069,178	(684,000)
Capital Project Funds	1,000,000	1,000,000	-
Internal Service Funds	1,710,000	1,065,000	645,000
Enterprise Funds	28,727,850	28,727,850	-
<b>Total Budget</b>	<b>105,658,703</b>	<b>105,697,703</b>	<b>(39,000)</b>

# Schedule

- 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