

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. The shapes are primarily triangles and polygons, creating a dynamic, modern aesthetic. The text is centered on a white background that is partially framed by these blue shapes.

FY2025

2nd Public Hearing
September 9, 2024

Importance of the Budget



Communication Tool: Residents and Staff



Spending Plan



Method to Monitor Progress / Milestones



Game Plan for Financial Security

BUDGET DEVELOPMENT PROCESS

Budget Development Process



- Department requests were entered into MUNIS and consolidated into an initial draft budget



- Finance staff works with the City Manager to prepare a balanced budget (April - June)



- The Mayor works with the City Manager to prepare his proposed Budget (June)



- The Mayor presents his proposed Budget to the Council (July)



- Council reviews and adjusts if necessary; holds Public Hearings on the proposed Budget

- Mayor and Council adopt the final Budget

The slide features a central green horizontal bar containing the title text. The background is a light gray gradient with abstract blue geometric shapes on the right side. The text is in a bold, italicized, white sans-serif font with a subtle drop shadow.

***BUDGET HIGHLIGHTS
AND BUDGET PRIORITIES***

Proposed FY2025: Balanced Budget

- ▶ \$79,971,841 General Fund revenues
 - ▶ Largest General Fund revenues:
 1. Local Option Sales Tax (35%)
 2. Property Taxes (30%)
 - ▶ Largest General Fund expenditures:
 1. Personnel (63%)
 2. Operations (37%)
- ▶ \$27,192,051 Other Funds

Proposed FY2025 Budget: Expenditures

- ▶ \$62,976,865 General Fund Budget
 - ▶ Personnel (63%)
 - ▶ Operations (37%)
- ▶ \$16,994,976 General Fund Transfers
 - ▶ Capital/Enhancements(50%)
 - ▶ Accrual Funds (42%)
 - ▶ Other Funds (8%)
- ▶ \$27,192,051 Other Funds

FY2025 Budget Message

- ▶ Continues our city's investment to propel our community forward
- ▶ Please review the Mayor's Budget Message for more detail

FY2025 Budget Highlights

► Operations...15 Departments in the City



FY2025 Budget Highlights

► Capital Projects: \$8.6 Million



FY2025 Budget Highlights

- ▶ Transportation Projects: Almost \$14M in TSPLOST funded projects



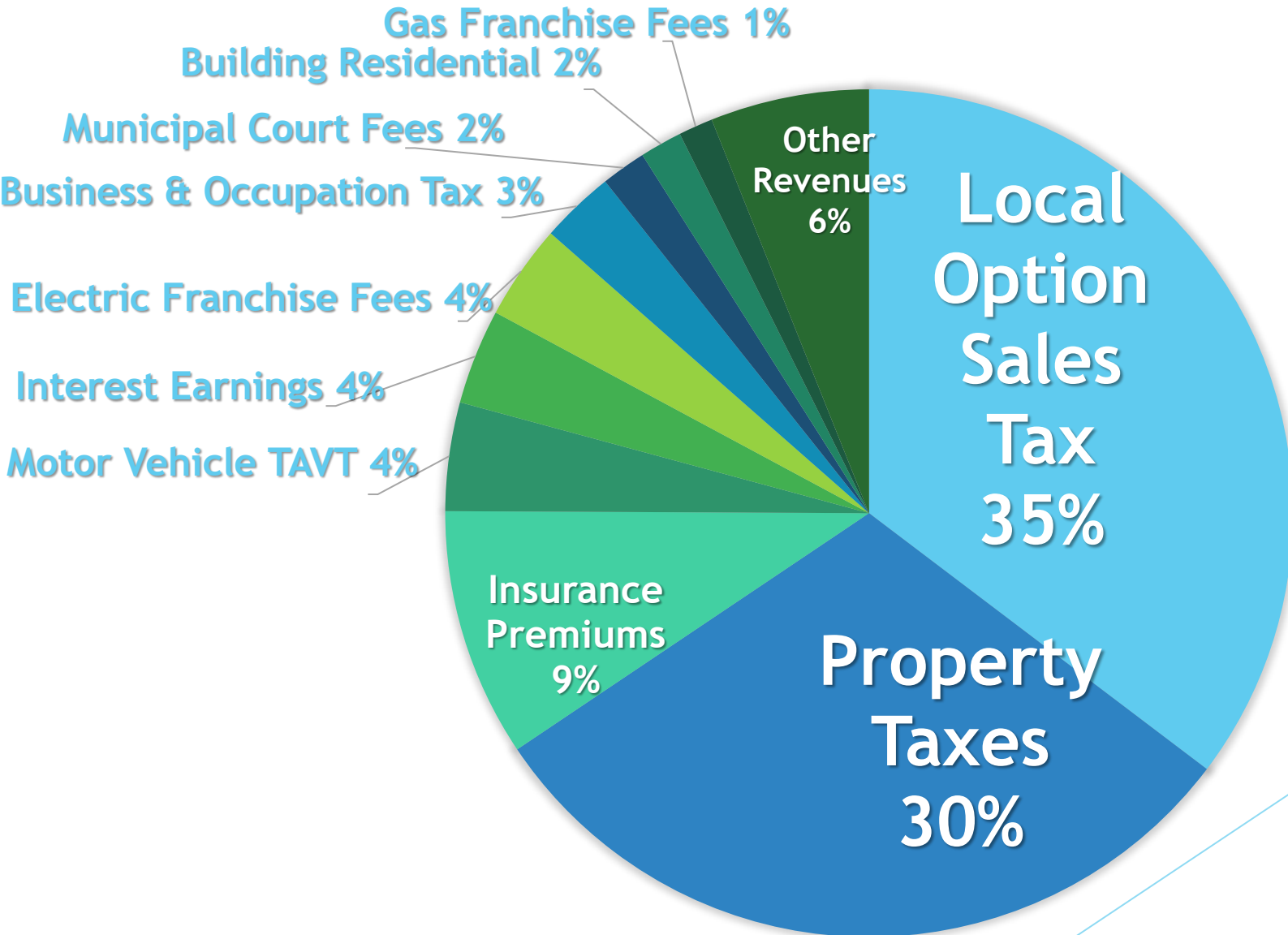
FY2025 Budget Highlights

- ▶ **Equipment and Vehicles:** Funding for 14 Public Safety vehicles scheduled for replacement. Continued investments in the replacement of essential equipment and vehicles used by Police, Fire and Information Technology shared across all City Departments

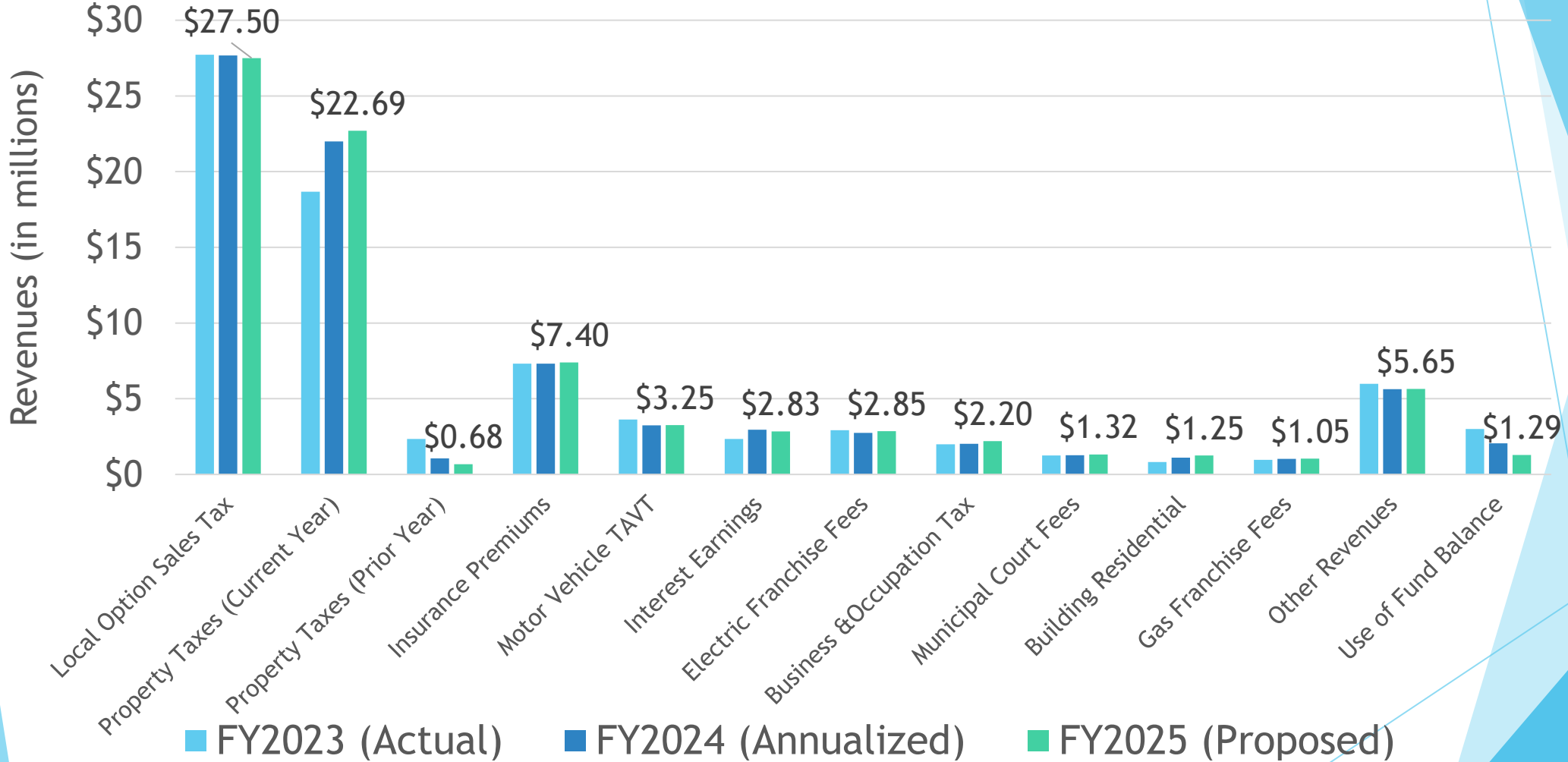


FINANCIAL DETAILS

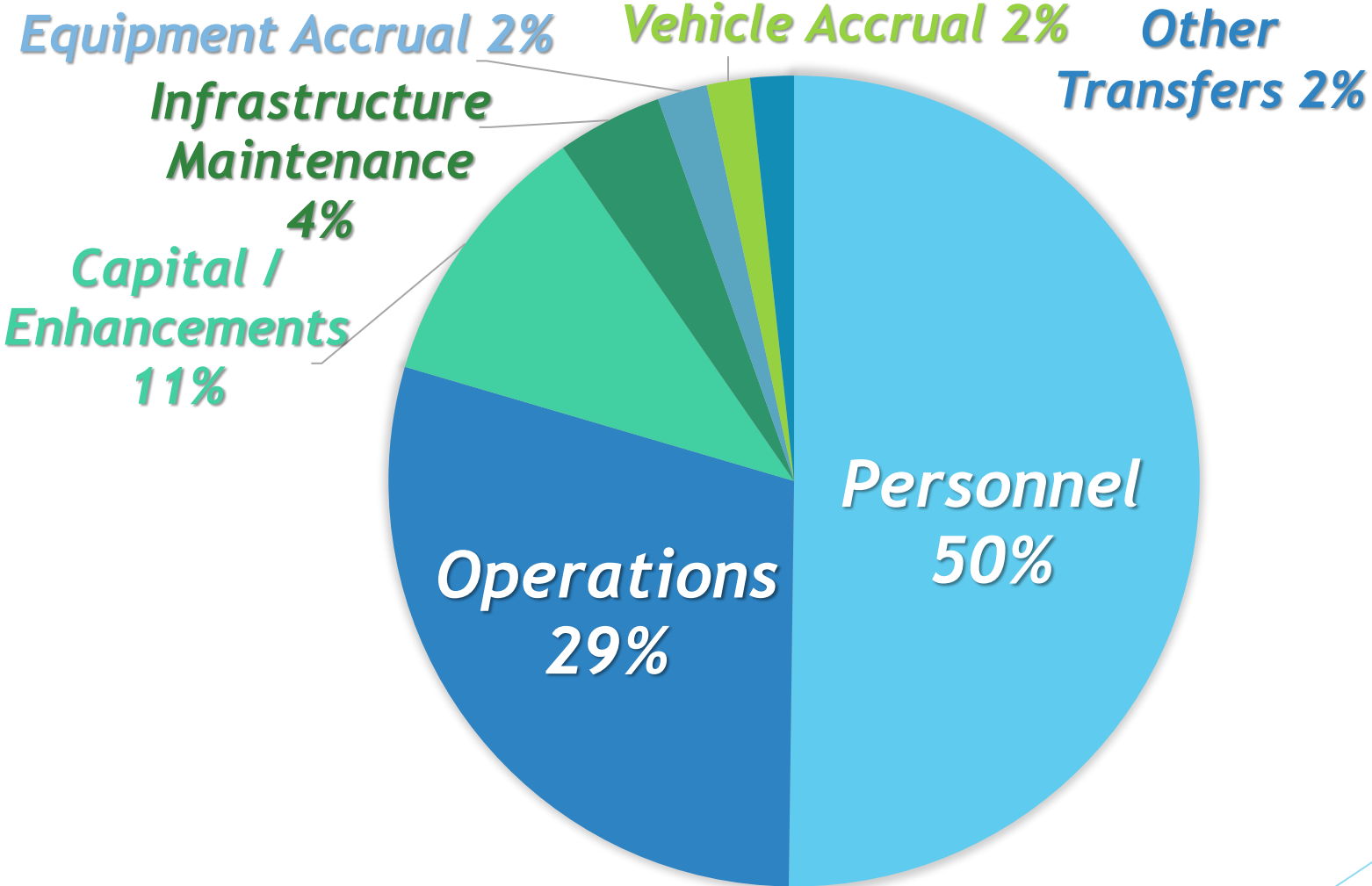
General Fund Revenues: \$79,971,841



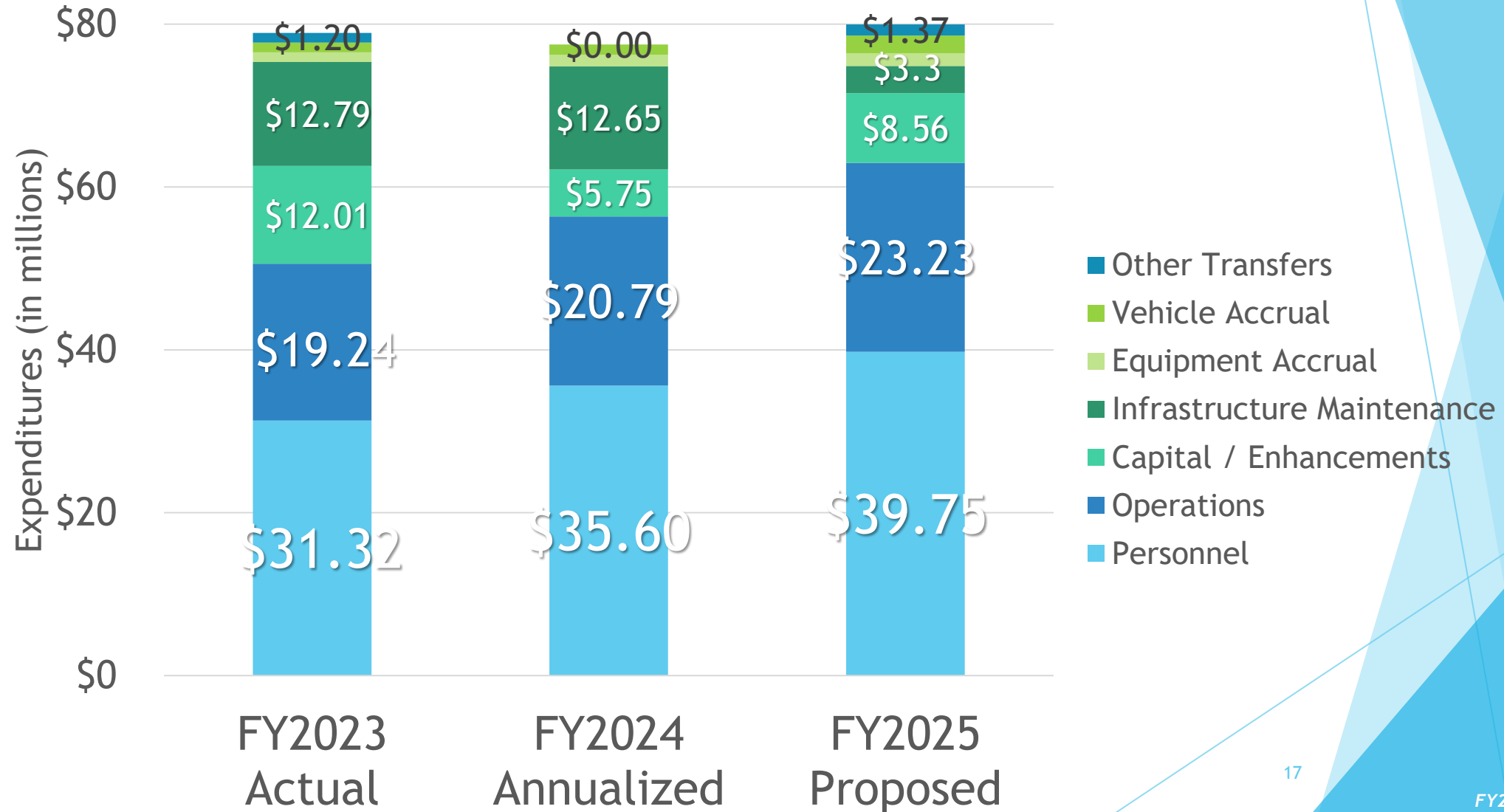
Revenues: Top 10 (FY23-FY25)



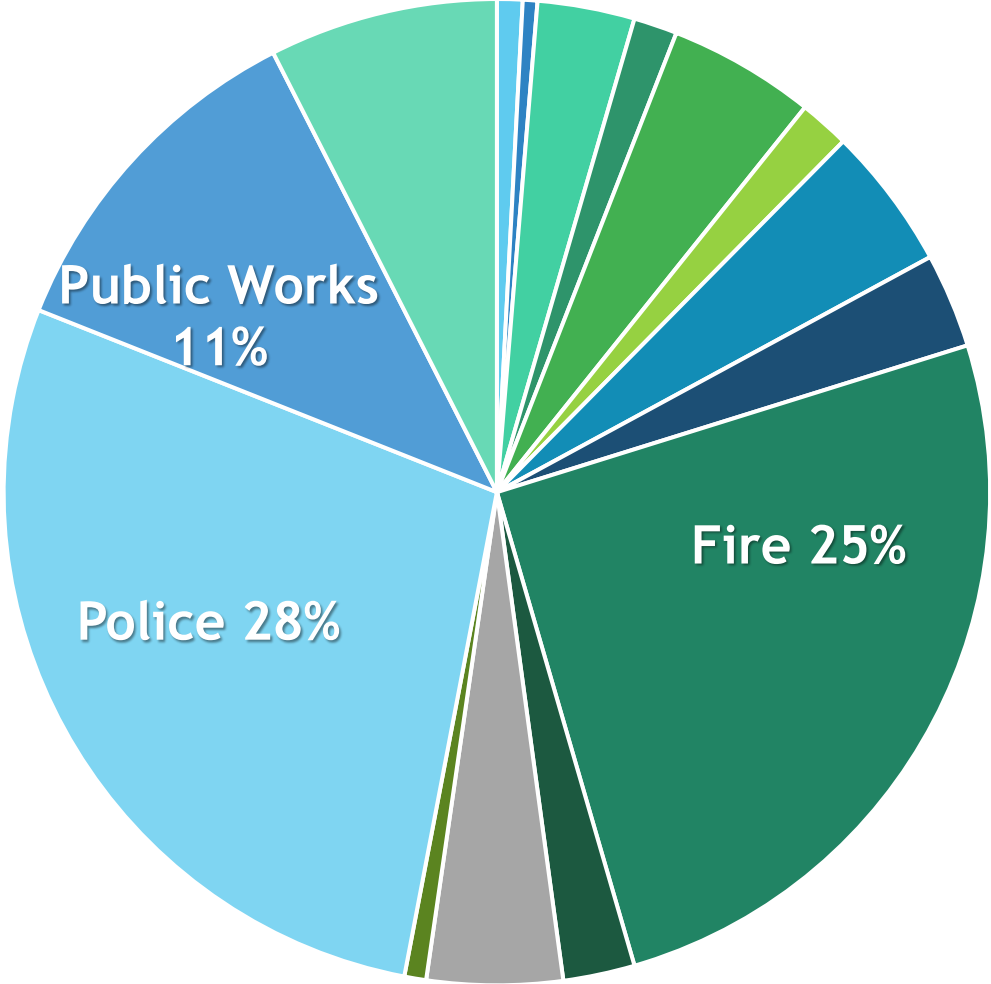
General Fund Expenditures: \$79,971,841



Expenditures Comparison (FY23 to FY25)

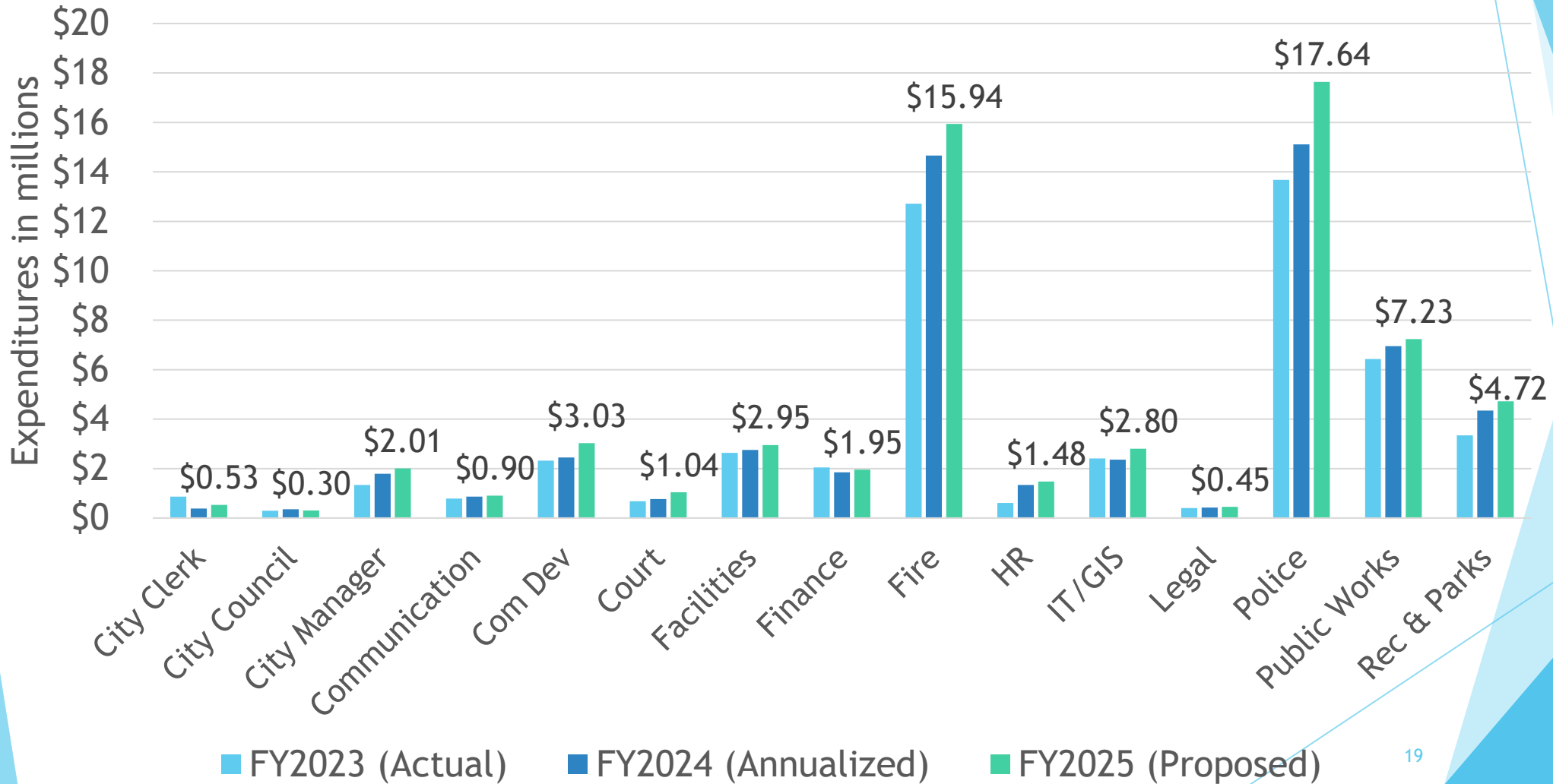


Department Expenditures



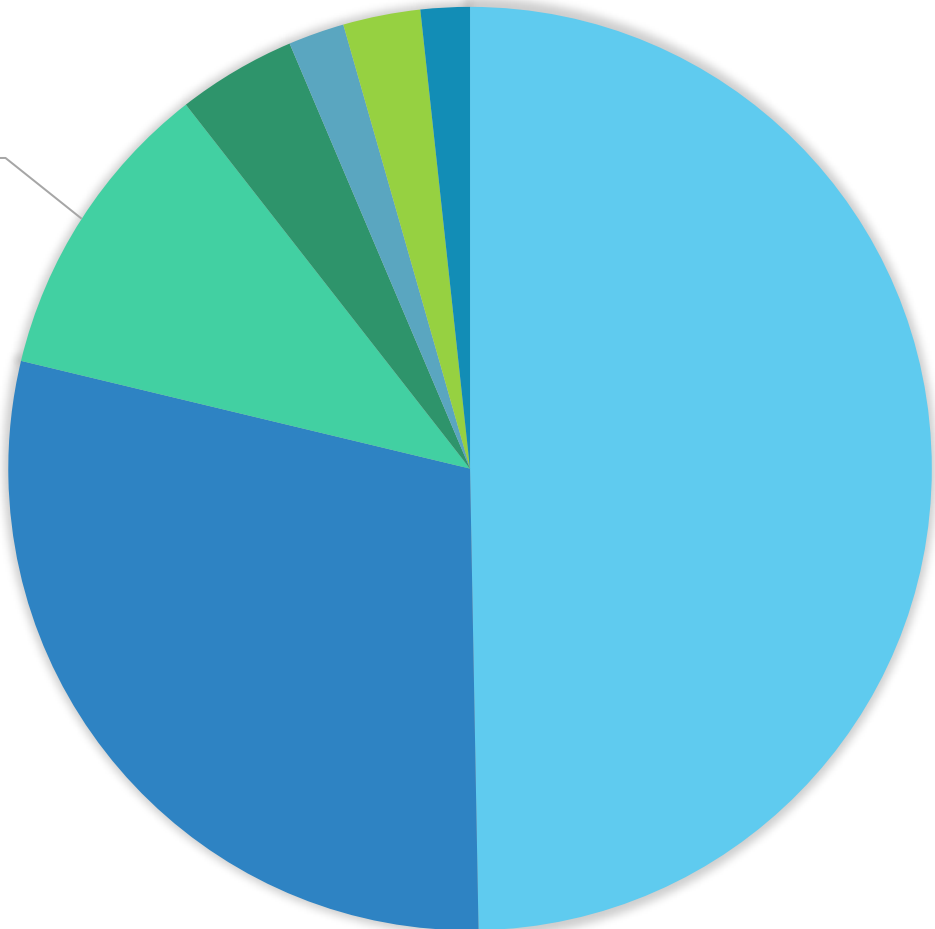
- City Clerk
- City Council
- City Manager
- Communications
- Community Development
- Court
- Facilities
- Finance
- Fire
- Human Resources
- IT/GIS
- Legal
- Police
- Public Works
- Recreation & Parks

Department Expenditure Trends (FY23-FY25)



Capital / Enhancements \$8,557,000

Capital /
Enhancements
10%



Projects Funded in FY2025 Budget

- ▶ Capital / Enhancements
 - ▶ Fire Station #63 / Police Sub-Station Funding
 - ▶ Five New Police Vehicles
 - Crime Suppression Officer (2)
 - Officer/Detective
 - Intelligence Officer
 - Community Oriented Police Officer
 - ▶ Wellness Initiative

New Personnel Funded in FY2025 Budget

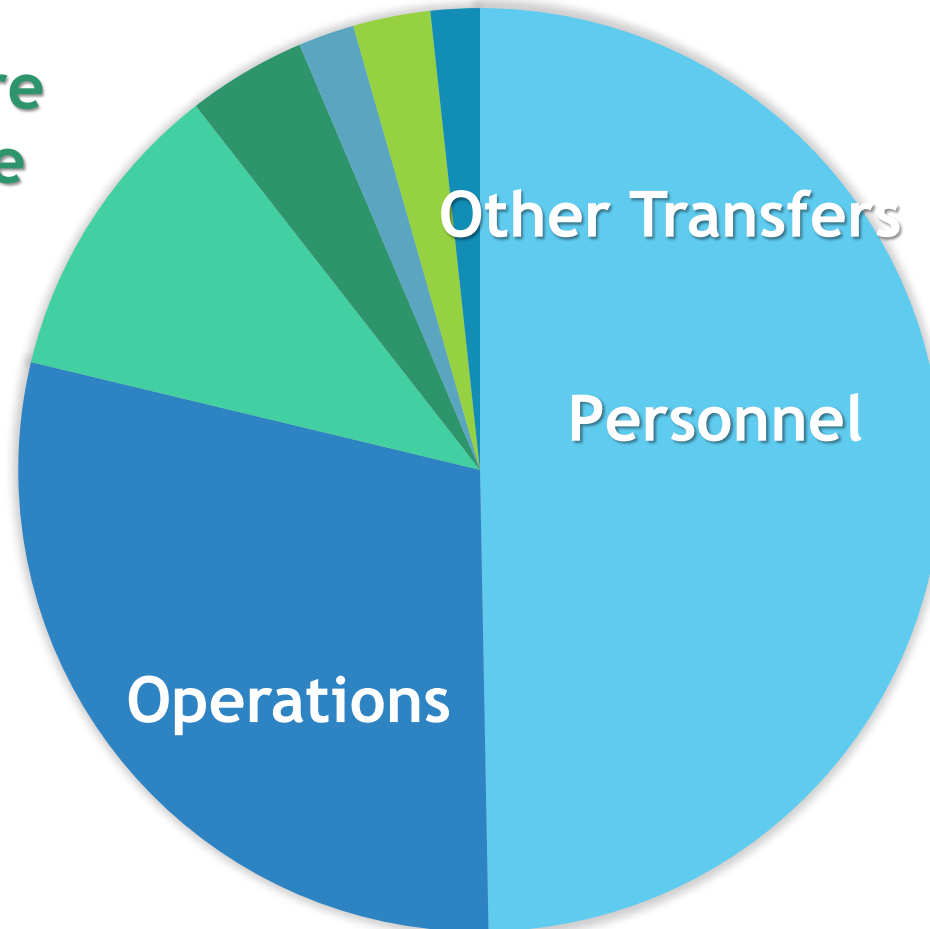
- ▶ Personnel (Reflected in Operations)
 1. Community-Oriented Officer (Police)
 2. Crime Suppression Officer (Police)
 3. Crime Suppression Officer (Police)
 4. Police Officer/ Detective (Police)
 5. Intelligence Officer (Police)
 6. Probation Manager (Court)
 7. Probation Officer (Court)

Accruals: \$7,064,240

Equipment Accrual 2%

Vehicle Accrual 2%

Infrastructure
Maintenance
4%



Infrastructure Maintenance Accrual: Contribution of \$3,328,730 in FY2025

Accrual Category	Contribution	Projects	Balance*
Roads and Right-of-Way	\$2,860,945	\$3,600,000	\$7,806,300
Sidewalks and Trails	(\$16,973)	\$400,000	\$1,431,174
Traffic Signal System	(\$2,071,049)	\$250,000	\$1,283,250
Bridges, Tunnels, and Dams	(\$2,041,049)	\$0	\$2,096,951
Parks	\$3,623,856	\$2,700,000	\$3,454,344
Fire Stations	\$341,000	\$615,000	\$1,603,836
City Hall	\$632,000	\$450,000	\$132,975
Land Acquisition	\$0	\$0	\$6,642,467
Total Maintenance Accrual	\$3,328,730	\$8,015,000	\$25,451,298

**Balances listed are cumulative figures*

Equipment Replacement Accrual: Contribution of \$1,570,846 in FY2025

Accrual Category	Contribution	Projects	Balance*
Police Equipment	\$895,783	\$764,545	\$1,072,893
Fire Equipment	\$361,003	\$263,500	\$257,824
Information Technology Equipment	\$314,061	\$320,000	\$356,109
Total Equipment Replacement Accrual	\$1,570,846	\$1,348,045	\$1,686,825

**Balances listed are cumulative figures*

Vehicle Replacement Accrual: Contribution of \$2,164,664 in FY2025

Accrual Category	Contribution	Projects	Balance*
Police Vehicles	\$1,469,990	\$1,022,000	\$609,173
Fire Apparatus / Vehicles	\$594,010	\$0	\$1,127,495
Other City Vehicles	\$100,664	\$0	\$272,852
Total Vehicle Replacement Accrual	\$2,164,664	\$1,022,000	\$2,009,520

**Balances listed are cumulative figures*

Other Funds - Balanced

Fund	Revenues	Expenditures
Seized/Forfeited Asset Fund*	\$177,490	\$177,490
State Confiscated Fund	\$10,000	\$10,000
Opioid Settlement Fund	\$90,000	\$90,000
E911 Fund	\$2,487,759	\$2,487,759
LMIG Fund	\$792,142	\$792,142
Hotel/Motel Tax Fund	\$863,391	\$863,391
Tree Replacement Fund*	\$20,000	\$20,000
TSPLOST II Fund	\$14,395,348	\$14,359,348
Stormwater Fund	\$3,800,000	\$3,800,000
Debt Service Fund	\$2,318,501	\$2,318,501
Debt Service Parks Bond Fund	<u>\$2,237,420</u>	<u>\$2,237,420</u>
Total Other Funds	\$27,192,051	\$27,192,051

*Reflects use or contribution to Fund Balance

Next Steps

- ▶ September 9, 2024
 - ▶ Conduct 2nd Public Hearing and Consideration of Budget Adoption
- ▶ October 1, 2024: Start of FY2025



QUESTIONS/ COMMENTS