

# FY2025 Proposed Budget

November 20, 2024



#24-0793

## Brief Review of FY24 General Fund Projections

	2024 Budget	2024 Projections
Beginning Fund Balance	227	227
Revenue	884	886
Total Available Funds	1,111	1,113
Expenditures	954	893
Ending Fund Balance	157	220



# FY2025 Proposed Budget – All Funds

*in millions \$*

Fund Name	FY2023 Amended Budget	FY2024 Amended Budget	FY2025 Proposed Budget
General Fund	\$ 897.5	\$ 954.1	\$ 973.7
Airport Fund	7.6	7.8	7.9
Water Revenue Fund	185.4	164.1	170.0
Water Renewal Fund	111.4	105.5	107.7
FID Fund	27.9	28.3	31.1
Animal Services Fund	-	12.4	12.8
911 Emergency Fund	8.2	8.9	9.3
Bond Fund Library	16.6	16.6	16.6
Risk Fund	64.9	60.0	65.4
Special Appropriation	18.8	22.2	23.7
<b>Grand Total</b>	<b>\$ 1,338.2</b>	<b>\$ 1,379.9</b>	<b>\$ 1,418.2</b>

Numbers may not add due to rounding



# FY2025 Proposed Budget – All Funds by Focus Area

in millions \$

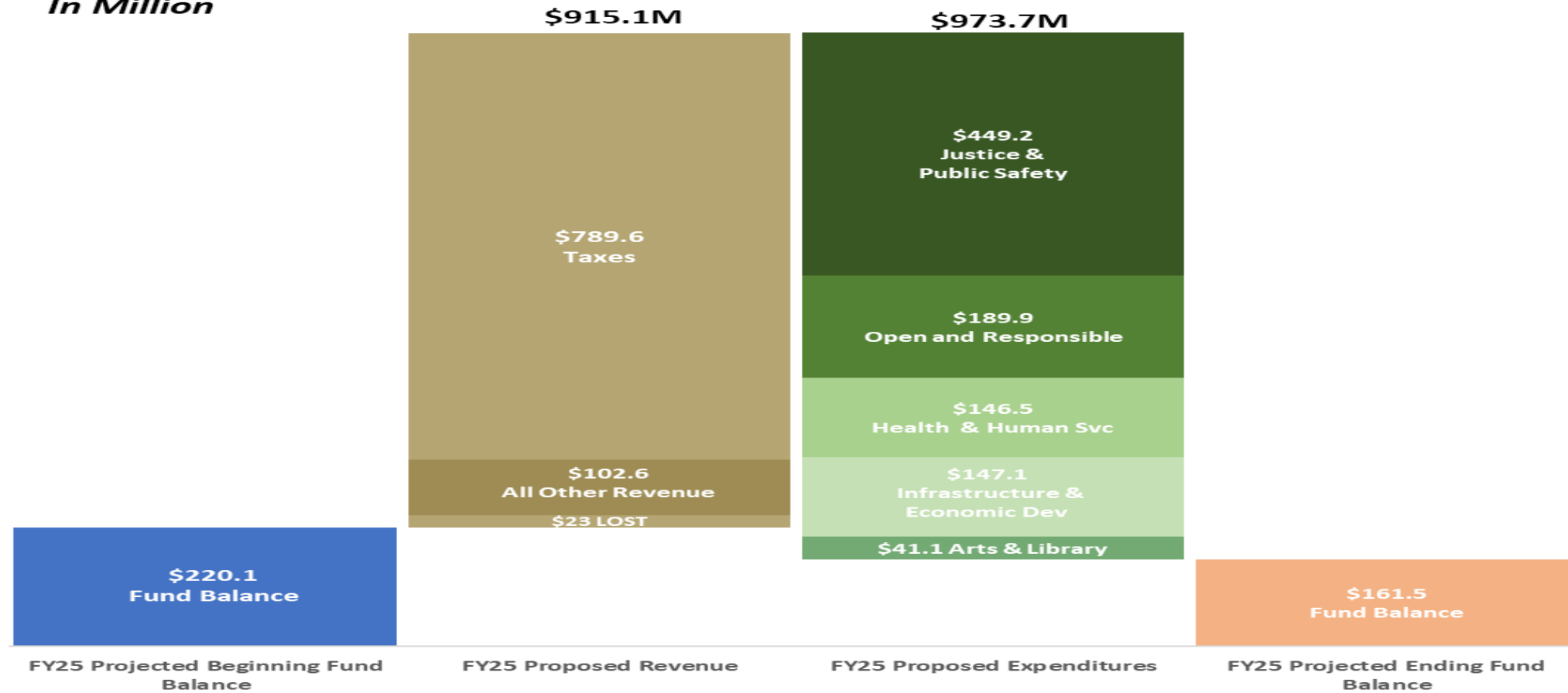
Fund Name	Health and Human Services	Justice and Safety	Open and Responsible	Infrastructure & Economic Development	Arts and Libraries	Grand Total
General Fund	\$ 146.5	\$ 449.2	\$ 189.9	\$ 147.1	\$ 41.1	\$ 973.7
Airport Fund	-	\$ 2.2	\$ -	\$ 5.7	\$ -	\$ 7.9
Water Revenue Fund	121.9	\$ -	\$ 5.2	\$ 42.8	\$ -	\$ 170.0
Water Renewal Fund	-	\$ -	\$ -	\$ 107.7	\$ -	\$ 107.7
FID Fund	-	\$ 5.0	\$ 0.1	\$ 26.1	\$ -	\$ 31.1
Animal Services Fund	-	\$ 12.8	\$ -	\$ -	\$ -	\$ 12.8
911 Emergency Fund	-	\$ 9.3	\$ -	\$ -	\$ -	\$ 9.3
Bond Fund Library	-	\$ -	\$ -	\$ -	\$ 16.6	\$ 16.6
Risk Fund	-	\$ -	\$ 65.4	\$ -	\$ -	\$ 65.4
Special Appropriation	0.2	\$ 15.7	\$ 2.0	\$ 5.3	\$ 0.5	\$ 23.7
Grand Total	\$ 268.7	\$ 494.1	\$ 262.6	\$ 334.8	\$ 58.1	\$ 1,418.3



Numbers may not add due to rounding

# FY25 Proposed General Fund Budget

*In Million*



# How are we funding the FY25 GF Proposed Budget?

General Fund budget revenue is funded as follows:

Taxes

Local Option Sales Tax (LOST)

All Other revenues

Use of fund balance-excess over required minimum balance

## Assumptions for Taxes include:

- Flat millage rate set at 8.87 mills
- 3% billable growth rate in the digest from new growth or reassessment
- 96% collection rate from tax billings



# How are we funding the FY25 GF Proposed Budget? cont'd

## Local Option Sales Tax:

- In 2022, County completed negotiation on new Local Option Sales Tax (LOST) agreement with all municipalities within the County.
- The agreement provides for a 4.979% to 12.5% share of total LOST collections over the next 10 years
- The 2025 budget reflects LOST amount expected to be collected at the new negotiated rate of 7.15%.

## All Other Revenues

- ARPA Interest Revenue and TAD Increment from closures

## Use of Fund Balance

- Amount above the required minimum balance of 16.67% of the expenditure budget is used to balance the budget.



# What are we funding in FY25 GF Proposed Budget?

We are funding the following:

- Recurring operational needs
- Pension obligations
- Debt service payments, including \$10 million for Jail Capital Improvement Program
- Full funding of all positions currently filled and partial funding of vacant positions
- Funding to outsource inmate housing and ankle monitoring
- 2025 Elections – 3 out of 4 election cycles funded at \$15 million with the General Election Runoff partially funded and the remainder from 2025 election underruns, if necessary





## What are we funding in FY25 GF Proposed Budget?

- Performance Bonus for county employees
- Increased Risk Management Fund contribution
- Funding for County contributions to Grady Hospital at \$46 million plus over \$6 million for required debt service payments on the hospital's outstanding debt. Debt service funding for freestanding emergency department is in Non-Agency pending bond issuance.
- Resources provided for school-based therapy program in the amount of \$2.3 million, emerging adult reentry programs/permanent supportive housing program - \$1.3 million, and \$400k for pre-arrest diversion programs, \$2.5 million support for Diversion Center

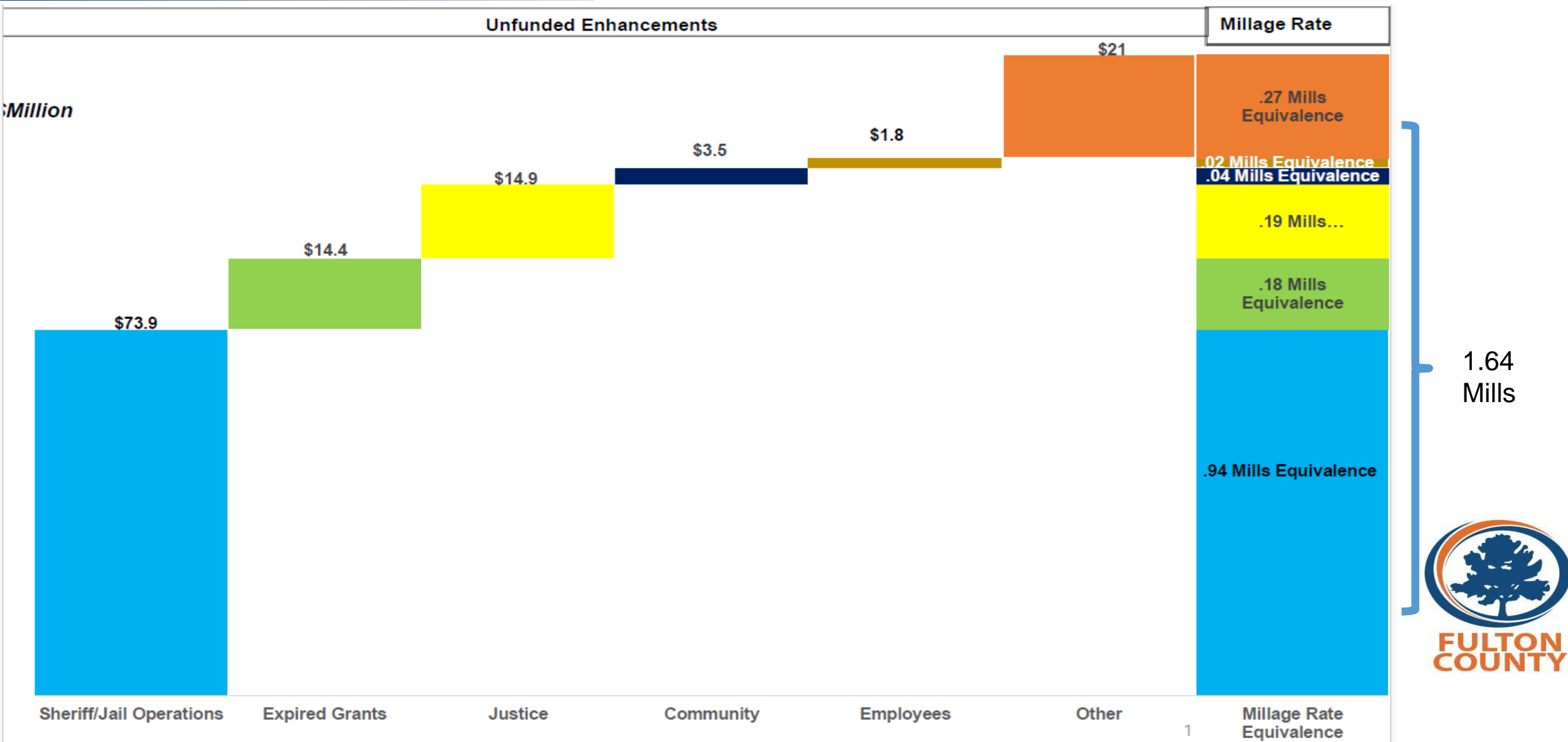


## What are we funding in FY25 GF Proposed Budget? cont'd.

- Funding for Community Services Program and Contracts for Services at the base level (pre 2024 expansion).
- Resources provided for Jail Bridging Program
- Capital – Pay as You Go and Securing Physical Access points
- Lease program for county vehicle replacement
- Enhancement funding recommendations evaluated using rules-based criteria (ex: contractual, regulatory, statutory, inflationary increases) and cybersecurity betterment
- Future Enhancements – based on additional 2024 underruns, categorized by tranches based on operational enhancement submitted.



# 2025 Categorization of Unfunded Operational Enhancements



# FY2025 Proposed Budget – Other Funds

<b>Airport Fund</b>	<b>The FY25 budget reflects funding for base budget for Public Works, and AARF operations at the airport. Funds are also provided for ongoing expansion at the airport from available fund balance.</b>
<b>Water and Sewer Fund</b>	<b>The operations of all departments contributing to the water and sewer services are funded in the FY25 budget. The budgets for these departments are not reduced as there are sufficient funds to fully fund their operational needs, along with capital improvements. Rates for water and sewer services will increase by 5% in FY25 as part of ongoing planned rate increases to fund the capital needs of the system. The budget also includes funds needed for debt service payments and transfer to the renewal fund. A new rate study will occur in 2025 for implementation in 2026.</b>
<b>FID</b>	<b>The FID budget funds Police, Public Works, and the Fire services contract with the City of South Fulton. The departments are fully funded for their positions and operational needs. All requests for enhancements are carefully reviewed and funded appropriately. Funds are available in Non-Agency to continue economic development efforts in the area.</b>



# FY2025 Budget Preparation Calendar

Late Summer/Early Fall 2024	2025 Capital Requests Accepted
July 30 & August 1	2025 Budget Training (virtual)
August 2 to August 16	Review of Base Budget Detail (Personnel and Operating) with Budget; Departments Develop Requests
August 19 to September 13	Departments Finalize Budget Requests within Performance Budgeting System and Submission of Enhancements
September 23 to October 18	Review of Budget Requests by County Leadership Budget Discussion w/ Depts and Elected Officials (Oct 7-11)
November 6	2025 Budget Update to the BOC
On or before November 15	Submission of Proposed Budget
November 20	Presentation of Proposed Budget at BOC Meeting
December 6	Official Public Hearings
First or Second BOC Meeting in January 2025	Adoption of 2025 budget

