

Financial Update

April 29, 2025

Overview

1. General Fund Revenue & Expenditures
2. Capital Expenditures & Projects
3. Sales Tax Revenue (LOST, SPLOST, TSPLIST)
4. Water Resources Revenue & Expenses

General Fund Revenue

3rd Quarter FY25 Revenue

- ❖ Amended Budget: **\$43,039,620**
- ❖ Revenue: **\$36,933,786**
- ❖ **85.81% Collected**

General Fund Revenue

BUDGET REPORT BY SOURCE - REVENUE

Account	Amended Budget	Year To Date	% Collected	Remaining Balance
Taxes	35,086,949	30,479,000	87%	4,607,949
Charges for Services	4,202,233	2,645,148	63%	1,557,085
Licenses and Permits	970,350	964,476	99%	5,874
Intergovernmental	810,646	767,705	95%	42,941
Fines and Forfeitures	519,100	333,831	64%	185,269
Miscellaneous Revenues	214,140	242,359	113%	-28,219
Other Financing Sources	25,000	158,653	635%	-133,653
Investment Income	1,211,202	1,342,613	111%	-131,411
Report Totals	\$ 43,039,620	\$ 36,933,786	85.81%	\$ 6,105,834

General Fund Expenditures

3rd Quarter FY25 Expenditures

- ❖ Amended Budget: **\$45,009,555**
- ❖ Expenditures: **\$28,759,640**
- ❖ 63.90% Spent

General Fund Expenditures

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Amended Budget	Year To Date	% Spent	Remaining Balance
01 Commission	746,214	558,576	75%	187,638
02 Administration	1,023,583	583,900	57%	439,683
03 Human Resources	843,074	566,312	67%	276,762
04 Finance	976,230	749,462	77%	226,768
05 Law Enforcement	8,040,591	4,824,517	60%	3,216,074
06 Jail	4,298,918	3,085,607	72%	1,213,311
07 Tax Commissioner	835,980	609,175	73%	226,805
08 Probate	682,099	500,885	73%	181,214
09 Clerk Of Courts	1,392,856	986,394	71%	406,462
10 Juvenile Court	102,360	64,364	63%	37,996
11 Superior Court	605,669	418,598	69%	187,071
12 District Attorney	48,000	21,018	44%	26,982
13 Magistrate Court	132,498	93,673	71%	38,825
14 Coroner	49,585	25,363	51%	24,222

continued...

General Fund Expenditures

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Amended Budget	Year To Date	% Spent	Remaining Balance
continued...				
15 Property Appraisal	860,873	566,589	66%	294,284
16 Board Of Elections	467,813	330,177	71%	137,636
17 Public Works	5,837,654	4,091,233	70%	1,746,421
19 Operations	2,414,131	1,493,477	62%	920,654
20 Public Safety	4,088,382	1,790,692	44%	2,297,690
22 Planning/Code Enforcement	1,304,715	859,101	66%	445,614
23 Information Technology	1,301,053	899,242	69%	401,811
25 Community Development	3,006,070	1,843,779	61%	1,162,291
26 Joint Governmental Programs	1,691,478	1,076,680	64%	614,798
41 Park Recreational Programs	1,081,158	608,063	56%	473,095
42 Parks	3,178,571	2,112,765	66%	1,065,806
Report Totals Net	45,009,555	28,759,640	63.90%	16,249,915

General Fund Capital

Original:

FY25 Capital	Amount	Status
IT: Storage Area Network (SAN) Upgrade	\$65,500	In Process
Jail: Locking System Upgrade	\$50,000	Complete
Public Works: Zero-Turn Mowers	\$25,000	Received
Public Works: Infrastructure	\$15,000	Not Started
Parks and Recreation: Workman/Mower	\$135,000	Received

Amended:

FY25 Capital	Amount	Status
IT: Call Manager Upgrade	\$37,000	In Process
Public Works: Lane Creek Acquisitions	\$4,500	In Process
Law Enforcement: (2) F-150s & Equipment	\$122,000	In Process
Law Enforcement: SRO Vehicles	\$300,000	Not Started
Public Works: (2) Spreaders	\$30,000	Received

General Fund Capital

FY25 Vehicles	Amount	Status
Parks and Recreation: F-150	\$47,000	Received
Tax Assessor: F-150	\$47,000	Received
Fleet Maintenance: Explorer	\$40,000	Received
Road Department: Boom Bucket Truck	\$100,000	Received

Capital Fund

Original

FY25 Capital	Amount	Status
County Facilities	\$50,000	Not Started
Parks FY24 Mowing Equipment	\$150,000	Received
Hog Mountain Multi-Use Path Preliminary Services	\$81,000	In Process
E911 Tower UPS Backup	\$50,000	In Process
E911 Viper Communications Upgrade	\$250,000	In Process

Amended

FY25 Capital	Amount	Status
Hog Mountain Multi-Use Path Construction	\$1,931,636	In Process
Dawson Park Phase I Engineering	\$1,000,000	In Process
Millers Lake Drive Culvert	\$799,373	In Process
441 Collection Site Scale Replacement	\$95,209	Complete
Courthouse Improvement Engineering	\$283,000	In Process

Sales Tax – LOST Distributions

	FY24	FY25
January	\$ 1,074,139	\$ 1,170,467
February	\$ 848,225	\$ 871,483
March	<u>\$ 845,973</u>	<u>\$ 888,388</u>
	\$ 2,768,337	\$ 2,930,338

79%



■ YTD Actuals

■ FY25 Amended Budget

Sales Tax – SPLOST Distributions

	FY24	FY25
January	\$ 1,206,093	\$ 1,314,255
February	\$ 952,432	\$ 978,632
March	<u>\$ 949,581</u>	<u>\$ 997,286</u>
	\$ 3,108,106	\$ 3,290,173

\$7,819,421 124%

■ YTD Actuals

■ FY25 Amended Budget

Sales Tax – TSPLOST Distributions

	FY24	FY25
January	\$ 1,117,368	\$ 1,242,477
February	\$ 868,546	\$ 916,619
March	<u>\$ 907,625</u>	<u>\$ 915,461</u>
	\$ 2,893,539	\$ 3,074,557



■ YTD Actuals

■ FY25 Amended Budget

SPLOST Projects

Original:

Description	Amount	Completion
Sutphen Heavy Duty Top-Mount Custom Pumper	\$629,820	Spring 2025
Fire Equipment	\$20,000	Received
Paving	\$2,000,000	Complete
Water/Sewer Infrastructure	\$215,000	Not Started

Amended:

Description	Amount	Completion
Courthouse Fire Pump	\$65,000	Complete
ACTS Building Engineering/Electrical	\$88,000	In Process
FY26 Law Enforcement Vehicles	\$387,500	Received
BSC Quad Protective Netting	\$159,000	Complete
Farmland Preservation	\$100,000	Complete
Fire Tanker Truck	\$215,000	In Process

TSPIOST Projects

Original:

Description	Amount	Completion
Paving	\$6,000,000	In Process
Related Services	\$3,149,500	In Process

Amended:

Description	Amount	Completion
Hog Mountain Multi-Use Path Construction	\$500,000	Complete
Colham Ferry Patching and Widening	\$942,427	Complete
Dials Mill Widening	\$300,000	In Process
Snows Mill and Lane Creek Roundabout Construction	\$457,841	In Process

Water Resources Department Revenue

3rd Quarter FY25 Revenue

- ❖ Amended Budget: \$15,299,240
- ❖ Revenue: \$14,785,853
- ❖ 96.64% Collected

Water Resources Department Expenses

3rd Quarter FY25 Expenses

- ❖ Amended Budget: **\$21,348,786**
- ❖ Expenses: **\$10,914,447**
- ❖ 51.12% Expended

Water Resources Department Expenses

	Amended Budget	Expenses	Expended
Personnel Services	\$2,572,503	\$1,777,706	69.10%
Purchased Services	\$3,002,438	\$1,983,543	66.06%
Supplies	\$3,092,700	\$2,347,104	75.89%
Capital	\$5,909,920	\$2,049,187	34.67%
Depreciation	\$3,091,000	\$0	0%
Debt Service	\$3,625,225	\$2,747,310	75.78%
Other Costs	\$55,000	\$9,598	17.45%
Totals:	\$21,348,786	\$10,914,447	51.12%

Water Resources Department Capital

Description	Amount	Completion
Calls Creek Phase II Engineering	\$10,000	In Process
Calls Creek Phase III Engineering	\$75,000	In Process
McNutt Creek Sewer Extension Phase III Easements & Engineering	\$135,000	Pending
Epps Bridge LS Expansion Easements & Engineering	\$150,000	In Process
Daniels Bridge LS Expansion Engineering	\$25,000	In Process
Dowdy Road Sewer Extension Engineering	\$75,000	Pending
Veterans Park Lift Station Design	\$5,000	Pending
Equipment	\$94,035	Not Started
F-150 (2)	\$94,000	Received

Water Resources Department Capital

Description	Amount	Completion
Calls Creek Upgrade Phase II	\$4,794,447	In Process
Calls Creek Upgrade Phase II Engineering	\$169,520	In Process
Bear Creek Water Treatment Design	\$166,606	In Process

Amended:

Description	Amount	Completion
Bear Creek Water Treatment Design CO	\$116,312	In Process

