



WHITE COUNTY BOARD OF COMMISSIONERS

THURSDAY, JUNE 20, 2024 AT 9:00 A.M.

CALLED MEETING FOR BUDGET ADOPTION

AGENDA

1. Call to Order.
2. Presentation of the proposed 2024-2025 Fiscal Year Budget.
3. Consider adoption of County Resolution 2024-11, approving the Fiscal Year 2024-2025 Budget for White County.
4. Announcements:
 - Monday, June 24, 2024 @ 4:30 p.m. – Board of Commissioners Work Session & Regular Meeting
 - Monday, July 1, 2024 – No Meeting will be held
 - Thursday, July 4, 2024 – County Offices Closed in Observance of Independence Day
5. Adjourn.



White County

Georgia

FY2025
Public Hearing
Budget Presentation
June 13, 2024



FY2025 Proposed Budget – Major Reclassification Changes in General Fund:

A few departments were added in the General Fund (GF) to better track the major GF Revenue and Expenses. Items transferred to the GF were primarily from the “County Wide” (110) Department. The following are the County Wide expenses that were transferred to the new GF department(s).

- E911 - Emergency Telephone GF supplement was moved from County Wide to its own department (250). This \$750,000 expense is now showing as an expense on the GF Summary Page.**
- EMS (\$1,489,485) – It was moved from “County Wide” to its own department (265) and is now showing as an expense on the GF Summary Page.**
- Health and Welfare – It was added as a new GF Department (510). Health and Welfare captures expenses from the following “County Wide” line items: DFACS (\$38,500), Family Connection (\$15,000), Avita Mental Health (\$10,000), Public Health contribution**

FY2025 Proposed Budget – Major Reclassification Changes in General Fund (Cont.):

- **Employee Relations (\$25,000) – moved from “County Wide ” to Human Resources (145).**
- **Development Authority – moved from “County Wide ” to General Fund department Community and Economic Development (160).**
- **Enotah Circuit Contributions (\$326,481) – moved from “County Wide” to District Attorney (\$146,917), Juvenile Court (\$96,620) and Superior Court (\$112,944).**
- **Georgia Forestry (\$9,540) – moved from “County Wide ” to Fire Department (280).**
- **DATE supplement (\$15,000) – moved from “County Wide” to Clerk of Court (710).**
- **Enotah CASA contribution- Moved from "County Wide” to Juvenile Court (750).**

Expenditures



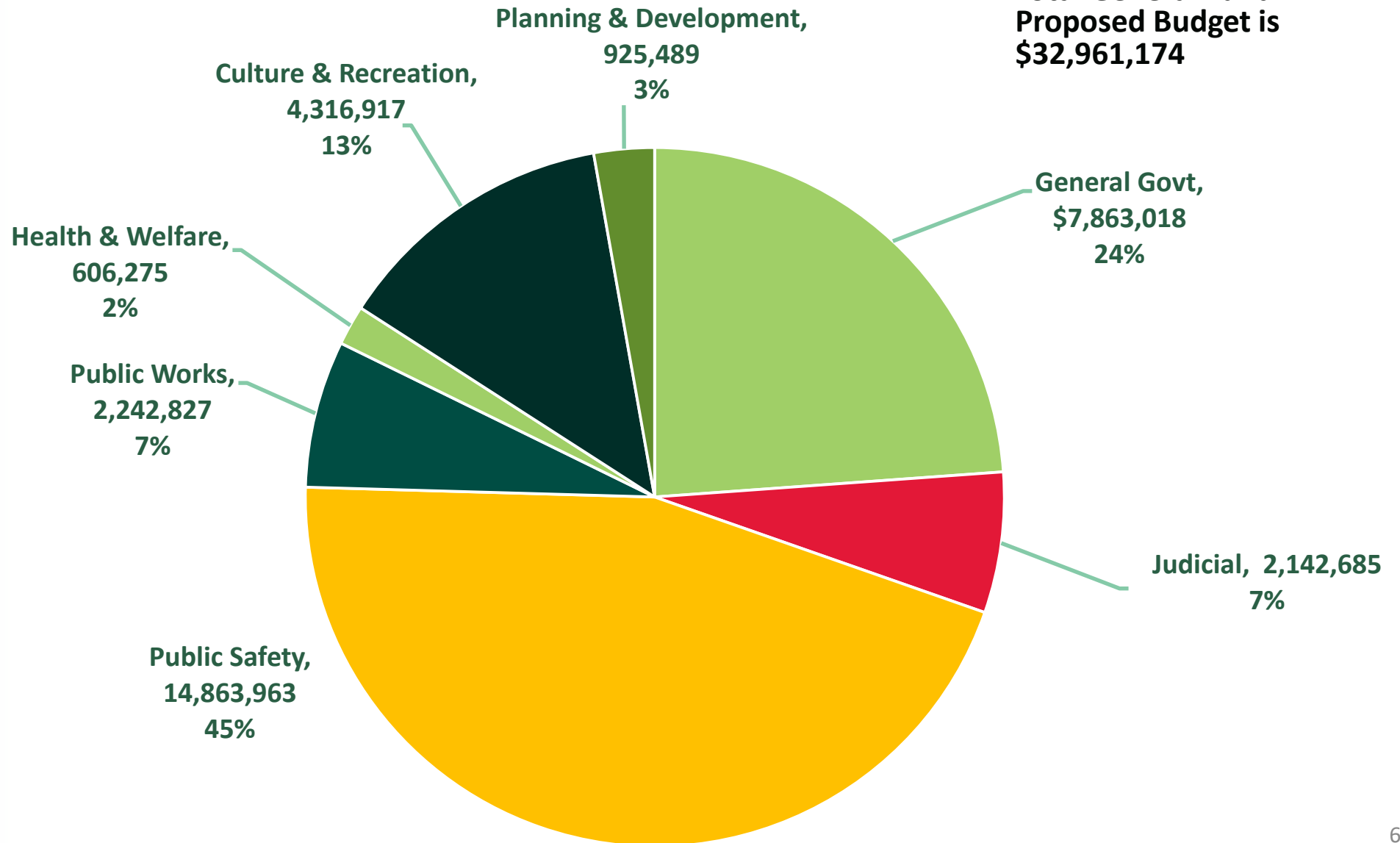
White County
Georgia

FY2025 General Fund Proposed Expenditure Budget Compared to FY2024 Approved Budget

| | FY2025 | FY2024 | |
|---------------------------------|----------------------|----------------------|---------------------|
| | Proposed | Approved | Increase/ |
| | <u>Budget</u> | <u>Budget</u> | <u>Decrease</u> |
| General Govt | \$ 7,863,018 | \$ 8,344,570 | \$ (481,552) |
| Judicial | 2,142,685 | 1,781,411 | 361,274 |
| Public Safety | 14,863,963 | 12,451,040 | 2,412,923 |
| Public Works | 2,242,827 | 2,236,876 | 5,951 |
| Health & Welfare | 606,275 | 577,202 | 29,073 |
| Culture & Recreation | 4,316,917 | 1,659,490 | 2,657,427 |
| Housing & Developme | <u>925,489</u> | <u>932,920</u> | <u>(7,431)</u> |
| | <u>\$ 32,961,174</u> | <u>\$ 27,983,509</u> | <u>\$ 4,977,665</u> |
| | | | |

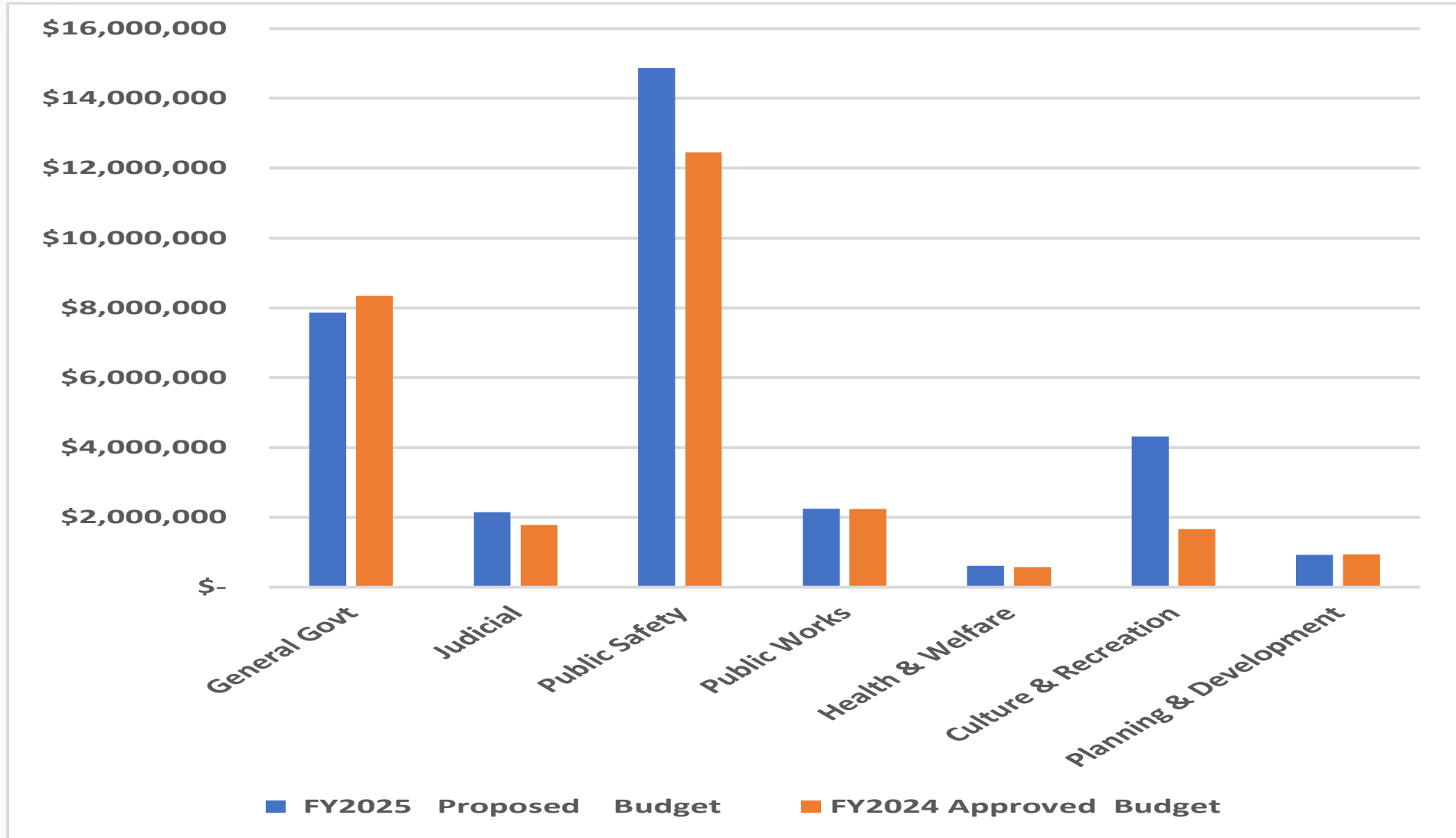
General Fund Proposed Expenditure Budget

**Total General Fund
Proposed Budget is
\$32,961,174**





FY2025 General Fund Proposed Expenditure Budget Compared to FY2024 Approved Budget





Significant Expenditure Changes in the FY2025 Proposed Budget:

- 1. Class Compensation Study - \$1,530,860**
- 2. Health Insurance increased by \$257,562 (\$3,378,493 in FY2024 to \$3,636,055 in FY2025).**
- 3. Liability insurance increased by \$90,872 (\$299,542 in FY2024 to \$390,414 in FY2025).**
- 4. EMS Contract increased by \$189,485 (\$1,300,000 in FY2024 to \$1,489,485 in FY2025).**
- 5. Contingency in the General Fund increased by \$72,000 (\$250,000 in FY2024 to \$322,000 in FY2025).**
- 6. Four full time positions (one Accountant; two Fire fighters; one Deputy) and one part-time Community Service Supervisor.**
- 7. Capital Outlay for Parks & Rec. department increased by 2,560,672 for the Yonah Gym Project. This is funded by Fund balance from the General Fund.**
- 8. Use of Fund Balance for operating expenses decreased by \$482,781(\$2,482,781 in FY2024 to \$2,000,000 in FY2025).**



Revenues

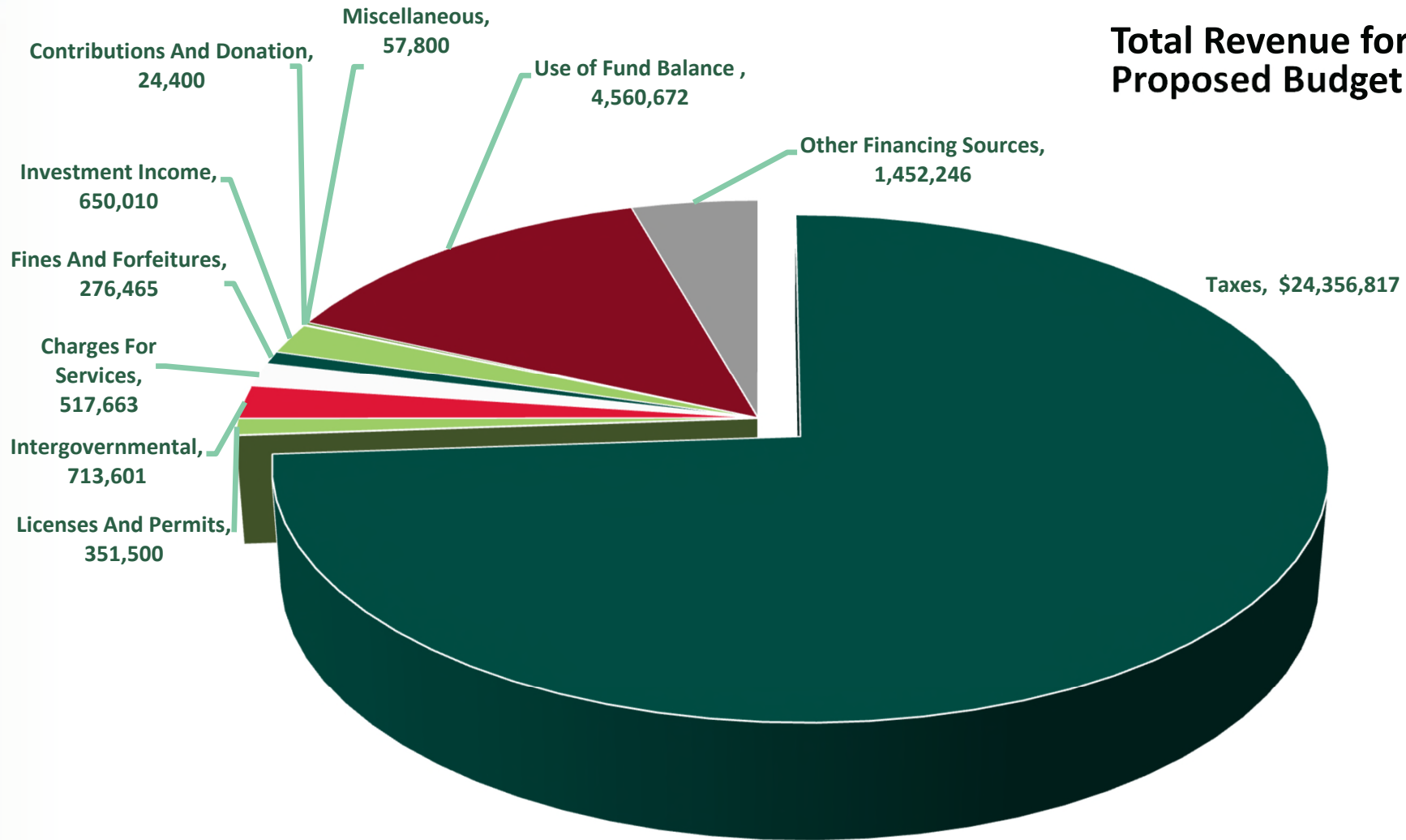


FY2025 General Fund Proposed Revenue Budget Compared to FY2024 Approved Budget

| | FY2025 | FY2024 | |
|--|----------------------|----------------------|---------------------|
| | Proposed | Approved | Increase/ |
| | <u>Budget</u> | <u>Budget</u> | <u>Decrease</u> |
| Taxes | \$ 24,356,817 | \$ 22,406,068 | \$ 1,950,749 |
| Licenses And Permits | 351,500 | 373,850 | (22,350) |
| Intergovernmental | 713,601 | 571,220 | 142,381 |
| Charges For Services | 517,663 | 498,296 | 19,367 |
| Fines And Forfeitures | 276,465 | 324,400 | (47,935) |
| Investment Income | 650,010 | 115,011 | 534,999 |
| Contributions And Donations | 24,400 | 18,400 | 6,000 |
| Miscellaneous | 57,800 | 57,800 | - |
| Use of Fund Balance | 4,560,672 | 2,482,781 | 2,077,891 |
| Other Financing Sources | <u>1,452,246</u> | <u>1,135,683</u> | <u>316,563</u> |
| | <u>\$ 32,961,174</u> | <u>\$ 27,983,509</u> | <u>\$ 4,977,665</u> |
| Note: | | | |
| 1. Revenue from various taxes make up 74% of General Fund revenue. | | | |
| 2. Projected revenue from investment income has gone up 465%. | | | |
| 3. \$2M of Fund balance is for daily operations of the County and | | | |
| \$2,560,062 of the Fund Balance is for the Yonah Gym Project. | | | |

General Fund Proposed Revenue Budget

**Total Revenue for General Fund
Proposed Budget is \$32,961,174**



General Fund Significant Revenue Changes in the FY2025 Proposed Budget:

- 1. Use of Fund Balance in the GF:
 - a. \$2,000,000 for operating expenses compared to \$2,482,781 in FY2024, a 19.45% reduction.**
 - b. \$2,560,672 for the Packs & Rec Gym project. This is a one-time non-recurring expenditure.****
- 2. Proposed Property Tax Digest funding to the General Fund increased by \$1,296,985 from FY2024 to FY2025.**
- 3. Local Option Sales Tax (LOST) increased by \$318,500.**
- 4. Insurance Premium Tax projected to increase by \$129,000.**
- 5. Investment income increased by \$534,999 (\$115,011 in FY2024 to \$650,010 in FY2025).**
- 6. Inmate Boarding Projected to increase by \$147,000.**

Other Funds



Other Funds

| Fund | FY2025 Requested Budget | FY2024 Approved Budget | Increase / (Decrease) |
|---------------------------------------|-------------------------|------------------------|-----------------------|
| 101 Sheriff Telephone Comm | \$ 35,330 | \$ 35,330 | \$ - |
| 205 Law Library | 18,350 | 17,350 | 1,000 |
| 210 Confiscated assets | 3,000 | 3,000 | - |
| 222 Jail Fund | 25,670 | 27,345 | (1,675) |
| 223 Inmate Commissary | 100,000 | 15,685 | 84,315 |
| 224 Drug Education Fund | 49,000 | 51,000 | (2,000) |
| 225 Drug Task Force | 955,794 | 909,595 | 46,199 |
| 230 Juvenile Supervision | 400 | 200 | 200 |
| 250 Grants (contingent upon approval) | 2,802,937 | 20,000 | 2,782,937 |
| Enotah ARPA Grant | 2,330,797 | - | 2,330,797 |
| 275 Hotel/Motel | 6,762,500 | 2,375,000 | 4,387,500 |
| 430 Debt Service (SPLOST) | 732,686 | 732,828 | (142) |
| 540 Solid Waste (Enterprise Fund) | 2,169,600 | 180,420 | 1,989,180 |
| 565 Development Authority | 17,000 | 6,050 | 10,950 |
| 570 E-911 Fund (Including Restricted) | 1,331,783 | 1,372,999 | (41,216) |
| 710 Enotah | 1,387,182 | 1,397,714 | (10,532) |
| Total Other Funds | \$ 18,722,029 | \$ 7,144,516 | \$ 11,577,513 |

Discussion



Expenditures by Departments in the General Fund

| Department | FY2024 Approved Budget | FY2025 Requested Budget |
|---------------------------|------------------------------|-------------------------------|
| County Wide-110 | \$ 4,593,804 | \$ 2,379,653 |
| Building Maint-115 | 721,926 | 766,700 |
| Elections-120 | 436,239 | 444,460 |
| Commission Office-125 | 948,215 | 950,819 |
| Network-130 | 575,398 | 619,725 |
| Human Resources-145 | 134,172 | 171,730 |
| Finance-150 | 304,511 | 472,243 |
| Comm & Econ Dev-160 | 156,410 | 177,925 |
| Animal Control-210 | 392,271 | 415,416 |
| Coroner-220 | 109,723 | 118,499 |
| Detention Ctr-240 | 3,049,033 | 3,227,359 |
| E911-250 | - | 750,000 |
| EMA-260 | 381,270 | 390,167 |
| EMS-265 | - | 1,489,485 |
| GIS-270 | 126,791 | 128,780 |
| Fire Dept-280 | 2,592,950 | 2,935,081 |
| Sheriff-290 | 5,168,643 | 5,522,710 |
| Tax Comm.-310 | 779,827 | 816,266 |
| Tax Assessors-320 | 658,236 | 733,922 |
| Board of Equalization-325 | 13,370 | 15,246 |



Expenditures by Departments in the General Fund (Continued)

| | | |
|------------------------------------|-------------------|-------------------|
| Road Dept-410 | 2,139,602 | 2,242,827 |
| Health and Welfare-510 | - | 185,500 |
| Senior Center-540 | 555,599 | 606,275 |
| Extension Svc.-550 | 74,920 | 89,192 |
| Libraries-580 | 273,998 | 389,560 |
| Park & Rec-590 | 1,329,579 | 3,927,357 |
| Building Insp.-610 | 217,741 | 242,084 |
| Planning-620 | 197,869 | 184,556 |
| Code Enf.-630 | 97,398 | 102,952 |
| Clerk-Superior Court -710 | 603,579 | 660,753 |
| Clerk-Magistrate Court -720 | 77,487 | 82,653 |
| Clerk Juvenile Court -725 | 8,273 | 8,870 |
| District Attorney -740 | 7,400 | 154,317 |
| Juvenile Court -750 | 128,741 | 211,332 |
| Magistrate Court -760 | 268,698 | 284,277 |
| Probate Court -770 | 408,142 | 426,453 |
| Public Defender-775 | 135,903 | 135,903 |
| Superior Court -780 | 57,091 | 169,394 |
| Baliffs-790 | 8,700 | 8,733 |
| Contingency-900 | 250,000 | 322,000 |
| General Fund Total | 27,983,509 | 32,961,174 |

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2024- 11

A RESOLUTION

WHEREAS, Budgets for the fiscal year beginning July 1, 2024 and ending June 30, 2025 have been prepared and submitted to the Governing Authority; and

WHEREAS, the Board of Commissioners of White County has studied and revised the proposed budgets; and it is considered in the best interest of White County to adopt them;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of White County that the budgets attached hereto for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are approved.

This 20th day of June, 2024.

WHITE COUNTY BOARD OF COMMISSIONERS

Travis C. Turner, Chairman

Terry D. Goodger, District 1

Lyn Holcomb, District 2

Edwin Nix, District 3

Craig Bryant, District 4

ATTEST:

Shanda Murphy, County Clerk

| White County General Fund Budget | | | |
|---|---------------------------------------|----------------------------------|--|
| Department | FY2024 Approved Budget | FY2024 Amended Budget | FY2025 Requested Budget |
| County Wide-110 | \$ 4,593,804 | \$ 3,372,209 | \$ 2,379,653 |
| Building Maint-115 | 721,926 | 759,838 | 766,700 |
| Elections-120 | 436,239 | 425,595 | 444,460 |
| Commission Office-125 | 948,215 | 960,072 | 950,819 |
| Network-130 | 575,398 | 602,006 | 619,725 |
| Registrar-140 | - | - | - |
| Human Resources-145 | 134,172 | 140,174 | 171,730 |
| Finance-150 | 304,511 | 309,611 | 472,243 |
| Comm & Econ Dev-160 | 156,410 | 165,379 | 177,925 |
| Animal Control-210 | 392,271 | 402,561 | 415,416 |
| Coroner-220 | 109,723 | 109,723 | 118,499 |
| Detention Ctr-240 | 3,049,033 | 3,327,521 | 3,227,359 |
| E911-250 | - | - | 750,000 |
| EMA-260 | 381,270 | 389,530 | 390,167 |
| EMS-265 | - | - | 1,489,485 |
| GIS-270 | 126,791 | 134,568 | 128,780 |
| Fire Dept-280 | 2,592,950 | 2,829,159 | 2,935,081 |
| Sheriff-290 | 5,168,643 | 5,392,546 | 5,522,710 |
| Tax Comm.-310 | 779,827 | 813,737 | 816,266 |
| Tax Assessors-320 | 658,236 | 697,958 | 733,922 |
| Board of Equalization-325 | 13,370 | 13,370 | 15,246 |
| Road Dept-410 | 2,139,602 | 2,236,876 | 2,242,827 |
| Health and Welfare-510 | - | - | 185,500 |
| Senior Center-540 | 555,599 | 577,202 | 606,275 |
| Extension Svc.-550 | 74,920 | 74,920 | 89,192 |
| Libraries-580 | 273,998 | 292,865 | 389,560 |
| Park & Rec-590 | 1,329,579 | 1,366,625 | 3,927,357 |
| Building Insp.-610 | 217,741 | 242,424 | 242,084 |
| Planning-620 | 197,869 | 210,608 | 184,556 |
| Code Enf.-630 | 97,398 | 105,021 | 102,952 |
| Clerk-Superior Court -710 | 603,579 | 654,495 | 660,753 |
| Clerk-Magistrate Court -720 | 77,487 | 82,277 | 82,653 |
| Clerk Juvenile Court -725 | 8,273 | 8,565 | 8,870 |
| District Attorney -740 | 7,400 | 7,400 | 154,317 |
| Juvenile Court -750 | 128,741 | 128,741 | 211,332 |
| Magistrate Court -760 | 268,698 | 276,657 | 284,277 |
| Probate Court -770 | 408,142 | 421,582 | 426,453 |
| Public Defender-775 | 135,903 | 135,903 | 135,903 |
| Superior Court -780 | 57,091 | 57,091 | 169,394 |
| Baliffs-790 | 8,700 | 8,700 | 8,733 |
| Contingency-900 | 250,000 | 250,000 | 322,000 |
| General Fund Total | 27,983,509 | 27,983,509 | 32,961,174 |

| White County Separate Funds FY2022 -FY2025 | FY2024 Approved Budget | FY2024 Amended Budget | FY2025 Requested Budget |
|---|---------------------------------------|----------------------------------|--|
| 101 Sheriff Telephone Comm | \$35,330 | \$35,330 | \$35,330 |
| 205 Law Library | \$17,350 | \$17,350 | \$18,350 |
| 210 Confiscated assets | \$3,000 | \$3,000 | \$3,000 |
| 222 Jail Fund | \$27,345 | \$27,345 | \$25,670 |
| 223 Inmate Commissary | \$15,685 | \$15,685 | \$100,000 |
| 224 Drug Education Fund | \$51,000 | \$51,000 | \$49,000 |
| 225 Drug Task Force | \$909,595 | \$919,537 | \$955,794 |
| 230 Juvenile Supervision | \$200 | \$200 | \$400 |
| 250 Grants (contingent upon approval) | \$20,000 | \$20,000 | \$2,802,937 |
| Enotah ARPA Grant | \$0 | \$0 | \$2,330,797 |
| 275 Hotel/Motel | \$2,375,000 | \$2,375,000 | \$6,762,500 |
| 430 Debt Service (SPLOST) | \$732,828 | \$732,828 | \$732,686 |
| 540 Solid Waste (Enterprise Fund) | \$180,420 | \$182,420 | \$2,169,600 |
| 565 Development Authority | \$6,050 | \$6,050 | \$17,000 |
| 570 E-911 Fund (Including Restricted) | \$1,372,999 | \$1,420,127 | \$1,331,783 |
| 710 Enotah | \$1,397,714 | \$1,397,714 | \$1,387,182 |
| Total Other Funds | \$7,144,516 | \$7,203,586 | \$18,722,029 |
| | | | |
| General Fund Total | \$27,983,509 | \$27,983,509 | \$32,961,174 |
| Other Separate Funds Total | \$7,144,516 | \$7,203,586 | \$18,722,029 |
| Grand Total | \$35,128,025 | \$35,187,095 | \$51,683,203 |