



## **RESOLUTION TO ADOPT THE FISCAL YEAR 2024 BUDGET**

WHEREAS, A resolution to provide for Adoption of a Budget Containing Estimates of Revenue and Expenditure for Monroe County, Georgia for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024.

Be it ordained by the Board of Commissioners of Monroe County, Georgia:

Section 1. That for the Revenues and Expenditures of the Government and its Activities for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024, the Amounts in the following Sections are hereby adopted.

Section 2. That for the said Fiscal Year the General Fund, Capital Projects Fund, Water Fund, Solid Waste Fund, Conference Center Fund, E911 Fund, the Dare Fund, and Care Cottage Fund are hereby adopted as follows:

## PROPOSED 2024 BUDGET

### GENERAL FUND

REVENUES	Proposed
TAXES TOTAL	27,040,500.00
LICENSES AND PERMITS TOTAL	770,000.00
INTERGOVERNMENTAL REVENUES (GRANTS)	1,011,741.00
CHARGES FOR SERVICES TOTAL	2,376,100.00
FINES AND FORFEITURES TOTAL	2,259,000.00
MISCELLANEOUS TOTAL	310,000.00
OTHER FINANCING SOURCES TOTAL	7,802,392.00
<b>GENERAL FUND 101 REVENUE TOTAL</b>	<b>41,569,733.00</b>

EXPENDITURES	Proposed
GENERAL GOVERNMENT	12,348,263.00
JUDICIAL	1,885,600.00
PUBLIC SAFETY	12,551,193.00
PUBLIC WORKS	2,814,401.00
HEALTH AND WELFARE	167,273.00
CULTURE AND RECREATION	960,882.00
HOUSING AND DEVELOPMENT	1,044,866.00
DEBT SERVICE	1,181,430.00
OTHER FINANCING USES	8,615,825.00
<b>GENERAL FUND 101 TOTAL EXPENDITURES</b>	<b>41,569,733.00</b>

**CAPITAL PROJECTS FUND** 3,034,829.00

### ENTERPRISE FUNDS

WATER FUND	3,092,525.00
SOLID WASTE FUND	1,776,108.00
CONFERENCE CENTER FUND	242,936.00

### SPECIAL REVENUE FUNDS

DRUG EDUCATION FUND (DARE)	84,935.00
VICTIM WITNESS FUND (CARE COTTAGE)	298,153.00
E911 FUND	1,991,529.00

Section 3. That for the said Fiscal Year the Insurance Premium Tax shall be used for the Fire/EMS operations.

WHEREAS, All Resolutions, or parts of Resolutions, inconsistent with this Resolution are hereby Repealed. The Budget Resolution of Fiscal Year 2023 is hereby repealed, effective at 12:00 a.m. on January 1, 2024.

THEREFORE, BE IT RESOLVED, This Budget Resolution shall become effective at 12:00 a.m. on January 1, 2024, and together with any amendments hereto, shall remain effective until 11:59 p.m. on December 31, 2024, until repealed, are approved this date.

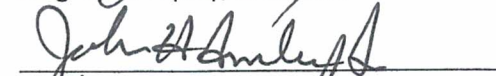
ADOPTED THIS 5<sup>th</sup> DAY OF December, 2023.


Monroe County Board of Commissioners

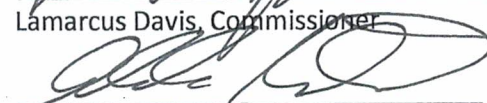
Attest:

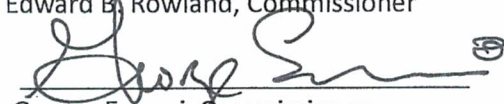
  
Janet Abbott, County Clerk

  
Gregory V. Tapley, Chairman

  
John H. Ambrose, Vice Chair

  
Lamarcus Davis, Commissioner

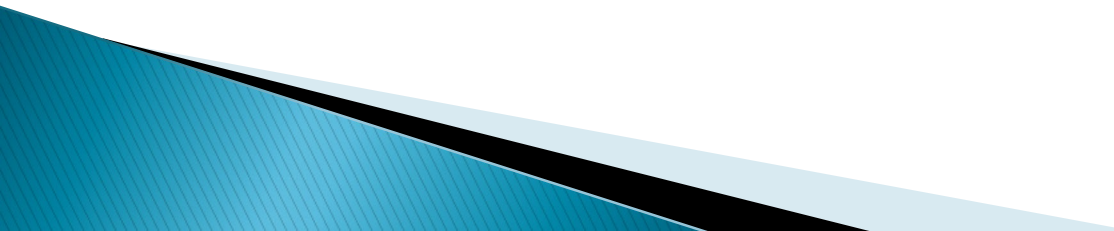
  
Edward B. Rowland, Commissioner

  
George Emami, Commissioner

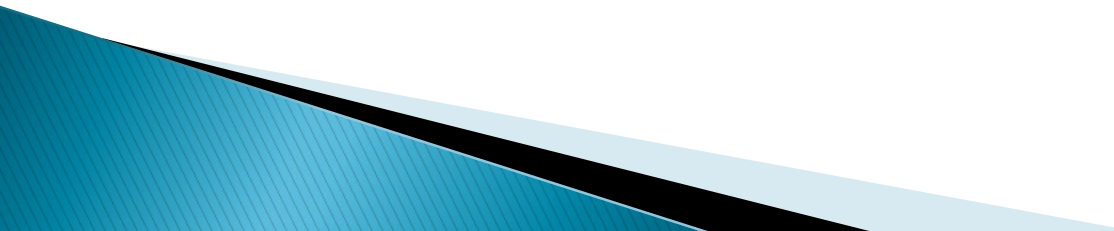
# 2024 Budget

Jim Hedges  
November 2023

# Agenda

- ▶ Budget Overview
  - ▶ Manpower Staffing Plan
  - ▶ General Fund Revenue & Expenses
  - ▶ Special Fund Revenue & Expenses
  - ▶ Enterprise Fund Revenue & Expenses
  - ▶ Capital Expenditures
  - ▶ Budget Summary
- 

# Interesting Facts

- ▶ 58 different revenue accounts.
  - ▶ 33 departments with separate budgets.
  - ▶ Over 2,200 budget line items.
  - ▶ 64 checking accounts.
  - ▶ Complex operation!
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# 2024 Budget Snapshot

		2023		2024		I/(D)
GENERAL FUND		37,077,485		41,569,733		4,492,248
CAPITAL PROJECTS		1,438,820		3,034,829		1,596,009
ENTERPRISE FUNDS		5,028,225		5,112,224		83,999
SPECIAL REVENUE FUNDS		2,221,088		2,374,617		153,529
		45,765,618		52,091,403		6,325,785

# Loss Revenue

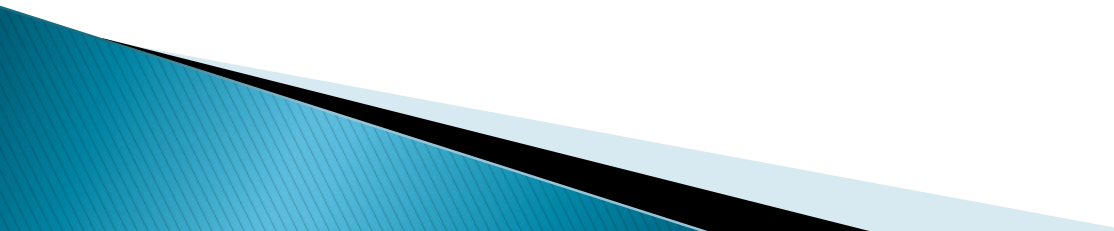
	2020	2021	2022	2023	Total
Plant Sherer Taxes Loss	-	-	2,580,803	1,725,815	4,306,618
Taxes Loss-Lower Millage Rate	149,659	598,918	1,262,589	71,122	2,082,289
Loss Property Tax Revenue	149,659	598,918	3,843,392	1,796,937	6,388,907



# Fund Balance

	2022	2023	2024	2025
Beginning	36,159,086	33,456,045	30,891,721	23,691,721
Net Increase (Loss)	(2,703,041)	(2,564,324)	(7,200,000)	-
Ending	33,456,045	30,891,721	23,691,721	23,691,721
Reserved Fund Balance (3 months)	(9,419,892)	(9,419,892)	(9,419,892)	(9,419,892)
Prepaid & Inventory	(447,963)	(447,963)	(447,963)	(447,963)
Accrued Liabilities-Admin	(1,210,038)	(1,210,038)	(1,210,038)	(1,210,038)
Commissioners discretionary funds	(236,174)	(236,174)	(236,174)	(236,174)
ACCG BBT Debt-Energy Efficiency	(1,470,368)	(1,470,368)	(1,470,368)	(1,470,368)
Encumbrances-prior year	(184,640)	(184,640)	(184,640)	(184,640)
Total Unreserved FB	20,486,970	17,922,646	10,722,646	10,722,646
Restricted & Unrestricted		27,342,538	20,142,538	20,142,538

# Significant Changes

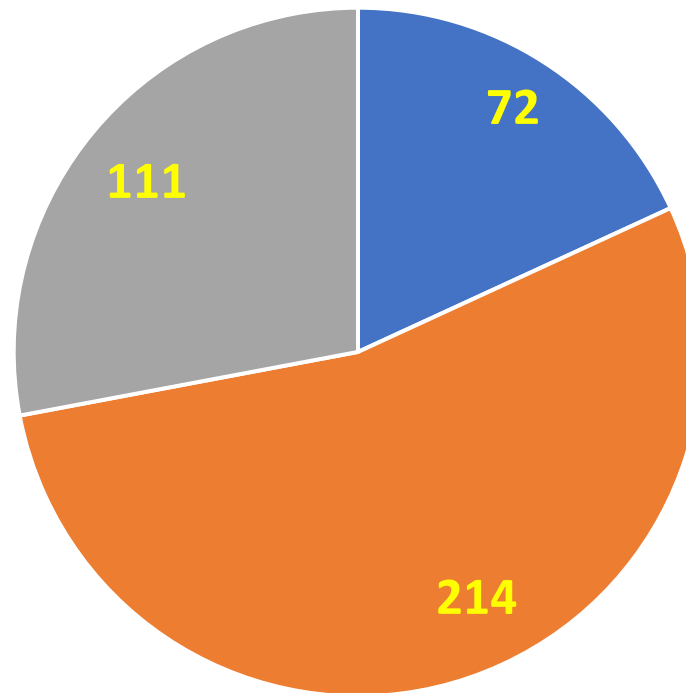
- ▶ Lower Revenues–\$780K
  - ▶ Insurance, Retirement, WC, Prop. Ins.–\$299K
  - ▶ Tax Assessor's Study–\$200K
  - ▶ IT In-house–\$226K
  - ▶ Elections–\$38K
  - ▶ Public Safety Salary Increases–\$730K
  - ▶ 5% Pay Increase–\$359K
  - ▶ Contingencies–\$1,921K
  - ▶ Capital Expenditures–\$1,596K
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# Manpower Staffing Plan

▶ Fulltime Positions	322
▶ Part-time Positions	75
▶ Total	397
▶ Vacant Positions	32

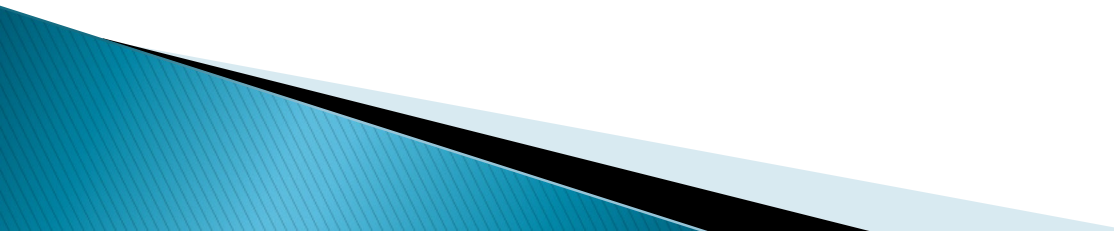
60.5%, or 232 positions, are dedicated to First Responders, Courts, SROs, and Communications.

# Staffing Distribution



■ Overhead-14%    ■ Public Safety-58%    ■ Services-28%

# Manpower Staffing Highlights

- ▶ MCES Salary Increases of \$350,000–BOC approve June 2023
  - ▶ MCSO Salary Increases of \$380,000–BOC approved June 2023
  - ▶ MCSO Salary Adjustments of \$55,000 recommended. \$750/\$950 for sworn deputies, jailers, and communications in April.
  - ▶ Salary adjustment of 5% for all non– MCES/MCSO employees, excluding CM recommended; \$359,000.
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# Salary Adjustments Proposed

- ▶ Administration
- ▶ Finance
- ▶ Purchasing
- ▶ Elections
- ▶ Tax Commissioner
- ▶ Tax Assessors
- ▶ Building Maintenance
- ▶ Superior Court
- ▶ Probate Court
- ▶ Magistrate Court
- ▶ Animal Control
- ▶ Public Works
- ▶ Maintenance & Shop
- ▶ Recreation
- ▶ Library
- ▶ Building Inspections
- ▶ Planning & Zoning
- ▶ Water Department
- ▶ Landfill
- ▶ Solid Waste

**Represents 56% of County employees.**

# Vacancies

	Vacant	
Department	Fulltime	Part-time
Superior Court	-	1
Magistrate Court	1	-
Sheriff	5	-
Jail	6	-
MCES	11	3
Public Works	1	-
Maintenance Shop	2	-
Recreation	-	1
Library	-	1
	26	6

# Manpower Cost

	Salaries	Benefits	Total
General Fund	\$14,728,596	\$ 6,976,109	\$21,704,705
Other Entities	\$ 2,409,500	\$ 1,005,294	\$ 3,414,794
Total	\$17,138,096	\$ 7,981,403	\$25,119,499
Contingency-Vacant			\$ 1,421,247
Total			\$26,540,747

**64.9%, or \$16,295,000, are dedicated to First Responders, Courts, SROs, and Communications.**



# General Fund Revenue

	2023	2024	I/(D)
Total Taxes	28,086,746	27,040,500	(1,046,246)
Licenses & Permits	744,500	770,000	25,500
Intergovernmental Revenues	1,060,149	1,011,741	(48,408)
Charges for Services	2,228,000	2,376,100	148,100
Fines & forfeitures	2,244,000	2,259,000	15,000
Miscellaneous	184,191	310,000	125,809
Other Financing Sources	3,131,982	7,802,392	4,670,410
GENERAL FUND TOTAL	37,679,568	41,569,733	3,890,165

# Revenue Changes

		2023		2024		I/(D)
Property Taxes		17,500,000		16,100,000		(1,400,000)
LOST		5,480,000		5,650,000		170,000
Intangible Tax		300,000		400,000		100,000
Zoning, Building Fees		715,000		740,000		25,000
Interest Income		25,000		150,000		125,000
Other		3,131,982		7,652,392		4,520,410

# GF Expenditures

	2023	2024	I/(D)
General Government	9,922,495	12,348,263	2,425,768
Judicial	1,790,509	1,885,600	95,091
Public Safety	12,627,994	12,551,193	(76,801)
Public Works	2,840,225	2,814,401	(25,824)
Health & Welfare	176,273	167,273	(9,000)
Culture & Recreation	904,691	960,882	56,191
Housing & Development	1,106,332	1,044,866	(61,466)
Debt Service	1,303,680	1,181,430	(122,250)
Other Financing Uses	7,007,369	8,615,825	1,608,456
	37,679,568	41,569,733	3,890,165

# GR Expenditures Changes

	2023	2024	I/(D)
General Contingency	378,749	500,000	121,251
Labor Contingency	-	1,421,247	1,421,247
Salary Increase	139,619	150,888	11,269
Elections	25,000	50,000	25,000
IT	215,322	441,508	226,186
Tax Assessor	49,500	255,000	205,500
Retirement	1,185,660	1,234,552	48,892
Workers' Compensation	415,000	503,328	88,328
Property Insurance	485,000	646,760	161,760
			2,309,433

# Special Funds

<b>Drug Education Fund</b>		
Fines		48,000
General Fund		36,935
		<hr/> 84,935
<b>CARE Cottage</b>		
Grants		256,680
General Fund		41,473
		<hr/> 298,153
<b>E-911</b>		
Forsyth		185,181
Telephone Surcharge		440,000
Wireless Surcharge		123,000
General Fund		1,243,348
		<hr/> 1,991,529

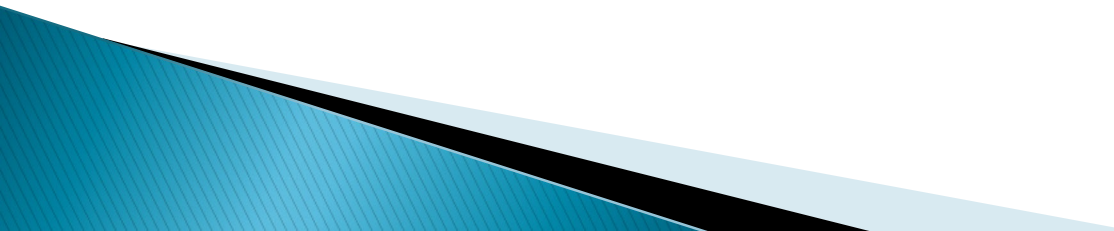
# Enterprise Fund

Enterprise-Water			Solid Waste			Conference Center		
Revenue			Revenue			Revenue		
Sales		2,800,000	BOE Trash		20,000	Rent & Fees		120,000
Tap Fees		225,000	Landfill User Fees		450,000			
Other		67,525	Recycling Income		67,000	Expenses		
		3,092,525			537,000	Salaries		200,516
						Energy		26,000
Expenses			Expenses			Miscellaneous		16,420
Salaries		277,266	Recycling		1,117,326			242,936
Purchased Water		1,400,000	Landfill		658,782			
Debt		500,000			1,776,108	Operating Loss		(122,936)
Contractual Services		515,000						
Energy		120,000	Operating Loss		(1,239,108)			
Miscellaneous		280,259						
		3,092,525						

# Capital Expenditures

	Rolling		General		Building		
	Stock	Computers	Equipment	Improvements	Total		
Animal Services	-	-	-	45,000	45,000		
Building Maintenance	70,000	-	-	-	70,000		
Administration	152,000	50,000	-	-	202,000		
Coroner	-	-	5,000	-	5,000		
Maintenance Shop	-	-	8,000	-	8,000		
Library	-	-	8,000	5,000	13,000		
MCES	365,000	-	9,000	-	374,000		
Public Works	377,000	-	65,000	-	442,000		
Sheriff	465,000	-	323,829	-	788,829		
Recreation	24,000	-	-	-	24,000		
Recycling	42,000	-	166,000	-	208,000		
Landfill	855,000	-	-	-	855,000		
	2,350,000	50,000	584,829	50,000	3,034,829		

# Capital Expenditures Highlights

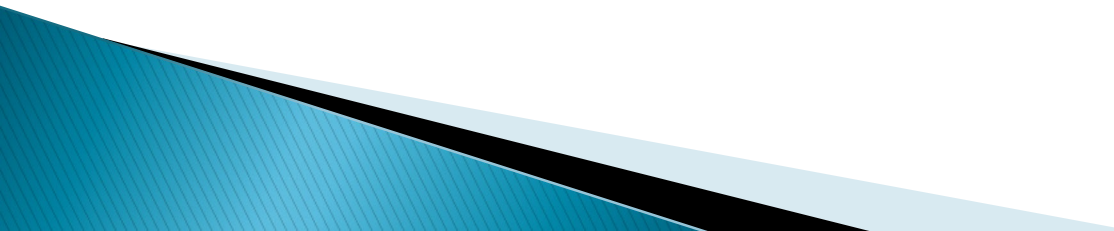
- ▶ Ambulance—\$300,000
  - ▶ 10 MCSO Patrol Vehicles—\$400,000
  - ▶ Patrol Vehicle Equipment—\$160,000
  - ▶ Landfill Compactor—\$800,000
  - ▶ 2 Recycling Center Compactors—\$130,000
  - ▶ Public Works Dump Truck—\$130,000
  - ▶ Public Works Fuel Truck—\$125,000
  - ▶ Public Works Smooth Drum Roller—\$122,000
  - ▶ Administration Vehicles—\$152,000
- 



# Budget Summary

		2023		2024		I/(D)
GENERAL FUND		37,077,485		41,569,733		4,492,248
CAPITAL PROJECTS		1,438,820		3,034,829		1,596,009
ENTERPRISE FUNDS		5,028,225		5,112,224		83,999
SPECIAL REVENUE FUNDS		2,221,088		2,374,617		153,529
		45,765,618		52,091,403		6,325,785

# Way Forward

- ▶ **Motion:**
  - ▶ **Second**
  - ▶ **Discussion**
  - ▶ **Vote**
- 

Account Id	Account Description	2024 Budgeted
	31-TAXES	27,040,500.00
	32-LICENSES & PERMITS	770,000.00
	33-INTERGOVERNMENTAL REVENUES	1,011,741.00
	34-CHARGES FOR SERVICES	2,376,100.00
	35-FINES AND FORFEITURES	2,259,000.00
	36-INVESTMENT INCOME	150,000.00
	38-MISCELLANEOUS REVENUE	160,000.00
	39-OTHER FINANCING SOURCES	7,802,392.00
	<b>GENERAL FUND Revenue Totals</b>	<b>41,569,733.00</b>

	1110 GOVERNING BODY	2,551,506.00
	1111 COUNTY ADMINISTRATION	484,576.00
	1410 BOARD OF REGISTRARS	2,900.00
	1420 ELECTIONS	200,998.00
	1510 FINANCIAL ADMINISTRATION	479,386.00
	1517 PURCHASING	111,204.00
	1535 INFORMATION TECHNOLOGY/MIS	441,508.00
	1545 TAX COMMISSIONER	421,686.00
	1550 TAX ASSESSORS	713,730.00
	1551 BOARD OF EQUALIZATION	2,660.00
	1565 GENERAL GOV'T BUILDING & PLANT	1,043,565.00
	1566 JUSTICE CENTER	36,150.00
	1599 OTHER GENERAL GOVERNMENT	5,858,394.00
	2150 SUPERIOR COURT	973,625.00
	2180 CLERK OF SUPERIOR COURT	351,065.00
	2400 MAGISTRATE COURT	247,654.00
	2450 PROBATE COURT	311,026.00
	2600 JUVENILE COURT	2,230.00
	3300 SHERIFF	4,586,346.00
	3326 JAIL	2,898,247.00
	3330 SCHOOL CROSSING GUARDS	30,438.00
	3351 SCHOOL RESOURCE OFFICER	444,742.00
	3360 COURT SECURITY	155,799.00

3500 FIRE/EMS	4,118,503.00
3700 CORONER	58,027.00
3910 ANIMAL CONTROL	223,395.00
3920 EMERGENCY MANAGEMENT	35,696.00
4220 HIGHWAY SAND STREETS	2,119,664.00
4900 MAINTENANCE AND SHOP	694,737.00
5100 HEALTH	119,981.00
5400 WELFARE	29,292.00
5500 COMMUNITY SERVICES	18,000.00
6100 RECREATION	707,733.00
6500 LIBRARIES	253,149.00
7130 AGRICULTURE RESOURCES/EXT SVC	120,029.00
7140 FOREST RESOURCES	18,218.00
7200 BUILDING INSPECTIONS	645,805.00
7400 PLANNING AND ZONING	80,289.00
7420 CODE ENFORCEMENT	5,525.00
7520 ECONOMIC DEVELOPMENT	175,000.00
8000 DEBTSERVICE	1,181,430.00
9000 OTHER FINANCING SERVICE	8,615,825.00
<b>GENERAL FUND Expenditure Totals</b>	<b>41,569,733.00</b>

Account Id	Account Description	2024 Budgeted
	DARE Revenue Totals	84,935.00
	0000 DRUG EDUCATION FUND - DARE:	84,935.00
	<b>DARE Expenditure Totals</b>	<b>84,935.00</b>
	CARE Cottage Revenue Totals	298,153.00
	0000 VICTIM WITNESS FUND CARE:	298,153.00
	<b>CARE Cottage Expenditure Totals</b>	<b>298,153.00</b>
	E911 Revenue Totals	1,991,529.00
	0000 E-911 FUND:	1,991,529.00
	<b>E911 Expenditure Totals</b>	<b>1,991,529.00</b>

Account Id	Account Description	2024 Budgeted
	39-OTHER FINANCING SOURCES	3,034,829.00
	<b>CAPITAL PROJECTS FUND Revenue Totals</b>	<b>3,034,829.00</b>
	1110 GOVERNING BODY	0.00
	1111 COUNTY ADMINISTRATION	52,000.00
	1535 INFORMATION TECHNOLOGY/MIS	150,000.00
	1565 GENERAL GOV'T BUILDING & PLANT	70,000.00
	3300 SHERIFF	656,980.00
	3326 JAIL	131,849.00
	3500 FIRE/EMS	374,000.00
	3700 CORONER	5,000.00
	3910 ANIMAL CONTROL	45,000.00
	4220 HIGHWAY SAND STREETS	442,000.00
	4520 SOLIDWASTE COLLECTION/CENTERS	208,000.00
	4530 SOLIDWASTE DISPOSAL/LANDFILL	855,000.00
	4900 MAINTENANCE AND SHOP	8,000.00
	6100 RECREATION	24,000.00
	6200 CIVICCENTER	13,000.00
	<b>CAPITAL PROJECTS FUND Expenditure Total</b>	<b>3,034,829.00</b>

Account Id	Account Description	2024 Budgeted	2023 Budgeted
	34-Charges for Services	3,085,025.00	0.00
	36-Investment Income	1,000.00	0.00
	38-Miscellaneous Revenue	6,500.00	0.00
	<b>WATER Revenue Totals</b>	<b>3,092,525.00</b>	<b>0.00</b>
	0000 MONROE COUNTY WATER SYSTEM:	866,725.00	0.00
	4400 ADMINISTRATION	59,150.00	14.97
	4410 NORTH WATER	624,850.00	0.00
	4420 SOUTH WATER	1,539,700.00	12,659.41
	4430 WASTE WATER	2,100.00	0.00
	<b>WATER Expenditure Totals</b>	<b>3,092,525.00</b>	<b>12,674.38</b>
	34-Charges for Services	537,000.00	0.00
	36-Investment Income	50.00	0.00
	39-Other Financing Sources	1,239,058.00	0.00
	<b>SOLID WASTE Revenue Totals</b>	<b>1,776,108.00</b>	<b>0.00</b>
	4510 SOLID WASTE & RECYCLING ADMIN	164,655.00	0.00
	4520 SOLIDWASTE COLLECTION/CENTERS	937,951.00	0.00
	4530 SOLIDWASTE DISPOSAL/LANDFILL	658,782.00	0.00
	4550 RECYCLABLES OPERATION	13,900.00	0.00
	4580 EDUCATION	820.00	0.00
	<b>SOLID WASTE Expenditure Totals</b>	<b>1,776,108.00</b>	<b>0.00</b>
	38-Miscellaneous Revenue	120,000.00	0.00
	39-Other Financing Sources	122,936.00	0.00
	<b>Conference Center Revenue Totals</b>	<b>242,936.00</b>	<b>0.00</b>
	0000 Conference Center	242,936.00	0.00
	<b>Conference Center Expenditure Totals</b>	<b>242,936.00</b>	<b>0.00</b>