



City of Brunswick

FY2025

Proposed Budget



Premier Coastal City of Georgia

City of Brunswick

List of Principal Officials FY 2025

Mayor & Commissioners

Mayor	Cosby H. Johnson
Mayor, Pro-Tem South Ward	Felicia Harris
Commissioner, North Ward	Kendra Rolle
Commissioner, North Ward	Gwen Atkinson-Williams
Commissioner, South Ward	Lance Sabbe

Appointed Officials

City Manager	Regina M. McDuffie
Assistant City Manager	Jeremiah Bergquist
City Clerk	Naomi Atkinson
City Attorney	Brian Corry
Finance Director	vacant
Municipal Court Judge	Chris O'Donnell
Municipal Court Clerk	Mandy Sapp
Chief of Police	Kevin Jones
Fire Chief	Tim White
City Engineer/ Public Works Director	Garrow Alberson
Planning & Development	John Hunter
Economic Development	Vacant
Neighborhood & Community Services	David Bravo
Downtown Development	Mathew Hill
Human Resources Manager	Sagrario Thomas
Information System Manager	William Bilancio
Project Manager	Tim Nelson



CITY OF BRUNSWICK

601 Gloucester Street * Post Office Box 550 * Brunswick * Georgia * 31520-0550 * (912) 267-5500

Cosby H. Johnson, Mayor
Felicia M. Harris, Mayor Pro Tem
Kendra L. Rolle, Commissioner
Lance Sabbe, Commissioner
Gwen Atkinson-Williams, Commissioner

City Attorney
Brian D. Corry

City Manager
Regina M. McDuffie

May 1, 2024

RE: Fiscal Year 2025 Proposed Budget

Honorable Mayor & Commissioners,

The City has great opportunities ahead and continues to raise the bar to provide exemplary services to the citizens, residents, and visitors. Our community has been fortunate to record continued growth in the major revenue areas that support our operations. The Fiscal Year 2025 budget provides resources to support the city workforce and new services for our citizens. The proposed general fund budget is \$22,773,044 an 12.3% increase from the approved budget for last fiscal year.

Our goal for this year is to continue improving internal processes and efficiencies through technological enhancements, reinforcing our workforce, and supporting equipment needs. Increases in expenditures are proposed to support personnel costs and added services. Funding for capital outlays is reduced due to availability of SPLOST funding. Funding levels to outside agencies were maintained.

Revenues: The budgeted revenues for FY2025 are 12.3% more than annual revenue projections for the current year and 5.2% more than revenues collected in 2023. Property taxes are conservatively budgeted despite projected growth of more than 8.0% in the digest. Sales taxes are projected to be up nearly \$1.0 million compared to the previous budget but only 5.7% over actual collections in fiscal year 2023. Insurance Premium Tax is projected to increase slightly. Building Permits and Municipal Court fines are expected to increase in the upcoming fiscal year due to new developments and additional court activities, respectively.

The use of funds for revenue recovery from the America Rescue Plan Act budgeted last fiscal year for Housing development and the start-up of public transportation will be rolled into separate funds to provide proper accounting for grant and operational funding.

The budget includes \$750,000 from the City's undesignated fund balance which remains at a healthy level and increased by more than \$2.0 million based on the 2023 audit. The fund balance is also sufficient to fund the city's cashflow.

Proposed Personnel Changes: The budget includes seven (7.0) full-time employees for personnel to support the city's new housing initiative and additional right of way maintenance workers. The Deputy Marshall position is proposed to be moved from the Police Department to Code Enforcement to provide better oversight and align responsibilities. Over \$2.4 million is budgeted to support higher health premiums and pension costs to ensure that the fund continues to provide adequate funding for future liabilities.



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Proposed Operational Changes: New Housing programs and transit operations are funded as additional services. The proposed budget includes all salary increases which were approved in the current fiscal year plus a 3% increase for all employees mid-year. We will continue to provide resources to effectively enhance employee retention and recruitment in public safety, public works, and other critical areas. Our goal is to provide competitive salaries and better benefits to attract the best and brightest to our staff.

Despite rising costs and inflation, the city's financial condition remains strong, and projections are favorable. Downtown developments are continuing, and the availability of SPLOST funds to support major capital needs will improve the city's economic health. My goal is to continue to encourage efficiency and strong productivity from the city's workforce to meet the needs of the community. Your continued support and consideration of the proposed budget is appreciated.

Sincerely,



Regina M. McDuffie, City Manager

City of Brunswick
FY 2024-25 Proposed Budget
Budget Summary

Budget Highlights

Budget Schedule

Revenue Summary

Revenue Chart

Expenditure Summary

Expenditure Chart

Personnel Cost Chart

Authorized Position

Proposed Position Change Summary

Fixed Asset Summary



FY 2025 Budget Highlights

Proposed General Fund Budget -

\$22,773,044 12.3%

Revenues

Property Taxes - \$5.8 million 28.9%

Sales Taxes - \$10.0 million 50.2%

Other Taxes - \$4.2 million 20.9%

Total Taxes - \$20.0 million 88.05%

Appropriated Fund Balance - \$750,000

Increases in Municipal Court, Building Permit and Rental revenues

Expenses

Authorized Personnel - 244 FT, 9 PT

Budgeted - 227

Additional personnel - 8 Full Time Equivalent

(4) Public Works personnel for ROW Maintenance

(4) Housing Development positions

3% COLA increase - effective December 1st

Key Initiatives

Housing Development / Community Revitalization

MicroTransit System Administration

Street Maintenance & Debris Removal Personnel

Additional Highlights

\$160,000 Purchase of Axon Public Safety Equipment for Police Dept.

\$30,000 - Administration of Short-Term Rentals

\$75,000 in additional funding for legal processing

\$75,000 for funding for the Land Bank

\$50,000 - continued support for Front Line employees incentives

FY 2025 Proposed SPLOST Allocation

\$200,000 - Purchase of Fire Vehicle Apparatus (1 year payment)

Total cost - \$1.5 - \$1.7 million

\$75,000 - Public Safety Facility Assessment / Study

\$286,000 - Purchase of (6) Police Vehicles

(2) Patrol, (2) CID, (2) Support Services

\$299,000 - Purchase of Public Works Vehicles

Dump Truck, Storage Shed, Street vehicle / equipment

\$150,000 - Ritz Theatre HVAC System replacement

\$350,000 - Accounting Software

\$1,360,000 - Total FY 2025 SPLOST Projects



BUDGET SCHEDULE FY2025



EVENT DESCRIPTION

COMPLETION DATE

BUDGET MEETING (review of budget process & distribution of budget information)

with Department Heads **9:00 A.M.**

THURSDAY, MARCH 07, 2024

PHASE I - BUDGET SCHEDULE

Department Budget Preparation Meetings

Week of MARCH 11th, 2024

Submission of Department/Agency Budget Requests

THURSDAY, MARCH 28th , 2024

Including all forms

Departmental Budget Hearings & 9 AM - 12 PM
Agencies Budget Hearings 2 PM - 5 PM

WEEK OF APRIL 8th

PHASE II - BUDGET SCHEDULE

Budget Review

WEEK OF APRIL 15th

Budget Revisions Prepared

WEEK OF APRIL 19th

Budget Revisions Back from Depts

TUESDAY, APRIL 24th

PHASE III - FINAL BUDGET PREPARATION

Budget presentation to Commissioners

WEDNESDAY, MAY 1ST, 2024



BUDGET SCHEDULE FY 2025



EVENT DESCRIPTION

COMPLETION DATE

PROPOSED BUDGET APPROVAL

WEDNESDAY, MAY 15TH

Public Notice on Proposed Budget*
(Availability and Public Hearing)

WEDNESDAY MAY 22ND, 2024

Commissioner's Budget Reviews

WEDNESDAY May 29TH
WEDNESDAY June 5TH

Public Hearing on Budget**

WED., JUNE 5TH, 2024
Prior to REGULAR MEETING

BUDGET APPROVAL BY COMMISSIONERS **Budget Resolution Required with all funds**

TUESDAY, JUNE 18TH, 2024
REGULAR MEETING

Approved Budget sent to departments

MONDAY, JULY 1ST

NOTE: Department hearings will be held in the 2nd Floor conference room

Commission meetings will be held at Old City Hall. Commission Budget reviews TBD.

Public Hearing will be held at Old City Hall.

* Advertisement must be seven (7) full days prior to the Public Hearing

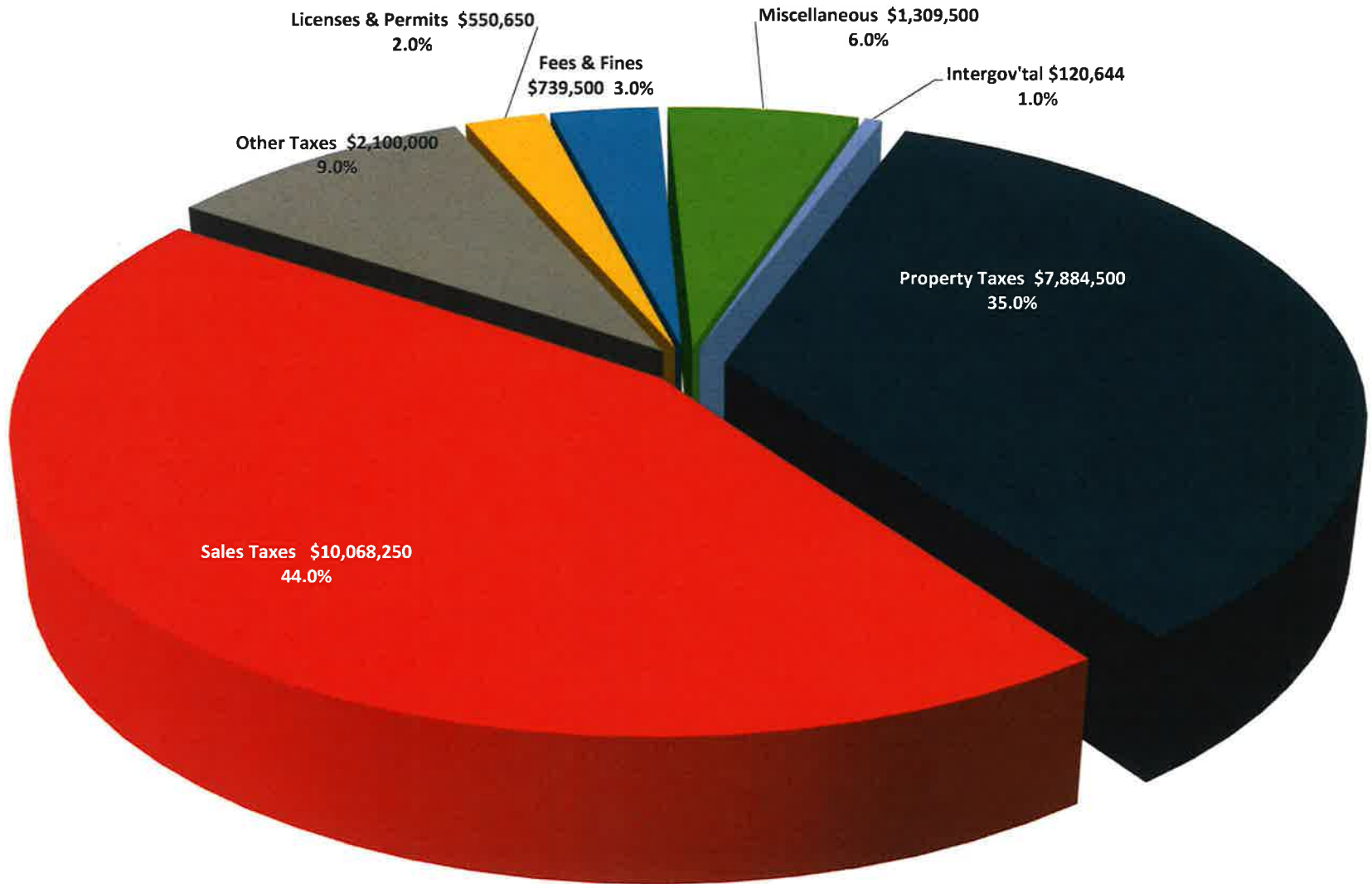
** Public Hearing must be seven (7) full days prior to final budget approval

CITY OF BRUNSWICK

FY 2025 Proposed Budget

	Actual Budget 2022	Actual Budget 2023	Approved Budget 2024	Proposed Budget 2025	% Change FY24-25	% Change FY23-25
General Fund Revenues						
General property taxes	\$ 6,632,764	\$ 7,212,660	7,420,000	\$ 7,884,500	6.26%	9.31%
Sales & Use taxes	8,703,728	9,520,485	9,000,000	10,068,250	11.87%	5.75%
Alcohol taxes	487,310	461,545	460,000	455,000	-1.09%	-1.42%
Business taxes	1,331,133	1,259,169	1,320,000	1,520,000	15.15%	20.71%
Penalties & Interest	146,990	121,148	125,000	125,000	0.00%	3.18%
Recording & Other Fees	22,035	19,781	16,474	25,000	51.75%	26.38%
Sub-Total Taxes	\$ 17,323,960	\$ 18,594,788	18,341,474	\$ 20,077,750	9.47%	7.98%
Business licenses	\$ 286,201	\$ 282,378	280,550	\$ 281,650	0.39%	-0.26%
Permits	124,985	143,444	164,400	266,500	62.10%	85.79%
Penalties & Interest on Delinquent	1,703	2,681	1,900	2,500	31.58%	-6.75%
Sub-Total Licenses & Permits	\$ 412,889	\$ 428,503	446,850	\$ 550,650	23.23%	28.51%
CDBG Subgrants	\$ 20,103	\$ 74,816	15,000	\$ 0	-100.00%	-100.00%
Other Federal & State Grants	662,356	826,311	33,000	25,000	0.00%	-96.97%
Local payments in lieu of taxes	70,892	55,350	70,000	70,000	0.00%	26.47%
State road maintenance fees	25,646	25,646	25,644	25,644	0.00%	-0.01%
Sub-Total Intergovernmental	\$ 778,997	\$ 982,123	143,644	\$ 120,644	-16.01%	-87.72%
Public safety fees	\$ 124,007	\$ 134,525	129,250	\$ 156,000	20.70%	15.96%
Recreation fees	20,068	33,182	20,000	83,000	315.00%	150.14%
Cemetery fees	168,270	121,555	135,000	122,000	-9.63%	0.37%
Other fees	22,605	3,777	3,000	3,000	100.00%	-20.57%
Sub-Total Fees	\$ 334,950	\$ 293,039	287,250	\$ 364,000	26.72%	24.22%
Municipal Court fines	\$ 192,090	\$ 179,388	250,000	\$ 350,000	40.00%	95.11%
Parking tickets	1,785	605	500	500	0.00%	-17.36%
Sub-Total Fines	\$ 193,875	\$ 179,993	250,500	\$ 350,500	39.92%	94.73%
Property rentals	\$ 23,810	\$ 23,954	24,000	\$ 124,000	416.67%	417.66%
Insurance refunds	500	42,697	10,000	25,000	150.00%	-41.45%
Interest income	69,186	335,177	160,750	350,000	117.73%	4.42%
Other revenues	146,995	353,901	48,500	50,500	4.12%	-85.73%
Sales of property & equipment	0	0	10,000	10,000	0.00%	100.00%
Sub-Total Miscellaneous Revenues	\$ 240,491	\$ 755,729	253,250	\$ 559,500	120.93%	-25.97%
Long Term Debt	\$ 0	\$ 0	0	\$ 0	0.00%	0.00%
Interfund Transfers	\$ 0	\$ 217,194	0	\$ 0	0.00%	0.00%
Transfer In -CHIP Grant	0	0				
GMA Capital Lease Proceeds	0	196,768	0	0	0.00%	0.00%
	\$ 0	\$ 413,962	0	\$ 0	0.00%	0.00%
Appropriated Fund Balance	\$ 0	\$ 0	550,000	\$ 750,000	0.00%	0.00%
ARPA - Revenue Recovery	\$ 0	0	\$ 4,123,624	\$ 0	0.00%	0.00%
TOTAL REVENUES	\$ 19,285,162	\$ 21,648,137	20,272,968	\$ 22,773,044	12.33%	5.20%
TOTAL REVENUES (including ARPA)			24,396,592			

**City of Brunswick
FY 2025 Budget
General Fund Revenues - \$22,773,044**

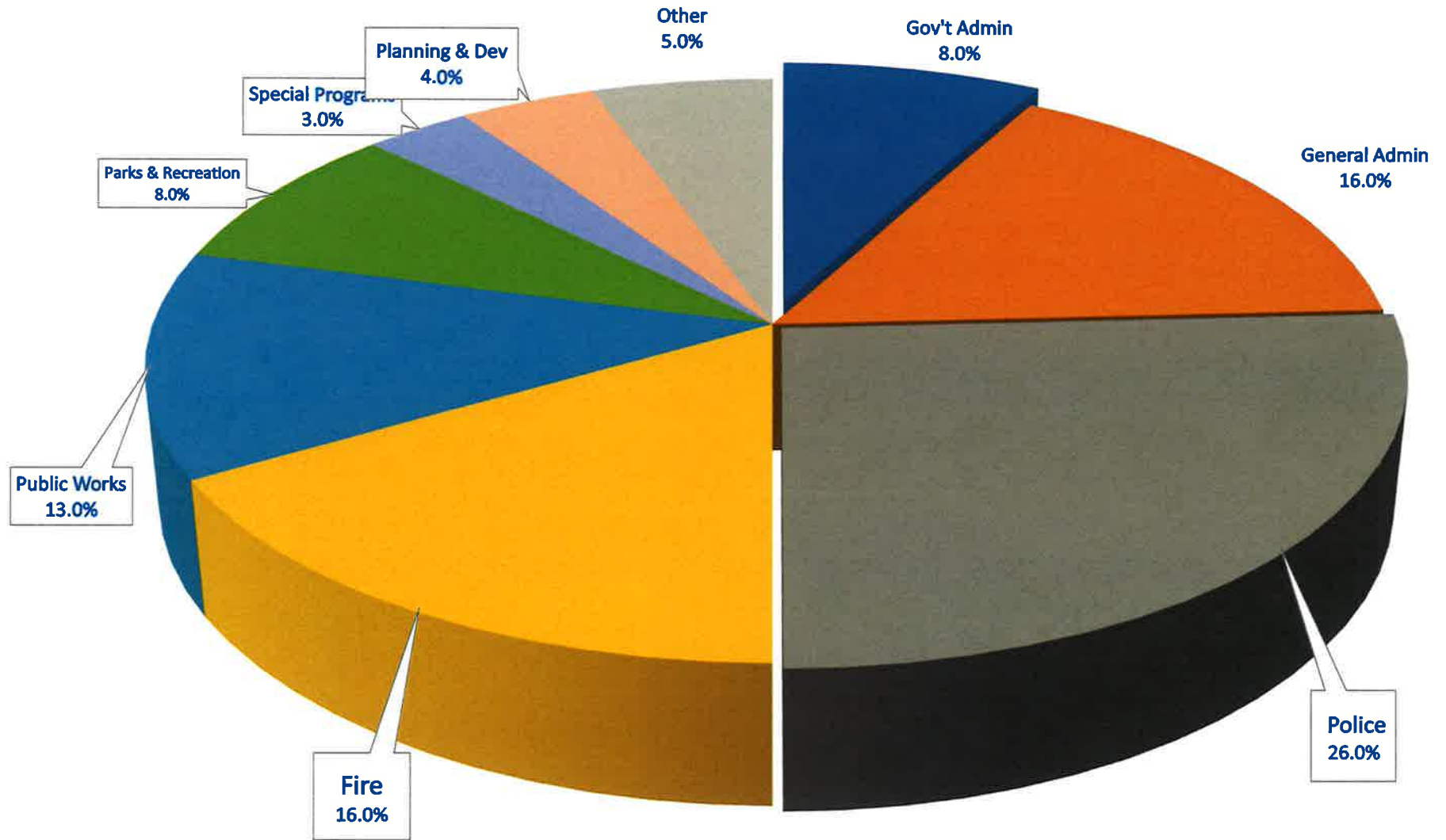


CITY OF BRUNSWICK

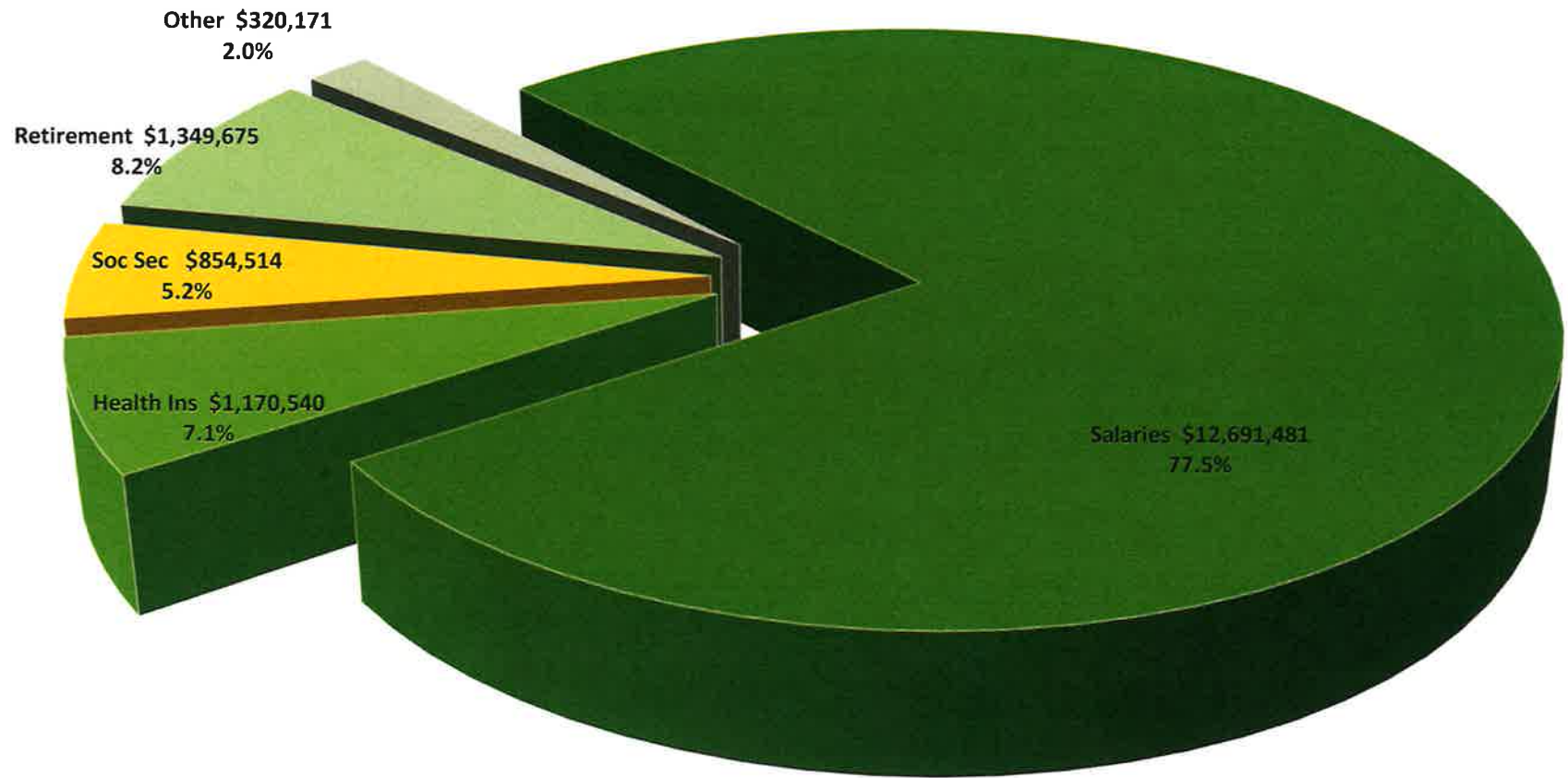
FY 2025 Proposed Budget

	Actual Budget 2022	Actual Budget 2023	Approved Budget 2024	Proposed Budget 2025	% Change
General Fund Expenditures					
City Commission	\$ 131,767	\$ 132,368	\$ 227,454	\$ 195,847	-13.90%
City Clerk	197,223	187,062	232,756	179,573	-22.85%
City Manager	293,327	416,881	486,381	535,086	10.01%
Finance	379,150	415,277	413,952	445,456	7.61%
Administrative Services	688	0	210,000	320,171	0.00%
Legal	125,452	130,521	152,900	218,000	42.58%
Information Technology	435,383	596,252	589,486	732,581	24.27%
Human Resources	117,013	171,286	222,306	228,950	2.99%
Tax Collection	90,758	83,159	137,924	148,328	7.54%
General Gov't Buildings	301,407	345,010	227,350	240,740	5.89%
General Administration	1,876,519	2,013,145	1,859,500	2,042,000	9.81%
Municipal Court	155,430	172,875	177,092	209,703	18.41%
Sub-Total General Government	\$ 4,104,117	\$ 4,663,836	\$ 4,937,101	\$ 5,496,435	11.33%
Police Department	\$ 4,818,460	5,427,054	\$ 5,399,858	5,889,618	9.07%
Fire Department	2,547,118	3,309,503	3,361,935	3,750,392	11.55%
Public Works	1,881,305	2,601,205	2,140,225	2,525,091	17.98%
Sub-Total Public Safety	\$ 9,246,883	\$ 11,337,762	\$ 10,902,018	\$ 12,165,101	11.59%
Cemeteries	\$ 288,026	\$ 262,683	\$ 248,707	332,194	33.57%
Formerly Neighborhood Services	160,214	166,979	143,733	189,933	32.14%
Recreation	0	87,171	1,177,849	815,821	100.00%
Parks & Ground Maintenance	566,787	739,570	757,874	860,323	13.52%
Planning & Code Enf	393,378	458,322	568,719	724,041	27.31%
Economic Development	182,105	126,883	231,023	212,196	-8.15%
Sub-Total Other Departments	\$ 1,590,510	\$ 1,841,608	\$ 3,127,905	\$ 3,134,508	0.21%
Housing Programs & Dev	0	0	2,500,000	230,000	-90.80%
Business Support / Relief	0	0	803,624	0	100.00%
HCP Facility Improvements	0	0	600,000	0	100.00%
Transit Services	0	0	220,000	500,000	127.27%
Sub-Total ARPA-Revenue Recovery	0	0	4,123,624	\$ 730,000	-82.30%
Transfers to Other Funds	\$ 2,292,498	\$ 1,356,390	\$ 1,305,944	\$ 1,247,000	-4.51%
TOTAL EXPENDITURES	\$ 17,234,008	\$ 19,199,596	\$ 20,272,968	\$ 22,773,044	12.33%
TOTAL EXPENDITURES (including ARPA)			24,396,592		

**City of Brunswick FY 2025 Budget
General Fund Expenditures - \$22,773,044
by Service Area**



**City of Brunswick FY2025 Budget
Cost of Personnel
\$16,386,081**



City of Brunswick FY 2025 Budget

Authorized Personnel

by Purpose Total: 244 FT, 12 PT

Commission

Mayor	1
Commissioner	4

Government Administration

Clerk	2
City Manager	4
Finance	5
Human Resources	3

General Administration

Information Tech	5
Tax Collection	2
Municipal Court	2

Neighborhood Srvs

All Divisions	10
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Housing Program

4

Recreation

All Divisions	14
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Public Works

All Divisions	57
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Planning & Development

Planning & Code Enf	9
Economic Dev	2

Fire

All Divisions	56
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Police

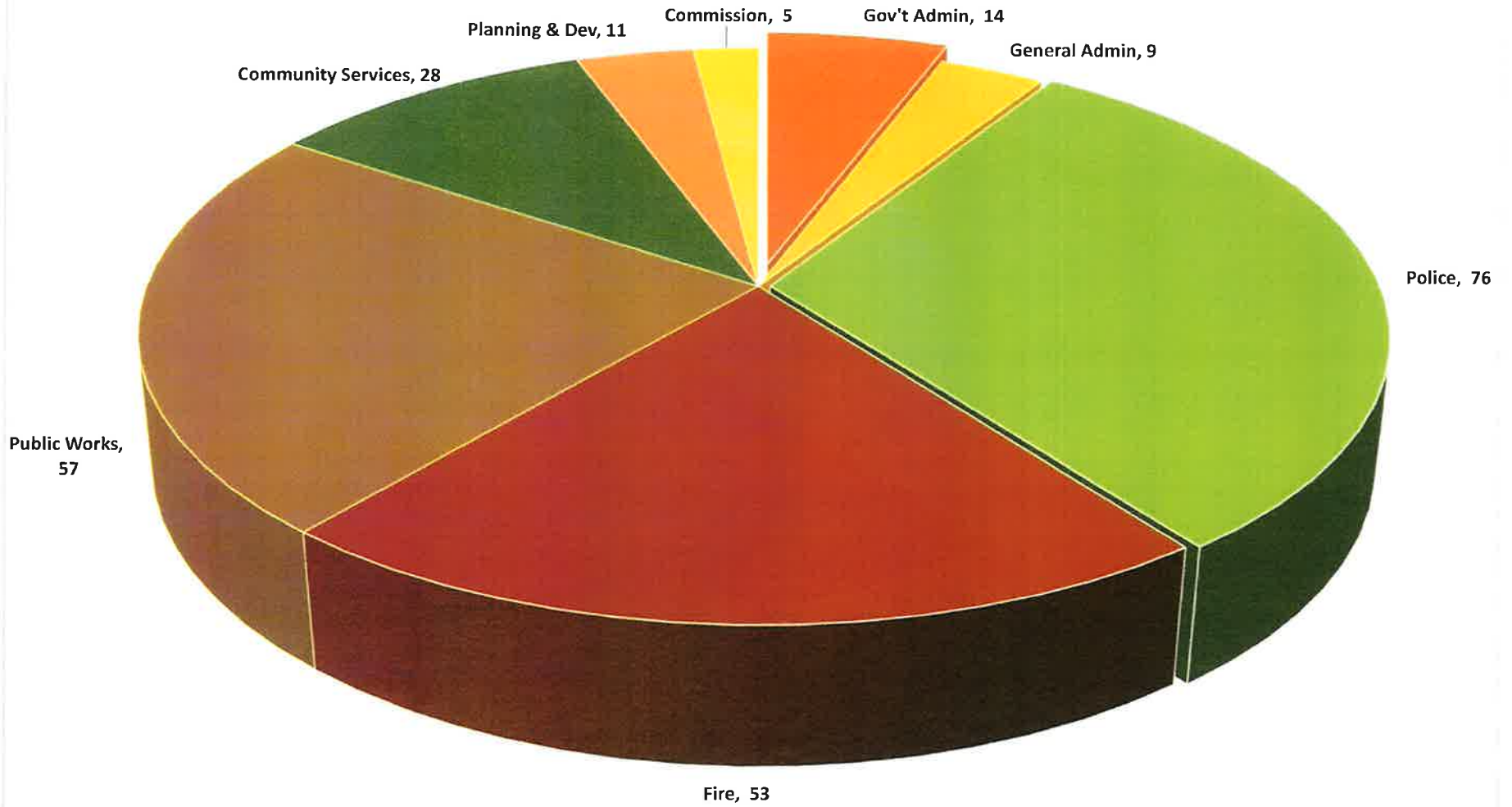
All Divisions	76
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TOTAL 256

City of Brunswick FY 2025 Budget

Authorized Personnel

by Purpose Total: 244 FT, 12 PT



City of Brunswick

Summary of Requested Personnel / Operational Changes

Requested Position Changes

Department	Position	Paygrade	Cost (Salary & Benefits)	Notes
Housing Development				
	Housing Manager		\$ 75,000.00	Added Personnel for Housing Development
	Program Liason		\$ 60,923.08	
	Housing Inspector		\$ 56,692.31	
	Intake Specialist		\$ 49,076.92	
Public Works				
	ROW Maintenance Workers (4)		\$ 140,608.00	Additional Maintenance Crew
Police Department				
	Deputy Marshall		\$ -	Transfer to Planning / Code Enf
Fire Department				
	Convert (2) FTE to (4) PT		\$ -	No significant budget impact
	Total Cost of All Requests		\$ 382,300.31	
	Total Salaries & Benefits		\$ 438,307.30	

Proposed 3% Adjustment

Increased Salary Costs	\$ 279,259.00
Increased Benefit Costs	\$ 40,911.44
Total Additional Costs	\$ 320,170.44