



Jackson County, Georgia Executive Summary Approved Budget for Fiscal Year 2018

October 4, 2017

General Information

- The FY 2017 tax rate is 10.933 mills for incorporated areas; 9.416 mills for unincorporated areas. The millage rate will be lower than in FY 2016. The increase in overall anticipated taxes is a result of new additions in the digests. The incorporated areas gross digest increased 11.31%, and the unincorporated areas gross digest increased 3.13% from FY 2016.
 - a. The difference associated with the millage rate in the two areas of the County is due to:
 - i. Uneven growth between the two measured areas, and;
 - ii. Application of the insurance premium tax rollback rate to the unincorporated area.
- **The FY 2018 adopted General Fund budget is \$42,407,274**, an increase of \$1,640,993 or 4.0% from FY 2017. SPLOST V exceeded the original proposed sales tax revenue, so the excess proceeds are being allocated toward a portion of the General Funds debt service for FY2018, which has led to the proposed General Fund revenues exceeding the proposed General Fund expenditures by \$1.4 million. These proposed additional funds are being designated to increase the General Funds fund balance.
- FY 2018 total annual budget for all funds is \$53,948,229 (General Fund, Special Revenue Funds, and Other Funds)
 - a. SPLOST V will pay \$3,437,200 (Bond Debt \$2,451,003, Capital Leases \$986,197) of the General Funds debt service payments for FY 2018.
 - b. FY 2018 SPLOST VI will pay \$1,118,350 of bond debt.
- Several major factors went into formulating the FY 2018 budget. They are as follows:
 - a. Employees will receive a COLA, with a total cost budgeted at \$478,500. The COLA is apportioned as follows:
 - i. Non-Public Safety: 2.5% COLA
 - ii. Public Safety: 3% COLA
 - b. The County portion of health insurance funding will increase in FY 2018 by \$630,000 or 14% from FY2017. In an effort to decrease the dependency of the General Funds assistance, \$200,000 of the health insurance increase is projected to build the fund balance in the Health Insurance Fund.
 - c. In FY2018, E-911 and the Correctional Institute employees will be converted from the defined contribution retirement plan to the defined benefit plan, the same as all other public safety departments, with an annual net increase of \$200,000.
 - d. The Board of Commissioners have allocated \$1,000,000 of the general funds fund balance to build an agricultural center. In FY2018, \$100,000 of the \$1,000,000 funds are appropriated.

- Transfers out from the General Fund are \$4,266,360, an increase of \$431,243 or 11.24%. This is due to the restructuring of several funds such as debt service, capital projects, and health insurance funds, so as to not distort operating costs. Transfers Out now primarily encompass subsidies to Special Revenue Funds and Component Units (Airport Authority).
- Below is a list of vehicles and other machinery that have been approved for the FY 2018 budget. These items will be financed through a three-year lease purchase agreement.

EMS – Body Remount \$130,000

Sheriff – 10 patrol vehicles \$37,000 each, fully equipped.

Road Dept. – Four-wheel drive extended cab pickup \$25,800, 2 – four-wheel drive 85 horsepower tractors with batwing cutting attachment \$53,000 each

JCCI – 1 four-wheel drive SUV, \$36,500. 1 crew cab pickup truck \$25,500

JCCI Fire Brigade – Pickup truck \$25,800

Transfer Station – Roll off container truck \$175,000, roll off container \$10,000

Personnel

- The following positions have been approved in the FY 2018 budget:

Geographic Information Systems: GIS Technician

Human Resources: Wellness Coordinator - part-time

Board of Elections: Convert Part-time Position to Full-time

Fleet Maintenance: Diesel Mechanic and General Mechanic

Jail: 2 - Jailer Positions

Animal Control: Animal Control Officer

Superior Court: Administrative Assistant for Court Administrator

Juvenile Court: Part-time Administrative Assistant Position

E911: 2 - Communication Officers

Planning & Zoning: Planner Position

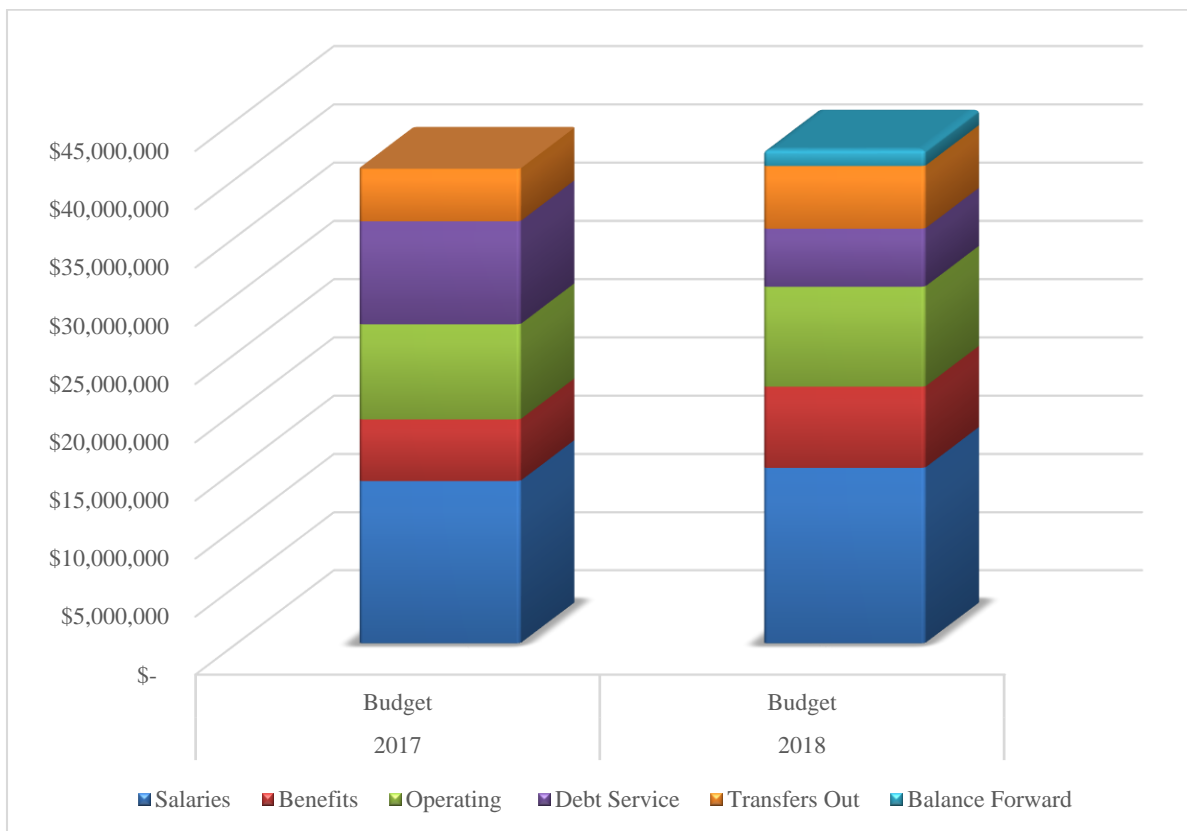
- FY2018 employee's share of health insurance will remain the same as FY 2017.

Other Information

- The total Fund Balance, based on budget, at the end of FY 2018 is projected to equal approximately \$8,785,909 or 21% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.
- Jackson County's increase in the 2017 Total Net Digest of \$152,484,678 or 6.79% has caused an increase of approximately \$1,403,776 or 6.33% in real & personal property taxes from the prior year.
- Total debt service ultimately paid from the General Fund totals \$4,983,693, debt service includes bond debt and capital leases for FY 2018. This accounts for 12.2% of the total General Fund expenditures exclusive of transfers out as opposed to 24.4% in FY 2017.

FY 2018 General Fund Budget at a Glance

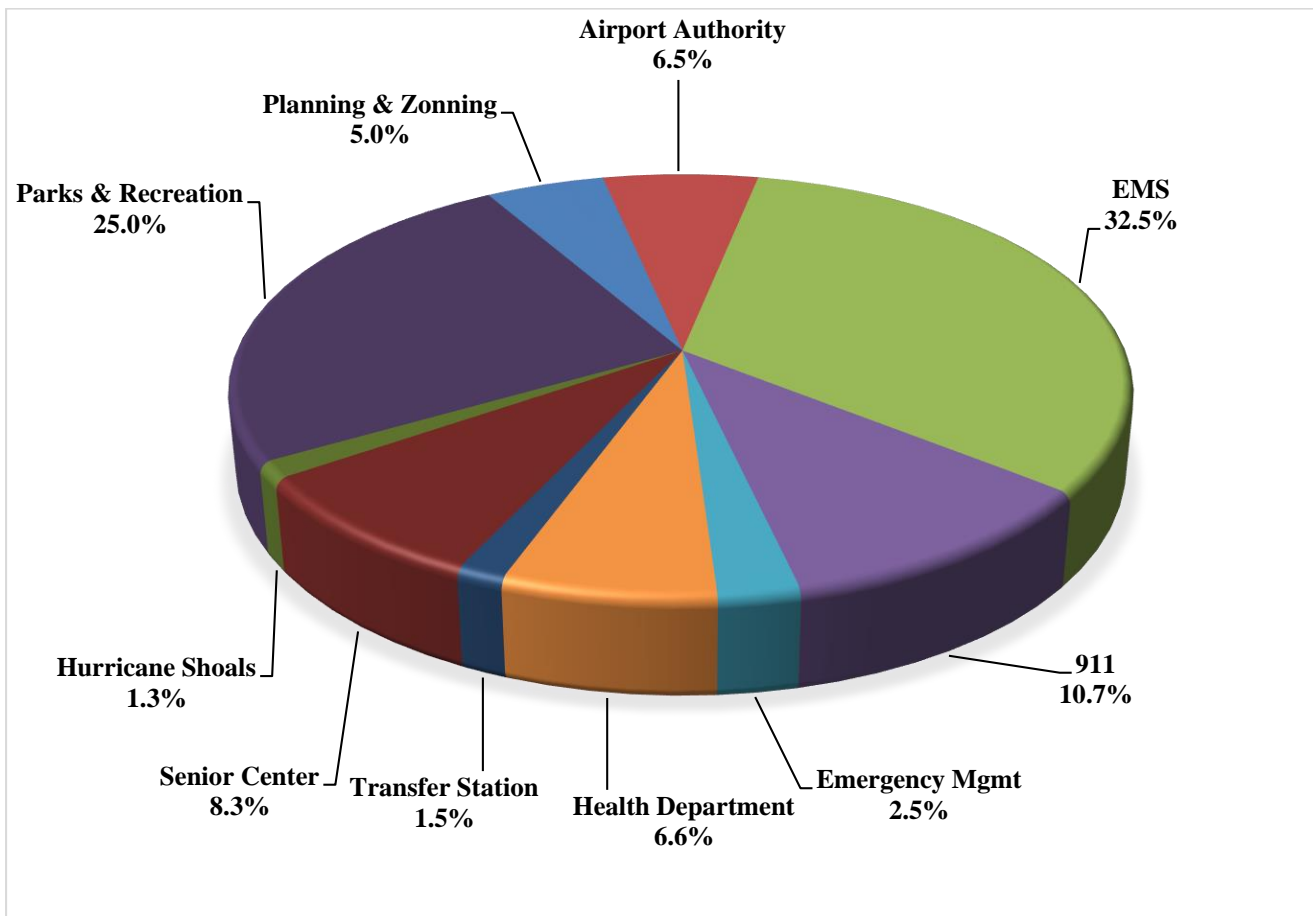
	2017 Budget	2018 Budget	Percent of Total	Difference 2018-2017	Percent Change
Salaries	\$ 13,971,490	\$ 15,098,751	35.60%	\$ 1,127,261	8.07%
Benefits	5,287,094	6,965,132	16.42%	1,678,038	31.74%
Operating	8,162,260	8,576,317	20.22%	414,057	5.07%
Debt Service	8,834,205	4,983,693	11.75%	(3,850,512)	-43.59%
Transfers Out	4,511,232	5,378,998	12.68%	867,766	19.24%
Balance Forward	-	1,404,382	3.33%	1,404,382	100.00%
Total	\$ 40,766,281	\$ 42,407,273	100.00%	\$ 1,640,993	4.03%



FY 2018 General Fund Transfers Out

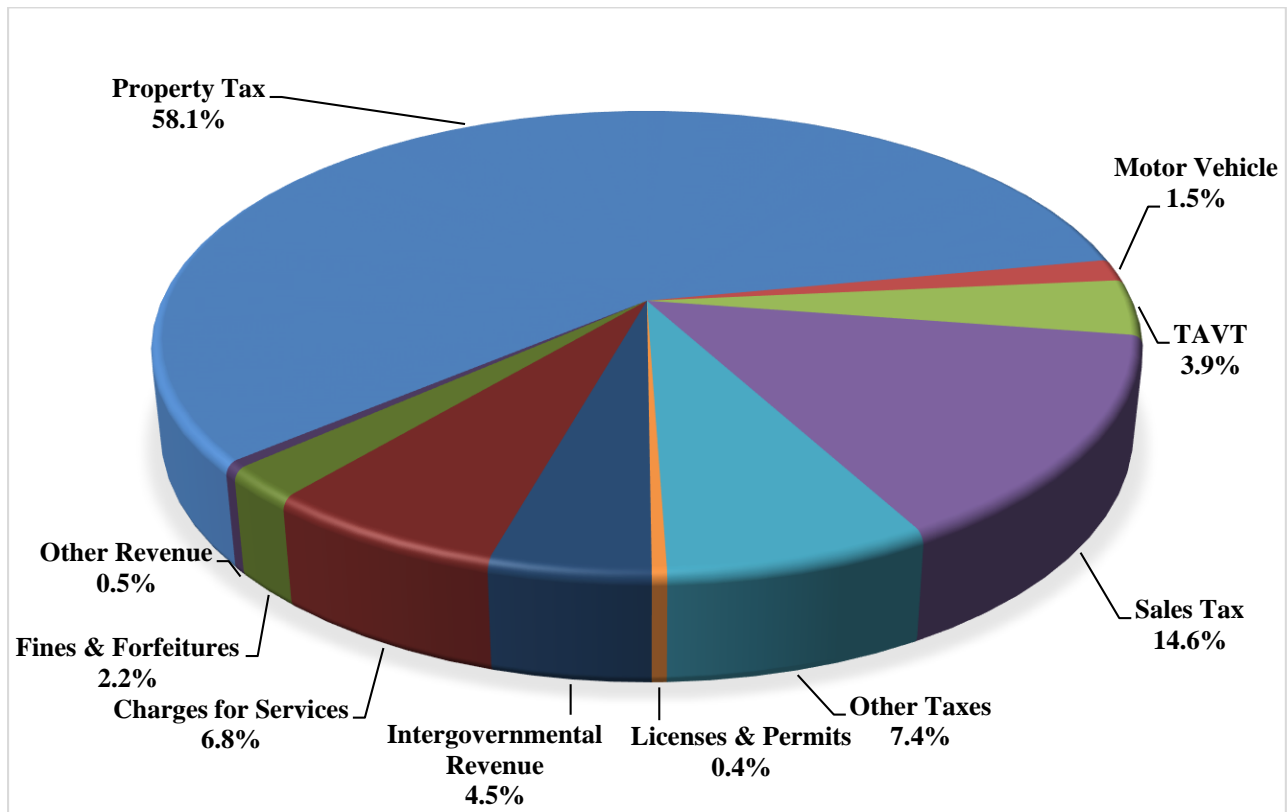
	2017 Budget	2018 Budget	Percent of Total	Difference 2018-2017	Percent Change
Planning & Zoning	\$ -	\$ 212,971	4.99%	\$ 212,971	100.00%
Airport Authority	269,620	278,414	6.53%	8,794	3.26%
EMS	1,436,502	1,387,260	32.52%	(49,242)	-3.43%
911	346,870	456,975	10.71%	110,105	31.74%
Emergency Mgmt.	76,152	107,959	2.53%	31,807	41.77%
Health Department	283,250	283,250	6.64%	-	0.00%
Transfer Station	83,561	63,546	1.49%	(20,015)	-23.95%
KJCB	75,587	-	0.00%	(75,587)	-100.00%
Senior Center	342,580	355,768	8.34%	13,188	3.85%
Hurricane Shoals	57,601	54,249	1.27%	(3,352)	-5.82%
Parks & Rec.	863,414	1,065,988	24.98%	202,574	23.46%
Total	\$ 3,835,137	\$ 4,266,380	100.00%	\$ 431,243	11.24%

*Health Insurance transfer of \$5.0 million was not included above because the cost was allocated to the departments in 2018. However, the activity will be recorded in the Health Insurance Internal Service Fund.



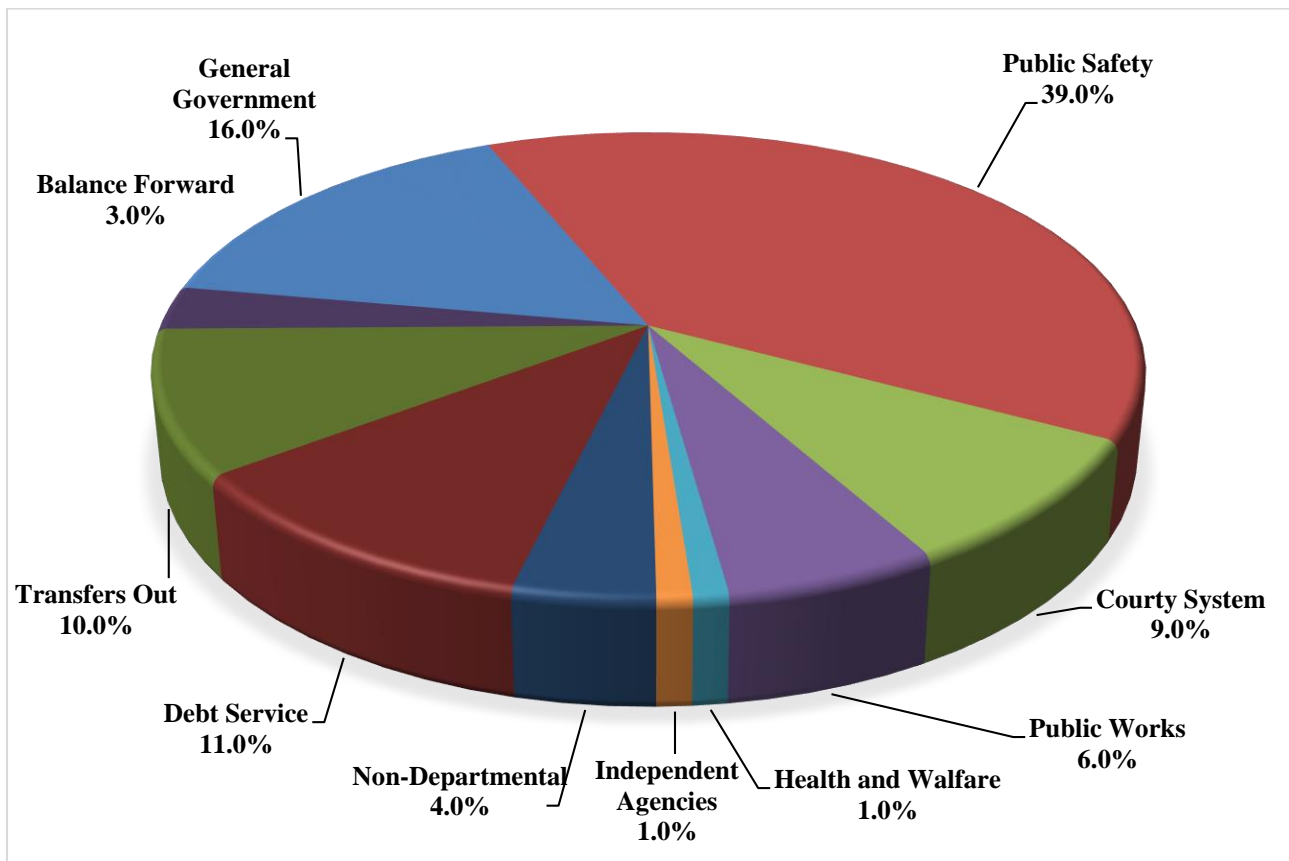
FY 2018 General Fund Revenues by Source

	2017 General Fund	2018 General Fund	Percent of Total	Change from Prior Year	Percent Change Prior Year
Property Tax	\$ 22,203,288	\$ 24,632,500	58.09%	\$ 2,429,212	10.94%
Motor Vehicle	700,000	650,000	1.53%	(50,000)	-7.14%
TAVT	1,600,000	1,650,000	3.89%	50,000	3.13%
Sales Tax	5,700,000	6,200,000	14.62%	500,000	8.77%
Other Taxes	2,803,000	3,149,740	7.43%	346,740	12.37%
Licenses & Permits	178,800	179,300	0.42%	500	0.28%
Intergovernmental Rev.	2,154,953	1,918,434	4.52%	(236,519)	-10.98%
Charges for Services	2,684,400	2,882,500	6.80%	198,100	7.38%
Fines & Forfeitures	999,500	949,000	2.24%	(50,500)	-5.05%
Other Revenue	131,300	195,800	0.46%	64,500	49.12%
Total Revenues	39,155,241	42,407,274	100.00%	3,252,033	8.31%
Other Financing Sources					
Operating Transfer In	1,205,767	-	0.00%	(1,205,767)	-100.00%
Prior Year Fund Balance	405,273	-	0.00%	(405,273)	-100.00%
Total Revenues & Other Sources	\$40,766,281	\$ 42,407,274	100.00%	\$ 1,640,992	4.03%



FY 2018 General Fund Expenditures by Function

	2017 General Fund	2018 General Fund	Percent of Total	Change from Prior Year	Percent Change Prior Year
General Government	\$5,328,440	\$6,524,121	15.38%	\$1,195,681	22.44%
Public Safety	14,520,756	16,578,439	39.09%	2,057,683	14.17%
Court System	3,631,426	3,913,031	9.23%	281,605	7.75%
Public Works	1,924,879	2,408,900	5.68%	484,021	25.15%
Health and Welfare	238,993	277,410	0.65%	38,417	16.07%
Independent Agencies	396,350	465,050	1.10%	68,700	17.33%
Non-Departmental	2,056,095	2,990,250	7.05%	1,610,250	116.68%
Total Expenditures	28,096,939	33,157,201	78.18%	5,736,357	20.92%
Other Financing Sources					
Debt Service	8,834,205	4,983,693	11.75%	(3,850,512)	-43.59%
Transfers Out	3,835,137	4,266,380	10.07%	(244,852)	-5.43%
Total Expenditures & Other Sources	\$40,766,281	\$42,407,274	100.00%	\$1,640,992	4.03%



FY 2018 Bond Debt Service and Funding Source

	<u>2018</u>
Airport Debt	\$ 253,705
2009 A IDA Refunding	1,472,860
2013 COPS refunding	542,100
2011 COPS refunding	1,134,880
2016 B IDA Bonds	976,750
2014 A Bonds	290,445
2014 B Bonds	3,960
2015 A Bonds	233,350
S2015 Water & Sewer Authority Debt	<u>479,568</u>
	<u>5,387,618</u>
 Other Debt Service Payments - Various Funds	
2012 A Refunding	1,364,598
2009 B IDA Bonds	1,086,405
2015 B Bonds	<u>1,118,350</u>
	<u>3,569,353</u>
 Other Intergovernmental Debt directly Paid by County but not budgeted (pass-thru)	
2007 B Bonds - Jefferson (Reimbursed by City but County carries liability)	641,265
	<u>641,265</u>
Total Debt Payments for FY2018	<u><u>\$ 9,598,236</u></u>

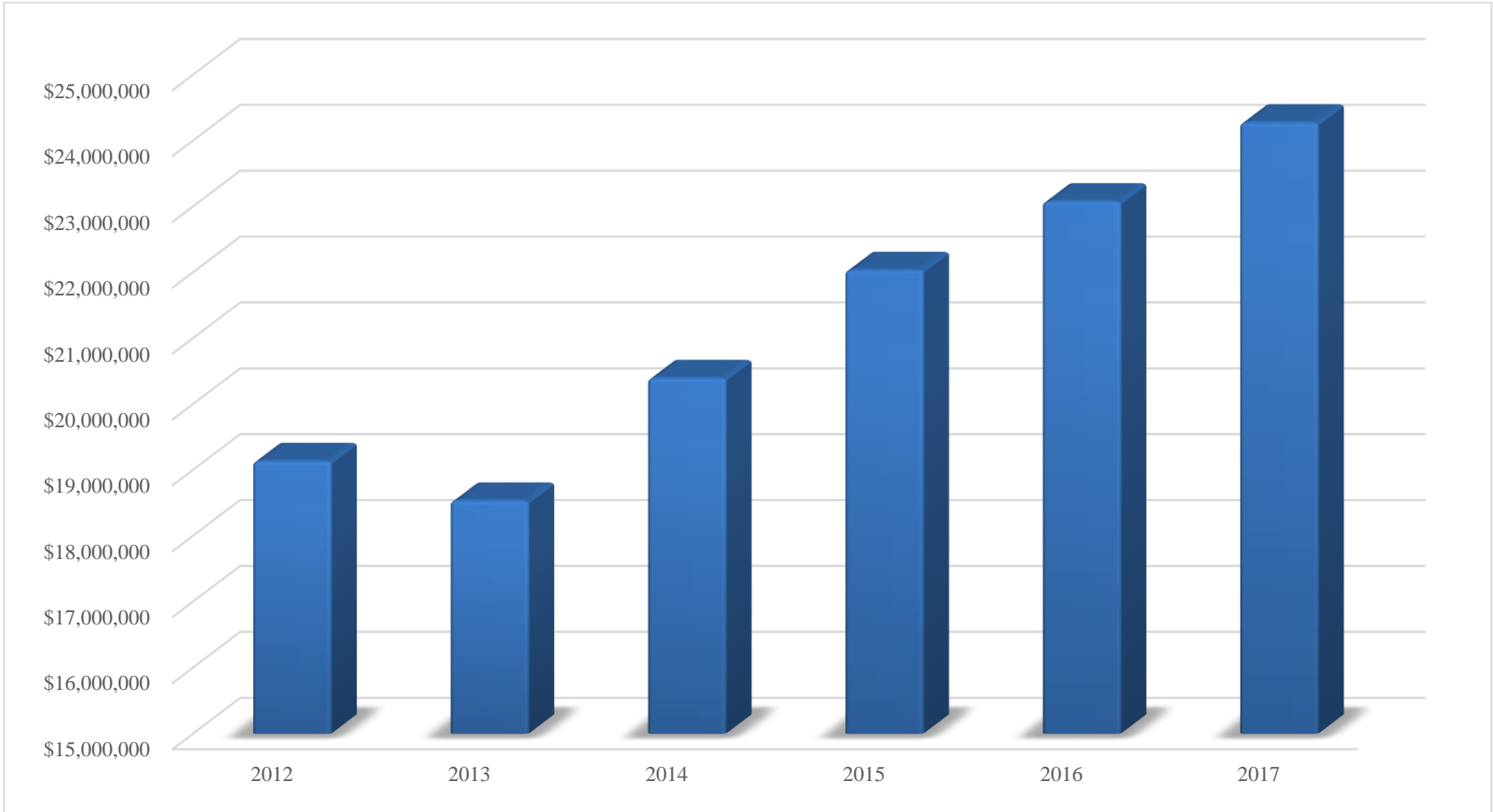
General Fund Bonded Debt shown above = 2.246 mills of property tax

FY 2018 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	\$ 24,632,500	\$ -	\$ -	\$ 24,632,500
Motor Vehicle	650,000	-	-	650,000
TAVT	1,650,000	-	-	1,650,000
Sales Tax	6,200,000	-	-	6,200,000
Other Taxes	3,149,740	-	-	3,149,740
Licenses & Permits	179,300	558,750	-	738,050
Intergovernmental Revenue	1,918,434	431,182	-	2,349,616
Charges for Services	2,882,500	4,348,725	1,906,000	9,137,225
Fines & Forfeitures	949,000	13,000	-	962,000
Other Revenue	195,800	-	18,735	214,535
Total Revenues	42,407,274	5,351,657	1,924,735	49,683,666
Other Financing Sources				
Operating Transfer In	-	3,641,170	341,960	3,983,130
Prior Year Fund Balance	-	281,434	-	281,434
Total Revenues & Other Sources	42,407,274	9,274,261	2,266,695	53,948,230
Expenditures				
General Government	6,524,121	1,055,500	-	7,579,621
Public Safety	16,578,439	5,813,849	-	22,392,288
Court System	3,913,031	187,407	-	4,100,438
Public Works	2,408,900	-	-	2,408,900
Health & Welfare	277,410	603,268	2,266,695	3,147,373
Parks & Recreation	-	1,614,237	-	1,614,237
Independent Agencies	465,050	-	-	465,050
Non-Departmental	2,990,250	-	-	2,990,250
Debt Service	4,983,693	-	-	4,983,693
Subtotal Expenditures	38,140,894	9,274,261	2,266,695	49,681,850
Other Financing Uses:				
Operating Transfers Out	4,266,380	-	-	4,266,380
Total Expenditures & Other Financing Uses	\$ 42,407,274	\$ 9,274,261	\$ 2,266,695	\$ 53,948,230
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance				
Expected Total Fund Balance/Net Assets				
Beginning of Year	\$ 7,381,527			
Assigned, Unassigned Fund Balance	\$ 6,141,652			
Projected Increase to Fund Balance in FY2018	\$ 1,404,382			
Expected Fund Balance/Net Assets End of Year - Total	\$ 8,785,909			
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned	\$ 7,546,034			

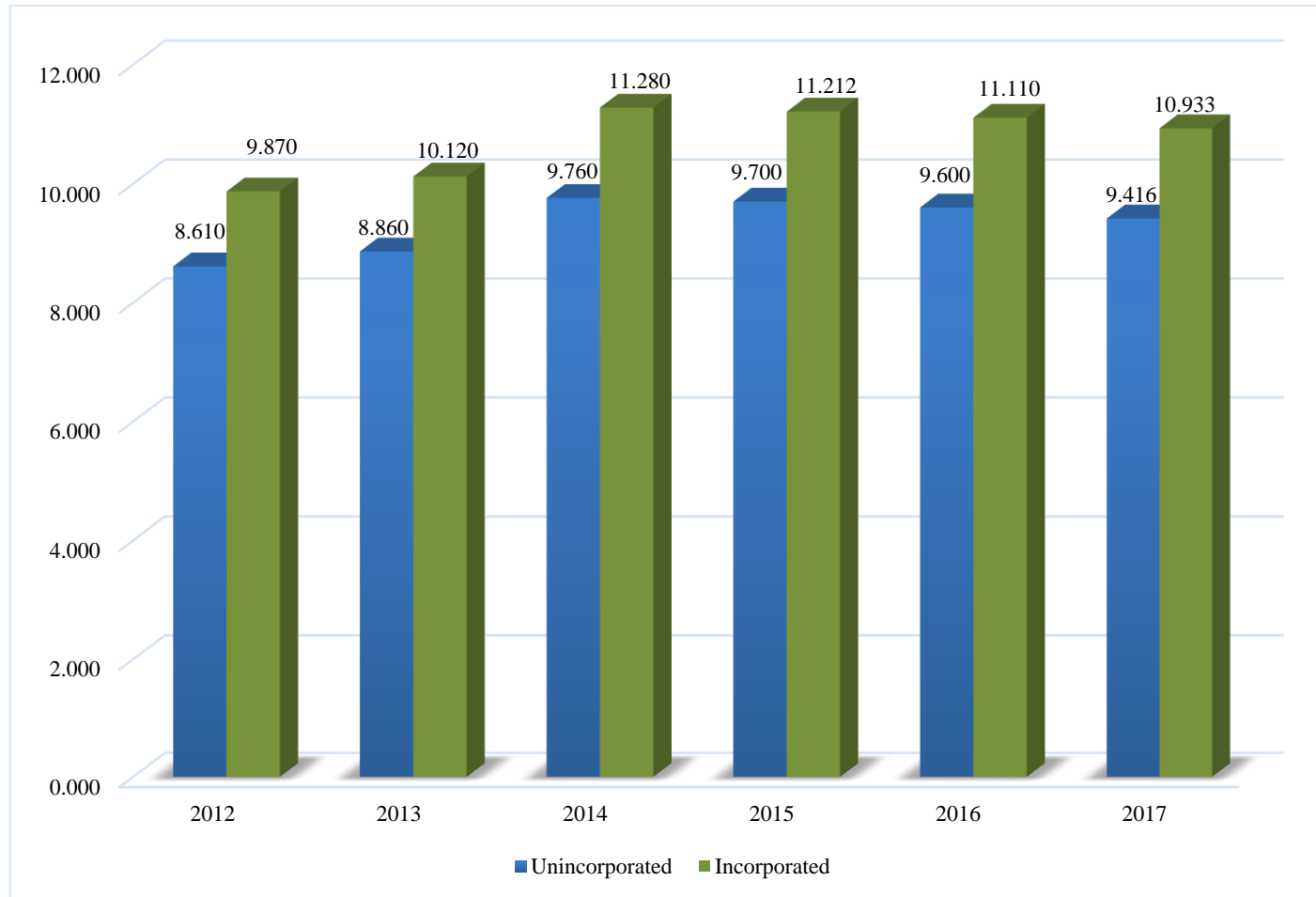
Total County Taxes Levied 2012 – 2017

	2012	2013	2014	2015	2016	2017
Taxes County Taxes Levied	19,133,068	18,531,487	20,392,139	22,033,244	23,074,539	24,274,078

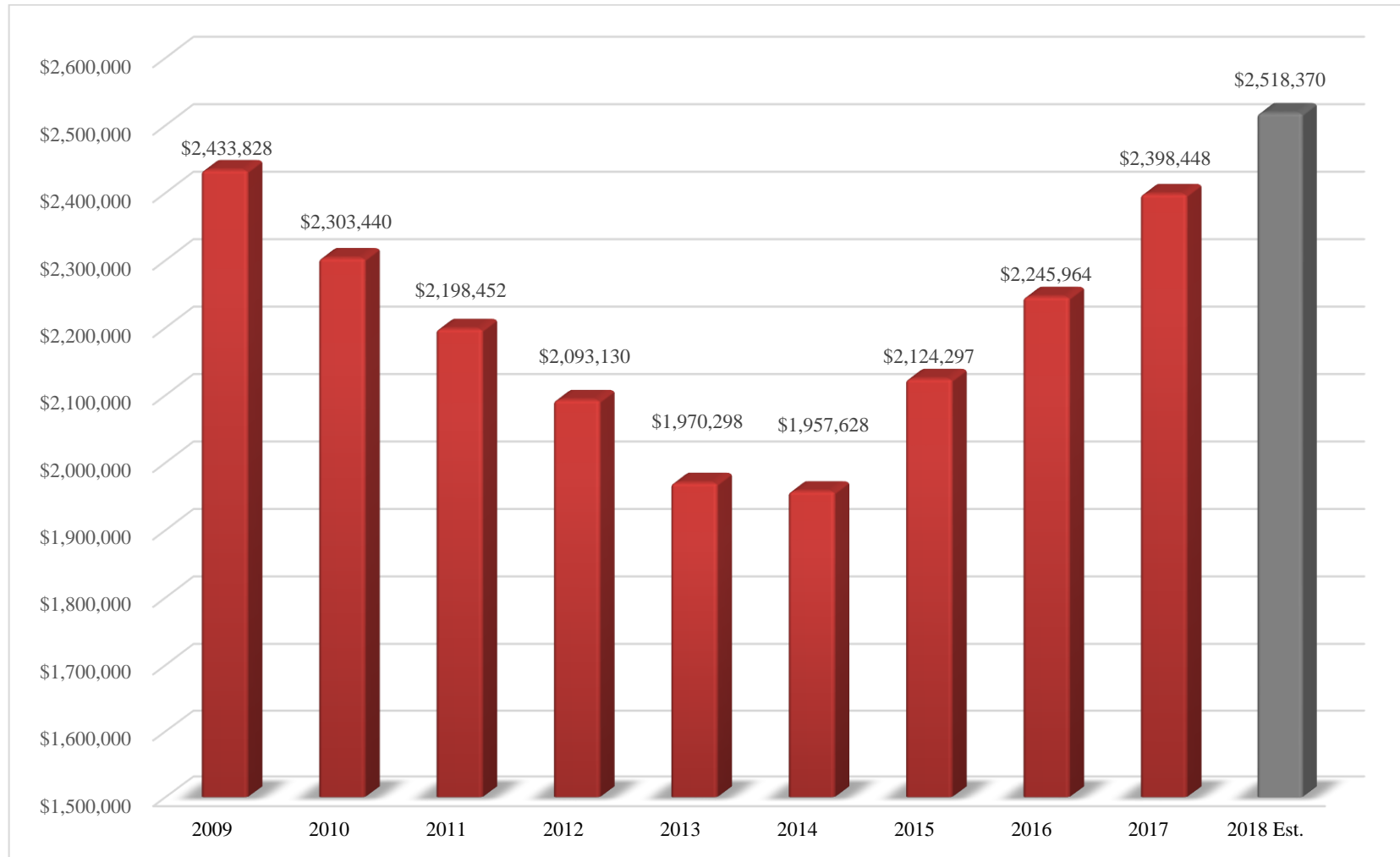


County Millage Rates 2012 – 2017

	2012	2013	2014	2015	2016	2017
Unincorporated	8.610	8.860	9.760	9.700	9.600	9.416
Incorporated	9.870	10.120	11.280	11.212	11.110	10.933



FY 2018 Net Digest Property Values



Notes: 2018 projected digest is based on a 5% growth model.
Values x 1,000