



# Jackson County, Georgia Executive Summary Approved Budget for Fiscal Year 2017

October 12, 2016

## General Information

- The FY 2016 tax rate is 11.110 mills for incorporated areas; 9.60 mills for unincorporated areas. The millage rate will be lower than in FY 2015. The increase in overall anticipated taxes is a result of new additions and reassessments in the digests. The incorporated areas increase is 2.18%, and the unincorporated areas increase is 3.13% from FY 2015. The total gross is 13.90 mills.
  - 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 2017 adopted General Fund budget is \$40,766,281**, an increase of \$929,436 or 2.3% from FY 2016 primarily due to increases in health insurance, vehicle and equipment capital lease payments, and employee COLAs.
- FY 2017 total annual budget is \$106,737,306  
**HOWEVER:**
  - a. SPLOST V will pay \$1,116,922 of the General Funds debt service payments for FY 2017.
  - b. FY 2017 will be the first year of collections for SPLOST VI and the overall budget is \$55,000,000.
- Several major factors went into balancing the FY 2017 budget. They are as follows:
  - a. Employees will receive a COLA and the total cost is budgeted at \$432,652. The COLA is apportioned as follows:
    - i. Non-Public Safety: 3% COLA
    - ii. Public Safety: 4% COLA
  - b. The County portion of health insurance premiums will increase in FY 2017 by \$350,000 or 10.0%.
  - c. The budget was balanced with the use of **\$405,273** from prior years' reserves. This represents a \$294,522 or 42.09% decrease in use of prior years' reserves from FY 2016. The FY 2016 adopted budget was balanced with the use of \$699,825 from prior years' reserves. This marks the seventh year that use of prior years' reserves has been budgeted although no reserves were actually used in 2011 or 2012.
  - d. Retirement funding match has been implemented in FY 2017. Through the County's 457 plan, employees will have the option to receive a 2% contribution match from the County if the employee invest up to 4% of their salary.
  - e. In July 2016, the County refunded and refinanced a portion of its Series 2009AB revenue bonds in the amount of \$22,365,000. This refunding will save the County \$90,755 in FY 2017 and \$765,206 over the life of the bond's term.

- The General Fund Operating budget is \$8,162,260, an increase of 2.92% or \$231,233.
- Transfers out from the General Fund are \$4,511,232, an increase of \$135,887 or 3.11%. This is due to the restructuring of several funds such as debt service and capital projects, and health insurance funds so as to not distort operating costs. Transfers Out now primarily encompasses subsidies to Special Revenue Funds and Component Units (such as the Airport Authority and Water & Sewerage Authority).
- Below is a list of vehicles and other machinery that have been approved for the FY 2017 budget. These items will be financed through a three-year lease purchase agreement.

**EMS** – 1 Ambulance, \$250,000  
**Sheriff** – 12 patrol vehicles \$38,000 each, fully equipped.  
**Road Dept.** – 1 Crack Sealer, \$60,000, 2 Salt Boxes, \$20,000 each  
**Cooperative Extension** – 1 Van, \$26,000  
**Fleet** – 1 Crew Cab Pickup, \$25,320  
**JCCI** – 1 SUV, \$36,140  
**Transfer Station** – Tractor w/End Loader, \$80,000

<b>Personnel</b>
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- The following positions have been approved in the FY 2017 budget:
  - County Manager** – Part-time Public Information Officer
  - Property Appraisal** – 1 Property Appraiser
  - Tax Commissioner** – Convert 1 part-time position to full-time.
  - Sheriff** – 2 Investigators
  - Road Dept.** – 2 Equipment Operators
  - Public Defender** – 1 Social Worker Position
  - E-911** – 1 Dispatcher, 1 Administrative Assistant
  - Parks & Recreation** – 1 Building Manager
- Cost-of-living adjustment totaling \$432,652 in salaries.
- Benefits in the General Fund have increased \$299,309 or 6.00% primarily due to an increase in health insurance.
- In FY 2017, employees will experience the first health insurance premiums increase since FY 2010.

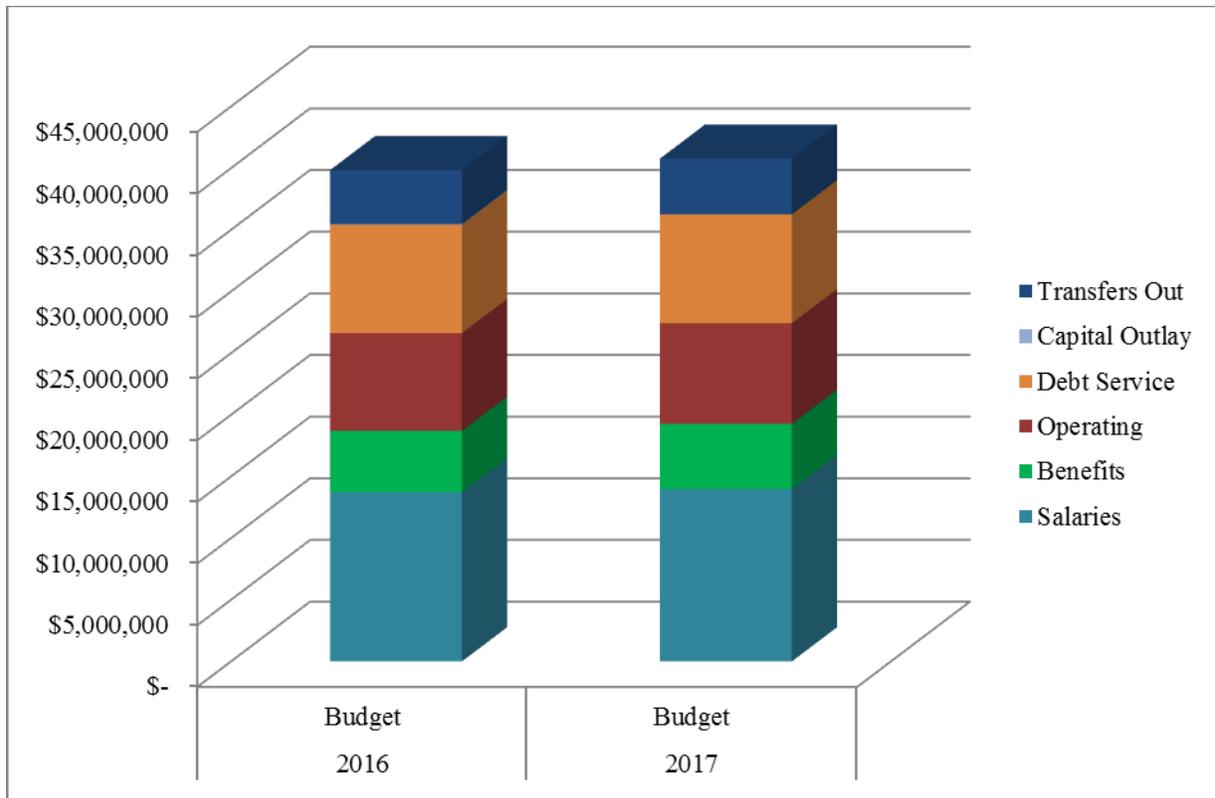
	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Employee Only Coverage	\$21.67/month	\$28.17/month	\$6.50/month
Employee Plus Family	\$260/month	\$286/month	\$26.00/month

## Other Information

- The total Fund Balance, based on budget, at the end of FY 2017 is expected to equal approximately \$5,882,725 or 15% of the General Fund Revenues, exclusive of Other Financing Sources. While the aforementioned amounts are based on budget, the County may expect to end FY 2016 with the full use of budgeted reserves totaling \$699,825.
- Jackson County's increase in the 2016 Total Net Digest of \$121,677,094 or 5.7% has caused an increase of approximately \$1,265,891 or 5.75% in real & personal property taxes from the prior year.
- Total debt service ultimately paid from the General Fund totals \$8,834,205 for FY 2017. This accounts for 24.4% of the total General Fund expenditures exclusive of transfers out as opposed to 24.8% in FY 2016.

## FY 2017 General Fund Budget at a Glance

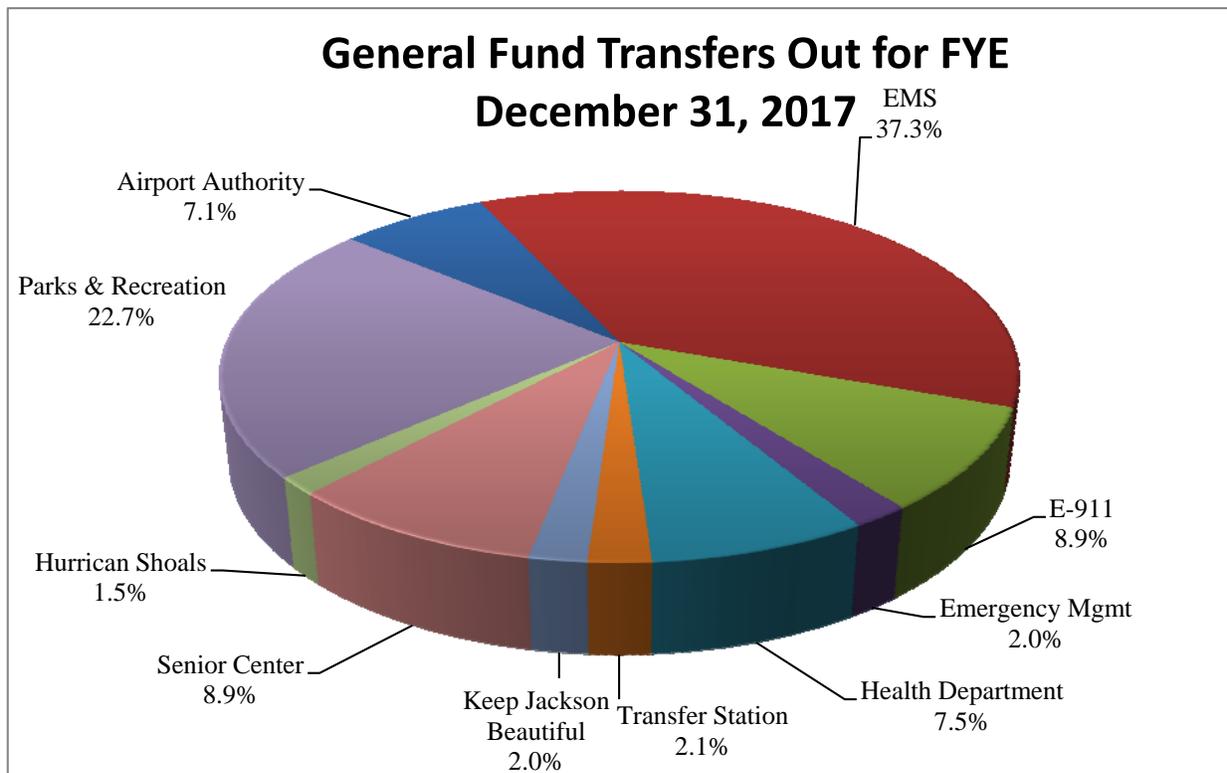
	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Percent of Total</b>	<b>Difference 2016-2017</b>	<b>Percent Change</b>
Salaries	\$13,704,721	13,971,490	34%	\$266,769	1.95%
Benefits	4,987,785	5,287,094	13%	299,309	6.0%
Operating	7,931,027	8,162,260	20%	231,233	2.9%
Debt Service	8,804,967	8,834,205	22%	29,238	0.3%
Capital Outlay	33,000	-	0%	(33,000)	-100.0%
Transfers Out	4,375,345	4,511,232	11%	135,887	3.1%
<b>Total</b>	<b>\$ 39,836,845</b>	<b>\$ 40,766,281</b>	<b>100%</b>	<b>\$ 929,436</b>	<b>2.3%</b>



## FY 2017 General Fund Transfers Out

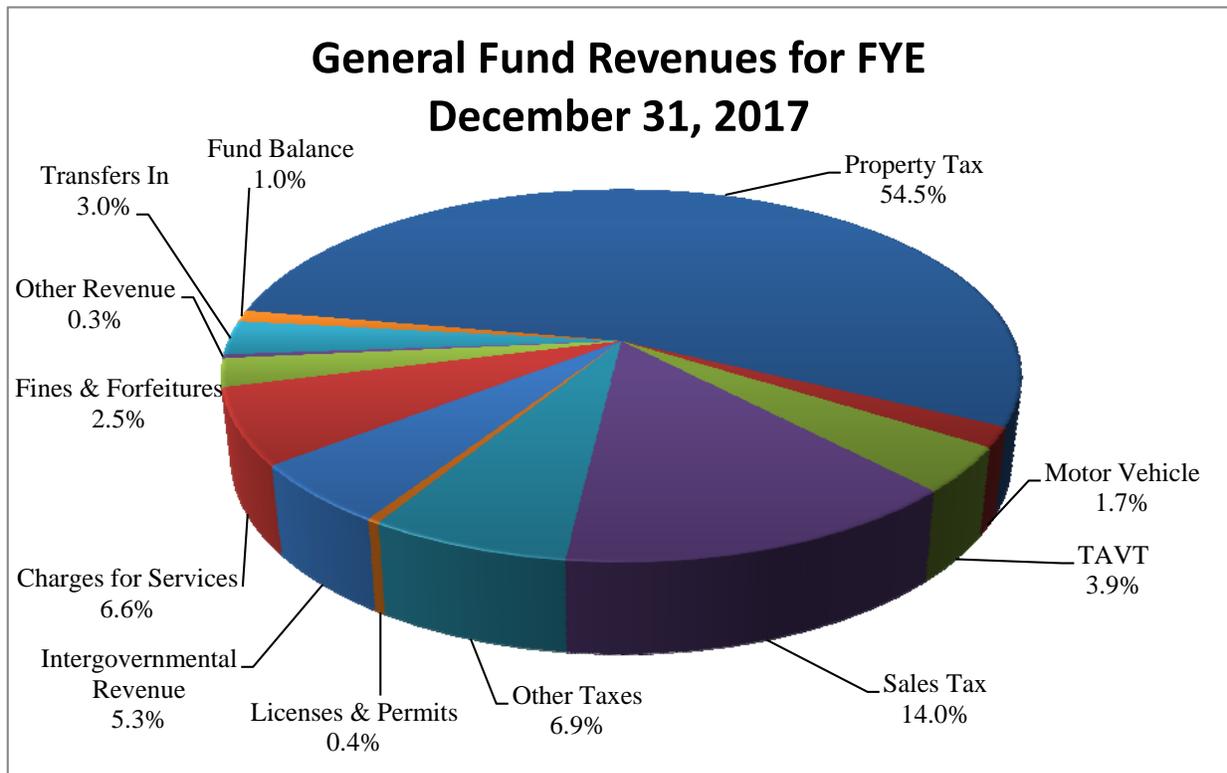
	Actual 2014	Actual 2015	Original Budget 2016	Recommended Budget 2017	Percent Change
Protective Planning	\$ 22,629	\$ 109,376	\$ -	\$ -	n/a
Planning & Zoning	182,097	142,510	201,374	-	-100.0%
Airport Authority	210,772	233,759	268,521	269,620	0.4%
EMS	1,154,163	1,120,996	1,239,335	1,436,502	15.9%
E-911	393,921	193,526	204,041	346,870	70.0%
Emergency Mgmt.	93,785	51,689	-	76,152	n/a
Health Department	275,000	275,000	275,000	283,250	3.0%
Transfer Station	609,689	132,560	174,088	83,561	-52.0%
Keep Jackson Beautiful	61,998	68,396	62,910	75,587	20.2%
Senior Center	202,578	234,019	356,905	342,580	-4.0%
Hurricane Shoals	88,626	64,142	38,696	57,601	48.9%
Parks & Recreation	691,565	808,165	885,780	863,414	-2.5%
<b>Total Transfer Out</b>	<b>\$ 3,986,823</b>	<b>\$ 3,434,139</b>	<b>\$ 3,706,650</b>	<b>\$ 3,835,137</b>	<b>3.5%</b>

\*Health Insurance transfer of \$3.85 million was not included above because the cost was allocated to the departments in 2017. However, the activity will be recorded in the Health Insurance Internal Service Fund.



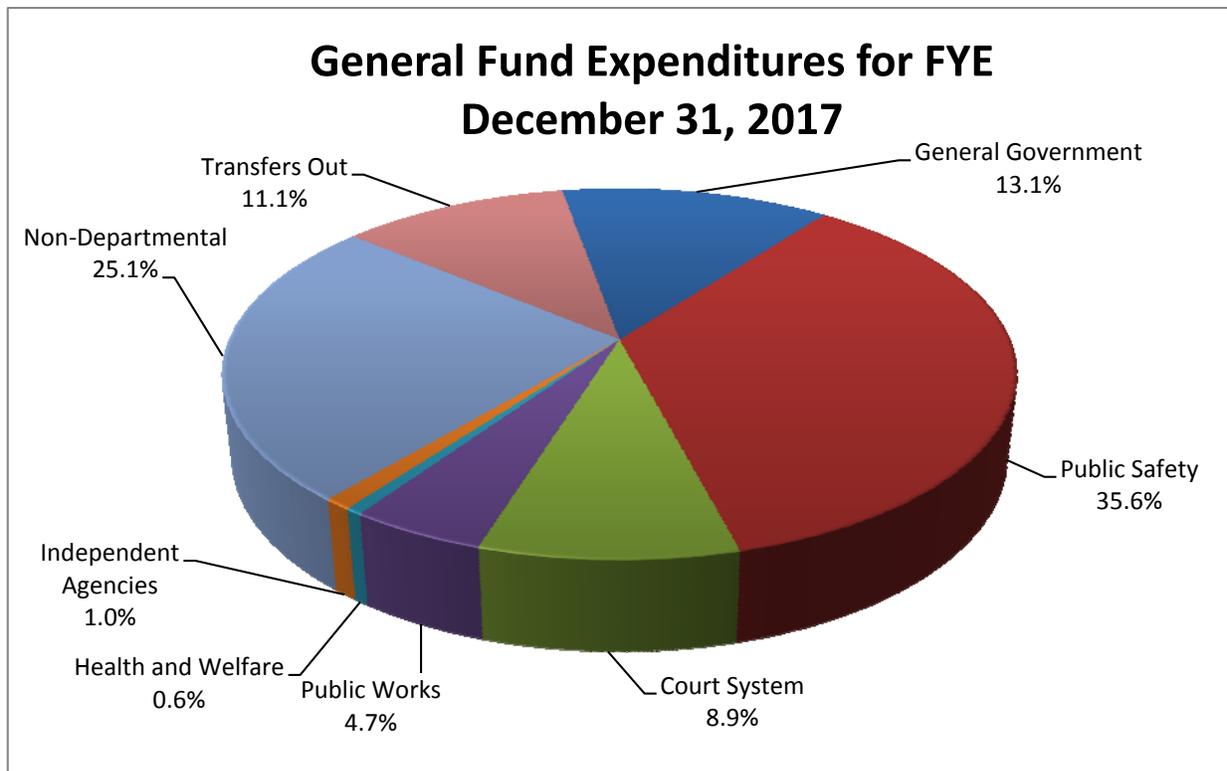
## FY 2017 General Fund Revenues by Source

	FY2016 General Fund	FY2017 General Fund	Percent Of Total	Change From Prior Year	Percent Change From Prior Year
Property Tax	\$21,532,028	\$ 22,203,288	54.5%	\$ 671,260	3.1%
Motor Vehicle	1,060,297	700,000	1.7%	(360,297)	-34.0%
TAVT	1,700,000	1,600,000	3.9%	(100,000)	-5.9%
Sales Tax	5,600,000	5,700,000	14.0%	100,000	1.8%
Other Taxes	2,438,000	2,803,000	6.9%	365,000	15.0%
Licenses & Permits	176,300	178,800	0.4%	2,500	1.4%
Intergovernmental	1,867,669	2,154,953	5.3%	287,284	15.4%
Charges for Services	2,562,400	2,684,400	6.6%	122,000	4.8%
Fines & Forfeitures	1,004,500	999,500	2.5%	(5,000)	-0.5%
Other Revenue	118,700	131,300	0.3%	12,600	10.6%
<b>Total Revenues</b>	<b>38,059,894</b>	<b>39,155,241</b>	<b>96.0%</b>	<b>1,095,347</b>	<b>2.9%</b>
<b>Other Financing Sources</b>					
Operating Transfer In	1,077,126	1,205,767	3.0%	128,641	11.9%
Prior Year Fund Balance	699,825	405,273	1.0%	(294,552)	-42.1%
<b>Total Revenues &amp; Other Sources</b>	<b>\$39,836,845</b>	<b>\$ 40,766,281</b>	<b>100.0%</b>	<b>\$ 929,436</b>	<b>2.3%</b>



## FY 2017 General Fund Expenditures by Function

	<b>FY2016 General Fund</b>	<b>FY2017 General Fund</b>	<b>Percent Of Total</b>	<b>Change From Prior Year</b>	<b>Percent Change From Prior Year</b>
General Government	\$ 5,185,618	\$ 5,328,440	13.1%	\$ 142,822	2.8%
Public Safety	14,850,370	14,520,756	35.6%	(329,614)	-2.2%
Court System	3,506,185	3,631,426	8.9%	125,241	3.6%
Public Works	1,880,383	1,924,879	4.7%	44,496	2.4%
Health and Welfare	236,453	238,993	0.6%	2,540	1.1%
Independent Agencies	361,739	396,350	1.0%	34,611	9.6%
Non-Departmental	9,440,754	10,214,205	25.1%	773,451	8.2%
<b>Total Expenditures</b>	<b>35,461,502</b>	<b>36,255,049</b>	<b>88.9%</b>	<b>793,547</b>	<b>2.2%</b>
<b>Other Financing Sources</b>					
Transfers Out	4,375,344	4,511,232	11.1%	135,888	3.1%
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 39,836,846</b>	<b>\$ 40,766,281</b>	<b>100.0%</b>	<b>\$ 929,435</b>	<b>2.3%</b>



<b>FY 2017 Debt Service and Funding Source</b>
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	<u>2017</u>
Airport Debt	\$ 246,033
2011 COPS refunding	1,136,778
2013 COPS refunding	543,700
2004 IDA Bonds	969,000
2012 A Refunding	376,248
2007 A Bonds (Unrefunded Portion)	160,902
2015 A Bonds (partial refunding of 2007A)	233,350
2015 B Bonds (partial refunding of 2007A)	24,400
2014 A Bonds (partial refunding of 2007A)	44,699
2014 B Bonds - (partial refunding of 2007A)	3,960
2009 A IDA Refunding	1,482,070
2009 B IDA Bonds	1,077,110
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)	976,750
S2015 Water & Sewer Authority Debt - UOBWA refunded	672,640
	<u>\$ 7,947,640</u>
 <b>Other Debt Service Payments - Various Funds</b>	
2007 A Bonds -Jail Portion	\$ 884,598
2014 A Bonds - Jail Portion	245,746
2011 Refunding of 2007A	5,288,900
2011 Refunding of 2007A	<u>\$ 6,419,243</u>
 <b>Other Intergovernmental Debt directly Paid by County but not budgeted (pass-thru)</b>	
2007 B Bonds - Jefferson	\$ 643,279
(Reimbursed by City but County carries liability)	
<b>Total Debt Payments for FY 2017</b>	<u><b>\$ 15,010,161</b></u>

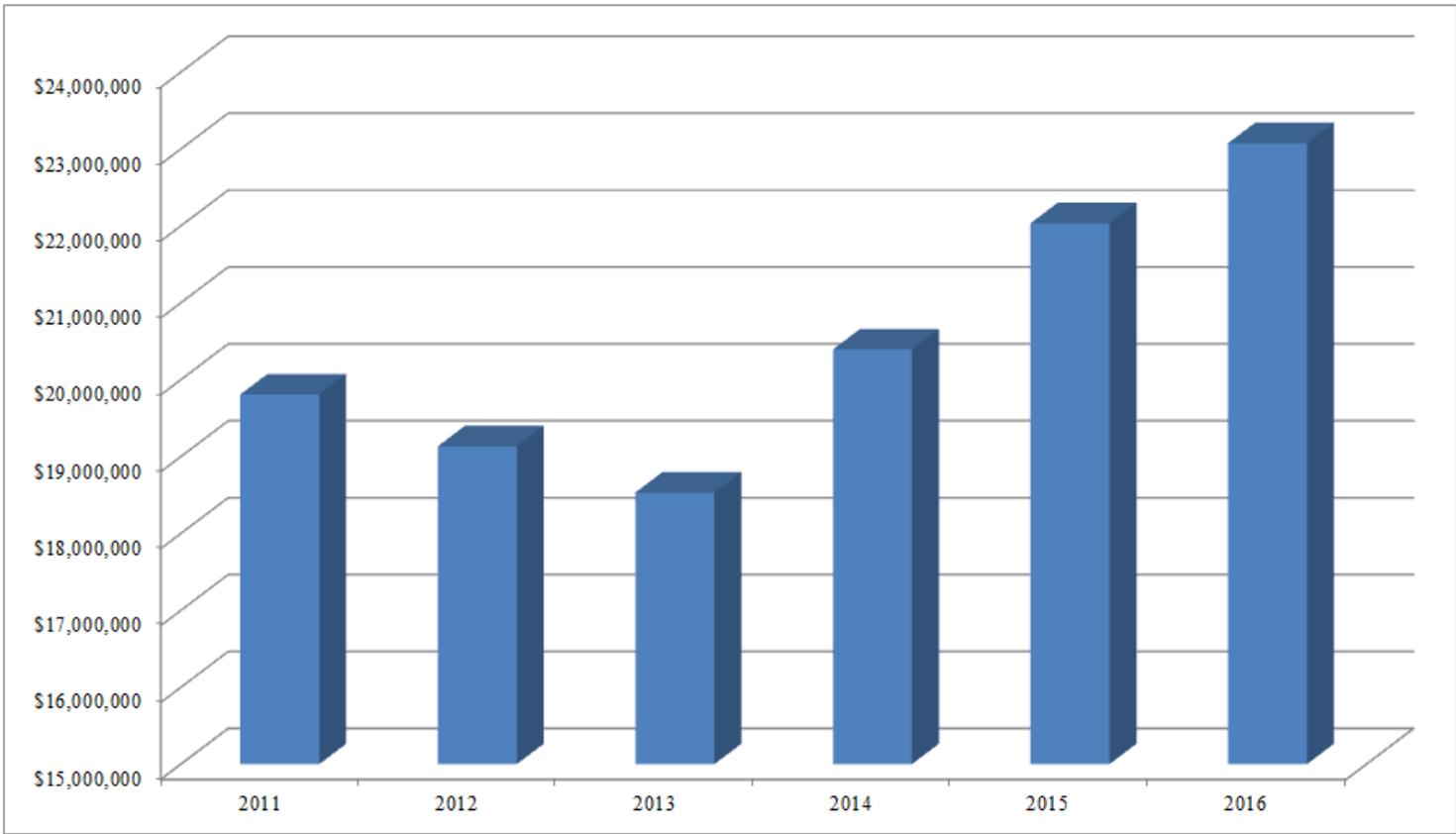
**General Fund Bonded Debt shown above = 3.784 mills of property tax**

## FY 2017 Summary of Budgets by Fund Type

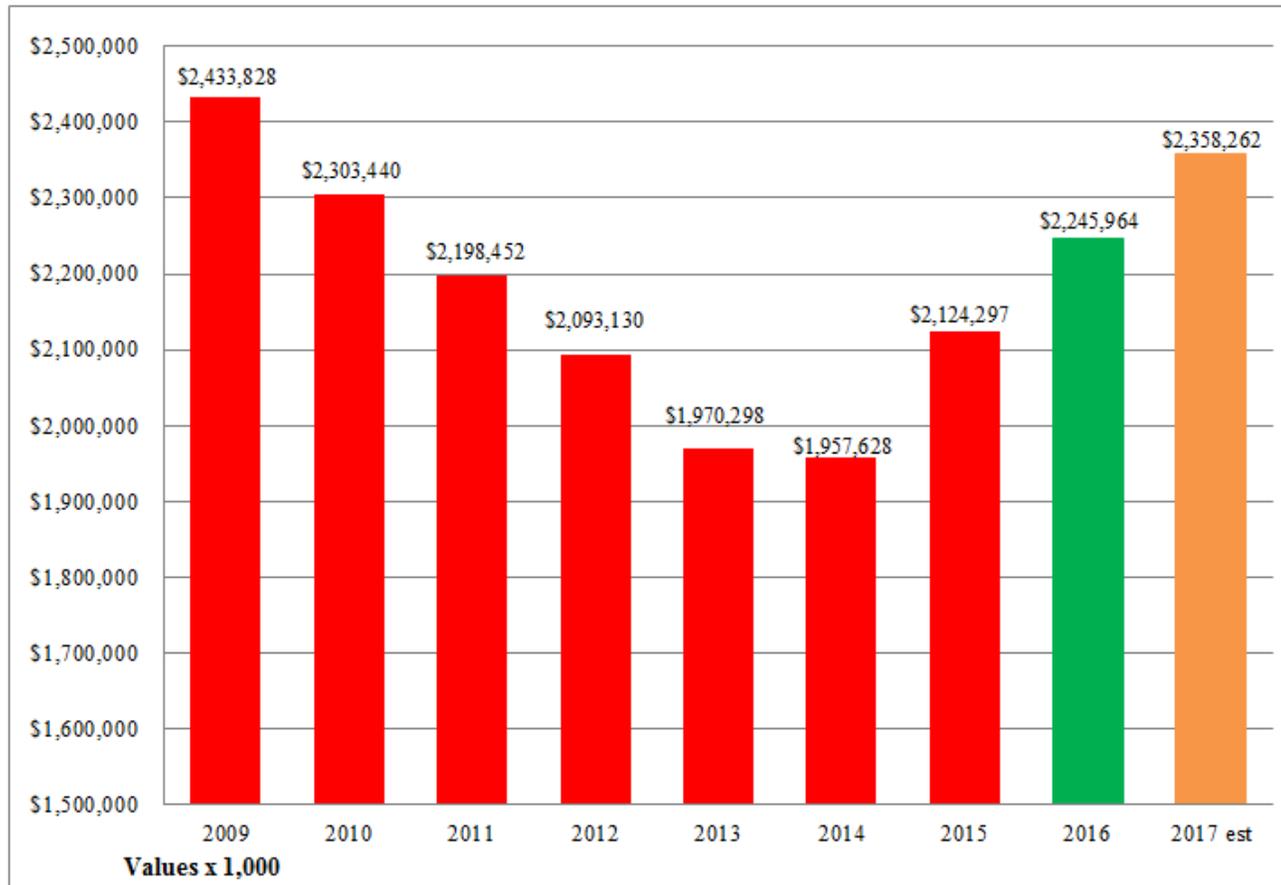
	General Fund	Special Revenue Fund	SPLOST Fund	Enterprise Fund	Total All Funds
Property Tax	\$22,203,288	\$ -	\$ -	\$ -	\$ 22,203,288
Motor Vehicle	700,000	-	-	-	700,000
TAVT	1,600,000	-	-	-	1,600,000
Sales Tax	5,700,000	-	55,500,000	-	61,200,000
Other Taxes	2,803,000	-	-	-	2,803,000
Licenses & Permits	178,800	545,700	-	-	724,500
Intergovernmental	2,154,953	405,091	-	-	2,560,044
Charges for Services	2,684,400	4,563,874	-	1,400,000	8,648,274
Fines & Forfeitures	999,500	13,000	-	-	1,012,500
Other Revenue	131,300	-	-	15,000	146,300
<b>Total Revenues</b>	<b>39,155,241</b>	<b>5,527,665</b>	<b>55,500,000</b>	<b>1,415,000</b>	<b>101,597,906</b>
<b>Other Financing Sources</b>					
Operating Transfer In	1,205,767	3,122,554	-	83,561	4,411,882
Prior Year Fund Balance	405,273	322,246	-	-	727,519
<b>Total Revenues &amp; Other Sources</b>	<b>40,766,281</b>	<b>8,972,465</b>	<b>55,500,000</b>	<b>1,498,561</b>	<b>106,737,307</b>
<b>Expenditures</b>					
General Government	5,328,440	695,747	17,450,000	-	23,474,187
Public Safety	14,520,756	5,547,856	2,502,000	-	22,570,612
Court System	3,631,426	190,838	-	-	3,822,264
Public Works	1,924,879	-	12,048,000	-	13,972,879
Health and Welfare	238,993	637,067	-	1,498,560	2,374,620
Parks & Recreation	-	1,413,005	2,500,000	-	3,913,005
Independent Agencies	396,350	-	-	-	396,350
Non-Departmental	1,380,000	-	-	-	1,380,000
<b>Debt Service</b>	<b>8,834,205</b>	<b>399,155</b>	<b>21,000,000</b>	<b>-</b>	<b>30,233,360</b>
<b>Total Expenditures</b>	<b>36,255,049</b>	<b>8,883,668</b>	<b>55,500,000</b>	<b>1,498,560</b>	<b>102,137,277</b>
<b>Other Financing Uses:</b>					
<b>Operating Transfer Outs</b>	<b>4,511,232</b>	<b>88,797</b>	<b>-</b>	<b>-</b>	<b>4,600,029</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 40,766,281</b>	<b>\$ 8,972,465</b>	<b>\$55,500,000</b>	<b>\$1,498,560</b>	<b>\$106,737,306</b>
<b>Excess of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance:</b>					
<b>Expected Total Fund Balance/Net Assets</b>					
<b>Beginning of Year</b>	<b>\$6,287,998</b>				
<b>Assigned, Unassigned Fund Balance</b>	<b>\$4,458,962</b>				
<b>Use of Fund Balance in FY2017 Budget</b>	<b>\$(405,273)</b>				
<b>Expected Year End Fund Balance</b>	<b>\$5,882,725</b>				
<b>Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned</b>	<b>\$4,053,689</b>				

**Total County Taxes Levied 2011 – 2016**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Total County Taxes Levied</b>	\$19,806,944	\$19,133,068	\$18,531,487	\$20,392,139	\$22,033,244	\$23,074,539



## FY 2017 Net Digest Property Values



Notes: 2017 projected digest is based on a 5% growth model.