



# Jackson County, Georgia Executive Summary Approved Budget for Fiscal Year 2019

October 3, 2018

## General Information

- The 2018 millage rate funds the FY2019 budget. The FY2019 tax rate is 10.933 mills for incorporated areas; 9.416 mills for unincorporated areas. The millage rate will remain the same as FY2018. The increase in overall anticipated taxes is a result of new additions and inflationary growth to the digests. The incorporated areas gross digest increased 10.69%, and the unincorporated areas gross digest increased 6.99% from FY2018.
  - 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 FY2019 recommended General Fund budget is \$47,492,931**, an increase of \$5,085,657 or 11.99% from FY2018. The General Fund budget was balanced by using \$949,104 in fund reserves.
- FY2019 total annual budget for all funds is \$61,570,442 (General Fund, Special Revenue Funds, and Other Funds)
  - FY2019 SPLOST VI will pay \$3,326,090 of bond debt.
- Several major factors went into formulating the FY2019 budget. They are as follows:
  - Employees will receive a Cost of Living Adjustment (COLA) based on years of service, with a total cost budgeted at \$512,000. The COLA is apportioned as follows:
    - i. 0 – 1 Year: 1.5%
    - ii. 2 – 4 Years: 2.0%
    - iii. 5 – 9 Years: 2.5%
    - iv. 10 – 19 Years: 3.5%
    - v. 20 plus years: 4.0%
  - The County portion of health insurance funding will increase in FY2019 by \$500,000 or 9.75% from FY2018.
  - The Board of Commissioners have allocated \$4,000,000 of the general funds to build an agricultural center.
  - Convert EMS Med 7 from a 12 hour per day Med unit to a 24/7/365 Med Unit. This would also include removing the shift supervisors off the Med Units, for a total of \$250,000.
- Transfers out from the General Fund are \$4,759,174, an increase of \$492,794 or 11.55%. 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 encompasses 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 FY2019 budget. These items will be financed through a three-year lease purchase agreement.

**E-911** – New Vehicle \$23,000 (E-911 Fund)

**Sheriff** – 15 patrol vehicles \$42,000 each, fully equipped. (General Fund - 3, SPLOST VI - 12)

**Road Dept.** – Hydro Seeder \$40,000, 85 HP Tractors with Batwings (2) \$115,000 total, Pickup Truck \$26,000. (General Fund)

**JCCI** – Tractor with Loader \$37,000 (General Fund)

**Parks & Recreation** – Pickup truck \$26,000 (General Fund)

**Transfer Station** – Pickup truck \$35,000 (Transfer Station Fund)

**Airport** – Pickup truck \$23,000 (Airport Fund)

<b>Personnel</b>
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- The following positions have been approved in the FY2019 budget:

**Sheriff:** Deputies (2)

**Clerk of Court:** Deputy Court Clerk (1)

**E-911:** Communication Officer (1)

**Parks & Recreation:** Soccer Manager (1)

**Agricultural Center:** Facility Manager (1)

**EMS:** Paramedics (5) – 2 for Med 7 going 24 hours and 3 positions replacing shift supervisors on Med units.

- FY2019 employee’s share of health insurance will increase 10%.

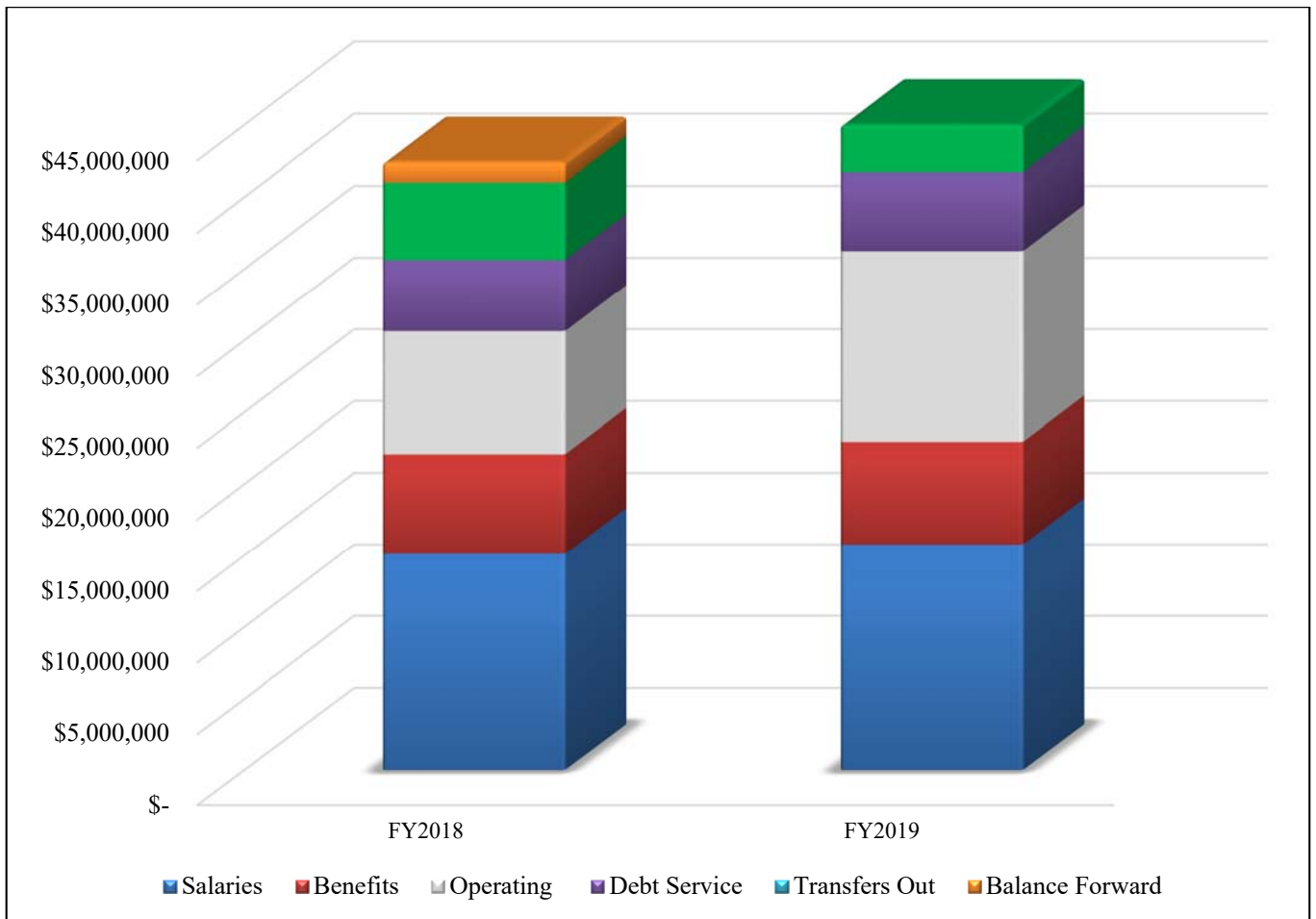
	<b>2018 Rate</b>	<b>2019 Rate</b>
Employee Only	\$13.00	\$16.00
Employee + Family	\$132.00	\$145.00

<b>Other Information</b>
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- The total Fund Balance, based on budget, at the end of FY2019 is projected to equal approximately \$10,535,170 or 22.3% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.
- Jackson County’s increase in the 2018 Total Net Digest of \$247,322,595 or 10.31% has caused an increase of approximately \$2,562,559 or 10.56% in real & personal property taxes from the prior year.
- Total debt service ultimately paid from the General Fund totals \$5,493,991, which includes bond debt and capital leases for FY2019. This accounts for 12.86% of the total General Fund expenditures, exclusive of Transfers Out as opposed to 15.03% in FY2018.

## FY2019 General Fund Budget at a Glance

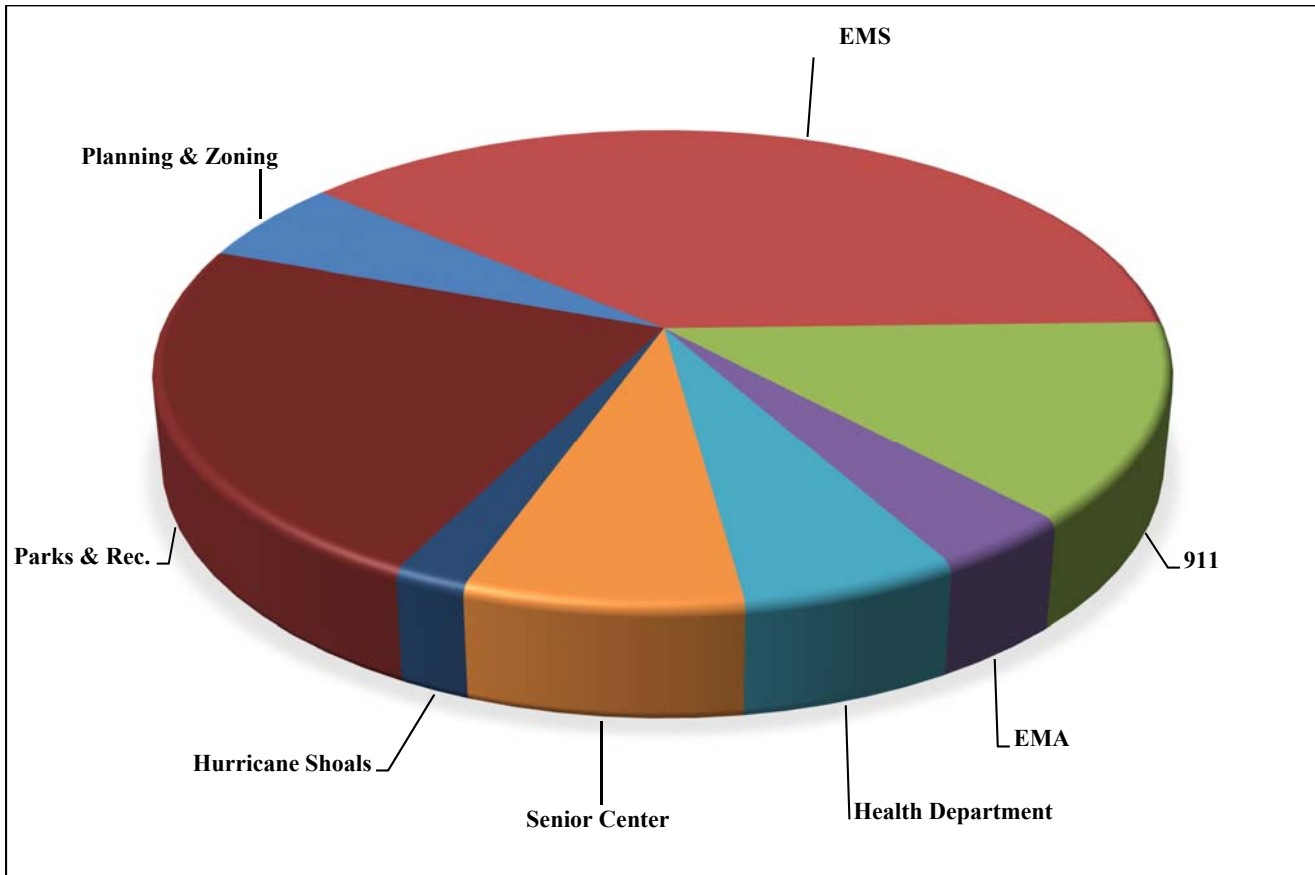
	2018 Budget	2019 Budget	Percent of Total	Difference 2019 - 2018	Percent Change
Salaries	\$ 15,098,751	\$ 15,768,169	33.20%	\$ 669,418	4.43%
Benefits	6,965,132	7,168,028	15.09%	202,896	2.91%
Operating	8,576,317	13,306,782	28.02%	4,730,465	55.16%
Debt Service	4,983,693	5,493,991	11.57%	510,298	10.24%
Transfers Out	5,378,998	5,755,961	12.12%	376,963	7.01%
Balance Forward	1,404,382	-	0.00%	(1,404,382)	-100.00%
<b>Total</b>	<b>\$42,407,273</b>	<b>\$47,492,931</b>	<b>100.00%</b>	<b>\$5,079,399</b>	<b>11.99%</b>



## FY2019 General Fund Transfers Out

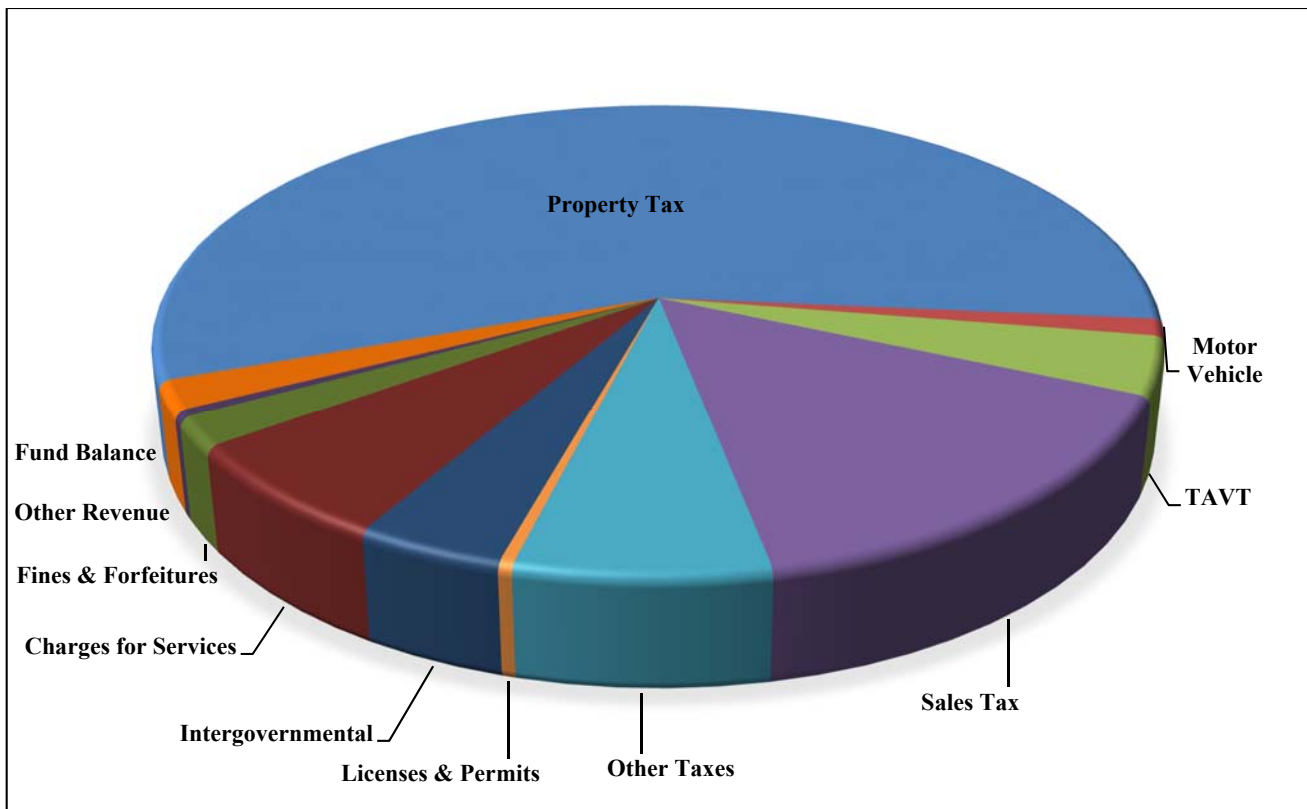
	2018 Budget	2019 Budget	Percent of Total	Difference 2019-2018	Percent Change
Planning & Zoning	\$ 212,971	\$ 271,501	5.70%	\$ 58,530	27.48%
Airport Authority	278,414	-	0.00%	(278,414)	-100.00%
EMS	1,387,260	1,823,431	38.31%	436,171	31.44%
911	456,975	641,958	13.49%	184,983	40.48%
EMA	107,959	182,027	3.82%	74,068	68.61%
Health Department	283,250	283,250	5.95%	-	0.00%
Transfer Station	63,546	-	0.00%	(63,546)	-100.00%
Senior Center	355,768	362,912	7.63%	7,144	2.01%
Hurricane Shoals	54,249	96,351	2.02%	42,102	77.61%
Parks & Rec.	1,065,988	1,097,744	23.07%	31,756	2.98%
<b>Total</b>	<b>\$4,266,380</b>	<b>\$4,759,174</b>	<b>100.00%</b>	<b>\$ 492,794</b>	<b>11.55%</b>

\*Health Insurance transfer of \$5.6 million was not included above because the cost was allocated to the departments in 2019. However, the activity will be recorded in the Health Insurance Internal Service Fund.



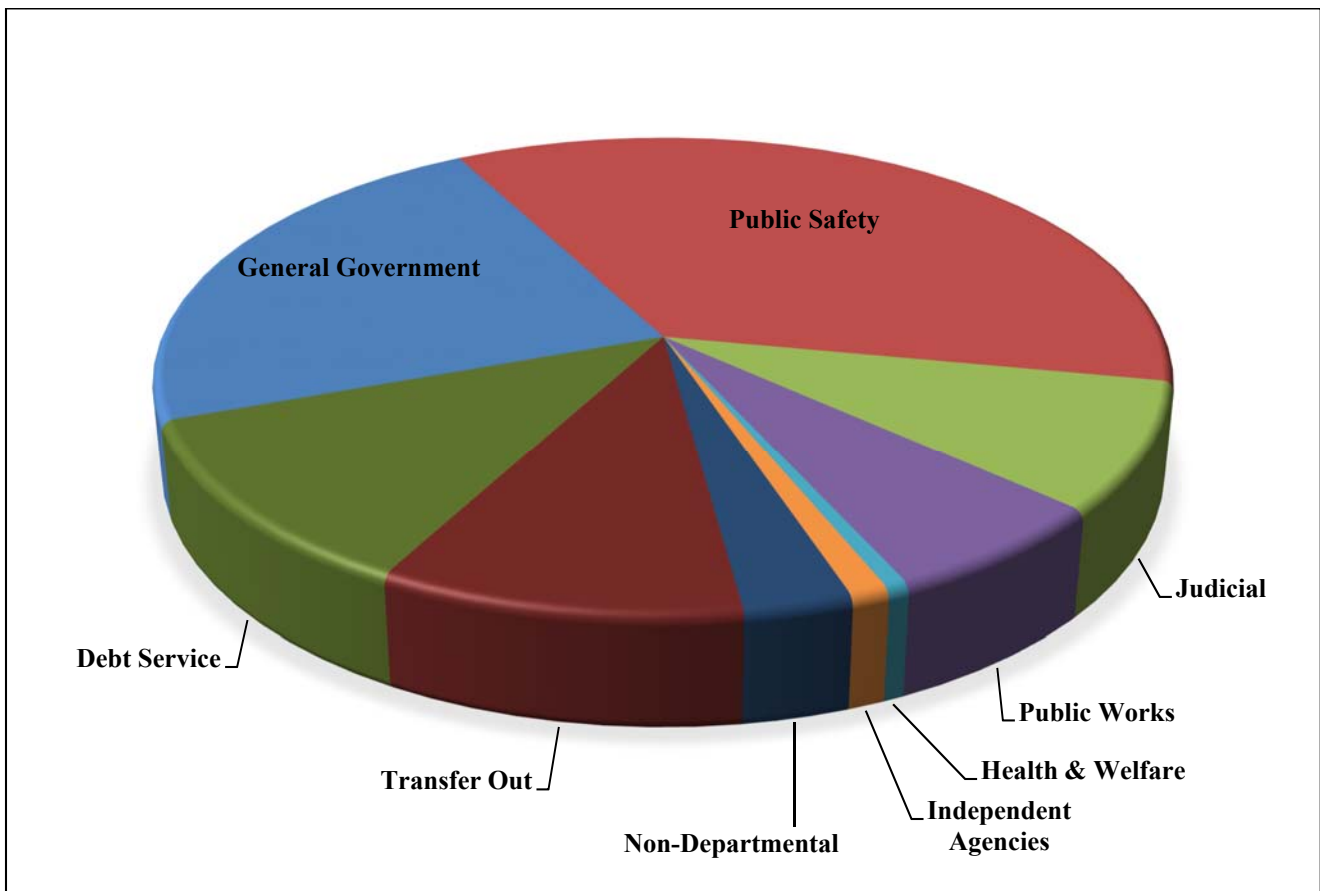
## FY2019 General Fund Revenues by Source

	2018 Budget	2019 Budget	Percent of Total	Difference 2019-2018	Percent Change
Property Tax	\$ 24,632,500	\$ 27,065,127	56.99%	\$ 2,432,627	9.88%
Motor Vehicle	650,000	550,000	1.16%	(100,000)	-15.38%
TAVT	1,650,000	1,900,000	4.00%	250,000	15.15%
Sales Tax	6,200,000	7,300,000	15.37%	1,100,000	17.74%
Other Taxes	3,149,740	3,305,000	6.96%	155,260	4.93%
Licenses & Permits	179,300	183,900	0.39%	4,600	2.57%
Intergovernmental	1,918,434	1,934,500	4.07%	16,066	0.84%
Charges for Services	2,882,500	3,147,500	6.63%	265,000	9.19%
Fines & Forfeitures	949,000	947,000	1.99%	(2,000)	-0.21%
Other Revenue	195,800	210,800	0.44%	15,000	7.66%
<b>Total Revenues</b>	<b>42,407,274</b>	<b>46,543,827</b>	<b>98.00%</b>	<b>4,136,553</b>	<b>9.75%</b>
<b>Other Financing Sources</b>					
Fund Balance	-	949,104	2.00%	949,104	100.00%
<b>Total</b>	<b>42,407,274</b>	<b>47,492,931</b>	<b>100.00%</b>	<b>\$ 5,085,657</b>	<b>11.99%</b>



## FY2019 General Fund Expenditures by Function

	2018 Budget	2019 Budget	Percent of Total	Difference 2019-2018	Percent Change
General Government	\$ 6,524,121	\$ 10,815,084	22.77%	\$ 4,290,963	65.77%
Public Safety	16,578,439	16,979,793	35.75%	401,354	2.42%
Judicial	3,913,031	4,138,956	8.71%	225,925	5.77%
Public Works	2,408,900	3,086,839	6.50%	677,939	28.14%
Health & Welfare	277,410	286,006	0.60%	8,596	3.10%
Independent Agencies	465,050	503,050	1.06%	38,000	8.17%
Non-Departmental	2,990,250	1,430,037	3.01%	(1,560,213)	-52.18%
<b>Total Expenditures</b>	<b>33,157,201</b>	<b>37,239,766</b>	<b>78.41%</b>	<b>4,082,565</b>	<b>12.31%</b>
<b>Other Financing Sources</b>					
Transfer Out	4,266,380	4,759,174	10.02%	492,794	0.00%
Debt Service	4,983,693	5,493,991	11.57%	510,298	100.00%
<b>Total</b>	<b>\$ 42,407,274</b>	<b>\$ 47,492,931</b>	<b>100.00%</b>	<b>\$ 5,085,657</b>	<b>11.99%</b>



<b>FY2019 Bond Debt Service and Funding Source</b>
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<b>General Fund Debt Payments</b>	<b>2019</b>
Airport Debt	\$ 116,259
2009 A IDA Refunding	1,462,170
2009 B IDA Refunding	1,094,035
2012 A Refunding	1,357,198
2016 IDA Bonds	976,750
S2015 Water & Sewer Authority Debt	493,737
	<u>5,500,148</u>
 <b>SPLOST VI Debt Payments</b>	
2011 COPS Refunding	1,137,185
2014 A Bonds	290,445
2013 COPSs Refunding	540,500
2015 A Bonds	1,237,850
2015 B Bonds	1,118,350
2014 B Bonds	3,960
	<u>3,326,090</u>
 <b>Total Debt Payments for FY2019</b>	 <b><u><u>\$8,826,238</u></u></b>

**General Fund Bonded Debt shown above = 1.892 mills of property tax**

## FY2019 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
<b>Revenues</b>				
Property Tax	\$ 27,065,127	\$ -	\$ -	\$ 27,065,127
Motor Vehicle	550,000	-	-	550,000
TAVT	1,900,000	-	-	1,900,000
Sales Tax	7,300,000	-	-	7,300,000
Other Taxes	3,305,000	-	-	3,305,000
<b>Fund Balance</b>	183,900	586,600	-	770,500
Intergovernmental Revenue	1,934,500	448,600	-	2,383,100
Charges for Services	3,147,500	5,544,900	2,591,552	11,283,952
Fines & Forfeitures	947,000	15,500	-	962,500
Other Revenue	210,800	-	35,000	245,800
<b>Total Revenues</b>	<b>46,543,827</b>	<b>6,595,600</b>	<b>2,626,552</b>	<b>55,765,979</b>
<b>Other Financing Sources</b>				
Operating Transfer In	-	4,475,923	-	4,475,923
Prior Year Fund Balance	949,104	238,235	141,201	1,328,540
<b>Total Revenues &amp; Other Sources</b>	<b>47,492,931</b>	<b>11,309,758</b>	<b>2,767,753</b>	<b>61,570,442</b>
<b>Expenditures</b>				
<b>General Government</b>				
Governing Body	406,728	-	-	406,728
County Manager	211,161	-	-	211,161
Elections	334,025	-	-	334,025
Finance	617,651	-	-	617,651
Information Technology	1,107,740	-	-	1,107,740
Geographic Information Systems	295,010	-	-	295,010
Human Resources	321,749	-	-	321,749
Tax Commissioner	683,164	-	-	683,164
Property Appraisal	907,508	-	-	907,508
Courthouse	368,090	-	-	368,090
Historic Courthouse	124,079	-	-	124,079
Facility Maintenance	941,648	-	-	941,648
Board of Equalization	20,750	-	-	20,750
Cooperative Extension Service	145,869	-	-	145,869
Agricultural Center	4,091,305	-	-	4,091,305
Administrative Building	94,000	-	-	94,000
Commerce Service Center	42,000	-	-	42,000
Protective Inspection	-	572,231	-	572,231
Code Compliance	102,608	-	-	102,608
Planning & Zoning	-	681,961	-	681,961
<b>Total General Government</b>	<b>10,815,084</b>	<b>1,254,192</b>	<b>-</b>	<b>12,069,276</b>
<b>Public Safety</b>				
Sheriff	7,147,195	-	-	7,147,195
Jail	6,390,413	-	-	6,390,413
Coroner	67,487	-	-	67,487
EMS/Ambulance	-	5,398,431	-	5,398,431
E-911	-	1,851,958	-	1,851,958

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## FY2019 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
<b>Public Safety - Continued</b>				
Emergency Management Agency	-	226,871	-	226,871
Correctional Institute	2,825,596	-	-	2,825,596
J.C.C.I Fire Brigade	97,100	-	-	97,100
Firemens' Association	49,208	-	-	49,208
Animal Control	402,794	-	-	402,794
<b>Total Public Safety</b>	<b>16,979,793</b>	<b>7,477,259</b>	<b>-</b>	<b>24,457,053</b>
<b>Judicial</b>				
Superior Court	367,277	-	-	367,277
Clerk of Court	708,737	-	-	708,737
Law Library	-	15,500	-	15,500
State Court	251,544	-	-	251,544
Probate Court	293,856	-	-	293,856
Drug Court	-	197,800	-	197,800
Juevenile Court	636,788	-	-	636,788
District Attorney	506,504	-	-	506,504
Victims' Assistance	112,873	-	-	112,873
Solicitor General	378,363	-	-	378,363
Magistrate Court	430,015	-	-	430,015
Public Defender	453,000	-	-	453,000
<b>Total Judicial</b>	<b>4,138,956</b>	<b>213,300</b>	<b>-</b>	<b>4,352,257</b>
<b>Public Works</b>				
Road Department	2,211,308	-	-	2,211,308
Engineering	200,000	-	-	200,000
Fleet Maintenance	675,531	-	-	675,531
<b>Total Public Works</b>	<b>3,086,839</b>	<b>-</b>	<b>-</b>	<b>3,086,839</b>
<b>Health &amp; Welfare</b>				
Airport	-	-	439,201	439,201
Transfer Station	-	-	2,328,552	2,328,552
Senior Center	-	610,412	-	610,412
Jackson County Transport	286,006	-	-	286,006
<b>Total Health &amp; Welfare</b>	<b>286,006</b>	<b>610,412</b>	<b>2,767,753</b>	<b>3,664,171</b>
<b>Parks &amp; Recreation</b>				
Hurricane Shoals	-	128,351	-	128,351
Recreation	-	1,626,244	-	1,626,244
<b>Total Parks &amp; Recreation</b>	<b>-</b>	<b>1,754,595</b>	<b>-</b>	<b>1,754,595</b>
<b>Subtotal Expenditures</b>	<b>35,306,679</b>	<b>11,309,758</b>	<b>2,767,753</b>	<b>49,384,190</b>
<b>Independent Agencies</b>	<b>503,050</b>	<b>-</b>	<b>-</b>	<b>503,050</b>

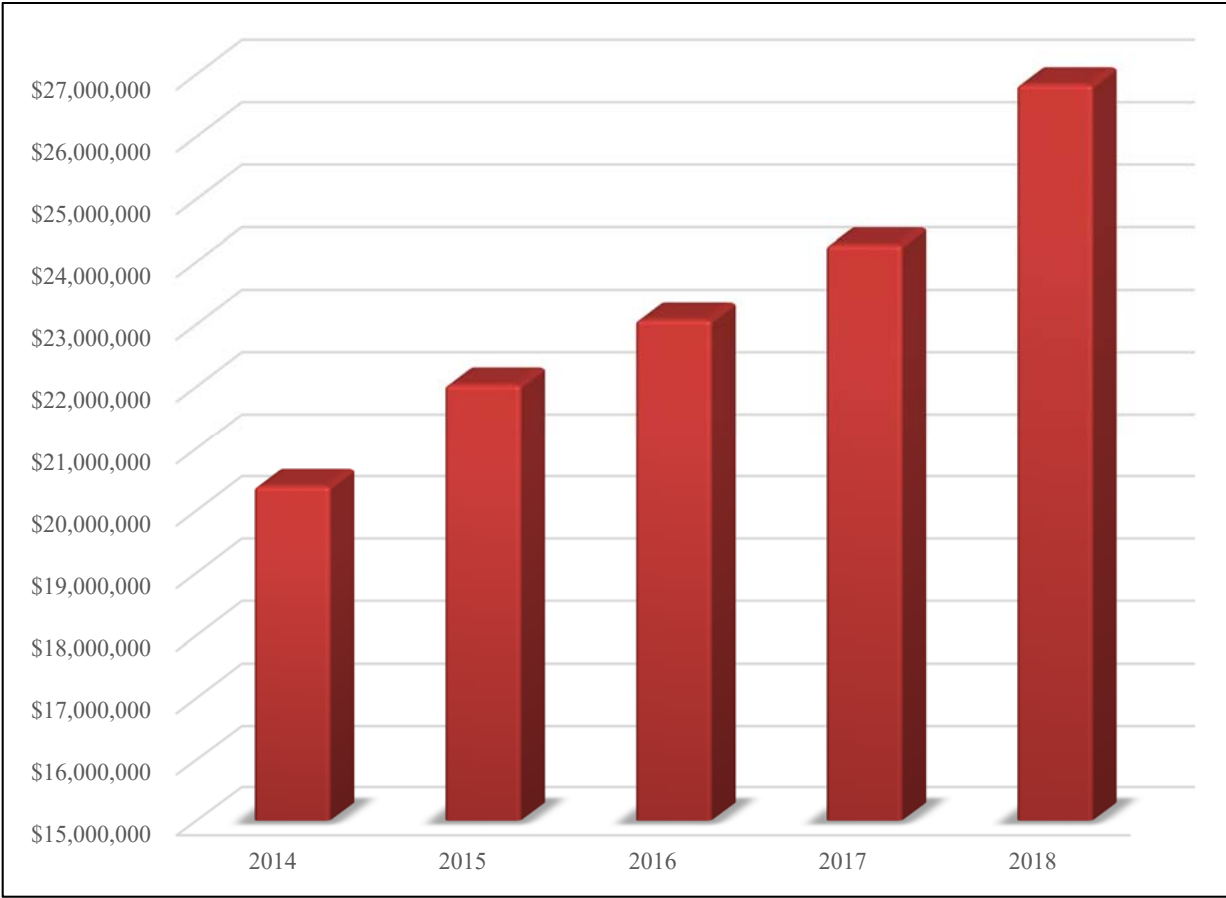
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<b>FY2019 Summary of Budgets by Fund Type – Continued</b>				
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	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Non-Departmental	1,430,037	-	-	1,430,037
Total Expenditures	37,239,766	11,309,758	2,767,753	51,317,277
Debt Service	5,493,991	-	-	5,493,991
Other Financing Uses:				
Operating Transfers Out	4,759,174	-	-	4,759,174
Total Expenditures & Other Financing Uses	\$ 47,492,931	\$ 11,309,758	\$ 2,767,753	\$ 61,570,442
Excess of Revenues Over Expenditure \$	-	\$ -	\$ -	\$ -
<b>Fund Balance</b>				
<b>Expected Total Fund Balance/Net Assets</b>				
Beginning of Year		\$ 11,484,274		
Assigned, Unassigned Fund Balance		\$ 7,728,697		
Use of Fund Balance in FY2019 Budget		\$ (949,104)		
Expected Fund Balance/Net Assets End of Year - Total		\$ 10,535,170		
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned		\$ 6,779,593		

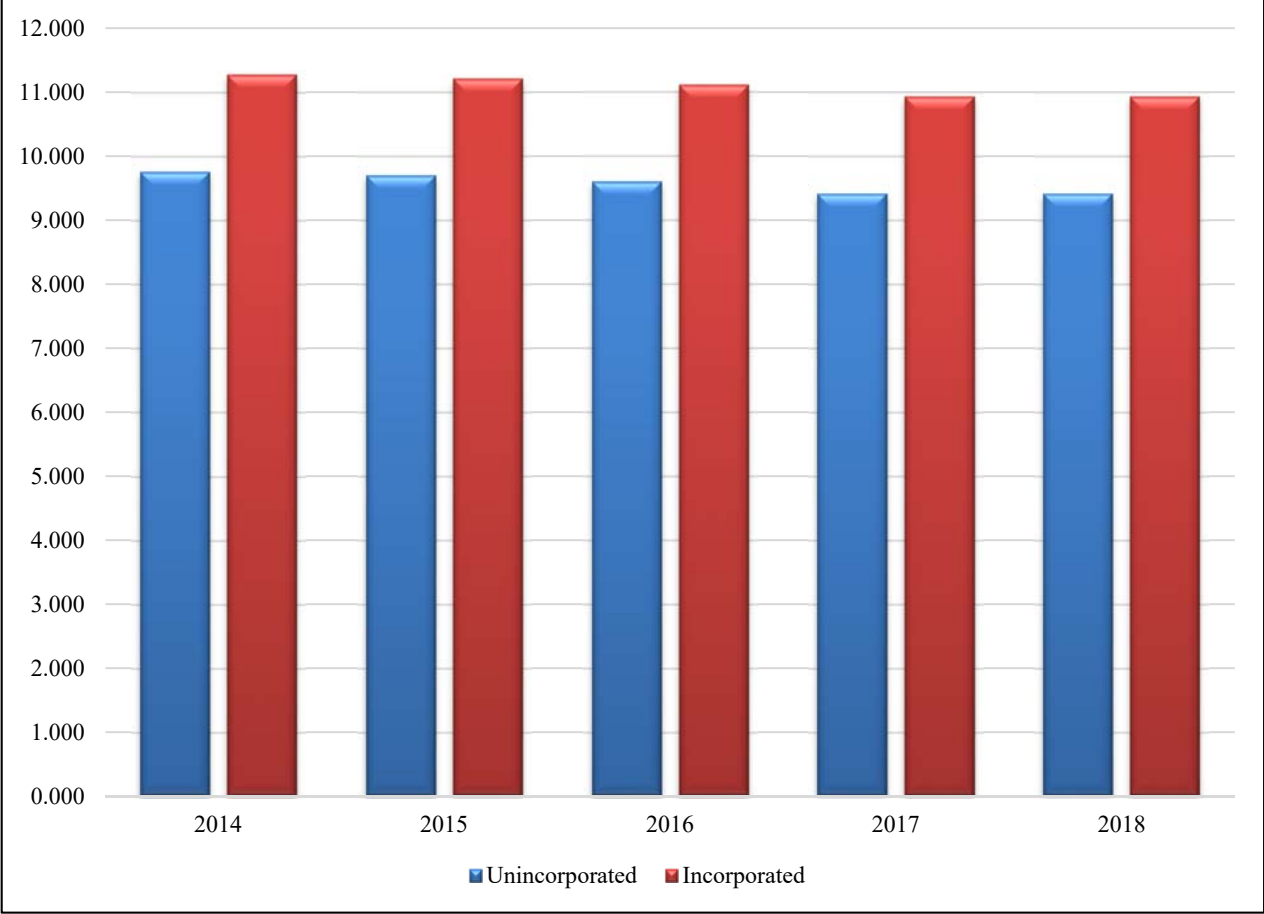
**Total County Taxes Levied 2014 – 2018**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Total County Taxes Levied	\$19,133,068	\$20,392,139	\$22,033,244	\$23,074,539	\$26,836,637

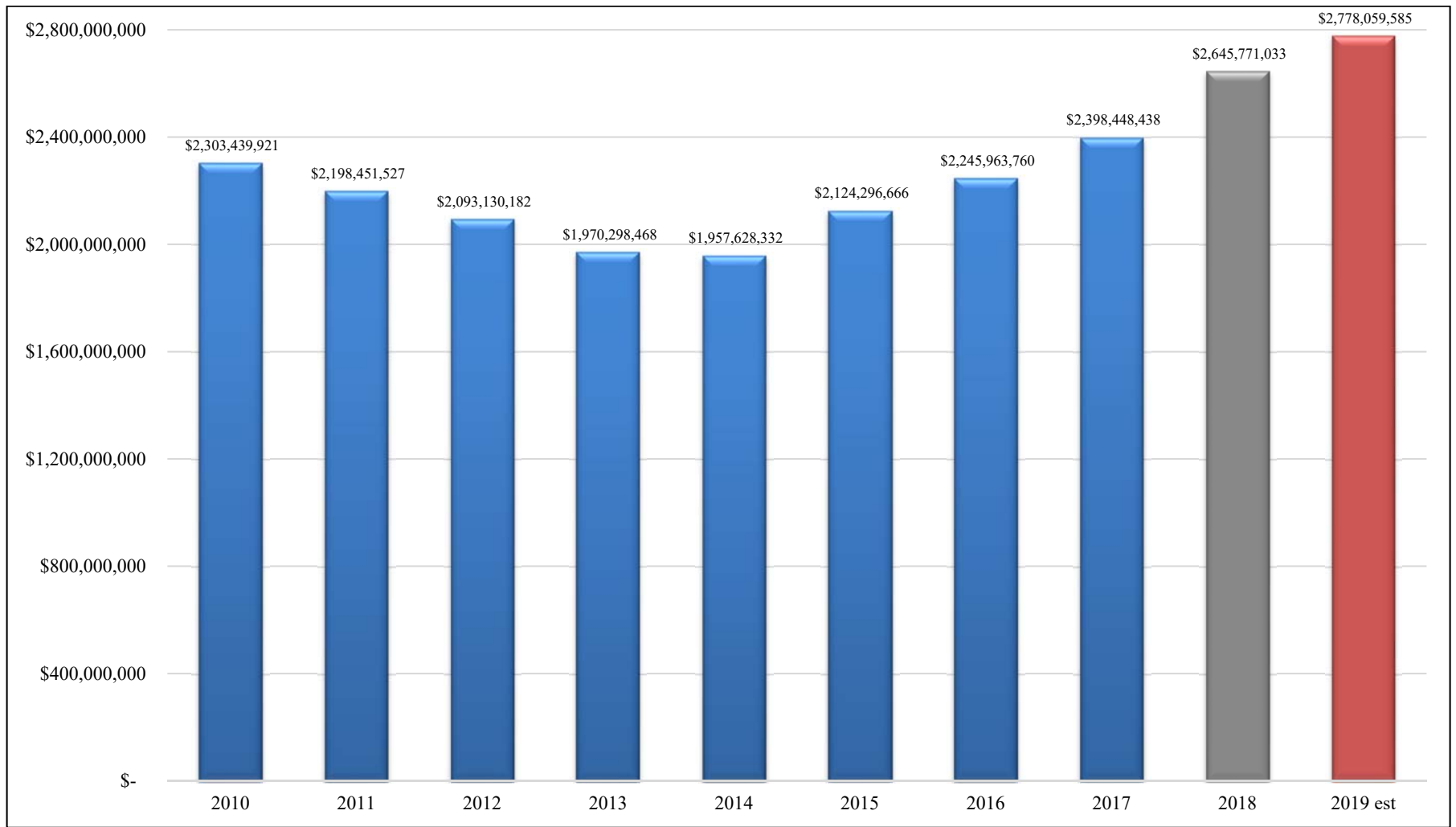


**County Millage Rates 2014 – 2018**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Unincorporated	9.760	9.700	9.600	9.416	9.416
Incorporated	11.280	11.212	11.110	10.933	10.933



# FY2019 Net Digest Property Values



Notes: 2019 projected digest is based on a 5% growth model.  
Values x 1,000