

FY 2017-2019 BUDGET PRESENTATION



CHAIRMAN MIKE BERG

September 15, 2016

BUDGET GOALS



- ***PAPERLESS BUDGET PROCESS*** – utilizes mostly paperless budget with departments keying requests directly into financial software
- ***BALANCED BUDGET*** – Revenues equal Expenditures
- ***BUDGET*** conforms to the Millage rate
- ***TRIENNIAL BUDGET*** – Creates longer term vision and planning

BUDGET GOALS



- ***STEADY RESERVE*** – Unassigned Fund Balance is within the recommended 15-25% reserve as stated in the Fund Balance Policy.
- ***SOUND REASONING*** – Each Department, Constitutional Officer and Subsidy had the opportunity to present their budget expectations.



BUDGET CHALLENGES

- **PROPERTY TAX REVENUE**
 - Increase of 5.56% or \$517,600 in 2017
- **HEALTH INSURANCE COSTS**
 - County absorbed \$239,000
 - Minimal premium increase to some employees based on coverage
- **UNFUNDED STATE MANDATES**
 - Increased cost for Juvenile Court
 - Cost of Living Adjustment for elected officials



BUDGET CHALLENGES

- Improving service levels and addressing capital needs resulting in a budget increase of \$1,921,644
- Funding capital needs
 - Increase in Capital Projects Fund of \$193,758 over 2016 budget
 - Major capital projects funded by SPLOST VI
 - SPLOST VI not pre-funded

BUDGET REQUESTS



- Part time to full time: 3 position at \$110,997
- Part time: 2 new positions at \$38,766
- Full time: 26 new positions requested at \$1,461,637
 - ✦ Sheriff – 11
 - ✦ Fire – 10
 - ✦ Human Resources – 1
 - ✦ Planning & Development – 1
 - ✦ Public Works - 3
- Salary increases for 31 positions at \$129,513
- Total personnel requests: \$1,740,913

PERSONNEL BUDGET HIGHLIGHTS



- Salary Adjustment History
 - 2012: 1% One-time pay increase
 - 2013: 1% One-time pay increase (based on years of service)
 - 2014: 2% COLA (November)
 - 2015: adjustments to minimum based on salary study and 4.38% Pay Per Performance (July)
- Additional \$350,000 recommended for 2017 budget. Allocation to be determined by results of the updated salary study and the direction of the Board of Commissioners.
- Kept employee portion of insurance premium increase to a minimum; County increase of \$239,000
- Continued funding for Employee Health Fairs and tuition reimbursement

PERSONNEL BUDGET HIGHLIGHTS



- Personnel additions and changes recommended:
 - New part time position
 - ✦ Magistrate Part Time Clerk: \$20,389
 - New full time positions (includes salary & benefits)
 - ✦ Fire Inspector: \$55,421
 - ✦ Human Resources Benefits Specialist: \$52,099
 - ✦ 3 Public Works Equipment Operators: \$141,108
 - ✦ Sheriff Chief Deputy & Corporal Investigator: \$137,111
 - ✦ E-911 Supervisor: \$57,022
 - Part time to full time positions
 - ✦ 3 Firefighter/EMTs: \$110,997
 - Position change
 - ✦ IT Director: \$5,472

PERSONNEL BUDGET HIGHLIGHTS



- Personnel additions and changes recommended:
 - Increased hours
 - ✦ Senior Center Part Time Nurse: \$4,758
 - Supplement
 - ✦ Public Defender Attorney: \$12,918
 - Meeting pay increase
 - ✦ Board of Elections: increase from \$61 to \$100 per meeting
 - ✦ Development Authority Board: increase from \$0 to \$100 per meeting
 - ✦ Park Board: increase from \$0 to \$100 per meeting
 - ✦ Library Board: increase from \$0 to \$50 per meeting

OTHER BUDGET HIGHLIGHTS



- Other recommendations:
 - Turnout Gear & Other Equipment (Fire): \$38,000
 - Scoreboards & Bleachers (Park): \$24,000
 - Bunker Gear & Uniforms (Fire): \$21,650
 - Training Room Chairs (Sheriff): \$20,000
 - Floor Covering Replacement (Sheriff): \$17,762
 - Cloud-based back up (IT): \$12,000
 - Materials (Library): \$11,000
 - Weather Siren (EMA): \$10,000
 - Weather Siren Monitoring (EMA): \$7,000
 - Salt & Calcium Chloride Spreader (Roads): \$6,000

OTHER BUDGET HIGHLIGHTS



- Other recommendations:
 - Change in Hotel/Motel distribution to Chamber from 5/8 (62.5%) to 6/8 (75%)
 - Humane Society increase from \$120,000 to \$126,000
 - New agency funding - Good Shepherd Clinic \$2,000
 - Increase of \$2 per hour average to volunteer fire fighters
 - Increase of \$22,500 for fire equipment related to SAFER Grant
 - Increase of funding from \$2,500 to \$5,000 for NOA
 - Lake Lanier Solar Lights (War Hill Park): \$5,000
- Other considerations (not included in recommended):
 - Total County Revaluation (Tax Assessor): \$550,000

2017 RECOMMENDED BUDGET



FUND BALANCE

- Dawson County's Projected Unassigned Fund Balance at 12/31/2017:
 - \$4,183,328
 - 17.2% of total budgeted expenditures (2.06 months)
 - Still within 15%-25% as stated in Fund Balance Policy

CAPITAL BUDGET HIGHLIGHTS



- Capital Improvement Requests:
 - General Fund: \$2,132,859
 - SPLOST VI: \$4,747,500
 - Total: \$6,880,359

CAPITAL BUDGET HIGHLIGHTS



- Capital Improvement Recommendations:
 - \$268,000 for purchase of 9 vehicles based on the Vehicle Replacement Policy
 - ✦ District Attorney, Senior Center, Fire (2), Planning & Development (2), Tax Assessor, Environmental Health and Facilities
 - \$25,000 for Park Repairs
 - \$30,000 for IT Pool
 - \$67,302 for Lease Payments (Year 2 of 3)
 - \$40,760 for Boom Lift (Facilities)
 - \$25,000 for HVAC Unit Replacement (Jail)
 - \$35,000 for Digital Sign at Veterans Park (Park / Senior Center)

SPLOST VI



County Projects & Estimated Costs

Roads, Streets, & Bridges	\$21,200,000
Public Works Facility	2,500,000
Recycling Facility	100,000
Fire Station/Community Center	1,750,000
Public Works Equipment	2,200,000
Recreational Facilities	4,067,000
Sheriff Vehicles & Equipment	3,883,000
Public Safety Vehicles	
Ambulances	750,000
Fire Trucks & Equipment	1,750,000
Information Technology Equipment	<u>350,000</u>
Total	\$38,550,000

BUDGET HIGHLIGHTS



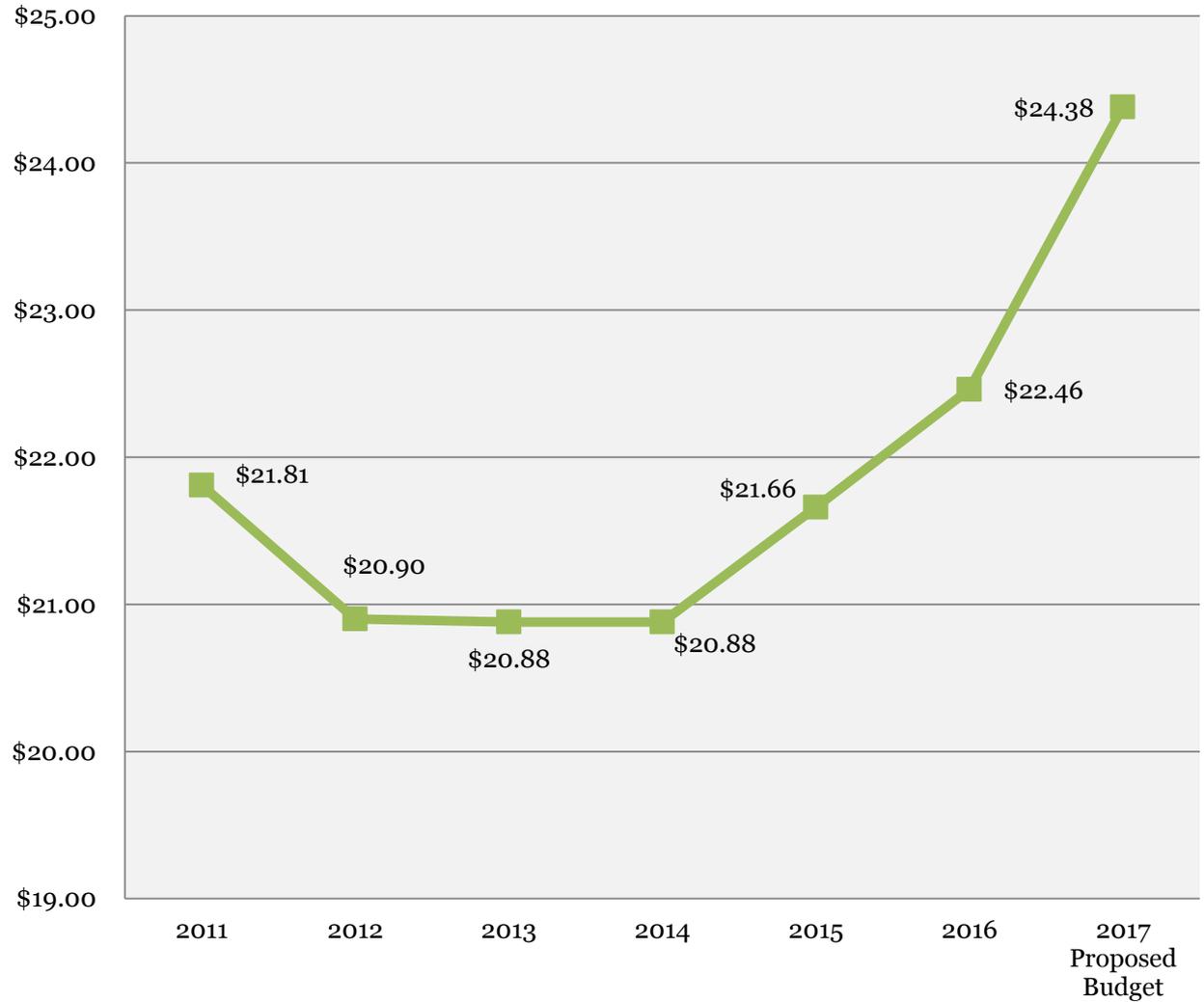
- Contingency amounts built into 2017 recommended budget for
 - General: \$100,000
 - Insurance: \$50,000
 - Fuel: \$50,000

These contingencies protect the County against any unforeseen circumstances, rises in operating costs, catastrophes, changes in personnel and benefits, etc. Budgeting best practices recommend always building in contingencies.



Budget History

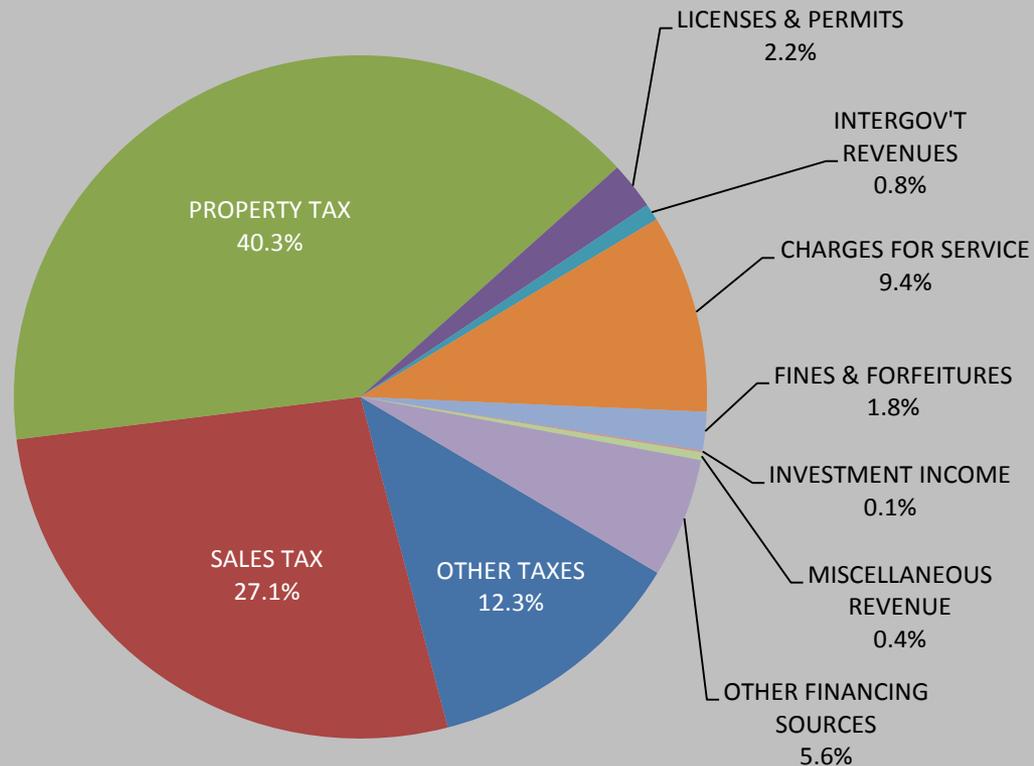
APPROVED BUDGET HISTORY (in millions)



2017 RECOMMENDED BUDGET



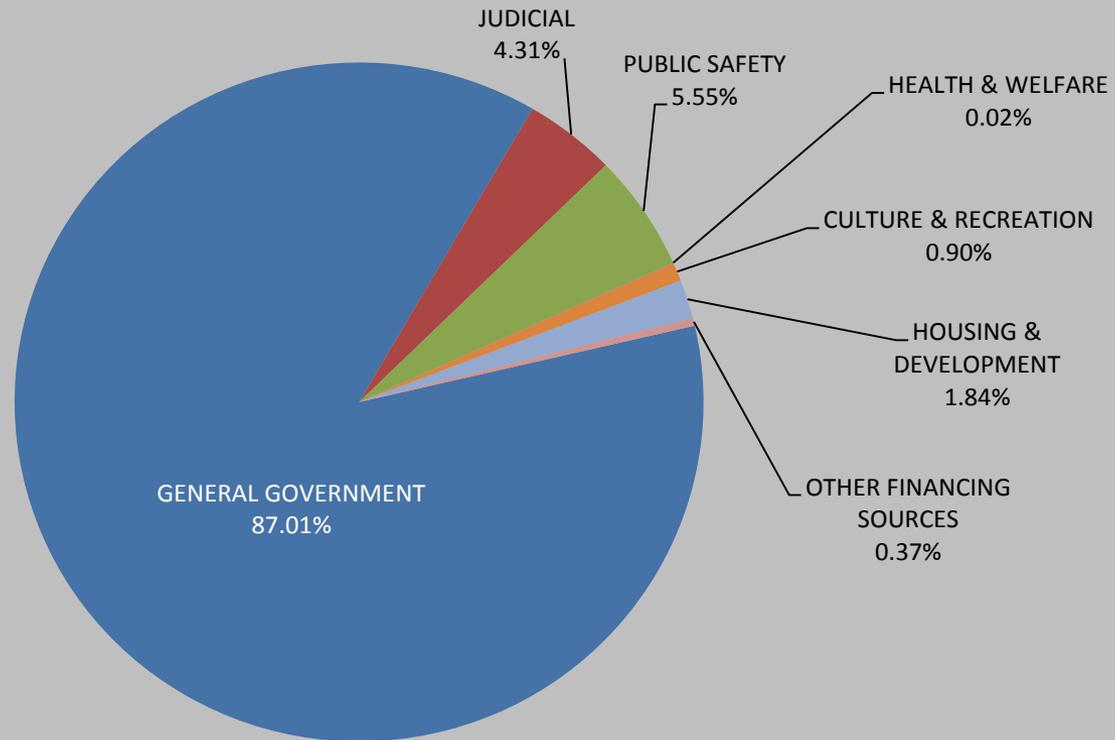
BUDGET BY CATEGORY – REVENUE



2017 RECOMMENDED BUDGET



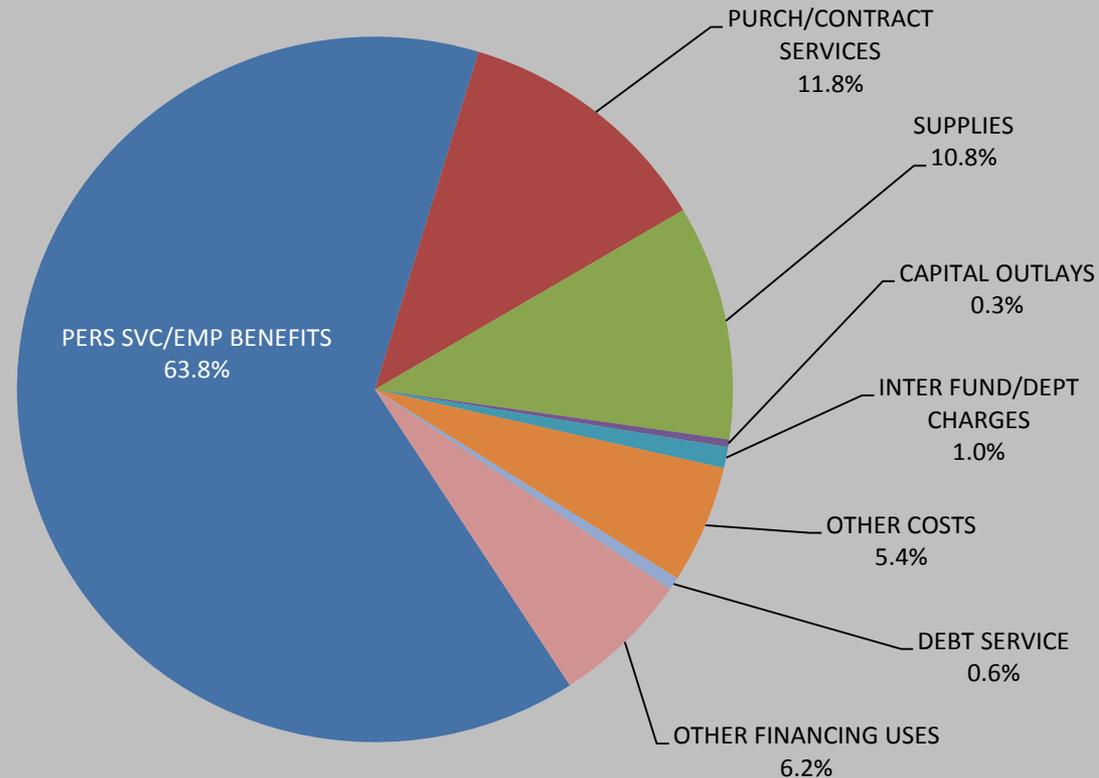
BUDGET BY FUNCTION - REVENUE



2017 RECOMMENDED BUDGET



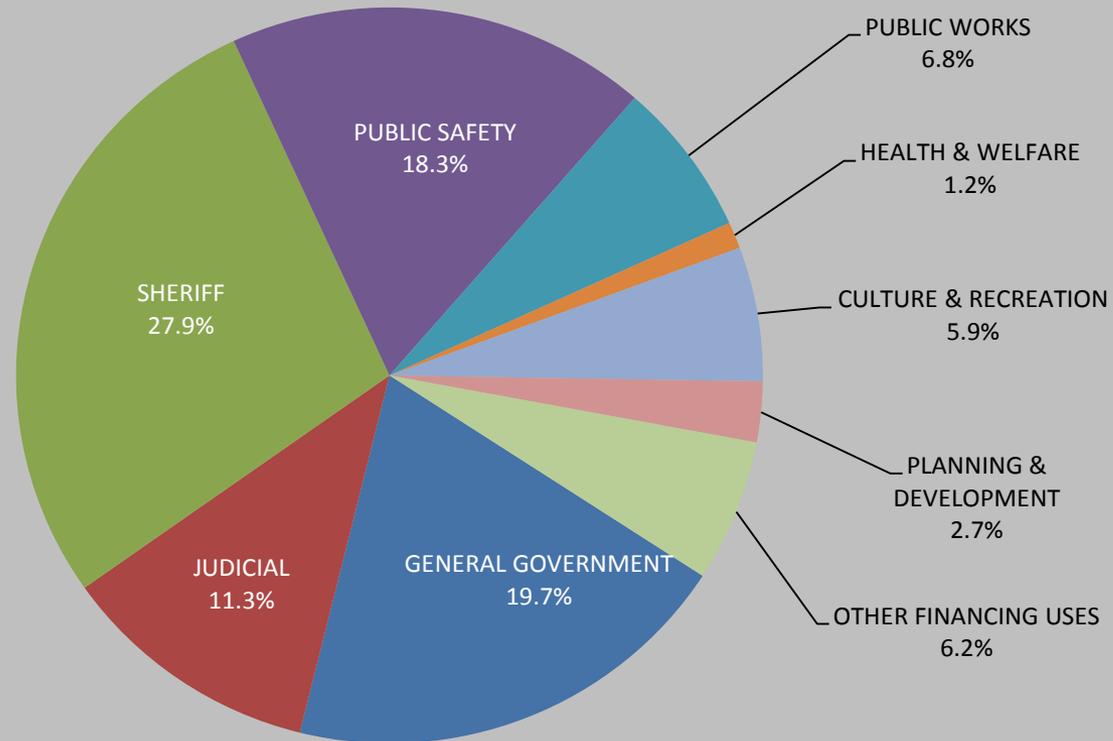
BUDGET BY CATEGORY – EXPENDITURES



2017 RECOMMENDED BUDGET

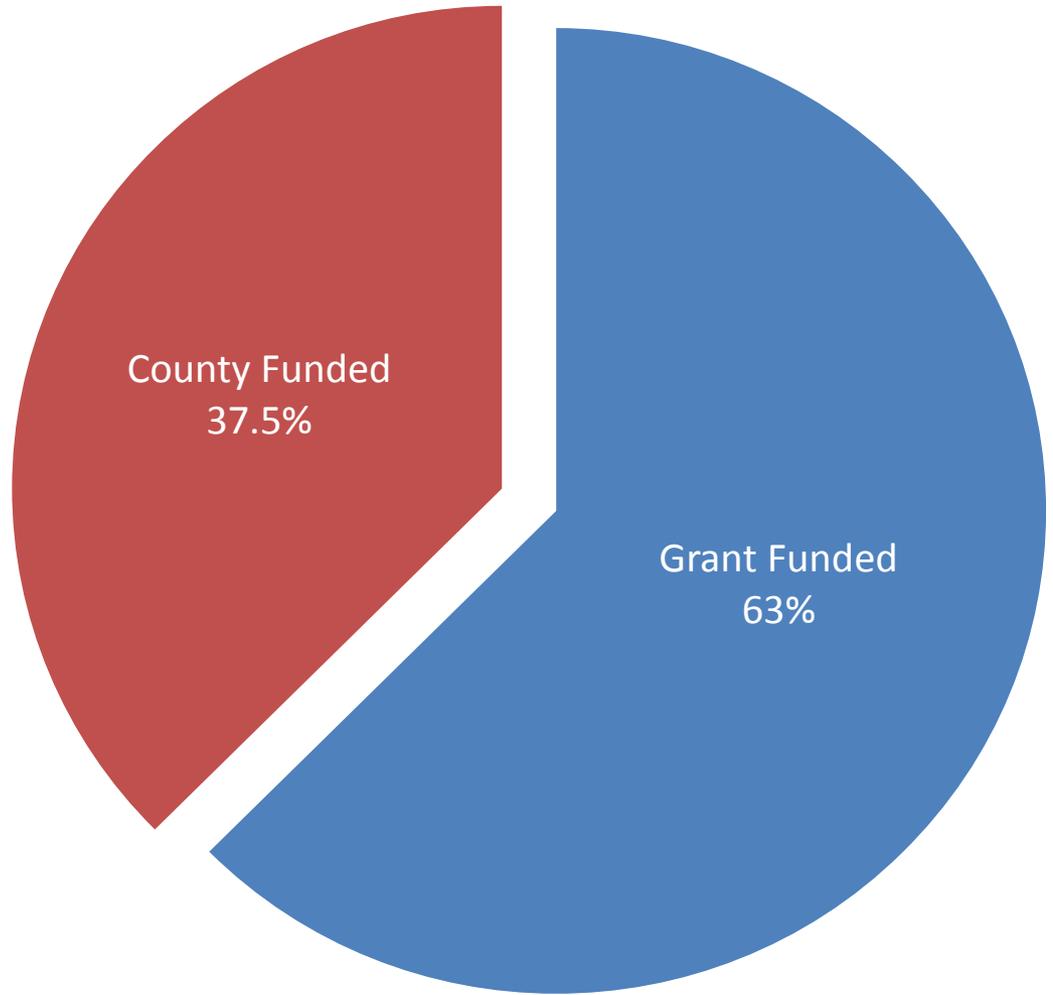


BUDGET BY FUNCTION – EXPENDITURES





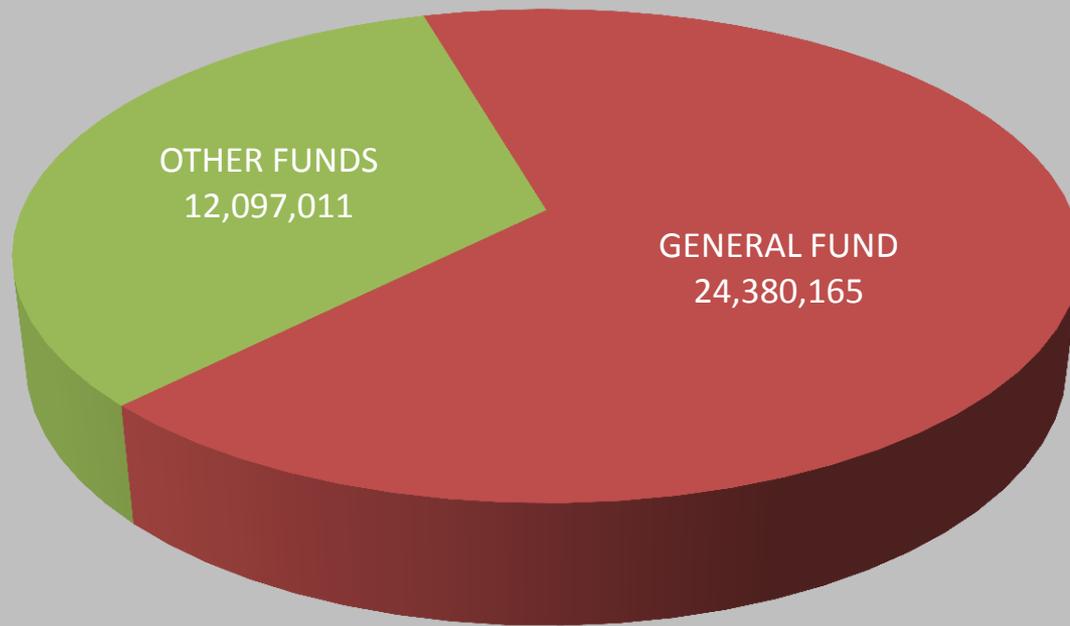
MULTIPLE GRANT FUND



2017 RECOMMENDED BUDGET



TOTAL RECOMMENDED BUDGET



IMPORTANT BUDGET DATES



- Public Hearings
 - October 20th – Public Hearing #1
 - November 10th – Public Hearing #2
- Anticipated Adoption
 - November 10th
- Public copy available at www.dawsoncounty.org and County Clerk's office

QUESTIONS/COMMENTS



Finance Department Contacts:

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