

**DAWSON COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA, SEPTEMBER 19, 2017
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
5:00 PM**

ROLL CALL

APPROVAL OF AGENDA

NEW BUSINESS

1. Discussion of Proposed FY 2018 Budget

ADJOURNMENT

Backup material for agenda item:

1. Discussion of Proposed FY 2018 Budget

DAWSON COUNTY GOVERNMENT BUDGET PRESENTATION FY 2018



Presented by:
Chairman Billy Thurmond
August 10, 2017

Budget Goals

- ▶ Prepare a realistic, revenue based budget
- ▶ Budget conforms to the current millage rate with no increase to millage
- ▶ Provide same or improved level of funding for all departments—thus improving level of service
- ▶ Allow all departments/agencies the opportunity to present their requests to the full Board during public hearings



Budget Challenges

- ▶ Increases to salary costs from prior year as result of salary study implemented last year, increased \$1.08 million, or 9.66%
- ▶ Increased health insurance cost of over \$500k, or 18%
- ▶ Increased operational needs of multiple departments



General Fund

- ▶ Main operating fund of the County. All property tax received by the County government provides revenue to the General Fund.
- ▶ Property tax provides 42% of revenue for General Fund



Where we started.....

- ▶ General Fund requests totaled \$27,017,017
- ▶ This included over \$1.6 million in new personnel/salary change requests
- ▶ This represents an increase of \$2.7 million from prior year original budget



General Fund Revenue Changes

- ▶ Projections are for L.O.S.T to increase 5% from actual in 2016 and an increase of approx. \$964K, or 10% in property tax
- ▶ This proposed budget includes use of fund balance (reserves) of \$1.382 million

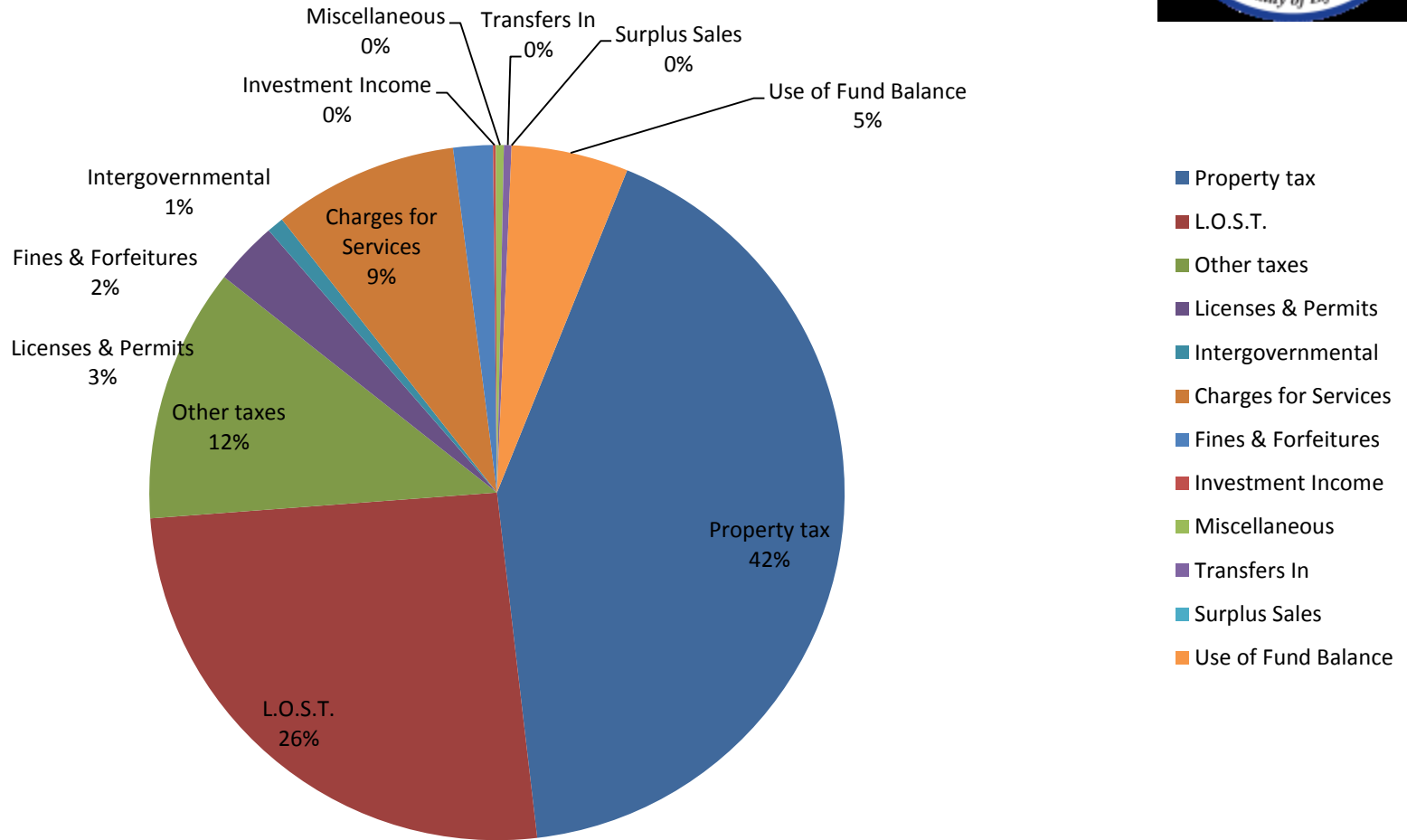


Proposed General Fund Revenues

	<u>FY 2018 Proposed</u>	<u>FY 2017</u>	<u>% Chg</u>
REVENUES: Property tax	\$ 10,692,221	\$ 9,817,909	8.91%
L.O.S.T.	6,528,055	6,600,000	-1.09%
Other taxes	3,007,991	3,006,000	0.07%
Licenses & Permits	751,422	541,850	38.68%
Intergovernmental	200,000	194,056	3.06%
Charges for Services	2,185,605	2,290,875	-4.60%
Fines & Forfeitures	467,500	442,500	5.65%
Investment Income	33,870	21,645	56.48%
Miscellaneous	94,075	90,175	4.32%
Transfers In	90,000	90,000	0.00%
Surplus Sales	-	20,000	-100.00%
Use of Fund Balance	1,382,810	1,112,403	24.31%
TOTAL REVENUE	\$ 25,433,549	\$ 24,227,413	4.98%



Revenue Sources



Proposed General Fund Expenditures by function

EXPENDITURES	FY 2018	FY 2017	% Change
General Government	4,992,083	4,772,304	4.61%
Judicial	2,958,939	2,763,101	7.09%
Public Safety	4,713,985	4,450,684	5.92%
Sheriff	7,334,486	6,822,566	7.50%
Public Works	1,687,906	1,604,055	5.23%
Health & Welfare	284,826	278,522	2.26%
Culture & Recreation	1,575,123	1,437,811	9.55%
Housing & Development	573,613	507,951	12.93%
Other Financing Uses	1,312,588	1,590,419	-17.47%
TOTAL	\$ 25,433,549	\$ 24,227,413	4.98%



General Government



General Government	FY 2018 Proposed	FY 2017	% Chg
Commissioners	158,829	237,434	-33.11%
Administration	244,490	321,738	-24.01%
Elections	260,691	215,864	20.77%
Attorney	110,458		
General Govt	797,040	769,900	3.53%
Finance	525,599	518,384	1.39%
I.T.	356,940	317,749	12.33%
Human Resources	189,008	165,130	14.46%
Tax Commissioner	451,672	437,661	3.20%
Tax Assessor	576,853	520,740	10.78%
Board of Equalization	16,565	16,540	0.15%
Risk Management	279,400	235,000	18.89%
Facility Management	1,024,538	1,016,164	0.82%
Total General Govt.	4,992,083	4,772,304	4.61%

12 4,540 included in Gen Govt for 2% salary increase

Judicial

Judicial	FY 2018 Proposed	FY 2017	% Chg
Superior Court	500,674	461,525	8.48%
Clerk of Court	626,125	591,161	5.91%
District Attorney	689,972	649,142	6.29%
Magistrate Court	396,442	359,798	10.18%
Probate Court	309,028	280,770	10.06%
Juvenile Court	127,459	116,675	9.24%
Public Defender	309,239	304,030	1.71%
Total Judicial	2,958,939	2,763,101	7.09%



Public Safety



Public Safety	FY 2018 Proposed	FY 2017	% Chg
Marshals	127,308	128,892	-1.23%
Fire	1,639,108	1,485,585	10.33%
ESA	-	156,688	-100.00%
EMS	2,553,190	2,434,641	4.87%
Coroner	107,674	71,278	51.06%
Humane Society	133,000	126,000	5.56%
EMA	153,705	47,600	222.91%
Total Public Safety	4,713,985	4,450,684	5.92%

Sheriff

Sheriff	FY 2018 Proposed	FY 2017	% Chg
Sheriff	3,329,882	3,088,622	7.81%
Sheriff-K9	27,750	21,750	27.59%
Sheriff-Jail	2,981,312	2,803,381	6.35%
Sheriff-SRO	245,279	242,294	1.23%
Sheriff-Court Svcs.	750,263	666,519	12.56%
Total Sheriff	7,334,486	6,822,566	7.50%



Public Works

Public Works	FY 2018 Proposed	FY 2017	% Chg
PW Admin	145,551	120,300	20.99%
Roads	1,542,355	1,483,755	3.95%
Total Public Works	1,687,906	1,604,055	5.23%



Health & Welfare

Health & Welfare	FY 2018 Proposed	FY 2017	% Chg
Health Dept.	162,000	162,000	0.00%
CASA	6,000	6,000	0.00%
DFACS	29,800	28,740	3.69%
NOA	2,500	2,500	0.00%
Indigent Welfare	7,000	4,000	75.00%
Senior Center	77,526	75,282	2.98%
Total Health & Welfare	284,826	278,522	2.26%



Culture & Recreation

Culture & Recreation	FY 2018 Proposed	FY 2017	% Chg
Silver Sneakers	6,250	5,600	11.61%
Parks	1,119,076	997,165	12.23%
Park Pool	30,024	30,024	0.00%
War Hill Park	29,773	26,742	11.33%
Library	390,000	378,280	3.10%
Total Culture & Recreation	1,575,123	1,437,811	9.55%



Housing & Development

Housing & Development	<u>FY 2018 Proposed</u>	<u>FY 2017</u>	<u>% Chg</u>
Conservation	800	800	0.00%
County Extension	83,926	77,826	7.84%
Planning & Development	488,887	429,325	13.87%
Development Authority	-	-	
Total Housing & Development	573,613	507,951	12.93%

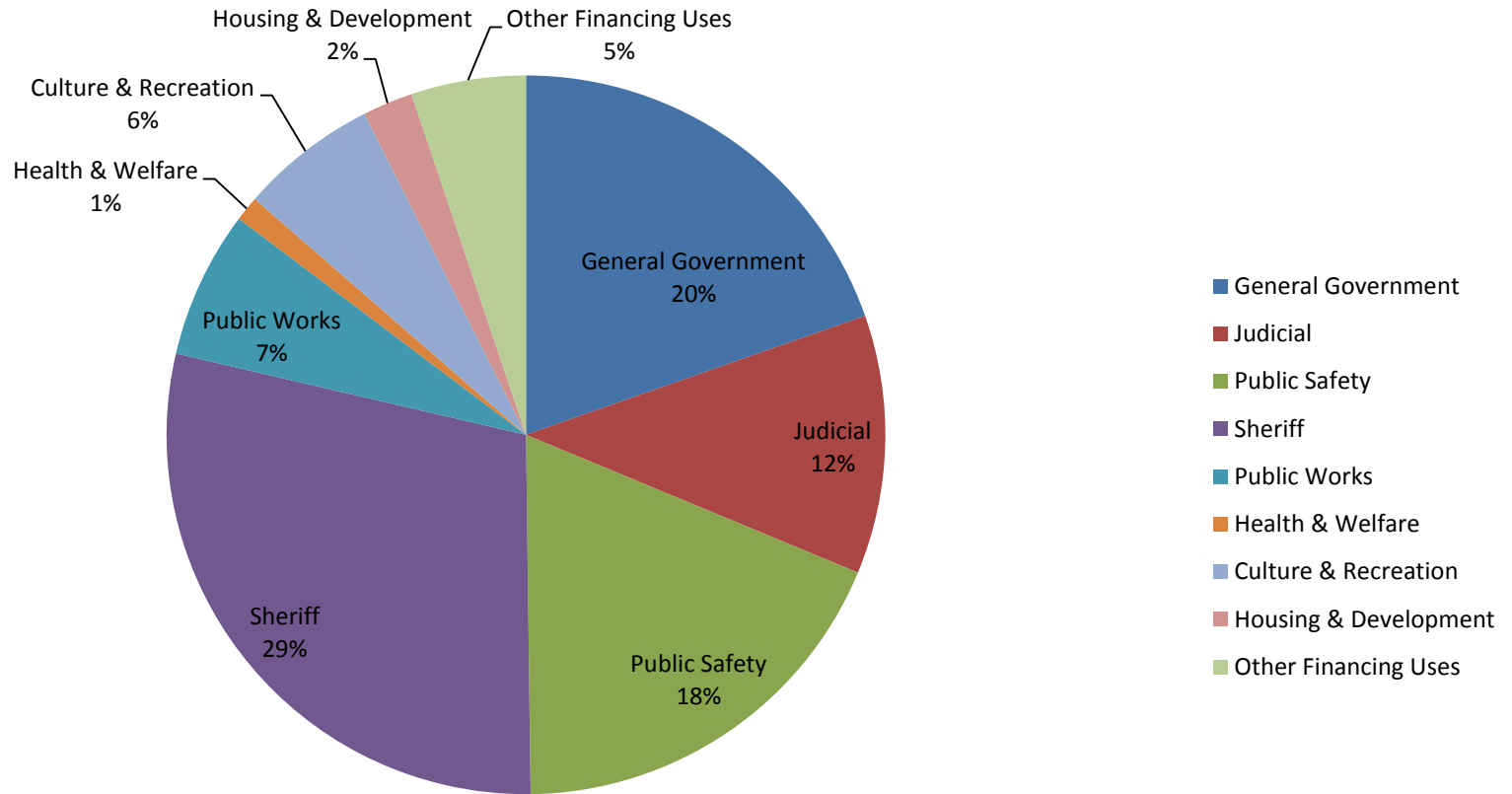


Other financing uses

Other Financing Uses	FY 2018 Proposed	FY 2017	% Chg
Transfer to Family Connection	22,483	22,044	1.99%
Transfer to Grants	600,000	578,530	3.71%
Transfer to Capital	67,304	491,062	-86.29%
Transfer to Fleet	299,570	170,632	75.56%
Transfer to E-911	235,533	255,487	-7.81%
Transfer to DCARGIS	87,698	72,664	20.69%
Total Other Financing Uses	1,312,588	1,590,419	-17.47%



Expenditure allocation



Proposed budget highlights

- ▶ 2% pay increase for all full time employees
- ▶ Increase \$345k for health insurance
- ▶ No new positions
- ▶ Total increase to General Fund from prior year original budget of 4.98%, or \$1,206,136



All funds proposed budgets

DAWSON COUNTY GOVERNMENT PROPOSED FY 2018 BUDGET-ALL FUNDS

<u>ALL FUNDS</u>	<u>FY 2018 Proposed</u>	<u>FY 2017</u>	<u>% Chg</u>
General Fund	\$ 25,433,549	\$ 24,227,413	4.98%
E-911	849,533	840,237	1.11%
Law library	15,500	15,127	2.47%
Capital Projects	67,304	491,062	-86.29%
Family Connection	253,197	222,757	13.67%
Grant Fund	1,926,271	1,707,162	12.83%
Hotel-Motel Fund	425,000	422,500	0.59%
SPLOST VI	6,000,000	5,800,000	3.45%
D.A.T.E. Fund	34,222	33,775	1.32%
DA Seizure Fund	3,500	2,000	75.00%
Sheriff Seizure Fund	10,000	43,000	-76.74%
Inmate Welfare Fund	110,000	90,050	22.15%
Inmate Escrow	100,000	100,000	0.00%
Crime Victims Fund	24,300	24,300	0.00%
Jail Fund	55,000	55,000	0.00%
Solid Waste Fund	797,000	511,487	55.82%
DCARGIS Fund	90,898	74,164	22.56%
Fleet/Fuel Fund	1,147,970	1,331,533	-13.79%
Total All Funds	\$ 37,343,244	\$ 35,991,567	3.76%



Capital Projects Fund

- ▶ Capital Projects Fund is funded by transfers from General Fund
- ▶ There are no additions to Capital Projects Fund in this budget, with the exception of the \$67,304 for debt service. All other funding will come from fund balance



Available Capital Projects Funds

Fund balance at 12/31/16 \$667,652

Chairman's Proposal for 2018:

\$ 55,000 Comprehensive Plan

\$ 67,304 Amount currently budgeted (debt)

\$122,304



Earmarked Capital Projects Funds as of 12/31/2017

Department	\$ Programmed
Roads	\$ 31,836
Sheriff	\$ 5,445
IT	\$239,376
Park	\$ 21,288
Fire	\$ 7,448
General Government	\$ 78,136
Unassigned	\$350,374



SPLOST VI

- ▶ \$145,000 for county-wide PC replacement plan
- ▶ \$6,000,000 budget for 2018



Solid Waste Fund – Capital

- ▶ \$70,000 for Permanent Scale house at Transfer Station
- ▶ \$60,000 for Mini-excavator
- ▶ Funding will come from reserves of Solid Waste Fund



In closing.....

Thank you to all the department heads, elected officials and staff for all their hard work in putting this proposed budget together. It takes all of us working together to make Dawson County Government a successful operation providing quality services to its Citizens.



Proposed Changes to 2018 Budget

GENERAL FUND

Remove 2% salary increase	\$ (294,540.00)	
Increase insurance contingency	\$ 25,000.00	
Take out 1500-521200 Pro Svcs	\$ (25,000.00)	
Facilities reduce electricity	\$ (5,000.00)	
Clerk of court gen supplies	\$ (4,500.00)	
DA Addition for supplements	\$ 2,000.00	
Public Def. Add \$3000 for supplement (Turk)	\$ 3,000.00	
Sheriff 3300 - small equipment	\$ 10,000.00	
Sheriff 3300 - swat - small equip	\$ 15,000.00	
Sheriff - Jail Site improvements	\$ (10,000.00)	
Move radio maint all to E911	\$ (29,000.00)	\$ (29,000.00)
Reduce PW Roads -Drain pipes	\$ (15,000.00)	
Roads - Uniforms	\$ (2,000.00)	
Parks - Food	\$ (500.00)	
Change Humane Society audit req		no impact to budget
Parks - Gas, Fuel	\$ (700.00)	
Change in General Fund	\$ (302,240.00)	

NOTE: The Board would like to put forth the suggestion that if the departments and offices funded by the County continue to do a great job of staying under budget for 2017, and revenue continues upward trend, the 2% salary increase could be added to the budget in April 2018. This would be a year since the salary study changes were implemented.

CAPITAL PROJECTS FUND

Sheriff	\$ 260,000.00	For 911 CAD	IT	\$ 250,000.00	Phones
Sheriff	\$ 40,000.00	HVAC		\$ (239,376.00)	Take from IT Capital projects allocation
	\$ 300,000.00			\$ 10,624.00	Take out of Unassigned
	\$ (5,445.00)	Sheriff Capital allocation			
	\$ 294,555.00				
Unassigned	\$ 350,374.00	(projected at 12/31/17)			
	\$ (294,555.00)	Sheriff			
	\$ (10,624.00)	IT			
	\$ 45,195.00	Ending unassigned balance			