

Fayette County GA

FY 2014 Budget Presentation

May 13, 2013

FY 2014 Budget Calendar

- April 2013 Departmental Budget Review
- May 13th Budget Presentation to Board of Commissioners - 6:00 p.m.
- May 23rd Budget Workshop with Board of Commissioners – 5:00 p.m.
- May 30th Budget Workshop with Board of Commissioners – 5:00 p.m. (Tentative)
- June 3rd Submission of Proposed 2014 Budget
- June 13th 1st Public Hearing on 2014 Budget – 7:00 p.m.
- June 27th 2nd Public Hearing and Adoption of 2014 Budget – 7:00 p.m.

Economic Outlook – Fayette County GA

Survey State and Local Government Workforce 2012 Trends:

- 68% Workforce shrunk since 2008 downturn economy
- 51% Shift Healthcare costs to employees
- 51% Pay Freezes
- 42% Hiring Freezes
- 28% Layoffs
- 27% Raising Employee Contribution Retirement Plan

- 33% Fourth Year of Hiring & Pay Freeze

- Top concerns are the public perception of government workers, staff retention, health care costs, and managing workload.

Budget Principles – Fayette County GA

- Revenues are conservatively projected based on an objective, analytical process of detailed trending.
- One-time revenues are not used to fund current expenditures thus avoiding pursuing short-term benefits at the risk of creating future funding issues.
- Only current revenues are used to pay current expenditures so there is not a “built-in increase” for ongoing expenditures.
- There is a budgetary link between capital and operating budgets to identify and determine if ongoing expenses can be funded through the operating budget once the project is in service.

Proposed FY2014 Budget Planning Assumptions

- Discontinue Deficit Budgeting
- Continued Commitment to Outstanding Customer Service
- Proposed Reductions will not impact Service Delivery
- Provide for no Property Tax Increase
- Maintain Employee Benefits
 - Medical/Dental/Vision Health Insurance
 - Define Benefit / Contribution Plan
- Incentive of 2% of salary one-time payment to County Employees
 - Same level of service with less employees
 - Incentive contingent upon meeting budget expectations
- Establish Internship Program

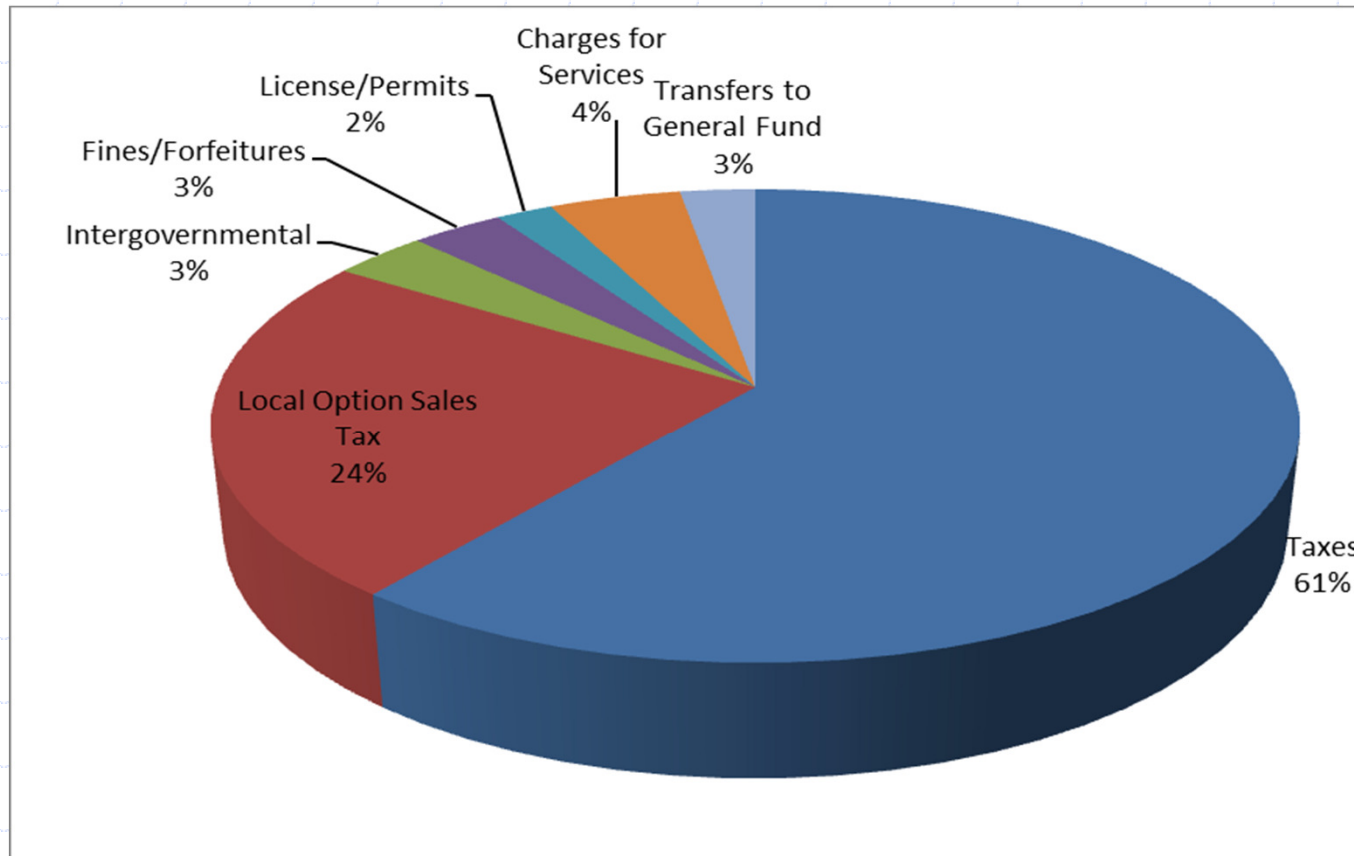
Proposed FY2014 Budget Medical Plan Highlights

- Offered two (2) Choices for Medical Plan Coverage:
 - Traditional Open Access POS Plan
 - HSA (Health Savings Account)
 - Employee Only \$500
 - Employee/Spouse or Child(ren) \$750
 - Family \$1,000
- Maintained same healthcare employees rates as last year.
- Continuing Basic Life, Accidental Death & Disability, and long-term disability plan at no cost to employees.
- Provided employees with an Employee Benefit Summary detailing healthcare and retirement benefits.
- Provided employees with an Quarterly Health Statement detailing year-to-date deductibles, claim activity and out-of-pocket expenses for the quarter.
- Implemented Non-Tobacco User Discounts.

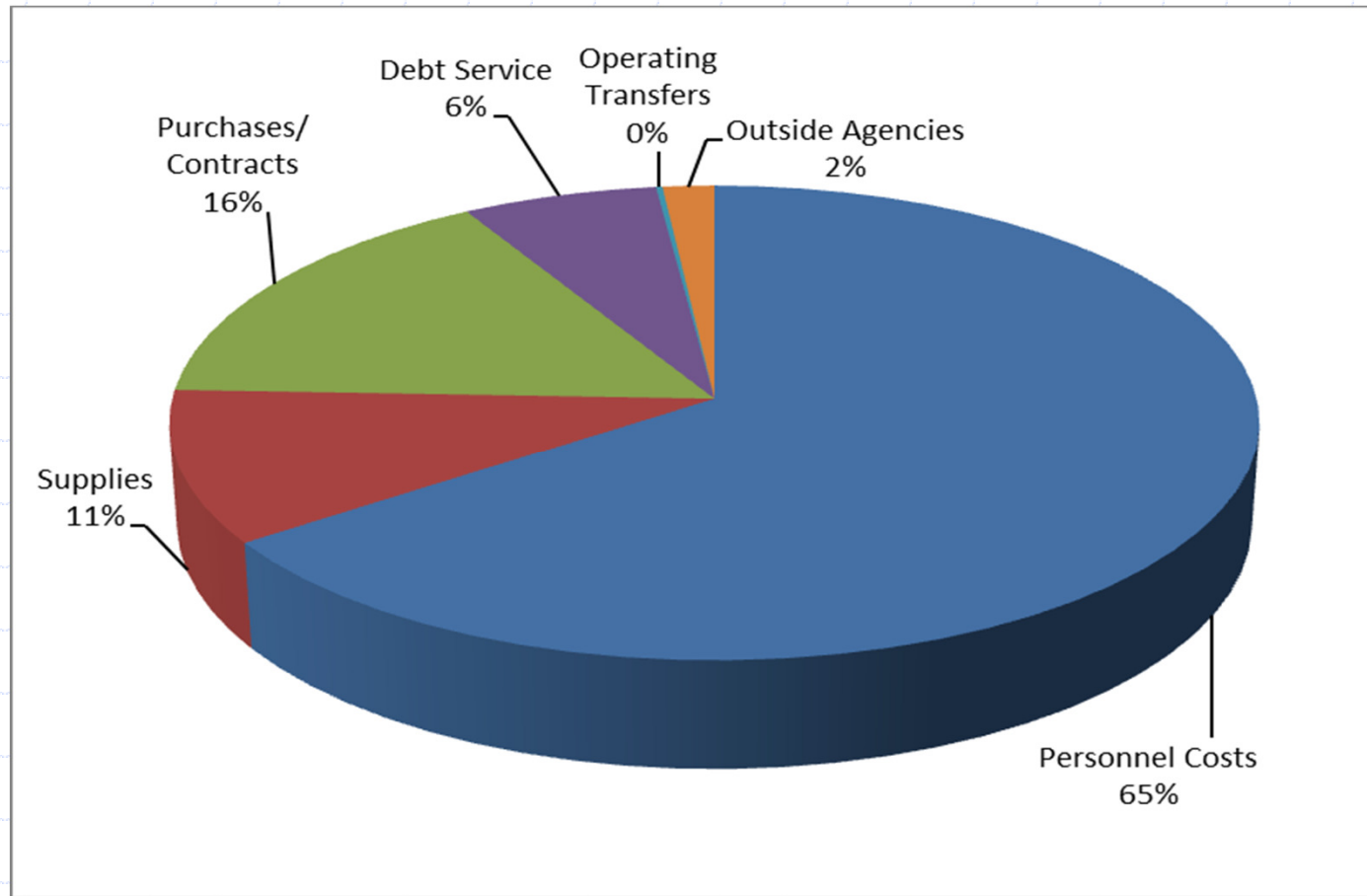
Proposed FY 2014 Budget Summary

Budgeted Funds		Estimated Fund Balance, 6/30/13	FY 2014 Revenues	FY 2014 Expenditures	FY 2014 Impact to Fund Balance	Projected Fund Balance, 6/30/14
Governmental Funds:						
100	General Fund	\$ 28,469,400	\$ 44,274,023	\$ 43,924,985	\$ 349,038	\$ 28,818,438
	Special Revenue funds					
215	E-911	191,587	3,064,735	2,911,158	153,577	345,164
270	Fire Services	2,143,561	8,323,500	8,168,227	155,273	2,298,834
272	Emergency Medical Services	1,584,187	3,325,200	3,291,432	33,768	1,617,955
205	Law Library Surcharge	48,494	63,000	62,160	840	49,334
210	State Confiscated Property	18,071	17,900	17,900	-	18,071
216	Jail Surcharge	939	395,000	395,000	-	939
217	Juvenile Supervision Surcharge	101,345	25,000	24,971	29	101,374
218	Victims Assistance Surcharge	84	131,000	129,395	1,605	1,689
219	Drug Abuse & Treatment Surcharge	120,530	132,000	110,000	22,000	142,530
271	Street Lights	76,321	317,000	304,166	12,834	89,155
	Total Special Revenue Funds	4,285,119	15,794,335	15,414,409	379,926	4,665,045
	Capital/CIP Projects*		1,397,825	1,397,825	-	-
Total Governmental Funds		\$ 32,754,519	\$ 61,466,183	\$ 60,737,219	\$ 728,964	\$ 33,483,483
Enterprise Funds:						
505	Water System Net Assets	79,135,000	14,714,266	14,714,266	-	79,135,000
508	Stormwater Management Net Assets	74,000	500,000	500,000	-	74,000
540	Solid Waste & Recycling Net Assets	950,700	82,150	195,894	(113,744)	836,956
Total Enterprise Funds		\$ 80,159,700	\$ 15,296,416	\$ 15,410,160	\$ (113,744)	\$ 80,045,956
Vehicle/Equipment Replacement			350,000	133,696	216,304	
Total All Budgeted Funds		\$ 112,914,219	\$ 77,112,599	\$ 76,281,075	\$ 831,524	\$ 113,529,439
*Capital/CIP Projects sources of funding:						
	Transfers from General Fund		\$ 17,000			
	Transfers from Fire Services Fund		37,225			
	Federal Grant		91,200			
	Transfers from Capital/CIP Funds		1,252,400			
	Total Capital/CIP projects		\$ 1,397,825			

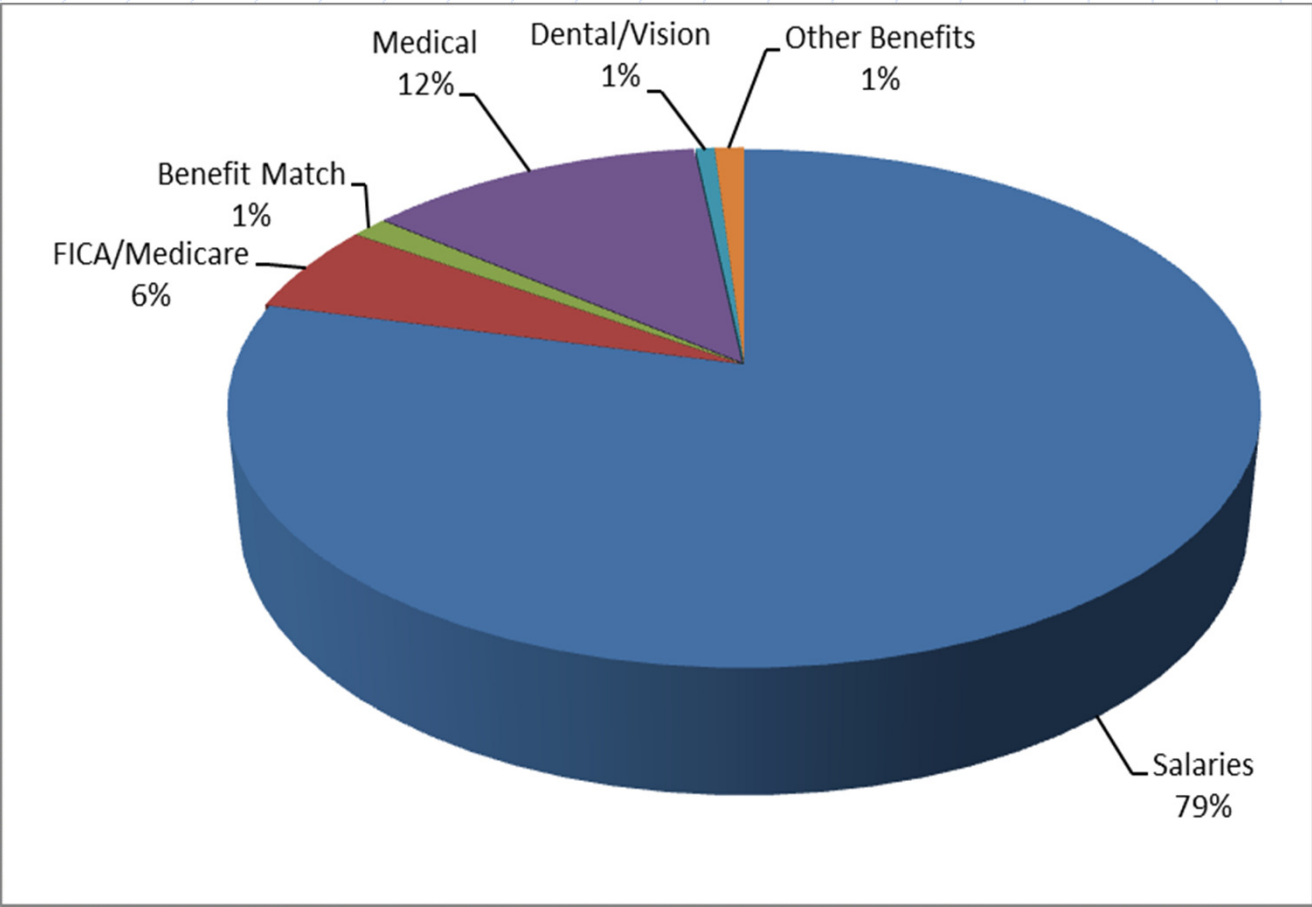
Proposed FY 2014 Budget General Fund Revenues



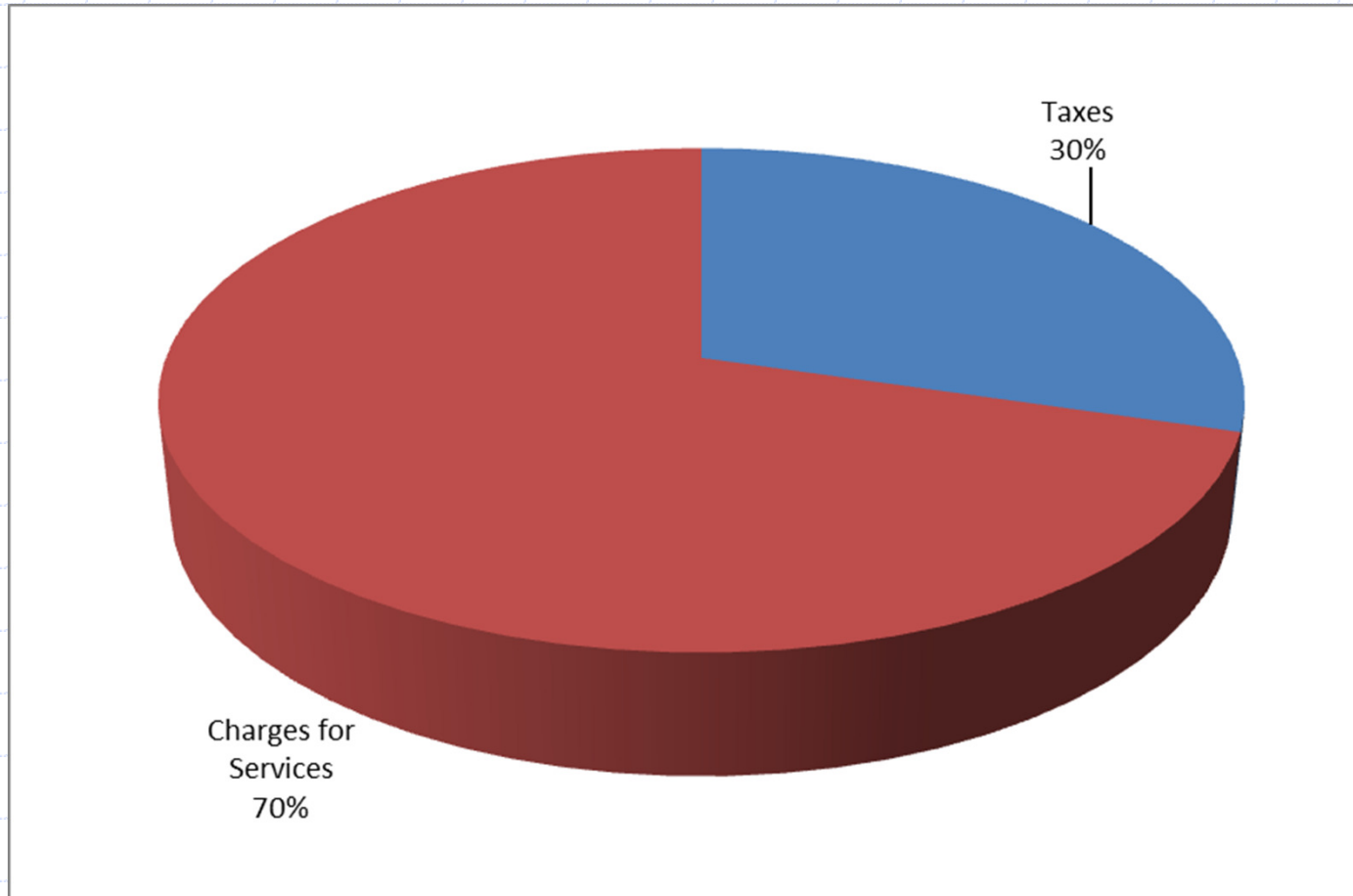
Proposed FY 2014 Budget General Fund Expenditures



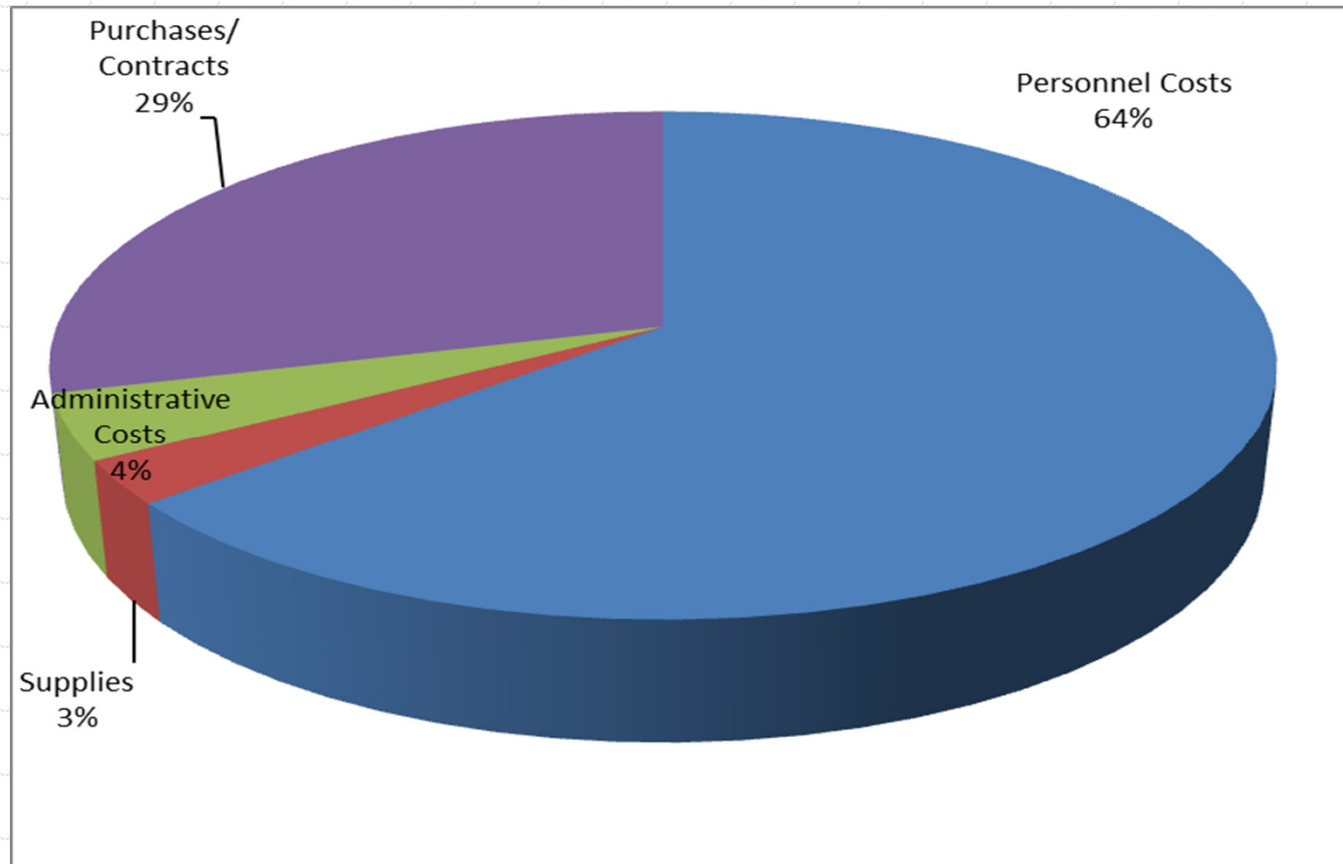
Proposed FY 2014 Budget General Fund Personnel Costs



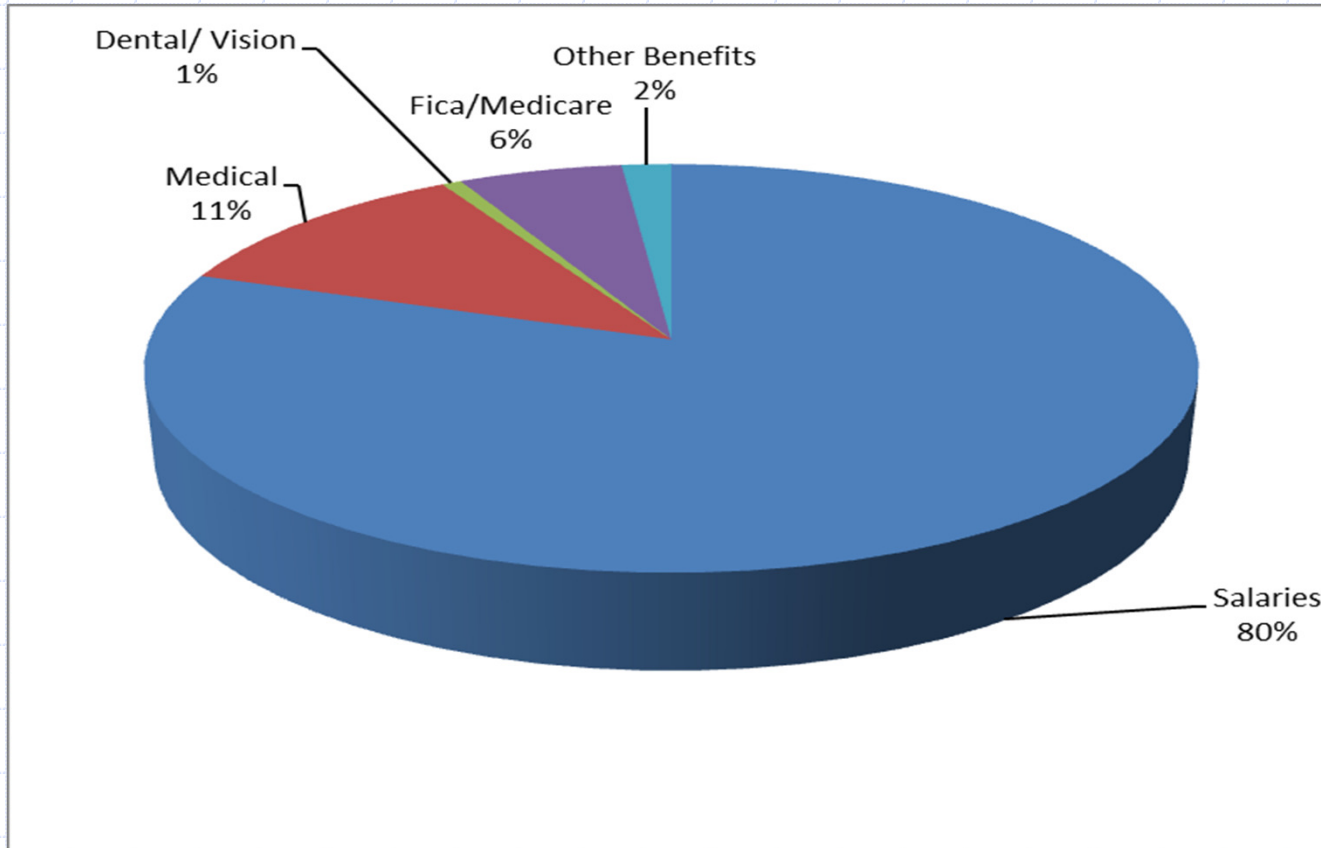
Proposed FY 2014 Budget E911 Fund Revenues



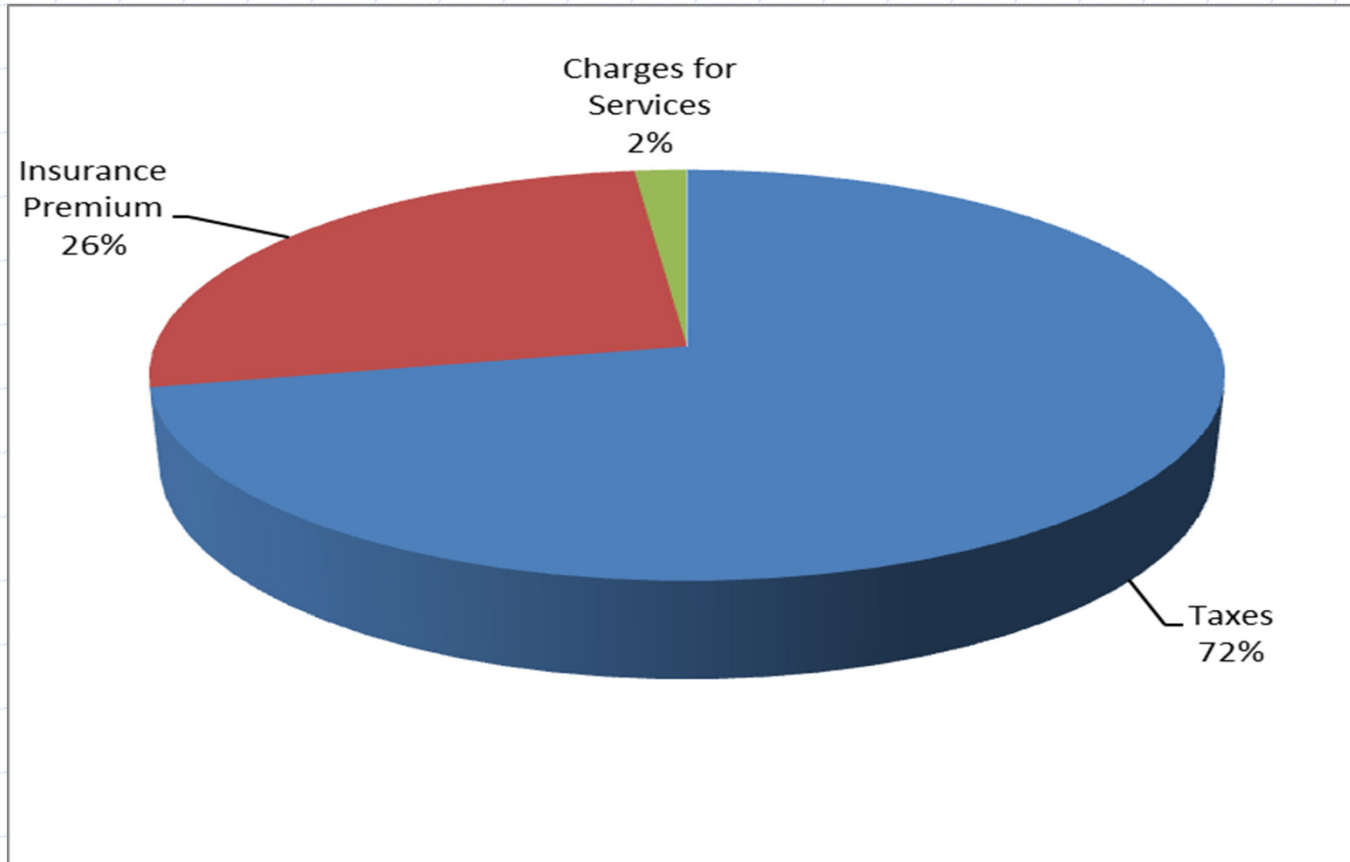
Proposed FY 2014 Budget E911 Fund Expenditures



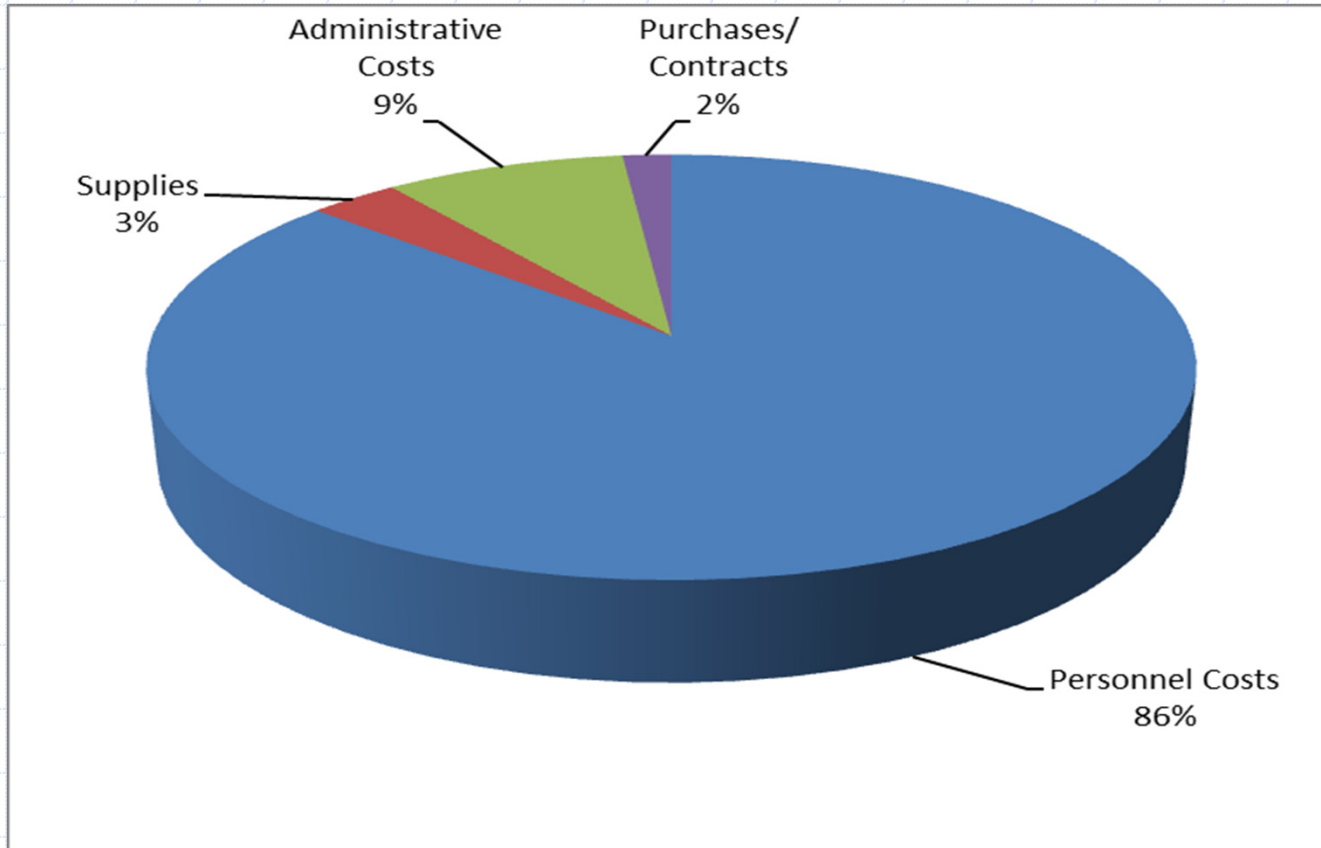
Proposed FY 2014 Budget E911 Fund Personnel Costs



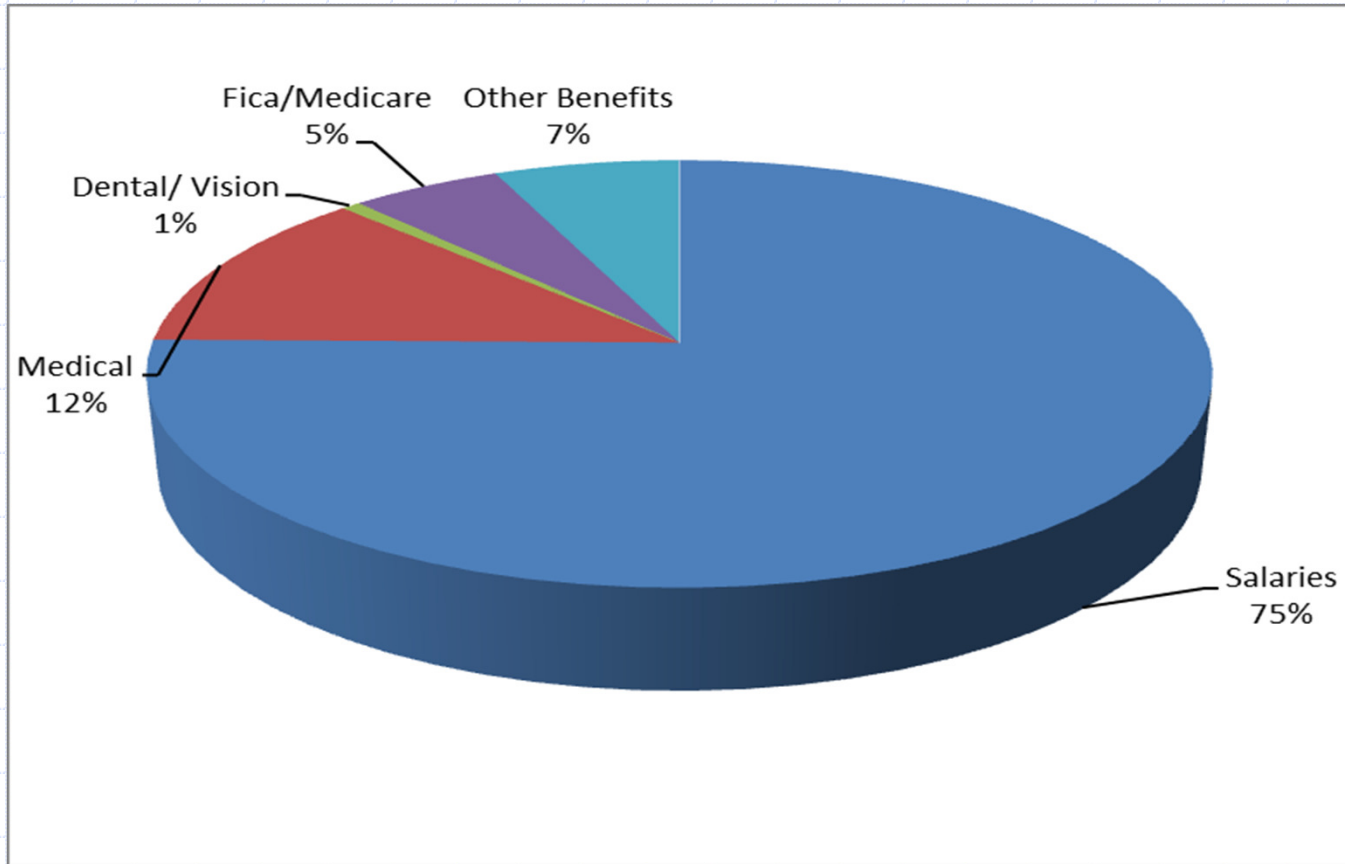
Proposed FY 2014 Budget Fire Fund Revenues



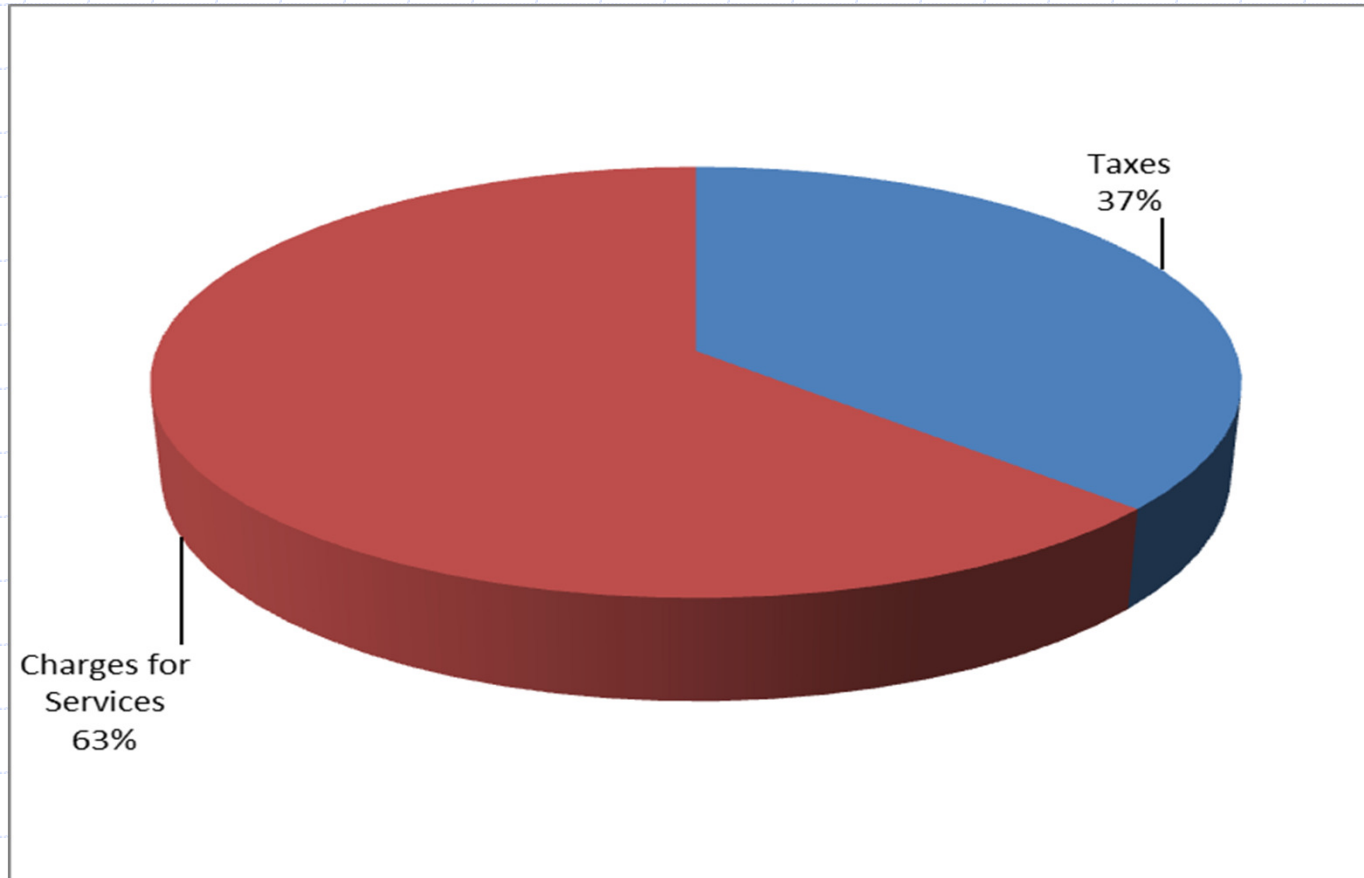
Proposed FY 2014 Budget Fire Fund Expenditures



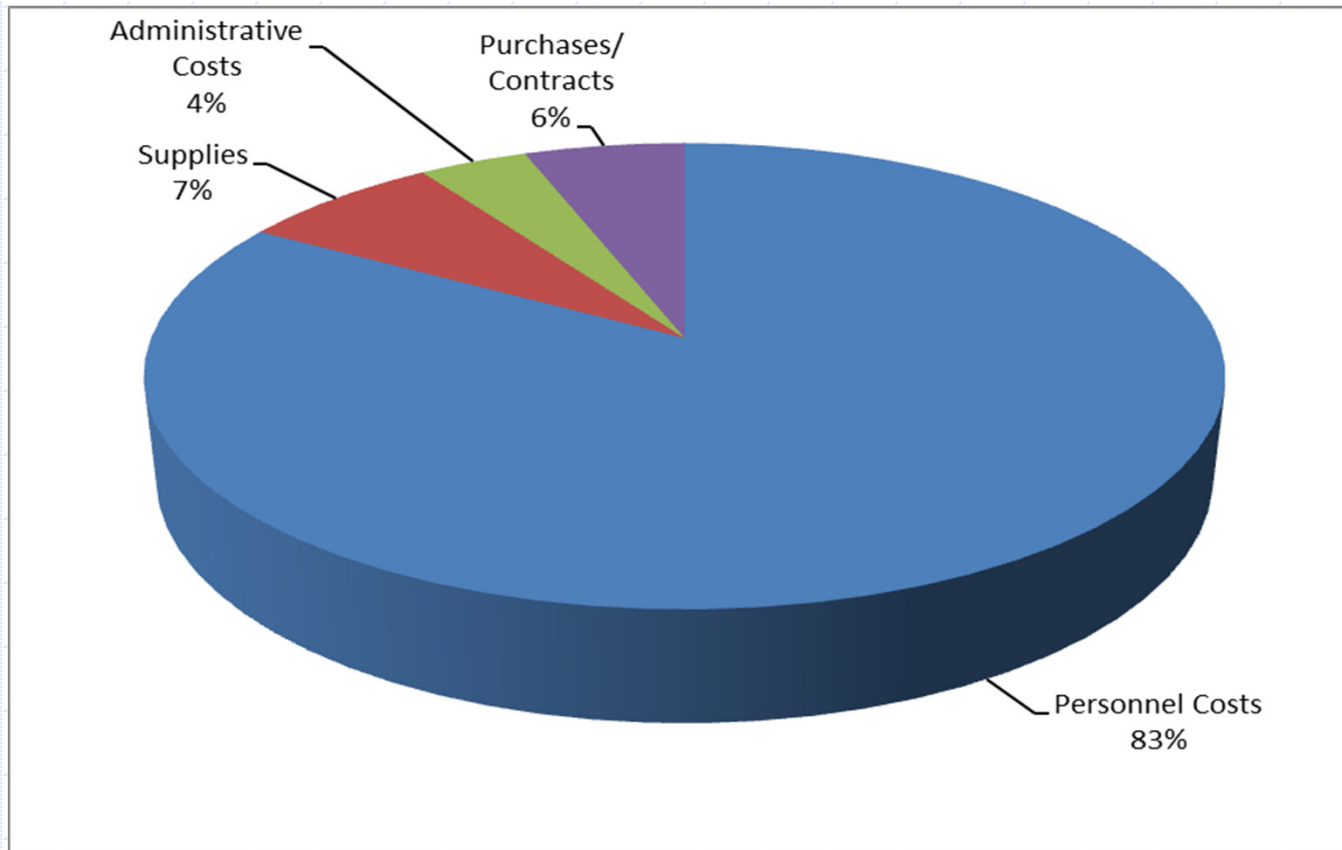
Proposed FY 2014 Budget Fire Fund Personnel Costs



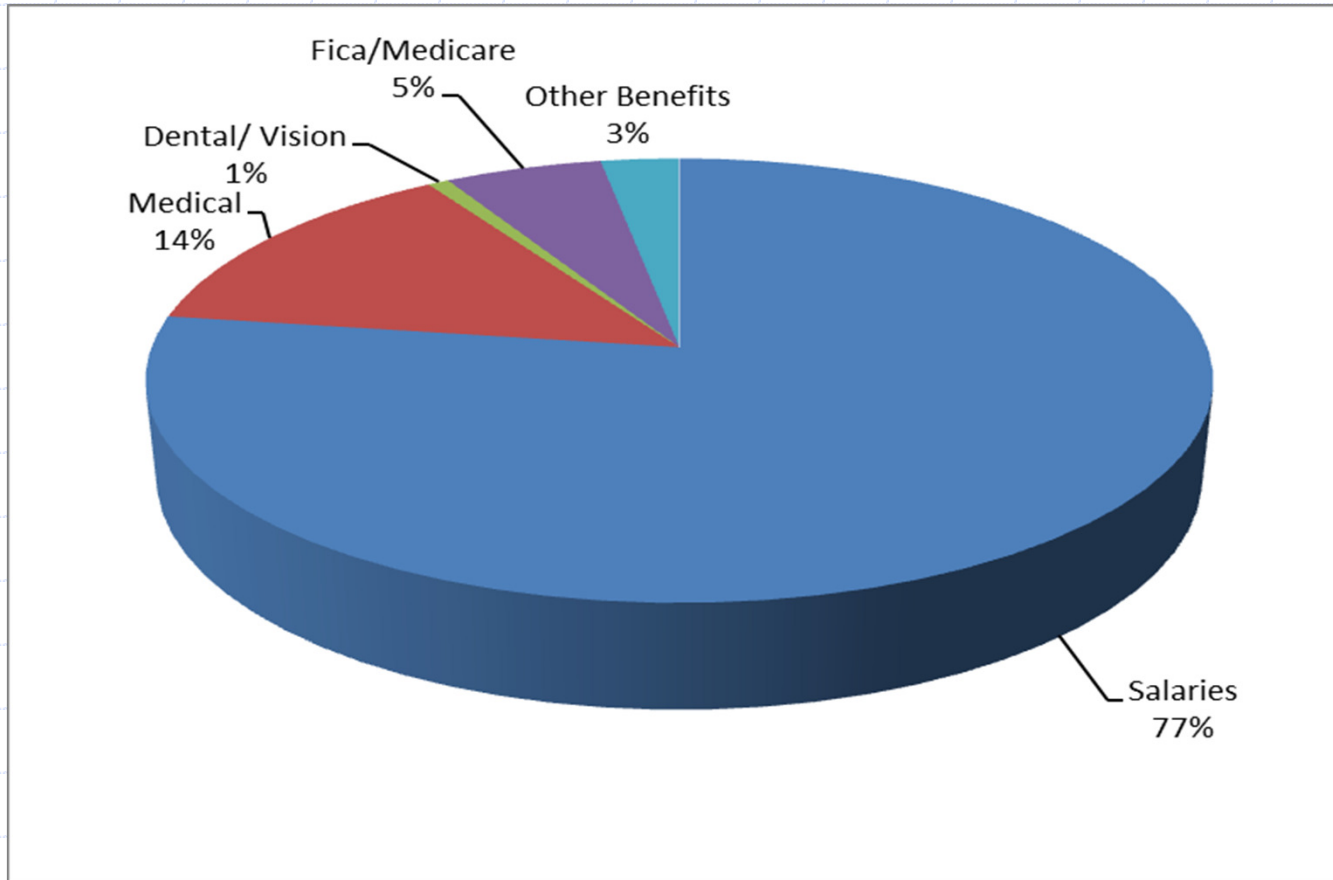
Proposed FY 2014 Budget EMS Fund Revenues



Proposed FY 2014 Budget EMS Fund Expenditures



Proposed FY 2014 Budget EMS Fund Personnel Costs



Proposed FY2014 Budget Personnel Changes

- Funding is included for 719.314 FTEs County Wide
 - 706 full-time
 - 13.314 part-time
- FTE count is down 4.27%, 32.1 net, from 2013
 - 18.0 net full-time positions eliminated with ERIP
 - 22.1 FTE additional eliminations included with the FY 2014 budget
 - Tax Commissioner Office 0.5
 - Sheriff's Office 4.6
 - Marshal's Office 11.0
 - Public Safety 1.0
 - Fire Services 4.0
 - Planning & Zoning 1.0
 - 2.0 new positions – Information Systems and Water System
 - 6.0 new positions via transfers from Marshal's Office
 - Sheriff's Office 1.0 Investigator
 - Permits & Inspections 2.0 Code Enforcement Officers
 - Water System 3.0 Deputies

Proposed FY2014 Budget Personnel Changes (continued)

- Funding included for three (3) promotions
 - Permits & Inspections Building Inspector I to Building Inspector III (certification)
 - Water System Plant Operator III to Plant Operator II (certification)
 - Water System Meter Reader to Senior Meter Reader

- Funding included for two (2) new positions
 - Information Systems – System Analyst as defined in Strategic Technology Plan
 - Water System – Assistant Plant Manager for compliance with DNR

- Transfers to General Fund
 - Environmental Management Staff – 5.0 positions
 - Environmental Compliance Director
 - Engineer
 - Technicians (3.0)
 - Victim's Assistance Special Revenue Fund – 1.0 FTE

Proposed FY2014 Budget Maintenance & Operations

- ◆ Budget Overview – impact of changes in the proposed operational budget include the following:
 - Sheriff – Personnel changes result in net reduction of \$338,993
 - Sheriff – Renegotiation inmate medical contract reduction of \$77,580
 - Sheriff – Redesign of inmate meals reduction of \$28,000
 - Jail Surcharge Fund – includes transfer of \$94k from General Fund

 - Clerk of Court including Superior, State, and Magistrate – Personnel changes net reduction of \$15,320 lower than original request
 - Clerk of Court - Services costs reduced by \$89,966
 - Clerk of Court – Supplies costs reduced by \$26,021

Proposed FY2014 Budget Maintenance & Operations (continued)

- Outside Agency budgets held flat with FY2013
 - Senior Center – added \$15,000 to cover natural gas charges (county building)
 - Development Authority – requested \$338,793 in total, \$55,000 greater than 2013, recommending \$238,036 with \$50k for incentive capital projects
- Marshal – transfer of various functions eliminates staffing \$385,474 and operating costs of \$85,815 – total \$471,289.
- Environmental Management – operational costs of \$338,655 transferred to General Fund. Stormwater Utility \$500,000 to be used for infrastructure capital costs. (\$467,307, 93.5% capital)

Financial Projections – FY2013

◆ Fund Balance

General Fund

▪ 2012 actual	\$ 34,405,985
▪ 2013 est impact from Operations	(3,841,813)
▪ 2013 transfers to Capital/CIP	<u>(2,094,772)</u>
▪ Projected balance	\$ 28,469,400

E-911 Fund

▪ 2012 actual	\$ 628,201
▪ 2013 est impact from Operations	(248,728)
▪ 2013 transfers to Capital/CIP	<u>(187,886)</u>
▪ Projected balance	\$ 191,587

Financial Projections – FY2013

◆ Fund Balance

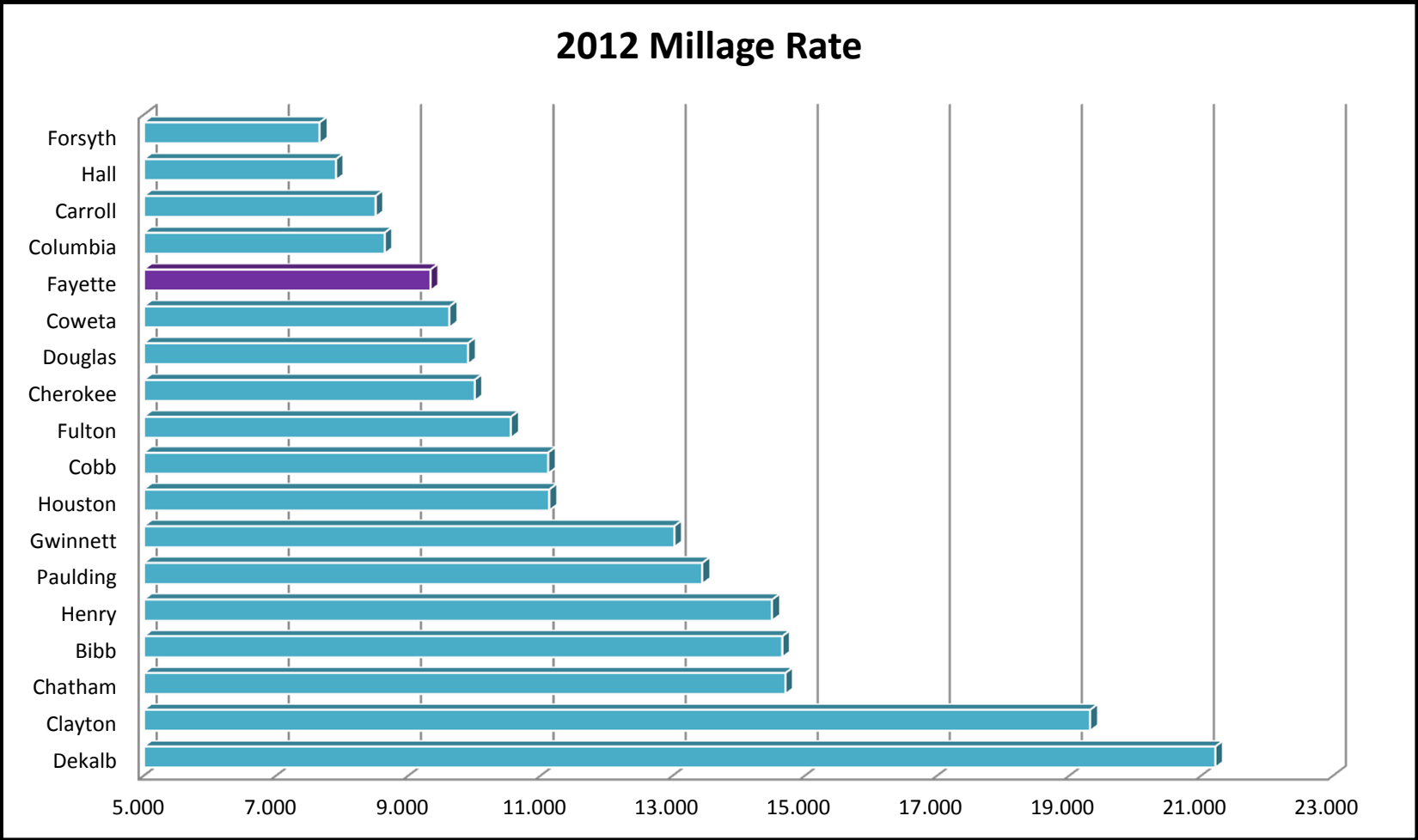
Fire Fund

▪ 2012 actual	\$	2,663,651
▪ 2013 est impact from Operations		(164,997)
▪ 2013 transfers to Capital/CIP		<u>(355,093)</u>
▪ Projected balance	\$	2,143,561

EMS Fund

▪ 2012 actual	\$	2,041,210
▪ 2013 est impact from Operations		(184,477)
▪ 2013 transfers to Capital/CIP		<u>(272,546)</u>
▪ Projected balance	\$	1,584,187

Millage Rate Comparison



Capital

FY 2014 Budget - Capital Projects		FY 2014 Proposed Budget	Funding Source
Department	Project Description		
Fleet	Heavy Duty "Road Force Variation" Tire Balancer	\$ 17,000	General Fund
Recreation	Brooks Park Retaining Wall	\$ 5,000	Capital/CIP
	Kenwood Park Island Refurbishment	5,000	Capital/CIP
	Kenwood Park Erosion Control	45,000	Capital/CIP
	McCurry Park Erosion Control	5,000	Capital/CIP
	McCurry Park Field Renovation	5,000	Capital/CIP
	McCurry Park Playground Swings for Picnic Area	5,000	Capital/CIP
	Park Solar Waste Compactors - 4 parks	16,000	Capital/CIP
Building & Grounds	Siemens Automation Upgrade - Justice Center, Jail, Sheriff's Annex, Library	\$ 127,000	Capital/CIP
	Stonewall Building Emergency Generator	80,000	Capital/CIP
	Stonewall Building Security Upgrades	50,000	Capital/CIP
Road Department	McDonough Rd @ Flint River Bridge Maintenance - per Georgia DOT bridge inspection report	\$ 95,000	Capital/CIP
	Bridge Maintenance Multiple Bridges - per Georgia DOT bridge inspection report	\$ 75,000	Capital/CIP
Fire Services	Firefighter Turnout Gear - \$1,489 each (2nd year of replacement schedule)	\$ 37,225	Fire Services
EMS	Heart Monitors - \$25,500 each (2nd year of replacement schedule)	\$ 25,500	Capital/CIP
TOTAL		\$ 592,725	

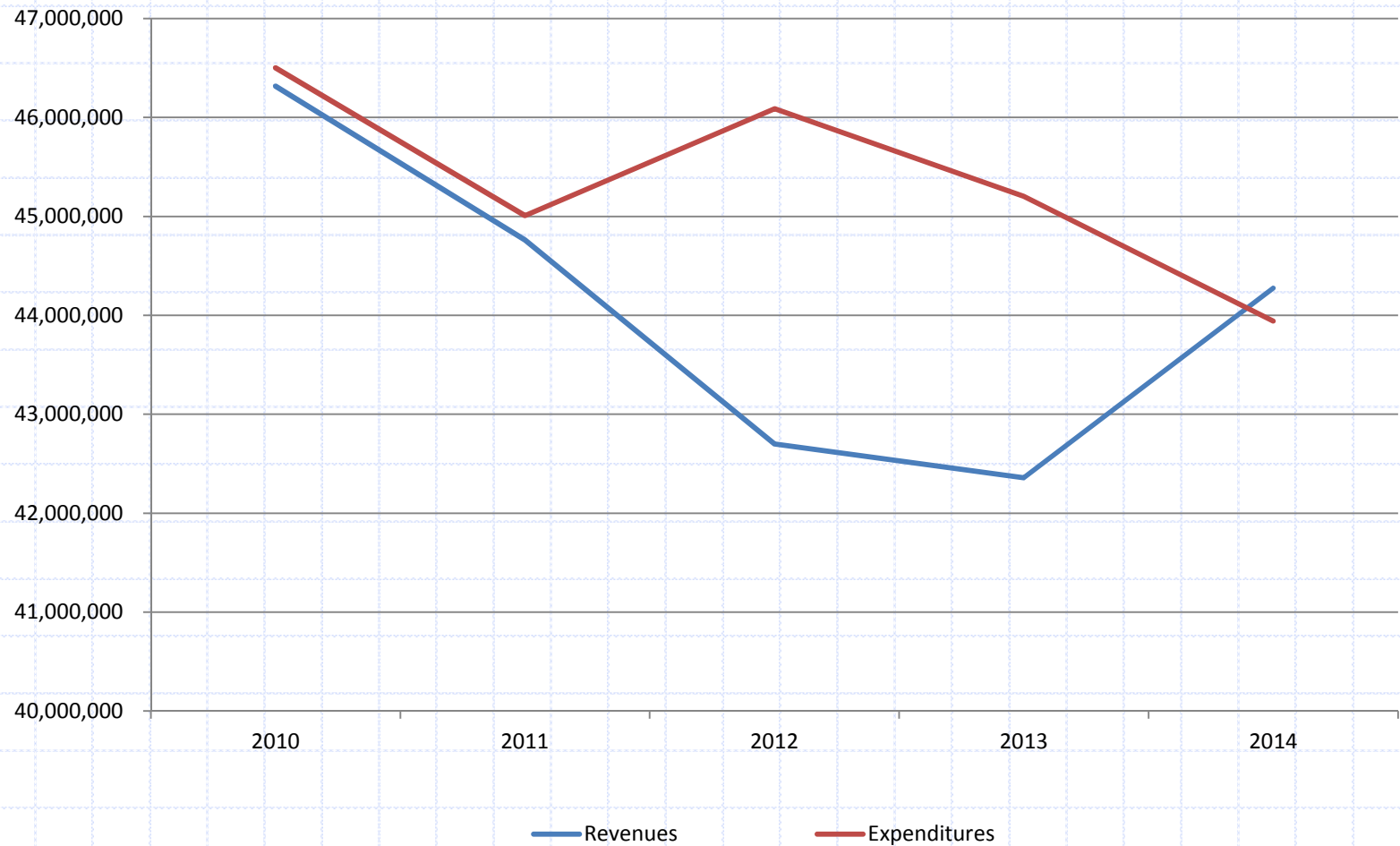
Capital Improvement Program – As proposed

Department	Funding Source	Total Project(s) Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total FY 2014 - FY 2018	Future Project(s)
Criminal Justice Center	General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire, EMS, and EMA	Fire Fund	3,125,000	-	-	-	-	-	-	3,125,000
	EMS	150,000	-	50,000	50,000	50,000	-	150,000	-
	General Fund	-	-	-	-	-	-	-	-
	TOTAL	\$ 3,275,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000	\$ 3,125,000
Information Systems	Capital/CIP	57,500	57,500	-	-	-	-	57,500	-
	General Fund	1,188,500	-	256,000	259,000	224,500	224,500	964,000	224,500
	TOTAL	\$ 1,246,000	57,500	256,000	259,000	224,500	224,500	1,021,500	224,500
Recreation	General Fund	9,035,000	-	1,850,000	1,800,000	1,500,000	2,385,000	7,535,000	1,500,000
Road Department	General Fund	535,400	-	368,600	166,800	-	-	535,400	-
	Capital/CIP	656,400	656,400	-	-	-	-	656,400	-
	Federal Grant	858,400	91,200	100,000	667,200	-	-	858,400	-
	TOTAL	2,050,200	747,600	468,600	834,000	-	-	2,050,200	-
Sheriff's Office	General Fund	-	-	-	-	-	-	-	-
Governmental Funds		15,606,200	805,100	2,624,600	2,943,000	1,774,500	2,609,500	10,756,700	4,849,500
Water System	Water System	13,250,000	-	1,250,000	2,000,000	2,000,000	-	5,250,000	8,000,000
Enterprise Funds		13,250,000	-	1,250,000	2,000,000	2,000,000	-	5,250,000	8,000,000
Total Funds		\$ 28,856,200	\$ 805,100	\$ 3,874,600	\$ 4,943,000	\$ 3,774,500	\$ 2,609,500	\$ 16,006,700	\$ 12,849,500
Source of Funding		Total	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total	Future
General Fund		\$ 10,758,900	\$ -	\$ 2,474,600	\$ 2,225,800	\$ 1,724,500	\$ 2,609,500	\$ 9,034,400	\$ 1,724,500
Federal Grants		858,400	91,200	100,000	667,200	-	-	858,400	-
Fire Fund		3,125,000	-	-	-	-	-	-	3,125,000
EMS Fund		150,000	-	50,000	50,000	50,000	-	150,000	-
Capital/CIP Funds		713,900	713,900	-	-	-	-	713,900	-
Water System Fund		13,250,000	-	1,250,000	2,000,000	2,000,000	-	5,250,000	8,000,000
Total - All Funds		\$ 28,856,200	\$ 805,100	\$ 3,874,600	\$ 4,943,000	\$ 3,774,500	\$ 2,609,500	\$ 16,006,700	\$ 12,849,500

FY 2014 Budget – Vehicles/Equipment

VEHICLE/EQUIPMENT DESCRIPTION	SERIAL/PARCEL	DATE ACQ	ACQ COST	2014 Mileage	FY 2014 Request	FY 2014 Proposed
TURF AND FIELD ROLLER	_01600978	11/6/2000	11,900		5,200	-
BOBCAT ENGINE REPLACEMENT	514113297	6/10/1997	27,829		9,500	9,500
Building & Grounds					\$ 14,700	\$ 9,500
2013 CHEVROLET SILVERADO PICKUP		Permits & Inspections			\$ 16,051	\$ -
GRASS TRACTOR	007975B	10/19/1995	15,912	-	45,000	-
GRASS TRACTOR W/BOOM MOWER	BD79332	10/19/1995	15,912	-	95,000	-
F-250 SUPER CREW CAB, DIESEL	_B77317	9/19/1996	19,855	148,838	40,000	-
F-250 SUPER CREW CAB, DIESEL	_D67835	3/11/1999	21,691	178,152	40,000	-
F-250 SUPER CREW CAB, DIESEL	_B77316	9/19/1996	19,855	170,474	40,000	-
F-250 SUPER CREW CAB, DIESEL	_A92815	9/19/2001	21,057	109,400	40,000	-
Road Department					\$ 300,000	\$ -
DODGE CHARGER	_845577	9/19/2007	21,348	124,728	31,049	-
DODGE CHARGER	_134549	2/15/2007	23,834	124,517	31,049	31,049
DODGE CHARGER	_134544	2/15/2007	23,834	119,744	31,049	-
DODGE CHARGER	845594	9/19/2007	21,348	119,774	31,049	-
DODGE CHARGER	_285882	5/20/2008	21,348	116,187	31,049	31,049
DODGE CHARGER	_176277	6/30/2008	21,188	117,043	31,049	-
DODGE CHARGER	_176278	6/30/2008	21,188	113,284	31,049	-
DODGE CHARGER	_148826	5/9/2006	24,034	107,939	31,049	-
DODGE CHARGER	_118987	10/16/2007	20,745	107,412	31,049	-
DODGE CHARGER	845590	9/19/2007	21,348	106,677	31,049	31,049
DODGE CHARGER	_148821	5/9/2006	24,034	104,277	31,049	-
DODGE CHARGER	_148824	5/9/2006	24,034	100,939	31,049	31,049
Sheriff's Office					\$ 372,588	\$ 124,196
FORD TRANSIT CONNECT XL	_A66900	6/1/2003	20,971	169,564	23,800	23,800
FORD TRANSIT CONNECT XL	_B84001	11/26/1996	13,779	156,445	23,800	23,800
Water System					\$ 47,600	\$ 47,600
Total					\$ 750,939	\$ 181,296
610 - Vehicle/Equipment Fund					\$ 703,339	\$ 133,696
505 - Water System Fund					47,600	47,600
Total Funding					\$ 750,939	\$ 181,296

General Fund Original Adopted Budget



Proposed FY2014 Budget Highlights

- Budget calls for no property tax increase.
- Budget reductions do not impact existing service delivery.
- Budget reflects a fundamental correction to balance current year revenues with current year expenses
- Funds Healthcare projected run-outs and expected claims.
- Incorporates Defined Benefit Plan amendments.
- Maintains Employee Benefits:
 - Medical/Dental/Vision Health Insurance
 - Define Benefit / Contribution Plan
- Budget reflects what can be achieved by our respective Elected Officials, Constitutional Officers and Department Heads with a collaborative effort.