

Proposed Fiscal Year 2020 Budget

Major changes, comparisons & discussions

May 21, 2019

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Interim CFO & Finance Manager

Major Budget Changes:

Service Delivery

- Creation of Police Fund - tax districts 2-5
- Creation of EMS Fund - tax districts 1-5

Munis Implementation

- Creation of Building Inspection Fund
- Elimination of the Internal Service Funds
- Changes in budgetary structure for IT, Facilities, Fleet

Financially
Responsible
Government

Millage Rate Comparisons by District

FY19 Actual Millage Rates									
County M&O Millage Rates			Special Tax Service Districts						
Tax District	Tax District Name	FY19 Millage Rates	EMS	Police	Subtotal	Capital Projects	Fire	Sea Island Police	Total FY19 Millage
District 1	City	7.383	-	-	7.383	0.49	-	-	7.873
District 2	Outlying	7.383	-	-	7.383	0.49	-	-	7.873
District 3	Ballard	7.383	-	-	7.383	0.49	2.08	-	9.953
District 4	SSI	7.383	-	-	7.383	0.49	2.08	-	9.953
District 5	Sea Island	7.383	-	-	7.383	0.49	2.08	0.22	10.173
District 6	Jekyll	6.691	-	-	6.691	-	-	-	6.691

FY20 Proposed Millage Rates									
County M&O Millage Rates			Special Tax Service Districts						
Tax District	Tax District Name	FY20 Millage Rates	EMS	Police	Subtotal	Capital Projects	Fire	Sea Island Police	Total FY20 Millage
District 1	City	4.863	0.68	-	5.543	0.49	-	-	6.033
District 2	Outlying	4.863	0.68	1.84	7.383	0.49	-	-	7.873
District 3	Ballard	4.863	0.68	1.84	7.383	0.49	2.08	-	9.953
District 4	SSI	4.863	0.68	1.84	7.383	0.49	2.08	-	9.953
District 5	Sea Island	4.863	0.68	1.84	7.383	0.49	2.08	0.22	10.173
District 6	Jekyll	4.863	-	-	4.863	-	-	-	4.863

- District 1- City of Brunswick- 1.84 mill decrease - equates to approximately \$500,000 decrease in real & personal property tax revenue
- District 6 - Jekyll Island- 1.828 mill decrease- equates to approximately \$330,000 decrease in real & personal property tax revenue
- All other district's millage rates remain the same

MUNIS Implementation Changes

- Georgia Uniform Chart of Accounts
Changes in fund & account numbers

Significant
Changes for
County staff

Resulted in
reduced “Other
Financing Sources”
& County-wide
expenditures &
revenue totals

- Simplification of Accounting Structure
Elimination of the Internal Service Funds
Elimination of program codes
Creation of Building Inspection Fund

More
efficient use
of staff time

Reduced
Community
Development
Budget in
General Fund

- Budgetary Controls & Electronic Workflows -
IT, Facilities, Fleet - increased budgetary control

Resulted in
budget
fluctuations
between
departments
comparing year to
year

▶ Internal Service Funds eliminated- costs now in the General Fund

- Administrative Services Fund - HR, IT, Finance, Admin
- County Insurance Fund - Property & Liability
- Employee Benefits Fund - Worker's Compensation & Health Insurance

▶ Results of that change

- Charging other funds based upon their percentage of the budget
- Reduced transfers in & out of the funds
- Reduced calculations at year-end
- Simplification of the CAFR
- Difficulties in comparisons between FY19 & FY20

Fund Accounting & Elimination of Internal Service Funds

Schedule A

- ▶ Comparisons - Column B - Tab A
- ▶ Footnotes - pages 10 - 11 - Tab A
- ▶ Total Countywide Revenues & Expenditures - page 9 - Tab A

	(A)	(B)	(C)	
	FY19 Approved Budget	FY19 Budget for comparison purposes only *	FY20 Recommended Budget as of 05/09/19	Increase/ (Decrease) FY20 (column C) over FY19 (column B)
Total County-Wide Revenues	\$ 142,123,955	\$ 142,123,955	\$ 132,035,411	\$ (10,095,544)
Total County-Wide Expenditures	141,895,297	141,895,297	131,933,611	(9,964,322)
Budgeted Surplus	\$ 228,658	\$ 228,658	\$ 101,800	\$ (131,222)

REVENUES

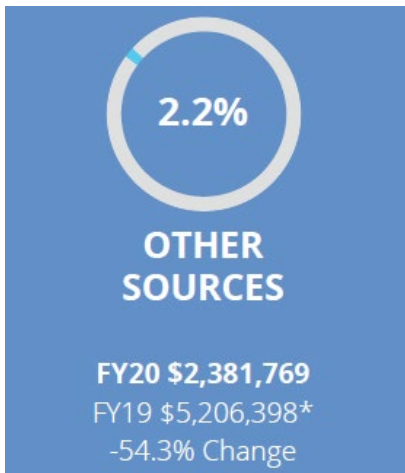
Significant Decreases



Millage rate decreases -
districts 1 & 6

Solid Waste Special
Assessment Classification

Conservative estimates -
property tax collections

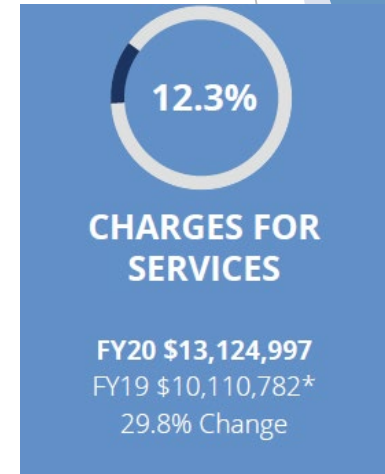


\$3.6M in capital lease
revenue included for FY19

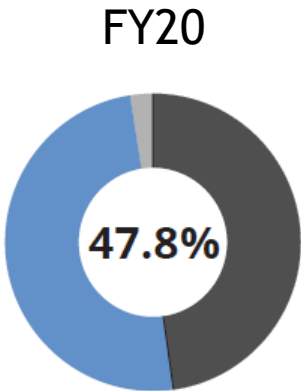
Significant Increases

Solid Waste Special
Assessment Classification

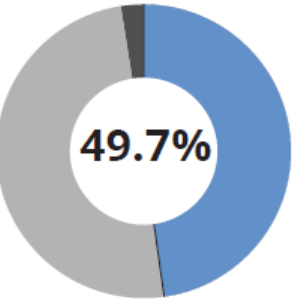
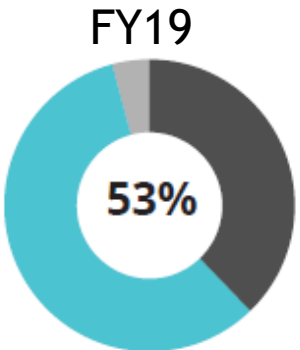
Grant Budgeting
Airport MOU- Police



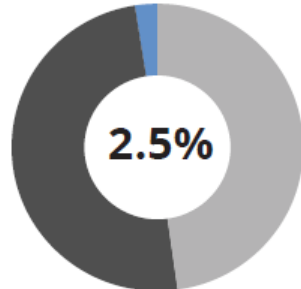
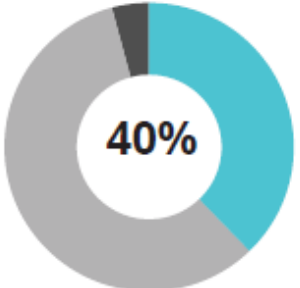
MAJOR EXPENSES



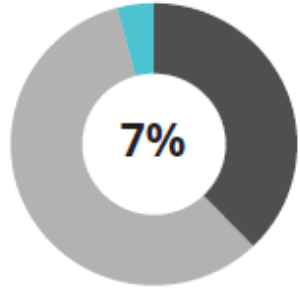
PERSONNEL



COUNTY OPERATIONS



CAPITAL



PERSONNEL:

FY19: \$61.9M
FY20: \$63.1 M

Increased: \$1.2M
(2.5% COLA)

OPERATIONS:

FY19: \$72.3M
FY20: \$65.5M

Reduced: \$6.8M
(interfund transfers)

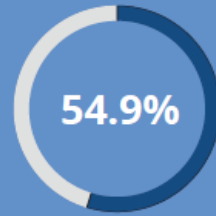
CAPITAL:

FY19: \$7.66M
FY20: \$3.27M

Reduced: \$4.39M

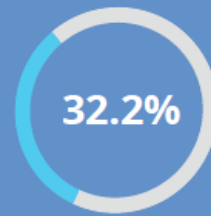
Significant Decreases

- General Fund
- Capital Projects Fund



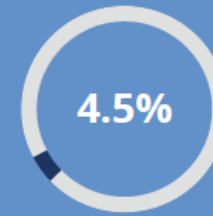
GENERAL FUND

FY20 \$72,279,906
FY19 \$80,777,794*
-10.5% Change



SPECIAL REVENUE FUND

FY20 \$42,517,642
FY19 \$39,687,061*
7.1% Change

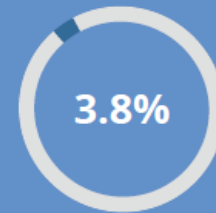


PENSION TRUST FUND

FY20 \$ 5,995,075
FY19 \$ 5,815,939*
3.1% Change

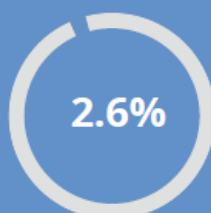
Significant Increases

- Special Revenue Funds
- Enterprise Funds



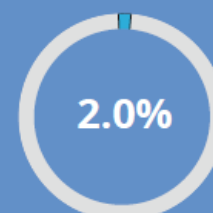
ENTERPRISE FUNDS

FY20 \$ 5,064,367
FY19 \$4,921,884*
2.9% Change



DEBT SERVICE FUND

FY20 \$3,444,868
FY19 \$ 3,527,767*
-2.3% Change



CAPITAL PROJECTS FUND

FY20 \$2,631,752
FY19 \$7,259,852*
-63.7% Change

Expenditures
by fund type
as a
percentage
of the total
budget

*Comparative Values

BOTTOM LINE:

REVENUES & EXPENDITURES
REDUCED COUNTY-WIDE
APPROXIMATELY \$1.7M
BETWEEN FY19 & FY20



QUESTIONS & COMMENTS