

FISCAL YEAR 2016 BUDGET WORKSHOP



NEWTON COUNTY BOARD OF COMMISSIONERS

BOC Work Session – March 10, 2015

NEWTON COUNTY BUDGET WORKSHOP

- REVIEW OF FY 2015 BUDGET
 - REVENUES / EXPENDITURES CURRENT
 - HISTORICAL REVENUES / EXPENDITURES
 - DEBT, MILLAGE RATES
 - FUND BALANCE

- CHALLENGES
 - E911, SOLID WASTE, IMPACT FEES

- GUIDANCE FOR FY 2016 BUDGET
 - PRIORITIES?
 - HOSPITAL / EMS
 - EMPLOYEE RETENTION (PUBLIC SAFETY)

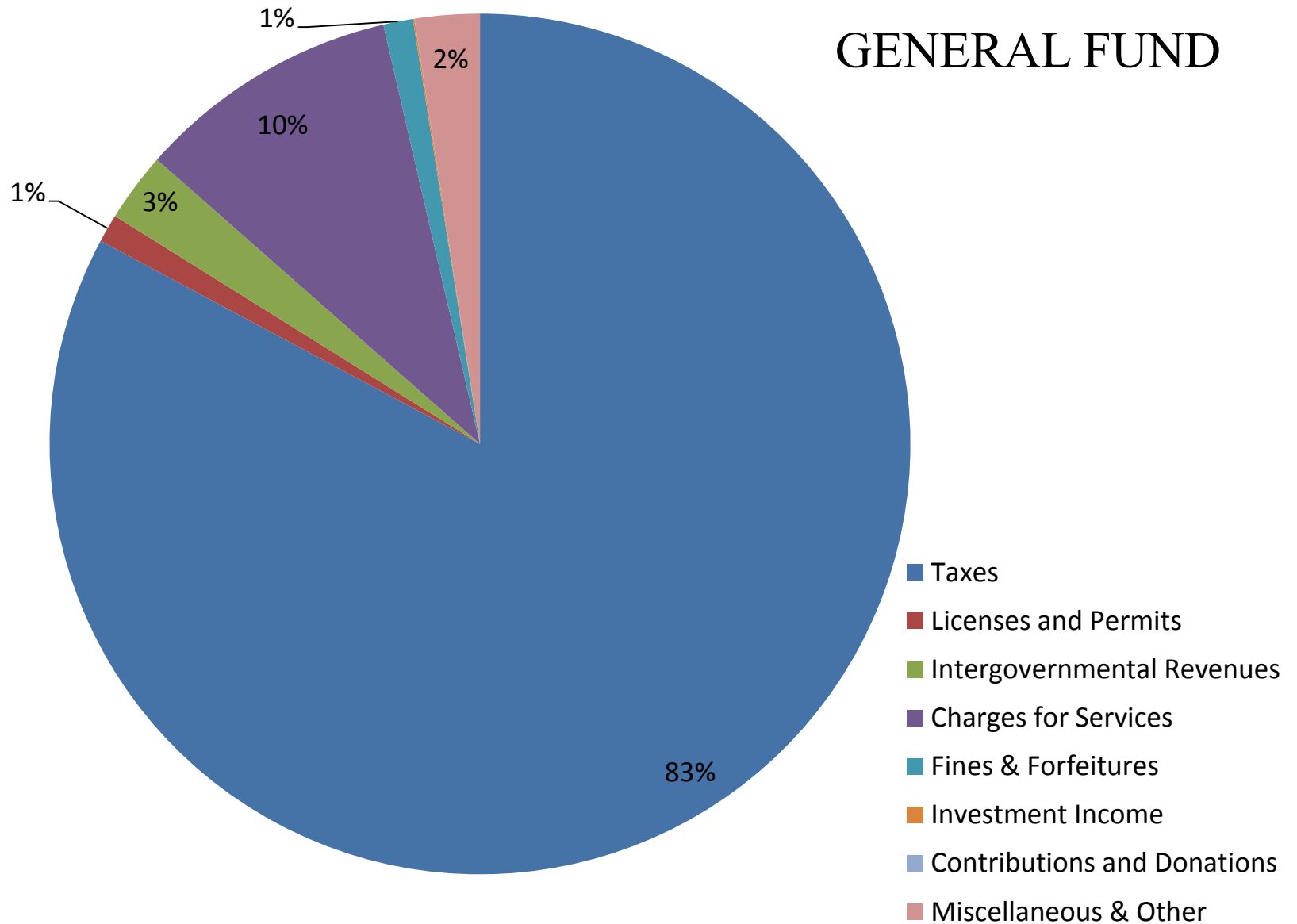


FY 2015



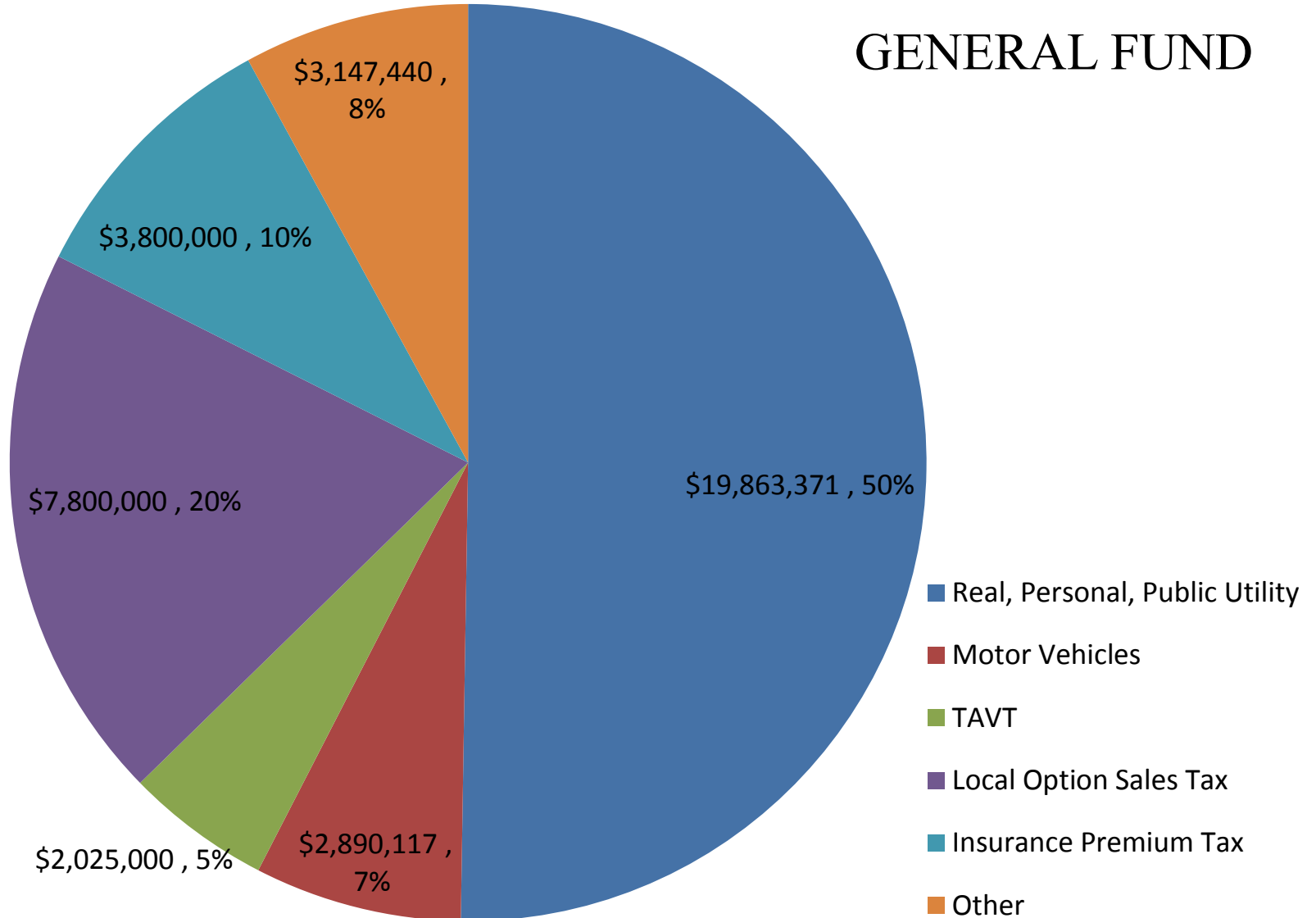
TOTAL REVENUES BY CATEGORY – FY2015

GENERAL FUND



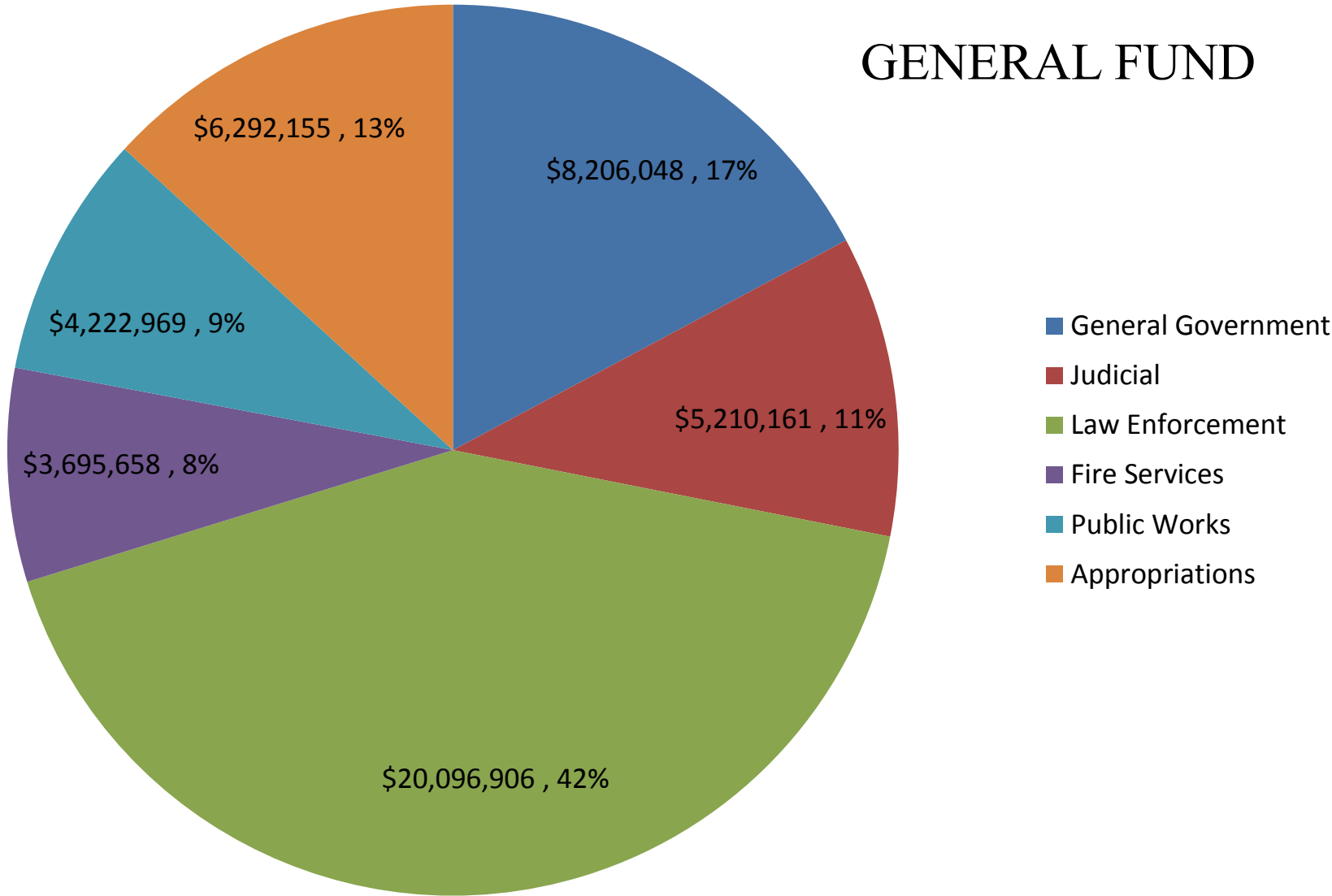
TOTAL TAXES BY CATEGORY – FY2015

GENERAL FUND



TOTAL EXPENSES BY CATEGORY – FY2015

GENERAL FUND



NEWTON COUNTY DEBT SUMMARY

FUND	PRINCIPAL REMAINING	ANNUAL PAYMENT
General Fund	\$ 2,894,377	\$ 827,532
Fire Fund	\$ 274,655	\$ 77,228
2011 SPLOST	\$ 8,955,000	\$1,538,827
Impact Fee	\$ 550,000	\$ 558,444
Water Fund	\$19,540,729	\$2,638,680
Solid Waste Fund	\$ 3,630,799	\$ 481,224
GRAND TOTAL	\$35,570,905	\$6,121,935

AMOUNTS AS OF JULY 1, 2015

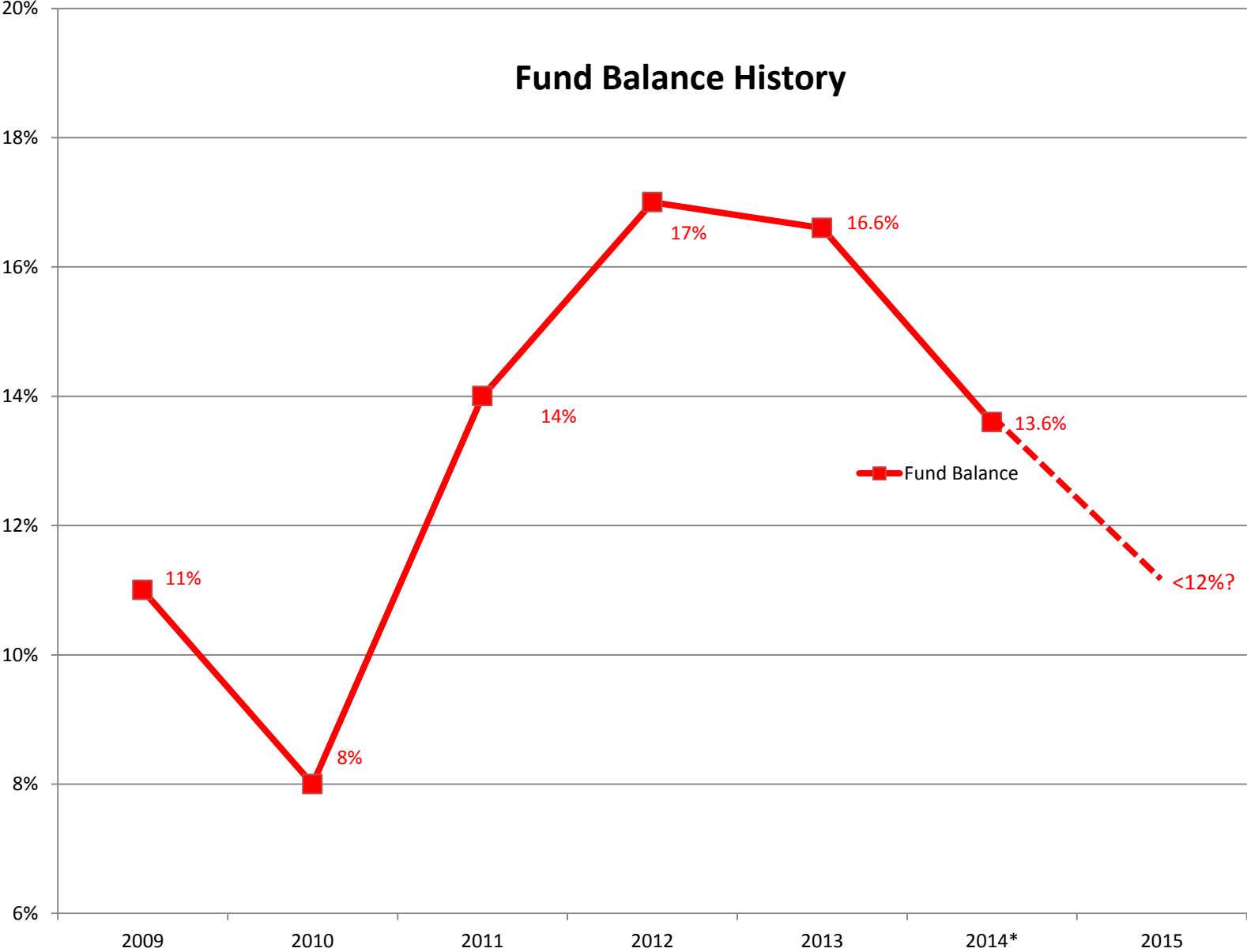


NEWTON COUNTY MILLAGE RATES

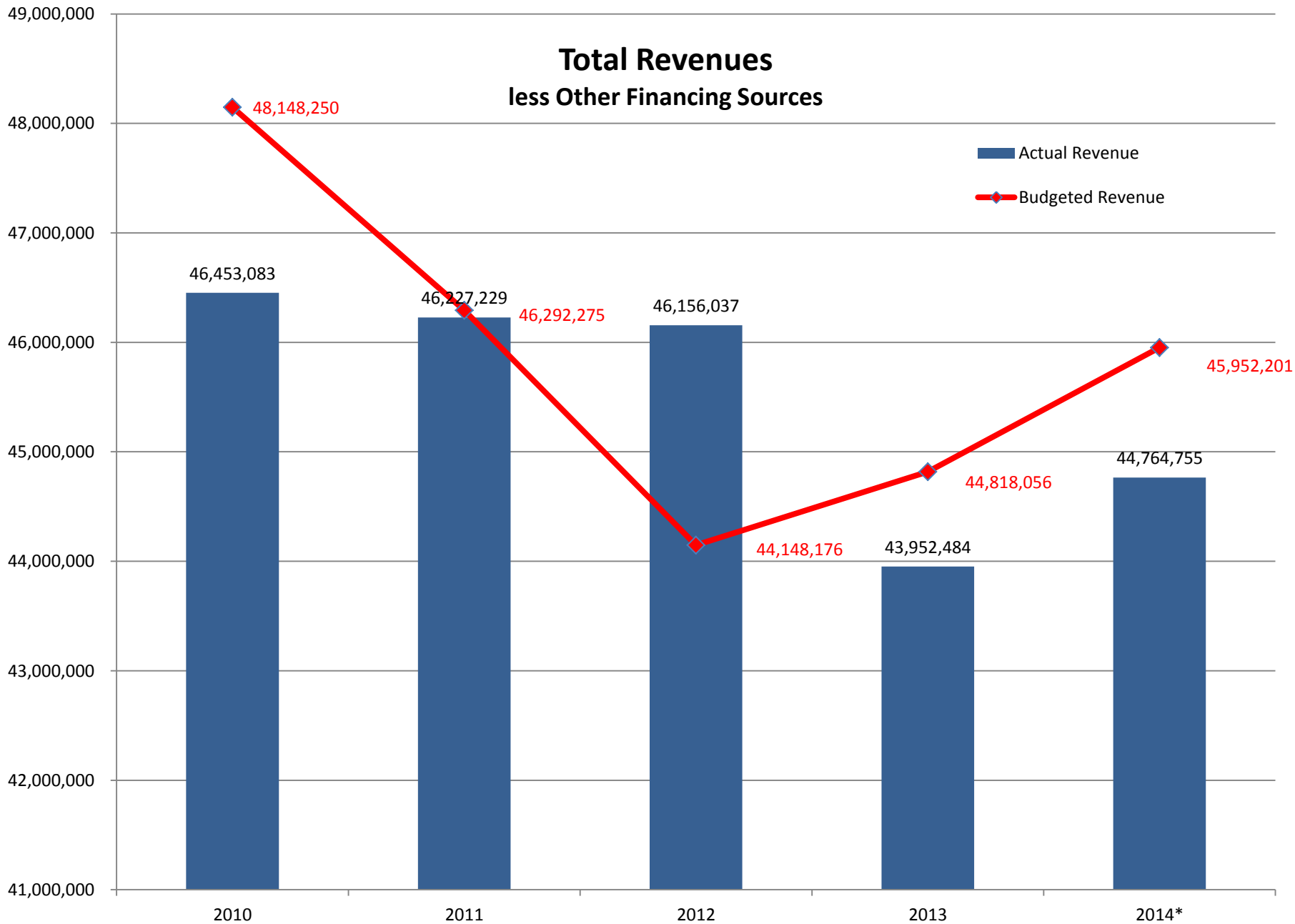
CATEGORY	FY 2013 MILLAGE RATE	FY 2014 MILLAGE RATE	FY 2015 MILLAGE RATE
M&O	10.91	11.540	11.225
HOSPITAL INDIGENT FUND	1.200	1.200	1.200
EMS	0.451	0.451	0.451
FIRE SERVICES	<u>0.792</u>	<u>0.792</u>	<u>0.792</u>
TOTAL	13.353	13.983	13.668



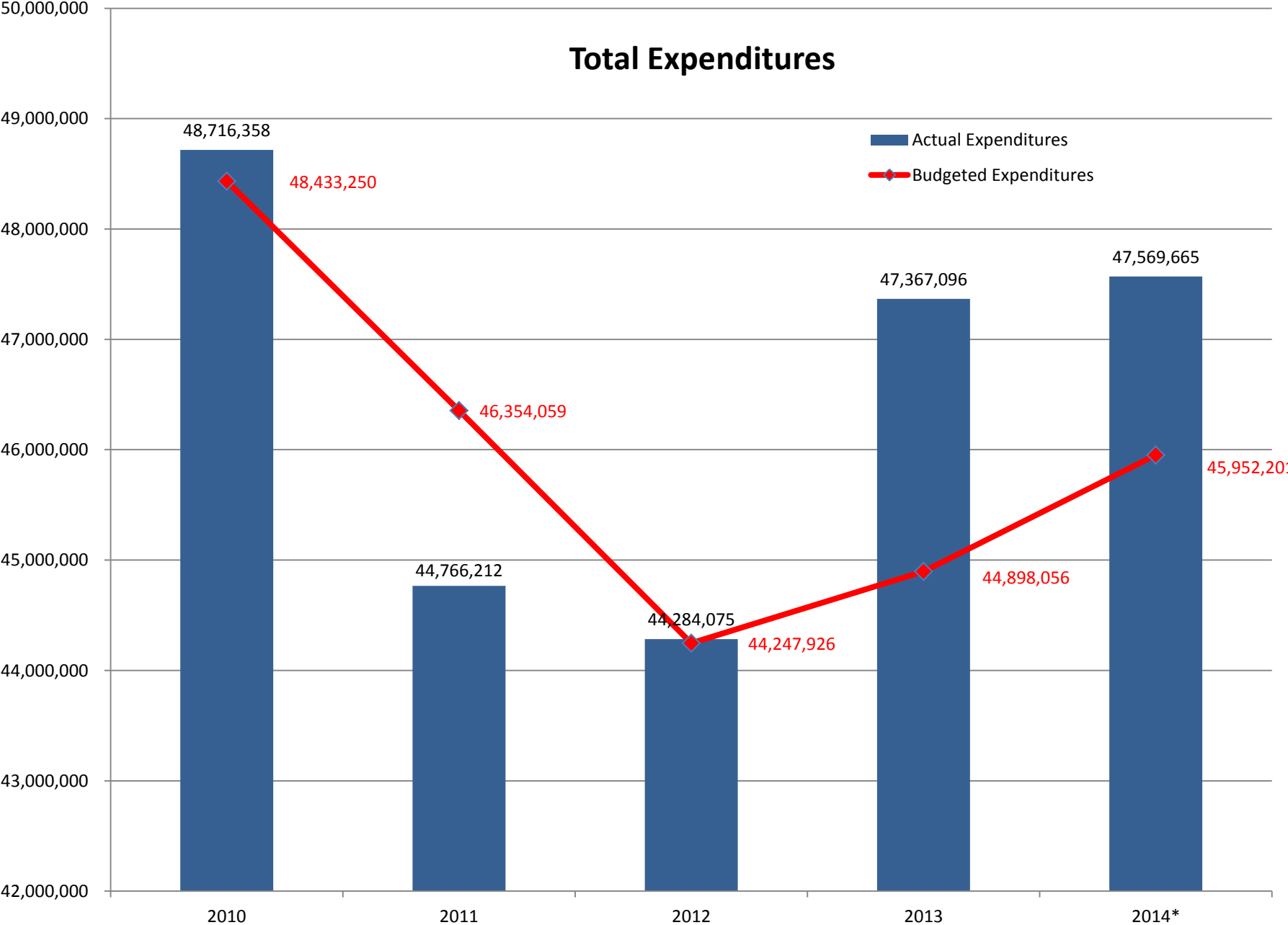
Fund Balance History



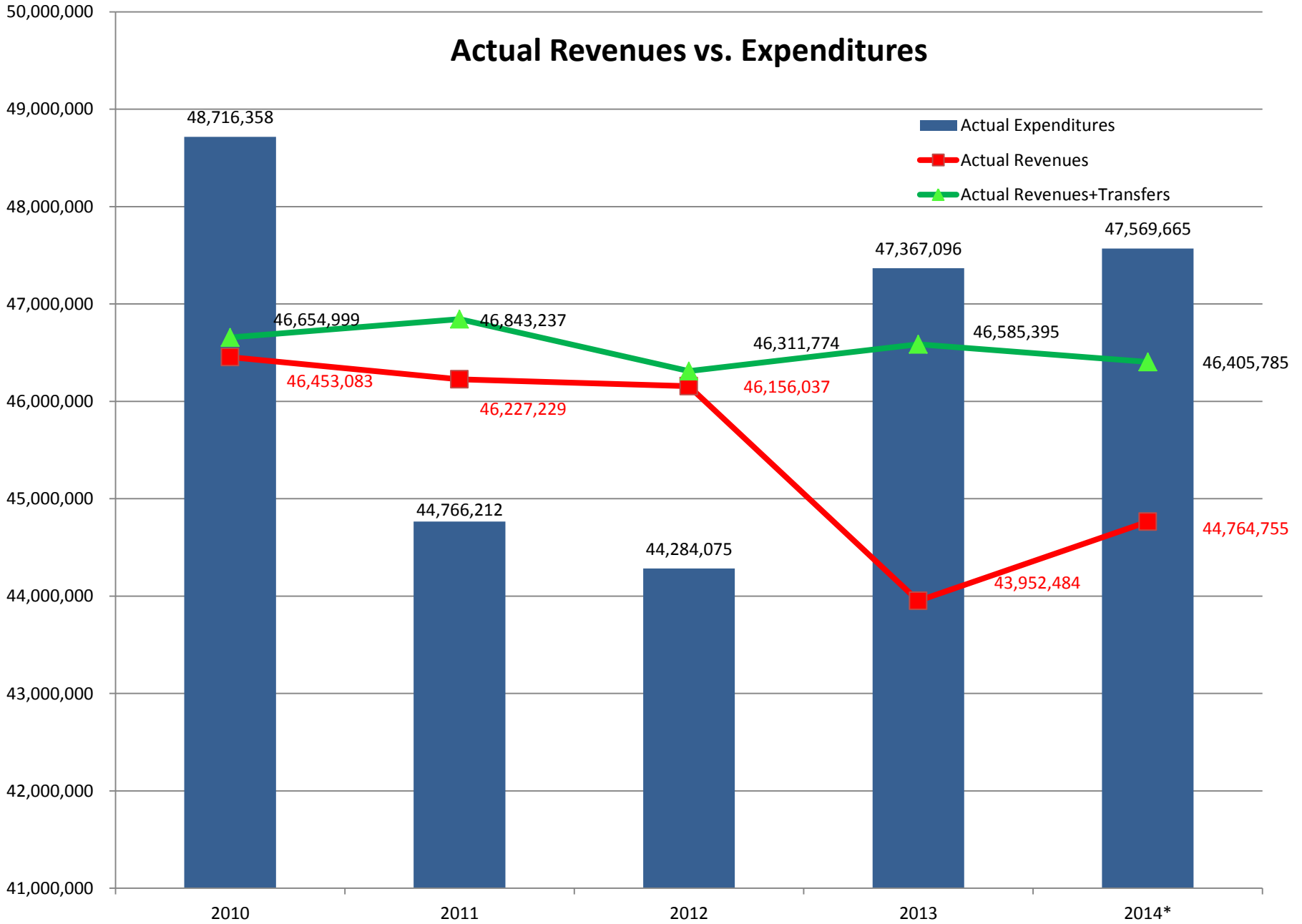
Total Revenues less Other Financing Sources



Total Expenditures



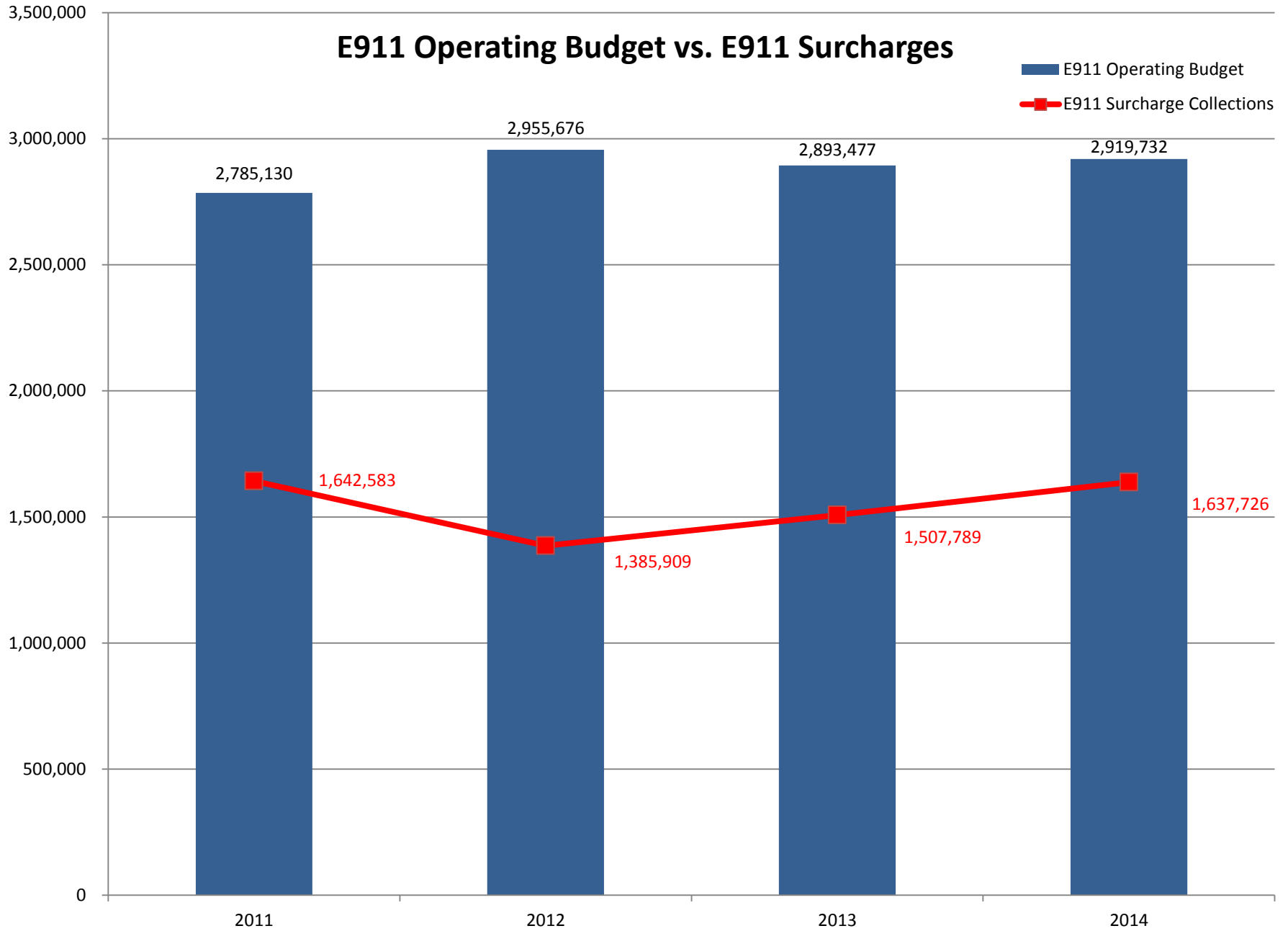
Actual Revenues vs. Expenditures



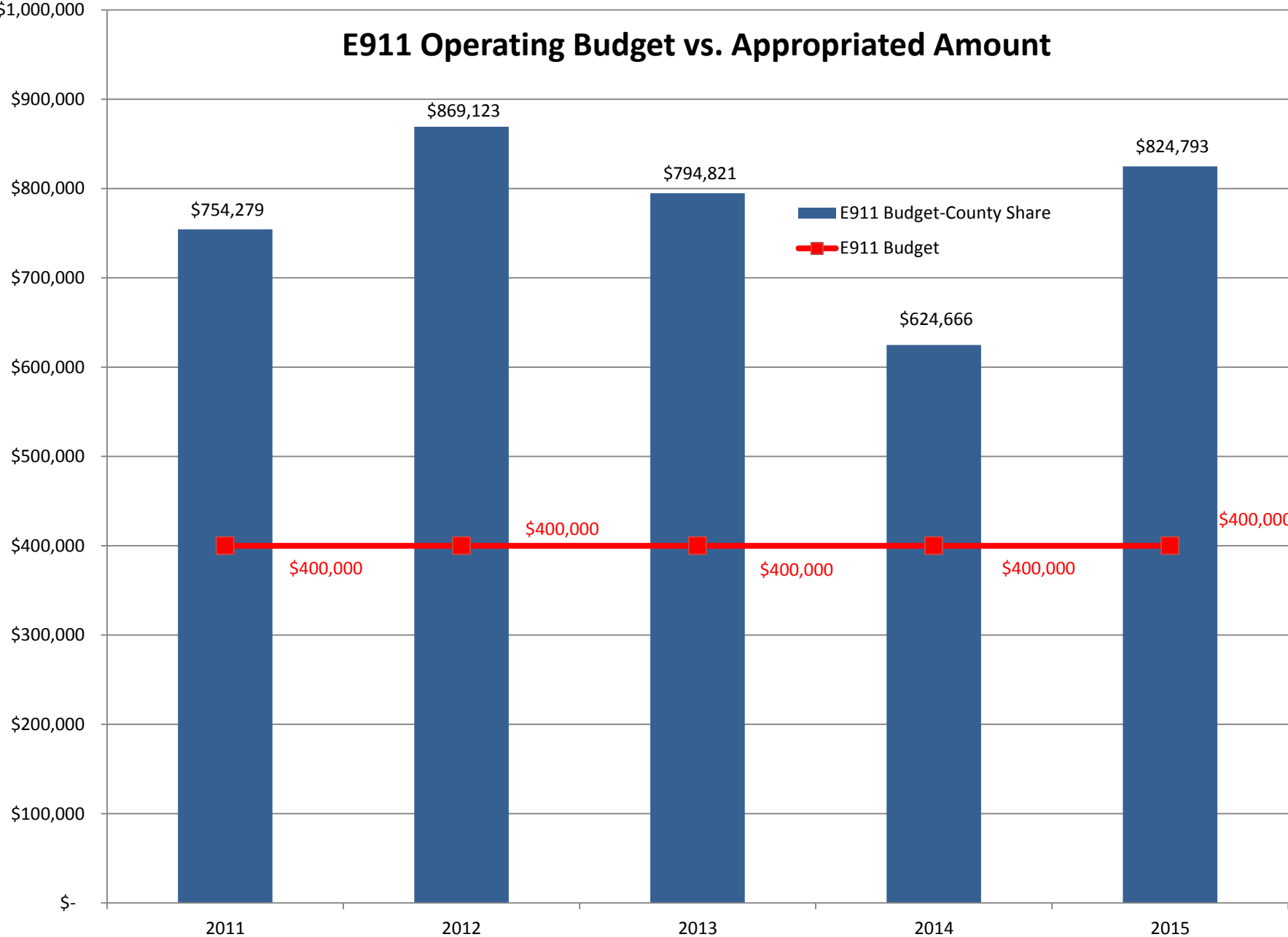
E911



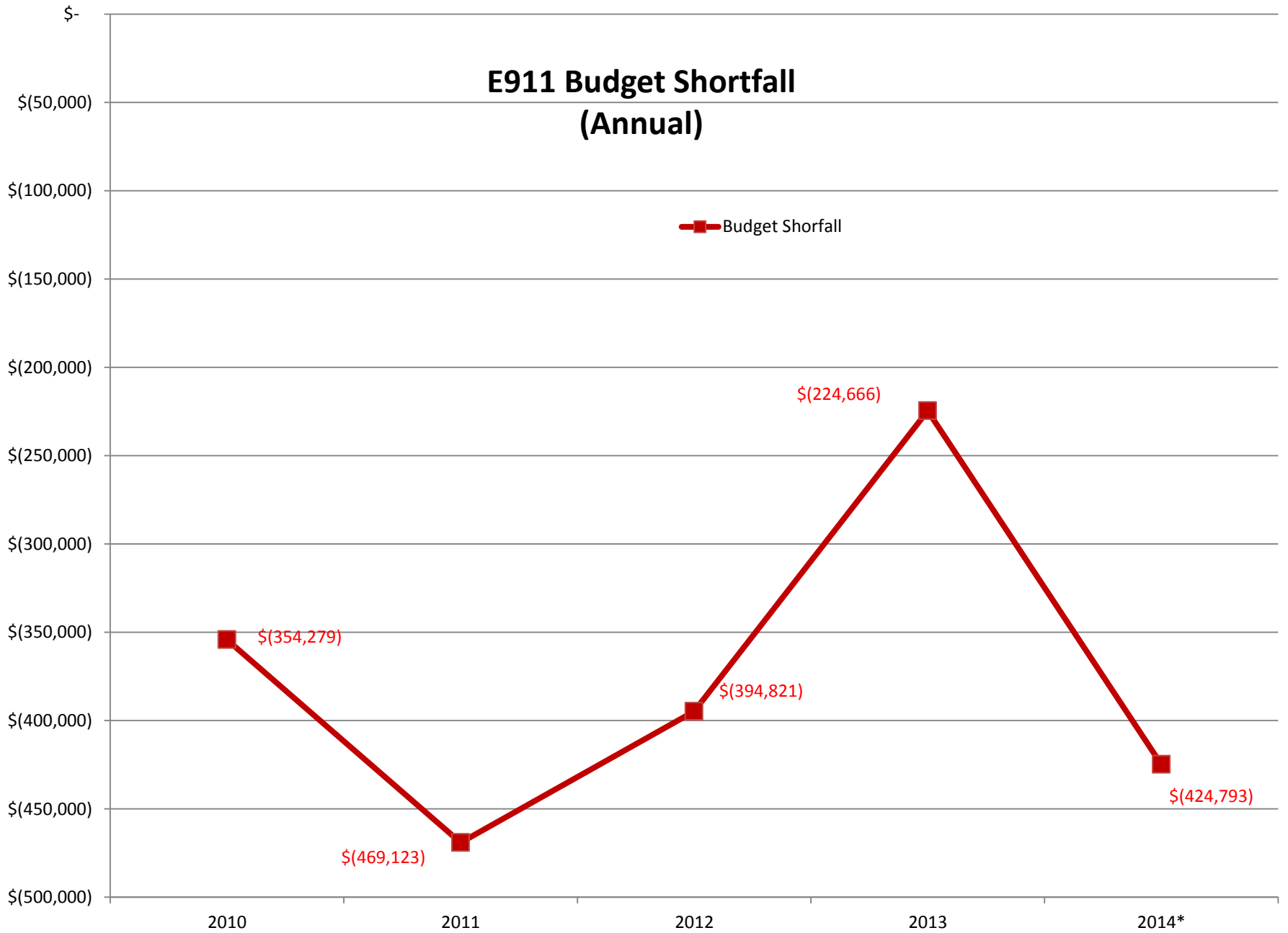
E911 Operating Budget vs. E911 Surcharges



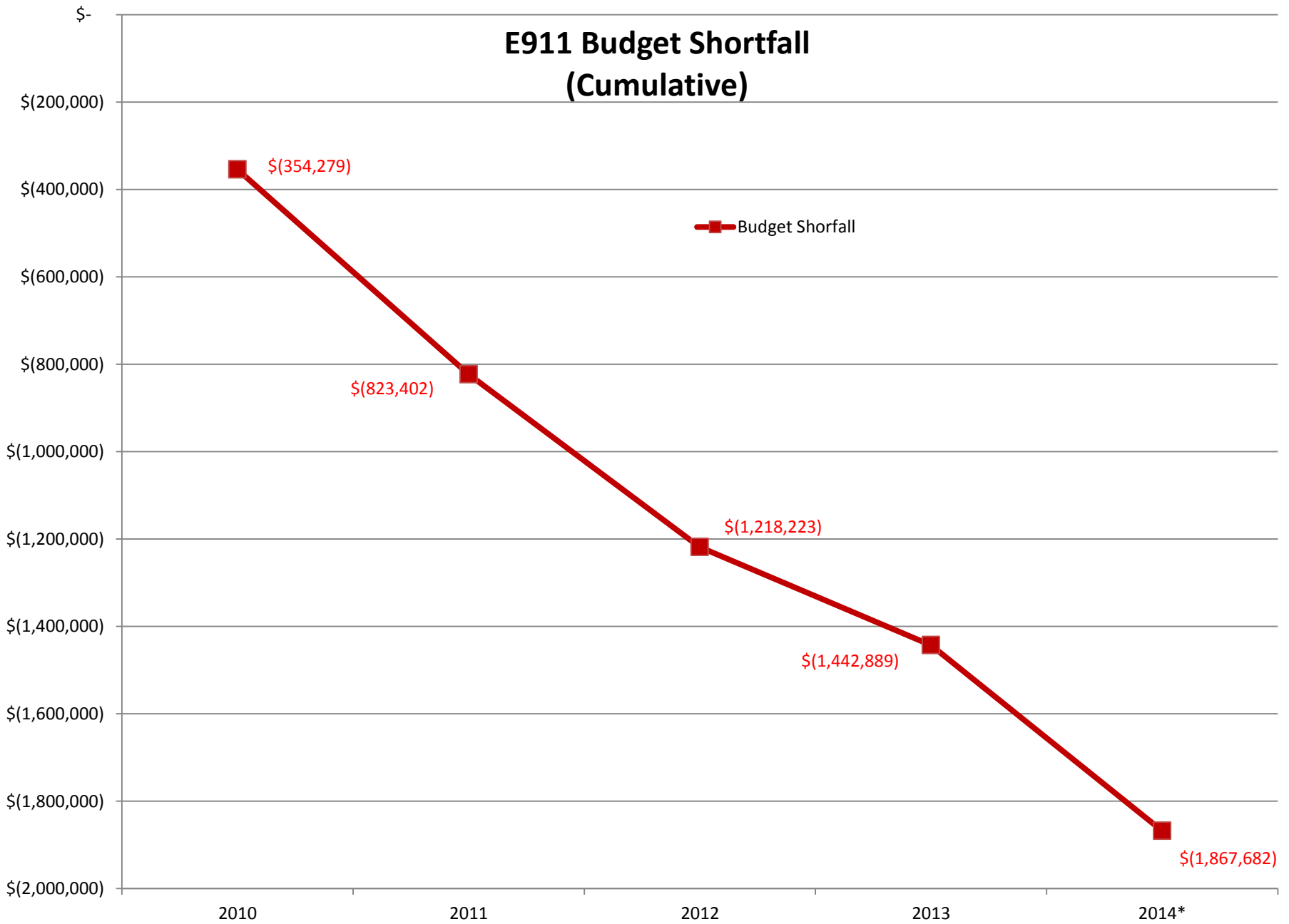
E911 Operating Budget vs. Appropriated Amount



E911 Budget Shortfall (Annual)



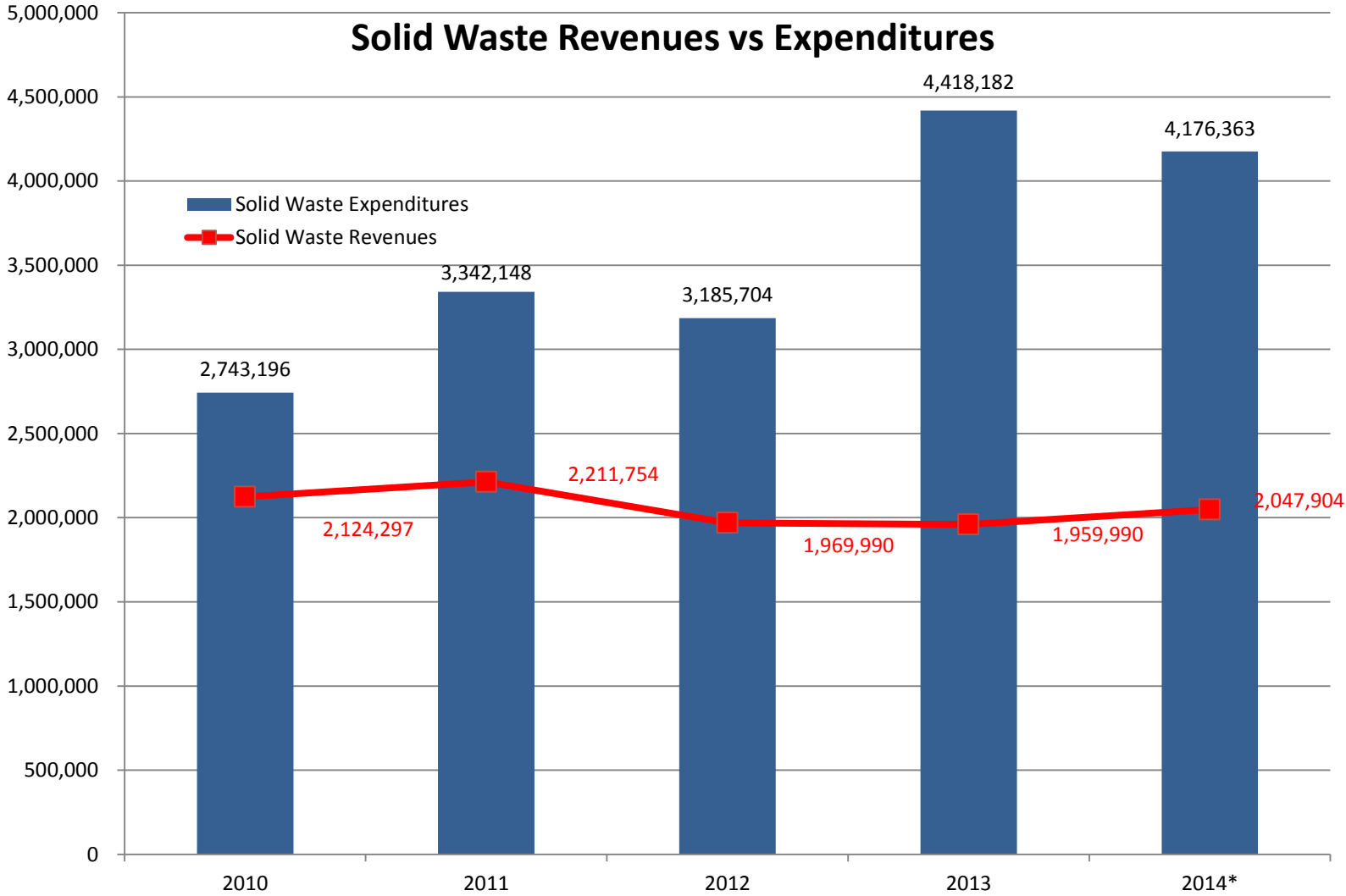
E911 Budget Shortfall (Cumulative)



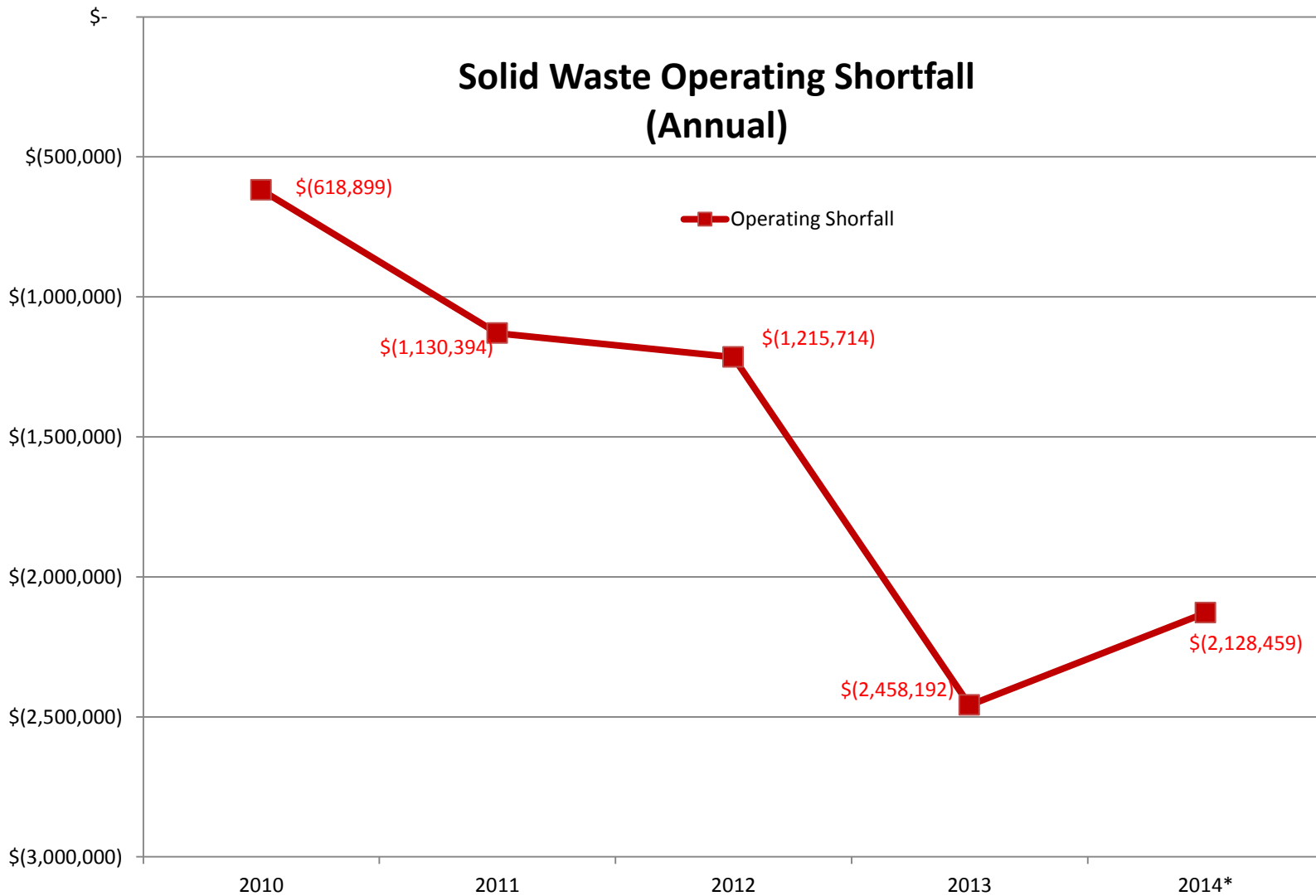
SOLID WASTE



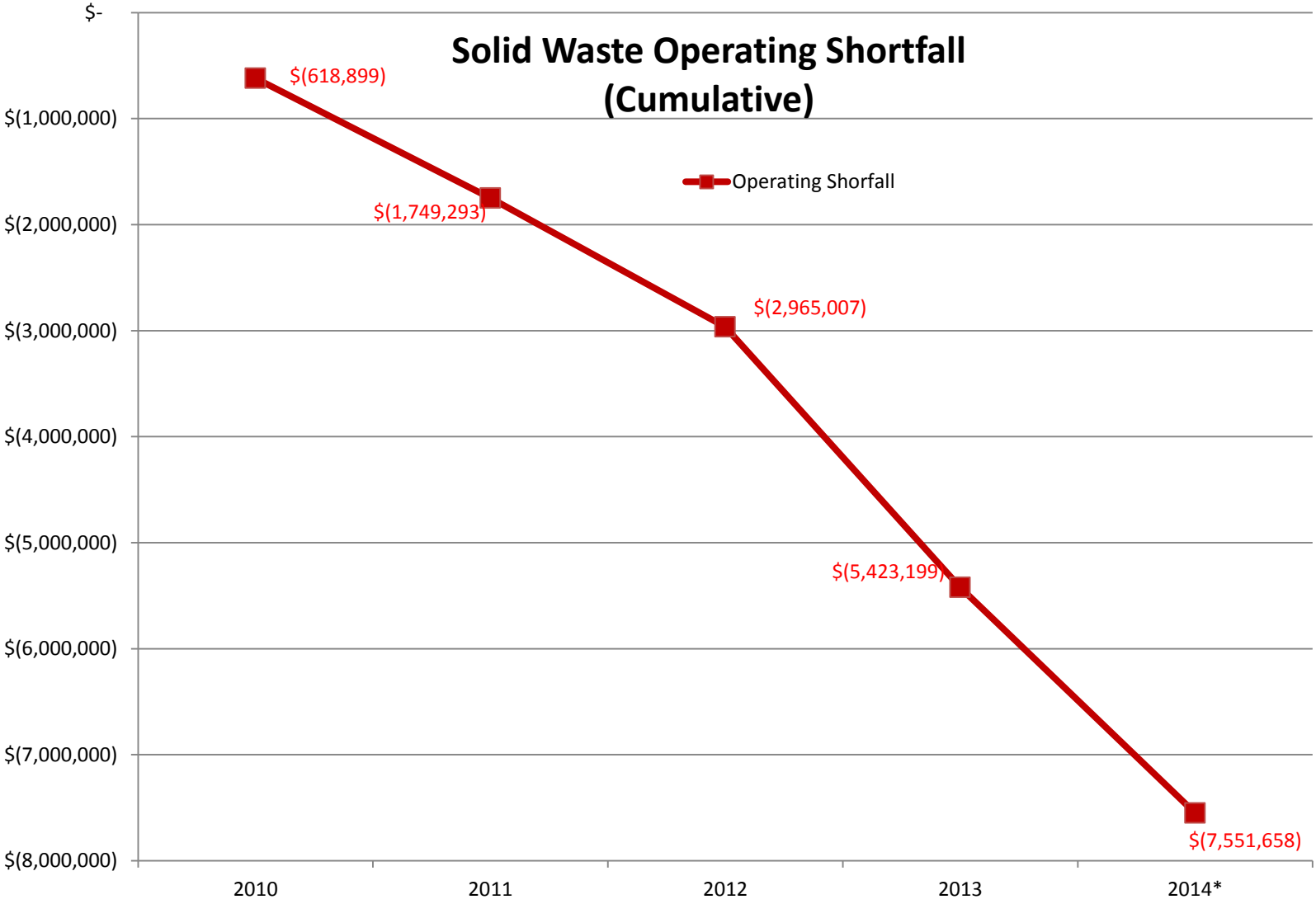
Solid Waste Revenues vs Expenditures



Solid Waste Operating Shortfall (Annual)



Solid Waste Operating Shortfall (Cumulative)



NEWTON COUNTY SOLID WASTE - LANDFILL

EXPENSE CATEGORY	BUDGETED AMOUNT	UNBUDGETED AMOUNTS
Landfill Operations	\$1,460,719	
GEFA Loan (20 Year Am, 2032)	\$ 286,087	
Other Leases	<u>\$ 51,329</u>	
Landfill Budgeted Subtotal	\$1,798,135	
Additional Amortization	@10 Years	\$ 195,339
Closure / Post Closure Cost	5 Year Avg	\$ 675,301
Depreciation	4 Year Avg	<u>\$ 502,854</u>
Unbudgeted Subtotal		\$1,373,494
EXPENSE GRAND TOTAL	\$ 3,171,629	

REVENUE CATEGORY	5-Yr Average	
Tipping Fees (& Misc)	\$ 1,825,171	



NEWTON COUNTY SOLID WASTE – RECYCLING

EXPENSE CATEGORY	BUDGETED AMOUNT
Recycling Operations	\$1,049,749

REVENUE CATEGORY	5-Yr Average
Sale of Recyclables	\$ 237,615



NEWTON COUNTY SOLID WASTE – SUMMARY

LANDFILL EXPENSES / REVENUES	
Landfill Expenses	\$ 3,171,629
Landfill Revenues	\$ 1,825,171
Profit (Loss)	\$(1,346,458)

RECYCLING EXPENSES / REVENUES	
Recycling Expenses	\$1,049,749
Recycling Revenues	\$ 237,615
Profit (Loss)	\$ (812,134)

SOLID WASTE (CONSOLIDATED)	
Profit (Loss)	\$ (2,158,592)



SOLID WASTE ANNUAL COSTS – FUTURE STATUS QUO

CATEGORY	CURRENT	ADDITIONAL (PROJECTED)
Landfill Expenses	\$3,171,629	
<i>Gas Collection</i>	\$1.5M, 20Y @3%	\$ 99,850
<i>Waste Relocation</i>	\$7M, 20Y @3%	\$ 465,862
<i>Additional Cell</i>	\$5M, 10y @3%	\$ 579,365
Future Expenses Total	\$4,316,706	
Landfill Revenues	\$ 1,825,171	
<i>Hazardous Waste Trust</i>	If Available	\$ 150,000
Future Revenues Total	\$1,975,171	
Profit (Loss)	\$ (2,341,535)	

SOLID WASTE ANNUAL COSTS – FUTURE GREEN HILL PROPOSAL

CATEGORY	PROPOSED
Landfill Expenses	\$ 50,000
GEFA Debt	\$ 286,087
Tipping Fees (first 36 months)	\$ 285,000 (3x after 36 months)
Gas Collection	\$ 99,850
Depreciation (estimated)	\$ 410,000
Future Expenses Total	\$1,130,937
Landfill Revenues	\$ 0
Hazardous Waste Trust (if available)	\$ 150,000
Future Revenues Total	\$ 150,000
Profit (Loss)	\$ (980,937)

NEWTON COUNTY SOLID WASTE – SUMMARY GREEN HILL PROPOSAL

LANDFILL EXPENSES / REVENUES	PROPOSED
Landfill Expenses	\$1,130,937
Landfill Revenues (Until Host Fees Begin)	\$ 150,000
Profit (Loss)	\$ (980,937)

RECYCLING EXPENSES / REVENUES	
Recycling Expenses	\$1,049,749
Recycling Revenues	\$ 0
Profit (Loss)	\$(1,049,749)

SOLID WASTE (CONSOLIDATED)	
Profit (Loss)	\$(2,030,686)



BALANCED BUDGET



NEWTON COUNTY BALANCED BUDGET

FUND	FUNDED AMOUNT (FY 2015)	UNFUNDED AMOUNT	RECOMMENDED ADDITIONAL FUNDING FOR FY2016
Impact Fee	\$ 0	\$ 2,300,000	\$ 500,000
Solid Waste	\$ 750,000	\$ 800,000	\$ 800,000
E911	\$ 400,000	\$ 375,000	<u>\$ 375,000</u>
GRAND TOTAL			\$1,675,000



GUIDANCE FOR FY2016 BUDGET

- WHAT ARE BOC PRIORTIES?
 - PUBLIC SAFETY
 - EMPLOYEE RETENTION
 - ADDRESS FUND BALANCE
 - HOW TO BALANCE BUDGET – CHALLENGES
 - OTHER

- HOSPITAL
- EMS – OPTIONS?
- LIBRARY REQUEST – HVAC REPLACEMENT
- OTHER?

