

**BOARD OF COUNTY COMMISSIONERS
JASPER COUNTY, GEORGIA
CALLED MEETING AGENDA
June 20, 2019
6:00 p.m.
Commissioner's Meeting Room – Ground Floor Ste. 16
MONTICELLO, GEORGIA**

I. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – CARL PENNAMON, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY, VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - DOUG LUKE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Pledge of Allegiance –

III. Invocation – District 1

IV. Approval of Agenda

V. Consent Agenda – NONE

VI. Public Hearing

Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.

PUBLIC HEARING – FY 2020 Budget and 2019 Millage Rate

VII. County Commissioner Items

VIII. Presentations/Delegations –

Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

IX. Regular Agenda

Old Business:

1. FY 2020 Employee Health Insurance Coverage

New Business:

X. County Attorney Items

XI. County Manager Update**XII. Citizen Comments**

The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit.

XIII. Executive Session

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and, discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

XIV. Adjournment

Public Hearing -:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 20, 2019

Subject:

Public Hearing to discuss the FY 2020 Budget and 2019 Millage Rate.

GENERAL FUND	FY 2019 Budget	FY 2020 TENTATIVE BUDGET	INC/(DEC)	% Variance
1 1110 BOC	219,561	236,535	16,974	8%
2 1300 EXECUTIVE	194,229	200,520	6,291	3%
3 1400 ELECTIONS	28,942	28,942	0	0%
4 1401 REGISTRAR	59,363	64,678	5,315	9%
5 1510 FINANCIAL ADMINISTRATION	125,581	127,961	2,380	2%
6 1540 HR	103,055	105,272	2,217	2%
7 1545 TAX COMMISSIONER	210,266	217,282	7,016	3%
8 1550 TAX ASSESSOR	283,851	324,298	40,447	14%
9 1565 GOVERNMENT BUILDINGS	162,800	164,800	2,000	1%
10 2150 SUPERIOR COURT	360,574	371,644	11,070	3%
11 2200 DISTRICT ATTORNEY	50,018	52,132	2,114	4%
12 2400 MAGISTRATE COURT	109,938	115,843	5,906	5%
13 2450 PROBATE COURT	195,591	189,859	(5,731)	-3%
14 2600 JUVENILE COURT	5,000	5,000	0	0%
15 3100 COURTS OTHER COSTS	123,124	105,246	(17,878)	-15%
16 3300 SHERIFF	2,292,221	2,398,768	106,547	5%
17 3326 JAIL	846,945	987,782	140,837	17%
18 3360 COURTHOUSE SECURITY	98,828	113,120	14,292	14%
19 3550 FIRE RESCUE	1,071,689	1,138,770	67,081	6%
20 3700 CORONER	25,470	25,688	219	1%
21 3900 ANIMAL CONTROL	133,053	153,057	20,003	15%
22 3920 EMERGENCY MANAGEMENT	12,566	15,466	2,900	23%
23 4200 ROADS AND BRIDGES	1,772,857	1,935,215	162,358	9%
24 6100 RECREATION	248,981	258,805	9,824	4%
26 6200 SENIOR CENTER	225,174	236,074	10,900	5%
27 7100 COUNTY EXTENSION	47,655	48,840	1,185	2%
28 7410 PLANNING AND ZONING	183,605	197,987	14,382	8%
29 SUBTOTAL - DEPARTMENTS	9,190,937	9,819,584	628,648	7%
30 AGENCIES/COMPONENT UNITS	929,974	932,952	2,978	0%
31 DEBT SERVICE	241,149	293,922	52,773	22%
32 SUBTOTAL - AGENCIES & DEBT SERVICE	1,171,123	1,226,874	55,751	5%
33 SUBTOTAL - OPERATING EXPENDITURES	10,362,060	11,046,458	684,399	7%
34 GENERAL FUND CAPITAL EXPENDITURES	96,100	44,314	(51,786)	-54%
35 SUBTOTAL - OPERATING & CAPITAL EXPENDITURES	10,458,160	11,090,772	632,613	6%
36 CAPITAL FUND TRANSFER		93,663	93,663	
37 GRAND TOTAL GENERAL FUND	10,458,160	11,184,435	726,276	7%

Updated 6-10-19

Millage Rate - Rollback
 FY 2020 Projected Revenue 15.412
 FY 2020 Tentative Budget 10,812,497
 Difference 11,184,435
 (371,938)

REVENUE PROJECTED - 2020 (Millage Rate = 15.412)									
Account Number	Description	Adopted		July - March		FY 2019 Annualized	Projected 2020	Inad/Dec. Variance	FY 2020 Notes
		2019	2019	2019	2019				
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,653,000	\$ 5,668,260	\$ 5,745,825	\$ 5,868,921	\$ 215,921			95% at 15.412; FY19- Proj-95.5%
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 235,000	\$ 159,675	\$ 207,673	\$ 205,000	\$ (30,000)			
100-031-31100-00031-311120	TIMBER TAX	\$ 55,000	\$ 62,328	\$ 87,249	\$ 74,250	\$ 19,250			Harvested Timber Proj
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 400	\$ 141	\$ 188	\$ 200	\$ (200)			
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 38,000	\$ 31,128	\$ 40,628	\$ 39,000	\$ 1,000			
100-031-31100-00031-311310	VEHICLE TAXES	\$ 132,000	\$ 109,200	\$ 139,965	\$ 119,740	\$ (12,260)			Proj-15% Decrease-Adv to TAVT
100-031-31100-00031-311315	MOTOR VEHICLE TAVT TAX	\$ 400,000	\$ 409,308	\$ 499,300	\$ 485,000	\$ 85,000			Reviewing HB 329;effective 7-1-19
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 19,000	\$ 13,730	\$ 18,730	\$ 18,300	\$ (700)			
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 4,000	\$ 2,015	\$ 3,015	\$ 3,000	\$ (1,000)			
100-031-31100-00031-311350	RAILROAD TAX	\$ 27,800	\$ 32,090	\$ 32,090	\$ 30,000	\$ 2,200			FY17-\$27,887;FY19-32,090
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 2,500	\$ 1,249	\$ 1,649	\$ 1,500	\$ (1,000)			
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 300	\$ 307	\$ 507	\$ 300	\$ -			
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 600	\$ 609	\$ 709	\$ 600	\$ -			
100-031-31100-00031-311500	FLPA/PROPERTY TAX GRANTS	\$ 816,865	\$ -	\$ 816,865	\$ 684,182	\$ (132,683)			HB 85 20% Reduction; 3% Comm
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 23,000	\$ 25,549	\$ 31,848	\$ 33,000	\$ 10,000			\$1 per\$1000-millage ratio;PAJL-add\$4
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 69,000	\$ 57,004	\$ 75,256	\$ 77,000	\$ 8,000			\$3 per \$1000-mortgage-millage ratio-add\$5
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ 1,500	\$ 46	\$ 546	\$ 950	\$ (550)			
100-031-31100-00031-314900	ENERGY EXCISE TAX	\$ 34,000	\$ 15,484	\$ 23,484	\$ 25,000	\$ (9,000)			
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 595,000	\$ 495,144	\$ 653,590	\$ 647,054	\$ 52,054			FY19 Annualized x .99
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 65,000	\$ 47,091	\$ 67,091	\$ 68,000	\$ 3,000			add location
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$ 684,000	\$ 708,748	\$ 708,748	\$ 751,000	\$ 67,000			Growth -FY14-4%;FY15-5%;FY16-7%;FY17-6%;FY18 -7%;FY19-7%;use 6% for FY2020
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 17,000	\$ 17,602	\$ 17,602	\$ 18,500	\$ 1,500			use 5%
100-031-31800-00031-318001	FIRE DISTRICT - JCWSA	\$ 43,500	\$ 42,453	\$ 43,953	\$ 43,500	\$ -			
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 80,000	\$ 77,986	\$ 106,946	\$ 98,010	\$ 18,010			FY19 Annualized x .95 x .98
100-031-31900-00031-319500	FI FA / ADVERTISING REIMBURSEMENT	\$ 1,900	\$ 2,236	\$ 2,736	\$ 2,500	\$ 600			
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 15,100	\$ 14,000	\$ 14,000	\$ 15,100	\$ -			add one location
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 15,000	\$ 13,230	\$ 15,230	\$ 15,000	\$ -			
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$ 30,000	\$ 27,242	\$ 37,513	\$ 37,500	\$ 7,500			use FY19 annualized
100-032-32200-00032-322110	INSPECTION	\$ 7,000	\$ 5,595	\$ 7,460	\$ 7,000	\$ -			
100-032-32200-00032-322120	ZONING AND LAND USE	\$ 2,000	\$ 2,500	\$ 3,000	\$ 2,500	\$ 500			
100-032-32200-00032-322130	REMODEL, AD-ON, ETC	\$ 26,000	\$ 18,550	\$ 26,050	\$ 26,000	\$ -			
100-032-32200-00032-322150	COMMERCIAL BUILDING LICPER	\$ -	\$ -	\$ -	\$ -	\$ -			

Account Number	Description	Adopted 2019	July - March Months 2019	FY 2019 Annualized	Projected 2020	Incr/Decr Variance
100-032-32200-00032-322160	MOBILE HOME PERMITS					\$
100-032-32200-00032-322170	MISCELLANEOUS SALES					\$
100-032-32200-00032-322180	CELL TOWER	\$ 400	\$ 400	\$ 400		\$
100-032-32200-00032-322500	ANIMAL CONTROL FEES					\$
100-033-33100-00033-331000	FEDERAL GOVT GRANTS					\$
100-033-33400-00033-334000	STATE GOVERNMENT GRANTS					\$
100-033-33400-00033-334002	WELLNESS GRANT					\$
100-033-33400-00033-334010	LOCAL GOVT SHARED REVENUES					\$
100-033-33400-00033-335000	GENA SALARY REIMBURSEMENT	\$ 5,000	\$ 87,232	\$ 94,586	\$ 5,000	\$
100-033-33400-00033-344210	MISCELLANEOUS REVENUES					\$
100-033-33700-00033-337000	FOREST/WILDLIFE (SRS & RRSA)	\$ 12,000	\$ 2,629	\$ 12,000	\$ 12,000	\$
100-034-34100-00034-341140	INDIGENT DEFENSE					
100-034-34100-00034-341940	TAX COMMISSIONER COMMISSION	\$ 215,000	\$ 209,220	\$ 235,083	\$ 221,760	\$ 6,760
						FY19- Proj x .98 -\$6k(Decrease by the FLPA 3% Comm)
100-034-34200-00034-342600	EMS COLLECTIONS	\$ 323,000	\$ 277,432	\$ 369,900	\$ 351,400	\$ 28,400
100-034-34200-00034-342910	SHERIFF DEPT YEARLY REVENUE	\$ 40,000	\$	\$ 40,000	\$ 40,000	\$
100-034-34200-00034-342920	TELEPHONE COMMISSION	\$ 13,000	\$ 15,143	\$ 17,643	\$ 16,500	\$ 3,500
100-034-34750-00034-347500	PROGRAM FEES COLLECTED (RECREATION)	\$ 62,000	\$ 52,321	\$ 62,785	\$ 62,000	\$
100-035-35110-00035-351110	CLERK OF COURT FEES	\$ 125,000	\$ 106,523	\$ 138,564	\$ 135,000	\$ 10,000
100-035-35110-00035-351140	PROBATE COURT FEES	\$ 145,000	\$ 100,651	\$ 134,201	\$ 134,000	\$ (1,000)
100-036-36100-00036-361010	INTEREST EARNED	\$ 11,000	\$ 30,614	\$ 40,819	\$ 40,000	\$ 29,000
100-038-38900-00038-389000	OTHER REVENUE	\$				\$
100-038-38900-00038-389010	INS WELLNESS PROGRAM REV					\$
100-038-38900-00038-389150	MISCELLANEOUS REIMBURSEMENTS					\$
100-038-38910-00038-389120	MISC REVENUES/(EXPENDITURES)	\$ 28,729	\$	\$ 29,000	\$ 4,000	\$ 4,000
100-038-38910-00038-389130	PROCEEDS OF CAPITAL LEASES					\$
100-038-38910-00038-389140	CAPITAL LEASES					\$
100-039-39000-00039-392200	ANIMAL CONTROL FEES	\$ 7,000	\$ 4,246	\$ 5,661	\$ 5,500	\$ (1,500)
100-039-39000-00039-389160	ANIMAL CONTROL DONATIONS	\$ 1,500	\$ 3,156	\$ 4,208	\$ 3,000	\$ 1,500
100-039-39200-00039-392200	INSURANCE CLAIMS					\$
100-300-03300-00038-389120	PUBLIC SAFETY MISC REVENUE					\$
100-300-03300-00039-392200	PUBLIC SAFETY INSURANCE CLAIMS					\$
100-900-09000-00033-334001	STATE GRANT - FAMILY CONNECTION	\$ 85,303	\$ 55,113	\$ 88,000	\$ 88,112	\$ 2,809
100-600-06200-00034-334100	Senior Center RDC	\$ 27,986	\$ 33,218	\$ 53,000	\$ 49,955	\$ 21,969
100-600-06200-00034-334200	Senior Center Transportation	\$ 2,000	\$ 2,804	\$ 3,000	\$ 3,000	\$ 1,000
100-600-06200-00034-347500	Senior Center Donations					\$
New Pending	LOSS FUND BALANCE REFUND - EMP INS	\$ 10,168,254	\$ 9,070,031	\$ 10,758,297	\$ 10,718,834	\$ 550,580
General Fund Regular Digest Operating Revenue						
Special Digest - Stanton Springs						\$ 93,663
Grand Total General Fund Revenue						\$ 10,812,497

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: JASPER TAXING JURISDICTION: COUNTYWIDE

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	495,980,221	12,959,913	16,130,610	525,070,744
PERSONAL	36,155,253		(2,442,196)	33,713,057
MOTOR VEHICLES	10,413,300		(1,272,980)	9,140,320
MOBILE HOMES	1,489,060		29,179	1,518,239
TIMBER -100%	5,936,909		(1,449,147)	4,487,762
HEAVY DUTY EQUIP	441,494		(276,601)	164,893
GROSS DIGEST	550,416,237	12,959,913	10,718,865	574,095,015
EXEMPTIONS	153,945,852		1,095,838	155,041,690
NET DIGEST	396,470,385	12,959,913	9,623,027	419,053,325
	(PYD)	(RVA)	(NAG)	(CYD)

2018 MILLAGE RATE: 15.904

2019 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	396,470,385	
Net Value Added-Reassessment of Existing Real Property	RVA	12,959,913	
Other Net Changes to Taxable Digest	NAG	9,623,027	
2019 Net Digest	CYD	419,053,325	(PYD+RVA+NAG)
2018 Millage Rate	PYM	15.904	PYM
Millage Equivalent of Reassessed Value Added	ME	0.492	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	15.412	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	15.412
	2019 Millage Rate	0.000
	Percentage Tax Increase	-100.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

Old Business – Item 1:

Agenda Request – Jasper County BOC

Department:

Date: June 20, 2019

Subject: FY 2020 Employee Health Insurance Program

Summary:

Kelly Fox, Jasper County's Employee Health Insurance Administrator, presented renewal options for consideration regarding Jasper County's Employee Health Insurance Program on May 20, 2019.

Kelly Fox will present the final renewal insurance program on June 20, 2019.

Recommended Health Insurance Carrier – ABA RBP

Recommended Basic Life, Dental and Vision Carrier - Humana

Background:

FY 2019 Employee Health Insurance Carrier – ABA Cigna PPO

FY 2019 Basic Life, Dental and Vision Carrier - Humana

Employee Participation Payroll Deductions Per Pay Period for Health Insurance:

Employee Only - \$15.00

Employee + Children - \$82.81

Employee + Spouse - \$133.92

Family - \$203.67

Employee pays 100% of Voluntary Dental and Vision

Cost:

If ABA RBP Insurance Program is approved, the estimated cost change from FY 2019 to FY 2020 is a decrease of \$10,927.

Recommended Motion:

Approve the following insurance programs for FY 2020; ABA RBP for Employee Health Insurance; Humana for Basic Life; Humana for Volunteer Coverage of Dental and Vision; No change in the Employee Participation Payroll Deductions.

	2016	2017	2018	2019
Jaspor BOC 2019 RENEWAL COMPARISON Broker: Kelly Fox A P O L L O N	Final Rates Per Enrollment  AG-OC / SU (Balanced)	Option 1 Current Plan Humana. GA NPOS 16 Copay OPT 69	Renewal Offer Humana. GA NPOS 16 Copay OPT 69	Current ABA AMERICAN BENEFIT ADMINISTRATOR Cigna PPO
COVERAGE				
Deductible (In net/Out net)	\$5,000/\$10,000	\$5,000/\$10,000	\$5,000/\$10,000	\$5,000
Co-insurance (In net/Out net)	80%/60%	60%/60%	60%/60%	70%
Out of Pocket (In net/Out net)	\$6,600/\$13,200	\$6,500/\$13,000	\$6,500/\$13,000	\$6,500/\$13,000
Primary/Specialist Co-Pay	\$30/\$60	\$40/\$65	\$40/\$65	\$40/\$65
Emergency Room	\$200	\$350	\$350	\$350 / DED / COINS
Prescription Card	\$10/\$35/\$60/\$100	\$10/\$250 DED/ \$40/\$70/25%	\$10/\$250 DED/ \$40/\$70/25%	\$15/\$40/\$70 Tier 4 Rx: DED then 70%
MONTHLY MEDICAL COST:				
Monthly Medical Rate: Renewal /Current				
Employee (60)/(69)	\$347.94	\$423.12	\$663.67	93 Insured
Employee/Spouse (10)/(12)	\$678.39	\$841.24	\$1,322.36	\$585.96
Employee/Child(ren) (12)/(12)	\$845.34	\$779.87	\$1,225.50	\$1,172.08
Family (16)/(10)	\$1,041.87	\$1,188.99	\$1,874.57	\$1,055.46
Total Monthly Premium	\$49,778.68	\$55,947.55	\$97,742.92	\$1,609.16
Total Monthly Cost to County	\$37,307.78	\$44,796.17	\$83,677.64	\$77,664.72
Total Annual Cost to County	\$447,693.36	\$537,554.04	\$1,004,131.68	\$63,746.86
Annual Savings VS Current	\$26,305.22	\$89,860.68 Increase	\$466,577.64 Increase	\$764,962.32
HRA Expense (Based 12 Month History)	\$42,634.00	\$43,000	\$43,000	\$4,065.48
Estimated Total Annual Expense to County	\$501,527.36	\$580,554.04	\$1,047,131.68	\$36,137.98/\$16,800.18 YTD
Projected Annual Savings	\$2,751.24 SBC Reduction	\$38,046.08 Wellness Credit	\$68,420.05 Wellness Credit	\$801,100.30
Increase Over Current Budget	\$13,998.08	\$40,980.60	\$436,203.67	NA
Total Annual Expense	NA	\$542,507.96	\$978,711.63	(\$10,927.50)
Projected Loss Fund Reserves	NA	\$13,044.37	NA	\$801,100.30
Annual Expense After Loss Fund RP	NA	\$27,936.23	NA	(\$150,000.00)
Total Annual Increase	NA	\$27,936.23	\$436,203.67	\$651,100.30
Annual Basic Life Expense \$25,000 Per Employee				\$9,135.84
Total Annual Exp Including Basic Life				\$660,236.14
Current Pay Period Deduction				Broker Compensation: 6%

Employee/Child(ren): \$82.81
Family: \$703.67
Employee: \$15.00
Employee/Spouse: \$133.92



2019 - 2020 Renewal

Basic Life Insurance

Current	Renewal
.26 Per Thousand	No Change

<u>Dental</u>	Current	Renewal
Employee	\$26.23	\$28.76
Emp/Spouse	\$54.47	\$57.53
Emp/Child(ren)	\$69.43	\$73.35
Family	\$96.66	\$102.11

<u>Vision</u>	Current	Renewal
Employee	\$8.08	\$9.05
Emp/Spouse	\$16.16	\$18.11
Emp/Child(ren)	\$15.35	\$17.20
Family	\$24.13	\$27.04

Recommendation

Transition from AFLAC to TransAmerica effective 7/1/2019 to reduce employees premium expense and improve benefits associated with the plans offered. Continue with the Humana renewal offering and accept the increase.