

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 CALLED MEETING AGENDA
 LARGE COURTROOM, 2ND FLOOR
 MONTICELLO, GEORGIA
 May 18, 2020
 6:00 p.m.**

***** The meeting will be live streamed Via Facebook on the Jasper County Georgia Facebook Page.
 ***See Revised Continued Precautions in Response to the Covid-19 Virus at bottom of Page 2.
 *** Citizen Access will be available. *****

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

IV. Approval of Agenda

V. Consent Agenda –

1.

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.

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

Business Items:

1. FY 2021 Employee Health Insurance Program
2. County Extension Service Funding - FY 2021 Budget
3. FY 2021 Budget Planning

X. County Attorney Items

XI. County Manager Update

XII. Citizen Comments

Comments from citizens via the Jasper County Facebook Page.

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

******Details for Meeting Attendance******

- All persons will be temperature checked at the door.
- Temperature readings of 100.4 or higher will not be allowed to enter the building.
 - Masks will be provided and recommended to be worn, but not required.
 - 3 persons per bench; every other bench unoccupied.
 - Limit of 25 persons on main floor. 12 Additional chairs in balcony

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: May 18, 2020

Subject: FY 2021 Employee Health Insurance Program

Summary:

The Jasper County Board of Commissioners' Employees Health Insurance Renewal Program Will Be Presented by Kelly Fox, Director of Employee Benefits with Apollon Wealth Management

Background:

Jasper County Board of Commissioners Contracts Employee Health Insurance Benefits Annually

Cost:

Recommended Motion:

Board Discretion

ABA LEVEL FUNDED PROGRAM PROPOSAL

PREPARED FOR
BY

Jasper County Board of Comm.



YOUR ABA REPRESENTATIVE
Jason Coyne

ABOUT ABA

Since 1985, Assured Benefits Administrators, Inc. (ABA) has been helping employers manage and administer their health plans. Through ABA's cutting edge technology, experienced team of professionals, and commitment to being customer driven and outcomes based, ABA provides the highest level of service and saves companies money through innovative healthcare solutions.



To learn more about ABA, visit www.abadmin.com.

Pharmacy Benefits

Through ABA's partnership with National PBMs, members can use their prescription drug benefits at more than 65,000 local and chain pharmacies nationwide.

Provider Network

Employers can choose from the following national and regional networks:

- Cigna
- PHCS/Multiplan
- Independent Medical Systems (IMS) EPO
- Midland's Choice

THE ABA LEVEL FUNDED PROGRAM

The ABA Level Funded Program is a cost effective, self insured alternative to traditional health insurance plans and was designed specifically for small to midsize businesses. All of ABA's level funded plans come with aggregate stop loss insurance coverage and are fully compliant with the Patient Protection and Affordable Care Act (PPACA) and applicable state healthcare laws.

The following services are included in the program:

- Claims processing
- 24/7 Call-A-Doc
- Eligibility maintenance and ID cards
- Customer service
- Reinsurance
- Contract basis - incurred in 12 months / paid in 18 months
- Nationwide access to Preferred Provider Organizations (PPOs)
- Medical management
- Plan document and summary plan descriptions

PLAN INFORMATION

PREPARED FOR	Comm.	PPO NETWORK	RBP
AGENT	0	DEDUCTIBLE	\$5,000
EFFECTIVE DATE	7/1/2020	COPAYMENT	\$25 \$50
PROPOSAL EXPIRES	7/1/2020	COINSURANCE	70%
MGU	Dallas Risk Management	OUT-OF-POCKET MAX.	\$8,150
EXCESS CARRIER	American National Life Insurance Company of	RX PLAN	\$15 \$40 \$70

COVERAGE & COSTS

COVERAGE	NUMBER	MEDICAL / RX	TOTAL
EMPLOYEE ONLY	63	\$571.33	\$35,993.79
EMPLOYEE + SPOUSE	15	\$1,136.84	\$17,052.60
EMPLOYEE + CHILD	15	\$1,023.35	\$15,350.25
EMPLOYEE + FAMILY	8	\$1,560.73	\$12,485.84
MONTHLY BILLING FEE	—	—	\$35.00
RECURRING MONTHLY PAYMENT			\$80,917.48

The claims reserve fund is owned by the employer and is funded by a portion of the monthly payment. If the total cost of claims does not exceed the amount in the claims reserve fund, the balance will be returned to the employer after the expiration date of the expense payment period.

PLAN COSTS	MONTHLY PAYMENT	ANNUAL TOTAL
CLAIMS RESERVE FUND CONTRIBUTION	\$39,956.67	\$479,480.00
FIXED COSTS	\$40,960.81	\$491,529.76
TOTAL MONTHLY PLAN COSTS	\$80,917.48	\$971,009.76

One-Time Setup Fee	\$95.00
TOTAL FIRST MONTH PLAN COST	\$81,012.48

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BENEFIT SUMMARY

DEDUCTIBLE		IN-NETWORK	OUT-OF-NETWORK
SINGLE		\$5,000	
FAMILY		\$10,000	
COINSURANCE		IN-NETWORK	OUT-OF-NETWORK
MEDICAL		70%	
ROUTINE PHYSICALS / PREVENTIVE / WELLNESS		100%	
COPAYMENT (PER OCCURRENCE)		IN-NETWORK	OUT-OF-NETWORK
PRIMARY CARE (Family practice, pediatrician, OB-GYN)		\$25	
SPECIALTY CARE		\$50	
URGENT CARE		\$100	
EMERGENCY ROOM		\$350 + Ded + Coins	
OUT-OF-POCKET MAXIMUM		IN-NETWORK	OUT-OF-NETWORK
SINGLE		\$8,150	
FAMILY		16300.00	
PRESCRIPTION DRUG COPAYMENTS		IN-NETWORK	OUT-OF-NETWORK
GENERIC (30 days)		\$15	
NAME BRAND PREFERRED (30 days)		\$40	
NAME BRAND NON-PREFERRED (30 days)		\$70	
PRESCRIPTION DRUG MAIL ORDER BENEFITS		IN-NETWORK	OUT-OF-NETWORK
GENERIC (90 days)		\$45	
NAME BRAND PREFERRED (90 days)		\$120	
NAME BRAND NON-PREFERRED (90 days)		\$210	
ANNUAL MAXIMUM		UNLIMITED	

This is a summary of benefits only. For complete details of plan benefits, exclusions and limitations, please refer to the plan document.

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BENEFIT SUMMARY *(Continued)*

DEDUCTIBLE	IN-NETWORK
LIFETIME BENEFIT MAXIMUM	Unlimited
PREVENTIVE MEDICAL SERVICES*	Covered at 100%, no deductible, no coinsurance
DIAGNOSTIC X-RAY AND LABORATORY SERVICES	Covered under doctor's office visit copay
IMAGING (MRI, CT scan, PET scan, Ultrasound, EKG)	Deductible and coinsurance
DIALYSIS	Deductible and coinsurance
CANCER (Chemotherapy, radiation therapy, BRCA testing)	Deductible and coinsurance
URGENT CARE OFFICE VISIT	100 copay applies, then covered at 100%
EMERGENCY ROOM TREATMENT	\$350 copay, then deductible and coinsurance
MATERNITY (Prenatal, delivery, well-newborn, postpartum)	Deductible and coinsurance
CHIROPRACTIC CARE	Specialist copay applies, unlimited visits
OUTPATIENT REHABILITATION SERVICES	Deductible and coinsurance
INPATIENT REHABILITATION SERVICES	Deductible and coinsurance
HOME HEALTH CARE	Deductible and coinsurance

This is a summary of benefits only. For complete details of plan benefits, exclusions and limitations, please refer to the plan document.

Services provided by an out-of-network provider are subject to the out-of-network deductible and coinsurance.

*A NOTE ON PREVENTIVE MEDICAL SERVICES






This plan includes coverage for all preventive care services recommended by the U.S. Preventive Services Task Force (USPTF) and mandated by the Patient Protection and Affordable Care Act (PPACA), including but not limited to routine physical exams, associated imaging and laboratory services (such as mammograms and PSA tests), well-child exams, and immunizations. For complete details, exclusions and limitations on PPACA required coverage, visit www.healthcare.gov.



Assured Benefits Administrators (ABA) is a full-service third party administrator (TPA) headquartered in Dallas, Texas.

ADDRESS 8150 N. Central Expressway, Suite 1700, Dallas, TX 75206
TOLL FREE +1.800.247.7114 • **WEBSITE** www.abadmin.com

ABA_LF Proposal_2016

Jasper BOC	2018	2018	2019	2020
2020 RENEWAL COMPARISON	Renewal Offer	2018 Plan	Current	Recommendation
Broker: Kelly Fox				
		 AMERICAN BENEFIT ADMINISTRATORS	 AMERICAN BENEFIT ADMINISTRATORS	 AMERICAN BENEFIT ADMINISTRATORS
	GA NPOS 16 Copay OPT 69	Cigna PPO	RBP	RBP
COVERAGE				
Deductible (In net/Out net)	\$5,000/\$10,000	\$5,000	\$5,000	\$5,000
Co-insurance (In net/Out net)	60%/60%	70%/50%	70%	70%
Out of Pocket (In net/Out net)	\$6,500/\$13,000	\$6,500/\$13,000	\$6,500/\$13,000	\$8,150/\$16,300
Primary/Specialist Co-Pay	\$40/\$65	\$40/\$65	\$40/\$65	\$25/\$50
Emergency Room	\$350	\$350 / DED/COINS	\$350 / DED / COINS	\$350 / DED / COINS
Prescription Card	\$10/\$250 DED/ \$40/\$70/25%	\$10/\$40/\$70 Tier 4 Rx: DED then 70%	\$15/\$40/\$70 Tier 4 Rx: DED then 70%	\$15/\$40/\$70 Tier 4 Rx: DED then 70%
MONTHLY MEDICAL COST:				
Monthly Medical Rate: Renewal /Current		98 Insured	93 Insured	101 Insured
Employee (60)/(63)	\$663.67	\$575.98	\$589.96	\$571.33
Employee/Spouse (10)/(15)	\$1,322.36	\$1,142.02	\$1,172.08	\$1,136.84
Employee/Child(ren) (12)/(15)	\$1,225.50	\$1,029.57	\$1,055.46	\$1,023.35
Family (16)/(8)	\$1,874.57	\$1,558.47	\$1,609.16	\$1,560.73
Total Monthly Premium	\$97,742.92	\$76,993.93	\$77,664.72	\$80,917.48
Total Monthly Cost to County	\$83,677.64	\$64,085.65	\$63,746.86	\$68,260.96
Total Annual Cost to County	\$1,004,131.68	\$769,027.80	\$764,962.32	\$819,131.52
Annual Savings VS Current	\$466,577.64 Increase	\$231,473.76 Increase	\$4,065.48	\$27,959.28
HRA Expense (Based 12 Month History)	\$43,000	\$43,000	\$36,137.98/\$16,800.18 YTD	\$23,500 /\$16,564.63
Estimated Total Annual Expense to County	\$1,047,131.68	\$812,027.80	\$801,100.30	\$842,631.52 Increase In Insureds (8)
Projected Annual Savings	\$68,420.05 Wellness Credit	NA	NA	NA
Increase Over Current Budget	\$436,203.67	\$231,473.76	(\$10,927.50)	(\$21,259.28)
Total Annual Expense	\$978,711.63	\$812,027.80	\$801,100.30	\$842,631.52
Projected Loss Fund Reserves			\$0.00	\$0.00
Total Annual Increase	\$436,203.67	\$231,473.76	(\$10,927.50)	(0.03%) \$41,531.22
Annual Basic Life Expense \$25,000 Per Employee			\$9,135.84	\$9,135.84
Total Annual Exp Including Basic Life			\$810,236.14	\$851,767.36
Current Pay Period Deduction	Emp: \$15.00 Emp/Sp: \$133.92 Emp/Ch:\$82.81 Family: \$203.67		Broker Compensation: 6%	Broker Compensation: 6%
	Current Loss Fund Balance as of 02/29/2020: \$132,151.10 (See attached Aggregate Loss Fund Report)			

Adjusted Aggregate Loss Fund Report

JASPER COUNTY BOARD OF COMMISSIONERS (4242)
 From 7/1/2019 To 12/31/2020

Month / Year	No. Single	Emps Family	Monthly Loss Fund	YTD Loss Fund	Claims Paid This Month	Claims Paid Subject To Loss Fund	YTD Paid Subject To Loss Fund	Specific Reimburse Paid YTD	Specific Reimburse Pending YTD	Aggregate Summary	Minimum Attachment Point
Jul, 2019	62	35	\$41,012.83	\$41,012.83	\$33,938.42	\$8,502.19	\$8,502.19	\$0.00	\$0.00	\$8,502.19	\$41,012.83
	EMPLOYEE		62	EE+SPOUSE	12	FAMILY	11	EE+CHILDREN	12		0
			0		0		0		0		0
Aug, 2019	61	34	\$39,897.14	\$80,909.97	\$71,976.81	\$20,332.25	\$28,834.44	\$0.00	\$0.00	\$28,834.44	\$82,025.66
	EMPLOYEE		61	EE+SPOUSE	12	FAMILY	10	EE+CHILDREN	12		0
			0		0		0		0		0
Sep, 2019	62	35	\$40,730.19	\$121,640.16	\$41,419.98	\$19,019.05	\$47,853.49	\$0.00	\$0.00	\$47,853.49	\$123,038.49
	EMPLOYEE		62	EE+SPOUSE	12	FAMILY	10	EE+CHILDREN	13		0
			0		0		0		0		0
Oct, 2019	64	34	\$40,507.06	\$162,147.22	\$28,311.02	\$26,207.70	\$74,061.19	\$0.00	\$0.00	\$74,061.19	\$164,051.32
	EMPLOYEE		64	EE+SPOUSE	12	FAMILY	9	EE+CHILDREN	13		0
			0		0		0		0		0
Nov, 2019	66	34	\$40,819.46	\$202,966.68	\$20,090.97	\$20,090.97	\$94,152.16	\$0.00	\$0.00	\$94,152.16	\$205,064.15
	EMPLOYEE		66	EE+SPOUSE	12	FAMILY	8	EE+CHILDREN	14		0
			0		0		0		0		0
Dec, 2019	69	35	\$42,247.55	\$245,214.23	\$50,257.08	\$43,126.88	\$137,279.04	\$0.00	\$0.00	\$137,279.04	\$246,076.98
	EMPLOYEE		69	EE+SPOUSE	12	FAMILY	8	EE+CHILDREN	15		0
			0		0		0		0		0
Jan, 2020	69	37	\$43,497.11	\$288,711.34	\$34,899.27	\$34,849.27	\$172,128.31	\$0.00	\$0.00	\$172,128.31	\$287,089.81
	EMPLOYEE		69	EE+SPOUSE	15	FAMILY	8	EE+CHILDREN	14		0
			0		0		0		0		0
Feb, 2020	68	38	\$43,735.12	\$332,446.46	\$28,738.46	\$28,464.57	\$200,592.88	\$0.00	\$0.00	\$200,592.88	\$328,102.64
	EMPLOYEE		68	EE+SPOUSE	15	FAMILY	8	EE+CHILDREN	15		0
			0		0		0		0		0

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Assured Benefits Administrators
 Run: 05/06/2020 10:16 AM
 Specific: \$20,000.00

Adjusted Aggregate Loss Fund Report

JASPER COUNTY BOARD OF COMMISSIONERS (4242)
 From 7/1/2019 To 12/31/2020

AGGRRPTS Page: 2
 Operator: 19
 Effective Date of Plan: 7/1/2018
 Contract: Incurred & Paid Basis (12/18)

Month / Year	No. Single	Emps Family	Monthly Loss Fund	YTD Loss Fund	Claims Paid This Month	Claims Paid Subject To Loss Fund	YTD Paid Subject To Loss Fund	Specific Reimburse Paid YTD	Specific Reimburse Pending YTD	Aggregate Summary	Minimum Attachment Point
Mar, 2020	68	38	\$43,735.12	\$376,181.58	\$37,766.69	\$37,766.69	\$238,359.57	\$0.00	\$0.00	\$238,359.57	\$369,115.47
	EMPLOYEE		68	EE+SPOUSE	15	FAMILY	8	EE+CHILDREN	15		0
			0		0		0		0		0
Apr, 2020	66	39	\$43,958.25	\$420,139.83	\$38,005.97	\$38,005.97	\$276,365.54	\$0.00	\$0.00	\$276,365.54	\$410,128.30
	EMPLOYEE		66	EE+SPOUSE	15	FAMILY	9	EE+CHILDREN	15		0
			0		0		0		0		0

Agg Factors: EMPLOYEE: \$297.52 EE+SPOUSE: \$595.03 FAMILY: \$818.17 EE+CHILDREN: \$535.53

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Adjusted Aggregate Loss Fund Report Master Group Summary

JASPER COUNTY BOARD OF COMMISSIONERS (4242)
From 7/1/2019 To 12/31/2020

Month / Year	No. Single	Emps Family	Monthly Loss Fund	YTD Loss Fund	Claims Paid This Month	Claims Paid Subject To Loss Fund	YTD Paid Subject To Loss Fund	Specific Reimburse Paid YTD	Specific Reimburse Pending YTD	Aggregate Summary	Minimum Attachment Point
Jul, 2019	62	35	\$41,012.83	\$41,012.83	\$33,938.42	\$8,502.19	\$8,502.19	\$0.00	\$0.00	\$8,502.19	\$41,012.83
Aug, 2019	61	34	\$39,897.14	\$80,909.97	\$71,976.81	\$20,332.25	\$28,834.44	\$0.00	\$0.00	\$28,834.44	\$82,025.66
Sep, 2019	62	35	\$40,730.19	\$121,640.16	\$41,419.98	\$19,019.05	\$47,853.49	\$0.00	\$0.00	\$47,853.49	\$123,038.49
Oct, 2019	64	34	\$40,507.06	\$162,147.22	\$28,311.02	\$26,207.70	\$74,061.19	\$0.00	\$0.00	\$74,061.19	\$164,051.32
Nov, 2019	66	34	\$40,819.46	\$202,966.68	\$20,090.97	\$20,090.97	\$94,152.16	\$0.00	\$0.00	\$94,152.16	\$205,064.15
Dec, 2019	69	35	\$42,247.55	\$245,214.23	\$50,257.08	\$43,126.88	\$137,279.04	\$0.00	\$0.00	\$137,279.04	\$246,076.98
Jan, 2020	69	37	\$43,497.11	\$288,711.34	\$34,899.27	\$34,849.27	\$172,128.31	\$0.00	\$0.00	\$172,128.31	\$287,089.81
Feb, 2020	68	38	\$43,735.12	\$332,446.46	\$28,738.46	\$28,464.57	\$200,592.88	\$0.00	\$0.00	\$200,592.88	\$328,102.64
Mar, 2020	68	38	\$43,735.12	\$376,181.58	\$37,766.69	\$37,766.69	\$238,359.57	\$0.00	\$0.00	\$238,359.57	\$369,115.47
Apr, 2020	66	39	\$43,958.25	\$420,139.83	\$38,005.97	\$38,005.97	\$276,365.54	\$0.00	\$0.00	\$276,365.54	\$410,128.30
		EMPLOYEE	655	EE+SPOUSE	132	FAMILY	89	EE+CHILDREN	138		0
			0		0		0		0		0

*** End of Report ***

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Agenda Request – Jasper County BOC

Department: County Extension

Date: May 18, 2020

Subject: County Extension Service Funding - FY 2021 Budget

Summary:

Jasper County Extension Service staffing discussion is needed due to recently announced changes in funding by the University of Georgia Extension Service for FY 2021.

Background:

Jasper County Extension Service is traditionally staffed with the following personnel:
One 4-H Agent
One Agricultural & Natural Resources Agent

Cost:

To be determined

Recommended Motion:

Board Discretion

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: May 18, 2020

Subject: FY 2021 Budget Planning

Summary:

Staff has prepared budget materials for discussion for the FY 2021 Budget.

Budget documents are presented with the following:

Potential Budget Versions

\$11,184,435	Current FY 2020 Budget Amounts
\$10,758,160	Current FY 2020 Budget Cut 3.8%
\$11,036,126	Projected FY 2020 Final Total Expenditures

Potential Millage Rates

14.533	Rollback
14.033	Rollback minus .5 mils
13.912	Current rate minus 1.5 mils
13.533	Rollback minus 1.0 mil
13.412	Current rate minus 2.0 mils

Background:

The Jasper County Board of Commissioners operates the county government on a fiscal year basis.

The current budget ends June 30, 2020.

A new fiscal year budget will begin on July 1, 2020 and end on June 30, 2021.

Cost:

To be determined

Recommended Motion:

Board Discretion

GENERAL FUND		FY 2019 APPROVED Budget	FY 2020 APPROVED BUDGET	FY 2020 Budget W/3.8% CUT	FY 2020 PROJECTED EXPENDITURES	FY 2021 OBLIGATED ADDITIONAL EXPENDITURES	FY 2021 PROPOSED BUDGET
1110	BOC	219,561	236,535	229,441	244,065		
1300	EXECUTIVE	194,229	200,520	194,506	200,503		
1400	ELECTIONS	28,942	28,942	28,074	25,608		
1401	REGISTRAR	59,363	64,678	62,738	63,140		
1510	FINANCIAL ADMINISTRATION	125,581	127,961	124,123	122,397		
1540	HR	103,055	105,272	102,115	93,223		
1545	TAX COMMISSIONER	210,266	217,282	210,766	221,096		
1550	TAX ASSESSOR	283,851	324,298	314,572	315,326		
1565	GOVERNMENT BUILDINGS	162,800	164,800	159,858	202,444		
2150	SUPERIOR COURT	360,574	371,644	360,498	377,630		
2200	DISTRICT ATTORNEY	50,018	52,132	50,569	52,337		
2400	MAGISTRATE COURT	109,938	115,843	112,369	127,241		
2450	PROBATE COURT	195,591	189,859	184,166	179,990		
2600	JUVENILE COURT	5,000	5,000	4,850	5,875		
3100	COURTS OTHER COSTS	123,124	105,246	102,090	106,560		
3300	SHERIFF	2,292,221	2,398,768	2,326,829	2,260,022		
3326	JAIL	846,945	987,782	958,158	971,763		
3360	COURTHOUSE SECURITY	98,828	113,120	109,727	108,807		
3550	FIRE RESCUE	1,071,689	1,138,770	1,104,618	1,105,877		
3700	CORONER	25,470	25,688	24,918	21,383		
3900	ANIMAL CONTROL	133,053	153,057	148,467	140,165		
3920	EMERGENCY MANAGEMENT	12,566	15,466	15,002	13,758		
4200	ROADS AND BRIDGES	1,772,857	1,935,215	1,877,178	1,967,839		
6100	RECREATION	248,981	258,805	251,044	215,002		
6200	SENIOR CENTER	225,174	236,074	228,994	252,786		
7100	COUNTY EXTENSION	47,655	48,840	47,375	47,567		
7410	PLANNING AND ZONING	183,605	197,987	192,049	216,045		
SUBTOTAL - DEPARTMENTS		9,190,937	9,819,584	9,525,095	9,658,451		
AGENCIES/COMPONENT UNITS		929,974	932,952	904,973	934,663		
DEBT SERVICE		241,149	293,922	285,107	287,142	24,882	318,804
SUBTOTAL - AGENCIES & DEBT SERVICE		1,171,123	1,226,874	1,190,080	1,221,805		
SUBTOTAL - OPERATING EXPENDITURES		10,362,060	11,046,458	10,715,175	10,880,256		
GENERAL FUND CAPITAL EXPENDITURES		96,100	44,314	42,985	22,942		
SUBTOTAL - OPERATING & CAPITAL EXPENDITURES		10,458,160	11,090,772	10,758,160	10,903,198		
CAPITAL FUND TRANSFER			93,663		132,928		
GRAND TOTAL GENERAL FUND		10,458,160	11,184,435	10,758,160	11,036,126		

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REVENUE PROJECTED - 2021 (Millage Rate = 14.533; 93%)

<u>Account Number</u>	<u>Description</u>	<u>Adopted</u> <u>2020</u>	<u>FY 2020</u> <u>Annulized</u>	<u>Projected</u> <u>2021</u>	<u>Inc/(Dec)</u> <u>Variance</u>	<u>FY 2021 Notes</u>
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,868,921	\$ 5,890,471	\$ 6,037,236	\$ 168,315	April-Jun 2018 - \$79,649; April-June 2019 - \$99,413; use 50% discount off 2019 for April-June 2020
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 205,000	\$ 239,769	\$ 191,815	\$ (13,185)	revised down to 20% off FY 20 Actual
100-031-31100-00031-311120	TIMBER TAX	\$ 74,250	\$ 61,938	\$ 60,142	\$ (14,108)	Apr-Jun 18 \$15,962; Apr-Jun 19 \$27,505; use \$11k for FY20 remainder; Reduce FY21 19% from FY 20 Budget
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 200	\$ 264	\$ 250	\$ 50	
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 39,000	\$ 38,614	\$ 37,050	\$ (1,950)	Reduce FY 21 5% from FY 20 Budget
100-031-31100-00031-311310	VEHICLE TAXES	\$ 119,740	\$ 118,135	\$ 100,581	\$ (19,159)	Reduce FY 21 16% from FY 20 Budget
100-031-31100-00031-311315	MOTOR VEHICLE TAVT TAX	\$ 485,000	\$ 715,214	\$ 600,779	\$ 115,779	Reduce FY 21 16% from FY 20 Actual No Change
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 18,300	\$ 14,784	\$ 14,000	\$ (4,300)	
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 3,000	\$ 2,021	\$ 2,000	\$ (1,000)	
100-031-31100-00031-311350	RAILROAD TAX	\$ 30,000	\$ 30,000	\$ 32,000	\$ 2,000	7-26-18 \$32,090; 6-30-19 \$35,030; use \$32k
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 1,500	\$ 358	\$ 250	\$ (1,250)	
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 300	\$ 6,798	\$ 2,000	\$ 1,700	
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 600	\$ 485	\$ 300	\$ (300)	
100-031-31100-00031-311500	FLPA/PROPERTY TAX GRANTS	\$ 684,182	\$ 665,165	\$ 560,375	\$ (123,807)	2020 PT-77
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 33,000	\$ 36,118	\$ 28,894	\$ (4,106)	revised down to 20% off FY20 actual
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 77,000	\$ 108,262	\$ 86,609	\$ 9,609	revised down to 20% off FY 20actual
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ 950	\$ 729	\$ 700	\$ (250)	
100-031-31100-00031-314900	ENERGY EXCISE TAX	\$ 25,000	\$ 6,674	\$ 6,500	\$ (18,500)	
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 647,054	\$ 702,432	\$ 639,214	\$ (7,840)	revised down to 9% off FY 20 actual
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 68,000	\$ 60,691	\$ 60,000	\$ (8,000)	
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$ 751,000	\$ 759,234	\$ 774,419	\$ 23,419	Growth -FY14-4%;FY15-5%;FY16-7%;FY17-6%;FY18 -7%;FY19-7%;use 6% for FY2020; use 2% for 20
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 18,500	\$ 20,378	\$ 20,000	\$ 1,500	
100-031-31800-00031-318001	FIRE DISTRICT - JCWSA	\$ 43,500	\$ 46,804	\$ 43,500	\$ -	
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 98,010	\$ 108,857	\$ 92,528	\$ (5,482)	revised down to 15% off FY 20 actual
100-031-31900-00031-319500	FI FA / ADVERTISING REIMBURSEMENT	\$ 2,500	\$ 1,869	\$ 1,800	\$ (700)	
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 15,100	\$ 14,300	\$ 14,300	\$ (800)	
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 15,000	\$ 14,490	\$ 14,200	\$ (800)	

100-035-35110-00035-351140	PROBATE COURT FEES	\$ 134,000	\$ 116,708	\$ 107,371	\$ (26,629)	revised down to 8% off FY 20 actual
100-036-36100-00036-361010	INTEREST EARNED	\$ 40,000	\$ 28,000	\$ 25,480	\$ (14,520)	revised down 9% off FY 20 actual
100-038-38900-00038-389000	OTHER REVENUE				\$ -	
100-038-38900-00038-389010	INS WELLNESS PROGRAM REV				\$ -	
100-038-38900-00038-389150	MISCELLANEOUS REIMBURSEMENTS	\$ 4,000	\$ 16,330	\$ -	\$ (4,000)	
100-038-38910-00038-389120	MISC REVENUES/(EXPENDITURES)				\$ -	
100-038-38910-00038-389130	PROCEEDS OF CAPITAL LEASES				\$ -	
100-038-38910-00038-389140	CAPITAL LEASES				\$ -	
100-039-39000-00039-322500	ANIMAL CONTROL FEES	\$ 5,500	\$ 3,234	\$ 4,500	\$ (1,000)	
100-039-39000-00039-389160	ANIMAL CONTROL DONATIONS	\$ 3,000	\$ 710	\$ 1,000	\$ (2,000)	
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				\$ -	
100-600-06100-00034-347500	PROGRAM FEES COLLECTED (RECREATION)	\$ 62,000	\$ 46,040	\$ 41,540	\$ (20,460)	FY 18 \$66,753; FY 19 \$63,080; Deduct \$20k for FY 21 Football Program - 33% of \$62k
100-600-06200-00034-334100	Senior Center RDC	\$ 88,112	\$ 88,942	\$ 88,112	\$ -	Periods 1 - 8 collected \$65,942
100-600-06200-00034-334200	Senior Center Transportation	\$ 49,955	\$ 50,582	\$ 49,955	\$ -	Periods 1-7 collected \$31,008; removed June 19 received after fiscal close \$4,574
100-600-06200-00034-347500	Senior Center Program Fees	\$ 3,000	\$ 3,412	\$ 3,000	\$ -	
New Pending	LOSS FUND BALANCE REFUND - EMP INS	\$ 150,000	\$ -	\$ -	\$ (150,000)	
General Fund Regular Digest Operating Revenue		\$ 10,718,834	\$ 10,908,246	\$ 10,567,436	\$ (151,398)	
Special Digest - Stanton Springs		\$ 93,663	\$ 132,928	\$ 186,162	\$ 92,499	
Grand Total General Fund Revenue		\$ 10,812,497	\$ 11,041,174	\$ 10,753,598	\$ (58,899)	

	Rollback AT 14.533 95.00% Tax			Rollback minus .5 AT 14.033 95.00% Tax			Current minus 1.5 AT 13.912 95.00% Tax			Rollback minus 1.0 AT 13.533 95.00% Tax			Current minus 2.0 AT 13.412 95.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,167,069	\$6,167,069	\$6,268,309.40	\$5,954,894	\$5,954,894	\$6,214,260.70	\$5,903,548	\$5,903,548	\$6,044,967.66	\$5,742,719	\$5,742,719	\$5,990,918.95	\$5,691,373	\$5,691,373
ALL OTHER REVENUE		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,883,431</u>	<u>\$10,883,431</u>		<u>\$10,671,256</u>	<u>\$10,671,256</u>		<u>\$10,619,910</u>	<u>\$10,619,910</u>		<u>\$10,459,081</u>	<u>\$10,459,081</u>		<u>\$10,407,735</u>	<u>\$10,407,735</u>
FY 2021 BUDGET SAME AS FY 2020		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$301,004</u>	<u>-\$301,004</u>		<u>-\$513,179</u>	<u>-\$513,179</u>		<u>-\$564,525</u>	<u>-\$564,525</u>		<u>-\$725,354</u>	<u>-\$725,354</u>		<u>-\$776,700</u>	<u>-\$776,700</u>

	Rollback AT 14.533 93.00% Tax			Rollback minus .5 AT 14.033 93.00% Tax			Current minus 1.5 AT 13.912 93.00% Tax			Rollback minus 1.0 AT 13.412 93.00% Tax			Current minus 2.0 AT 13.412 93.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,037,236	\$6,037,236	\$6,268,309.40	\$5,829,528	\$5,829,528	\$6,214,260.70	\$5,779,262	\$5,779,262	\$5,990,918.95	\$5,571,555	\$5,571,555	\$5,990,918.95	\$5,571,555	\$5,571,555
ALL OTHER REVENUE		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,753,598</u>	<u>\$10,753,598</u>		<u>\$10,545,890</u>	<u>\$10,545,890</u>		<u>\$10,495,624</u>	<u>\$10,495,624</u>		<u>\$10,287,917</u>	<u>\$10,287,917</u>		<u>\$10,287,917</u>	<u>\$10,287,917</u>
FY 2021 BUDGET SAME AS FY 2020		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$430,837</u>	<u>-\$430,837</u>		<u>-\$638,545</u>	<u>-\$638,545</u>		<u>-\$688,811</u>	<u>-\$688,811</u>		<u>-\$896,518</u>	<u>-\$896,518</u>		<u>-\$896,518</u>	<u>-\$896,518</u>

	Rollback AT 14.533 91.00% Tax			Rollback minus .5 AT 14.033 91.00% Tax			Current minus 1.5 AT 13.912 91.00% Tax			Rollback minus 1.0 AT 13.412 91.00% Tax			Current minus 2.0 AT 13.412 91.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$5,907,403	\$5,907,403	\$6,268,309.40	\$5,704,162	\$5,704,162	\$6,214,260.70	\$5,654,977	\$5,654,977	\$5,990,918.95	\$5,451,736	\$5,451,736	\$5,990,918.95	\$5,451,736	\$5,451,736
ALL OTHER REVENUE		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362		\$4,716,362	\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,623,765</u>	<u>\$10,623,765</u>		<u>\$10,420,524</u>	<u>\$10,420,524</u>		<u>\$10,371,339</u>	<u>\$10,371,339</u>		<u>\$10,168,098</u>	<u>\$10,168,098</u>		<u>\$10,168,098</u>	<u>\$10,168,098</u>
FY 2021 BUDGET SAME AS FY 2020		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435		\$11,184,435	\$11,184,435
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$560,670</u>	<u>-\$560,670</u>		<u>-\$763,911</u>	<u>-\$763,911</u>		<u>-\$813,096</u>	<u>-\$813,096</u>		<u>-\$1,016,337</u>	<u>-\$1,016,337</u>		<u>-\$1,016,337</u>	<u>-\$1,016,337</u>

	Rollback			Rollback minus .5			Current minus 1.5			Rollback minus 1.0			Current minus 2.0		
	14.533	AT 95.00%	Tax	14.033	AT 95.00%	Tax	13.912	AT 95.00%	Tax	13.533	AT 95.00%	Tax	13.412	AT 95.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,167,069	\$6,167,069	\$6,268,309.40	\$5,954,894	\$5,954,894	\$6,214,260.70	\$5,903,548	\$5,903,548	\$6,044,967.66	\$5,742,719	\$5,742,719	\$5,990,918.95	\$5,691,373	\$5,691,373
ALL OTHER REVENUE		\$4,716,362			\$4,716,362			\$4,716,362		\$4,716,362		\$4,716,362		\$4,716,362	
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,883,431</u>			<u>\$10,671,256</u>			<u>\$10,619,910</u>		<u>\$10,459,081</u>		<u>\$10,459,081</u>		<u>\$10,407,735</u>	
FY 2021 BUDGET Same as FY 2020 with 3.8% Cut		\$10,758,160			\$10,758,160			\$10,758,160		\$10,758,160		\$10,758,160		\$10,758,160	
DIFFERENCE FUNDED BY FUND BALANCE		<u><u>-\$125,271</u></u>			<u><u>-\$86,904</u></u>			<u><u>-\$138,250</u></u>		<u><u>-\$299,079</u></u>		<u><u>-\$299,079</u></u>		<u><u>-\$350,425</u></u>	

	Rollback			Rollback minus .5			Current minus 1.5			Rollback minus 1.0			Current minus 2.0		
	14.533	AT 93.00%	Tax	14.033	AT 93.00%	Tax	13.912	AT 93.00%	Tax	13.412	AT 93.00%	Tax	13.412	AT 93.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,037,236	\$6,037,236	\$6,268,309.40	\$5,829,528	\$5,829,528	\$6,214,260.70	\$5,779,262	\$5,779,262	\$5,990,918.95	\$5,571,555	\$5,571,555	\$5,990,918.95	\$5,571,555	\$5,571,555
ALL OTHER REVENUE		\$4,716,362			\$4,716,362			\$4,716,362		\$4,716,362		\$4,716,362		\$4,716,362	
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,753,598</u>			<u>\$10,545,890</u>			<u>\$10,495,624</u>		<u>\$10,287,917</u>		<u>\$10,287,917</u>		<u>\$10,287,917</u>	
FY 2021 BUDGET Same as FY 2020 with 3.8% Cut		\$10,758,160			\$10,758,160			\$10,758,160		\$10,758,160		\$10,758,160		\$10,758,160	
DIFFERENCE FUNDED BY FUND BALANCE		<u><u>-\$404,562</u></u>			<u><u>-\$212,270</u></u>			<u><u>-\$262,536</u></u>		<u><u>-\$470,243</u></u>		<u><u>-\$470,243</u></u>		<u><u>-\$470,243</u></u>	

	Rollback			Rollback minus .5			Current minus 1.5			Rollback minus 1.0			Current minus 2.0		
	14.533	AT 91.00%	Tax	14.033	AT 91.00%	Tax	13.912	AT 91.00%	Tax	13.412	AT 91.00%	Tax	13.412	AT 91.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$5,907,403	\$5,907,403	\$6,268,309.40	\$5,704,162	\$5,704,162	\$6,214,260.70	\$5,654,977	\$5,654,977	\$5,990,918.95	\$5,451,736	\$5,451,736	\$5,990,918.95	\$5,451,736	\$5,451,736
ALL OTHER REVENUE		\$4,716,362			\$4,716,362			\$4,716,362		\$4,716,362		\$4,716,362		\$4,716,362	
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,623,765</u>			<u>\$10,420,524</u>			<u>\$10,371,339</u>		<u>\$10,168,098</u>		<u>\$10,168,098</u>		<u>\$10,168,098</u>	
FY 2021 BUDGET Same as FY 2020 with 3.8% Cut		\$10,758,160			\$10,758,160			\$10,758,160		\$10,758,160		\$10,758,160		\$10,758,160	
DIFFERENCE FUNDED BY FUND BALANCE		<u><u>-\$134,395</u></u>			<u><u>-\$337,636</u></u>			<u><u>-\$386,821</u></u>		<u><u>-\$590,062</u></u>		<u><u>-\$590,062</u></u>		<u><u>-\$590,062</u></u>	

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	Rollback AT 14.533 95.00% Tax			Rollback minus .5 AT 14.033 95.00% Tax			Current minus 1.5 AT 13.912 95.00% Tax			Rollback minus 1.0 AT 13.533 95.00% Tax			Current minus 2.0 AT 13.412 95.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,167,069	\$6,167,069	\$6,268,309.40	\$5,954,894	\$5,954,894	\$6,214,260.70	\$5,903,548	\$5,903,548	\$6,044,967.66	\$5,742,719	\$5,742,719	\$5,990,918.95	\$5,691,373	\$5,691,373
ALL OTHER REVENUE		\$4,716,362				\$4,716,362			\$4,716,362			\$4,716,362			\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,883,431</u>				<u>\$10,671,256</u>			<u>\$10,619,910</u>			<u>\$10,459,081</u>			<u>\$10,407,735</u>
FY 2021 BUDGET SAME AS FY 2020 PROJECTED TOTAL		\$11,036,126				\$11,036,126			\$11,036,126			\$11,036,126			\$11,036,126
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$152,695</u>				<u>-\$364,870</u>			<u>-\$416,216</u>			<u>-\$577,045</u>			<u>-\$628,391</u>

	Rollback AT 14.533 93.00% Tax			Rollback minus .5 AT 14.033 93.00% Tax			Current minus 1.5 AT 13.912 93.00% Tax			Rollback minus 1.0 AT 13.412 93.00% Tax			Current minus 2.0 AT 13.412 93.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$6,037,236	\$6,037,236	\$6,268,309.40	\$5,829,528	\$5,829,528	\$6,214,260.70	\$5,779,262	\$5,779,262	\$5,990,918.95	\$5,571,555	\$5,571,555	\$5,990,918.95	\$5,571,555	\$5,571,555
ALL OTHER REVENUE		\$4,716,362				\$4,716,362			\$4,716,362			\$4,716,362			\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,753,598</u>				<u>\$10,545,890</u>			<u>\$10,495,624</u>			<u>\$10,287,917</u>			<u>\$10,287,917</u>
FY 2021 BUDGET SAME AS FY 2020 PROJECTED TOTAL		\$11,036,126				\$11,036,126			\$11,036,126			\$11,036,126			\$11,036,126
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$282,528</u>				<u>-\$490,236</u>			<u>-\$540,502</u>			<u>-\$748,209</u>			<u>-\$748,209</u>

	Rollback AT 14.533 91.00% Tax			Rollback minus .5 AT 14.033 91.00% Tax			Current minus 1.5 AT 13.912 91.00% Tax			Rollback minus 1.0 AT 13.412 91.00% Tax			Current minus 2.0 AT 13.412 91.00% Tax		
ADVALOREM TAXES - CURRENT	\$6,491,651.15	\$5,907,403	\$5,907,403	\$6,268,309.40	\$5,704,162	\$5,704,162	\$6,214,260.70	\$5,654,977	\$5,654,977	\$5,990,918.95	\$5,451,736	\$5,451,736	\$5,990,918.95	\$5,451,736	\$5,451,736
ALL OTHER REVENUE		\$4,716,362				\$4,716,362			\$4,716,362			\$4,716,362			\$4,716,362
GRAND TOTAL GENERAL FUND REVENUE		<u>\$10,623,765</u>				<u>\$10,420,524</u>			<u>\$10,371,339</u>			<u>\$10,168,098</u>			<u>\$10,168,098</u>
FY 2021 BUDGET SAME AS FY 2020 PROJECTED TOTAL		\$11,036,126				\$11,036,126			\$11,036,126			\$11,036,126			\$11,036,126
DIFFERENCE FUNDED BY FUND BALANCE		<u>-\$412,361</u>				<u>-\$615,602</u>			<u>-\$664,787</u>			<u>-\$868,028</u>			<u>-\$868,028</u>

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