



Emanuel County Board of Commissioners

2016 Tax Digest and Millage Rate

September 13, 2016 at 10:00 AM and 6:00 PM and September 21, 2016 at 11:00 AM



Emanuel County Board of Commissioners

NOTICE

The Emanuel County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Office Building on September 21, 2016 at 11:00 a.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2016 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| COUNTY WIDE | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|------------------------------------------|-------------|-------------|-------------|-------------------|-------------------|-------------------|
| Real & Personal | 458,047,310 | 482,209,391 | 487,124,259 | 501,106,561 | 506,319,808 | 513,350,703 |
| Motor Vehicles | 46,337,730 | 48,369,790 | 49,725,130 | 41,649,130 | 30,353,260 | 23,277,030 |
| Mobile Homes | 7,472,694 | 7,141,290 | 7,600,093 | 7,143,757 | 6,451,388 | 6,185,501 |
| Timber - 100% | 10,689,292 | 8,816,732 | 9,918,762 | 14,925,137 | 11,137,075 | 14,189,236 |
| Heavy Duty Equipment | 0 | 0 | 10,689 | 73,600 | 74,896 | 26,207 |
| Gross Digest | 522,547,026 | 546,537,203 | 554,378,933 | 564,898,185 | 554,336,427 | 557,028,677 |
| Less M& O Exemptions | 86,238,749 | 111,042,403 | 113,070,462 | 113,624,690 | 109,875,423 | 113,096,242 |
| Net M & O Digest | 436,308,277 | 435,494,800 | 441,308,471 | 451,273,495 | 444,461,004 | 443,932,435 |
| State Forest Land Assistance Grant Value | 4,151,113 | 7,678,482 | 7,519,497 | 10,799,486 | 11,711,891 | 12,662,874 |
| Adjusted Net M&O Digest | 440,459,390 | 443,173,282 | 448,827,968 | 462,072,981 | 456,172,895 | 456,595,309 |
| Gross M&O Millage | 13.907 | 13.866 | 13.917 | 13.362 | 13.290 | 14.346 |
| Less Rollbacks | 2.937 | 3.014 | 3.065 | 2.583 | 2.526 | 2.567 |
| Net M&O Millage | 10.970 | 10.852 | 10.852 | 10.779 | 10.764 | 11.779 |
| Total County Taxes Levied | \$4,831,840 | \$4,809,316 | \$4,870,681 | \$4,980,685 | \$4,910,245 | \$5,378,236 |
| Net Taxes \$ Increase | | -\$22,523 | \$61,365 | \$110,004 | -\$70,440 | \$467,991 |
| Net Taxes % Increase | | -0.47% | 1.28% | 2.26% | -1.41% | 9.53% |



Emanuel County Tax Digest 5 year History (2012 -2016)

Inflationary Growth

- 2012 + 4,764,618 (40%)
+ 11,911,545 (100%)
- 2013 - 1,374,688 (40%)
- 3,436,720 (100%)
- 2014 + 3,128,195 (40%)
+ 7,820,487 (100%)
- 2015 + 614,587 (40%)
+ 1,536,468 (100%)
- 2016 - 640,979 (40%)
- 1,602,488 (100%)



Emanuel County Tax Digest 5 year History (2012 - 2016)

Real Growth

- 2012 +3,047,082 (40%)
+7,617,705 (100%)
- 2013 +2,889,636 (40%)
+7,224,090 (100%)
- 2014 +2,367,772 (40%)
+5,919,43 (100%)
- 2015 +5,587,180 (40%)
+ 13,967,950 (100%)
- 2016 +4,805,807 (40%)
+12,014,518 (100%)



Emanuel County Tax Digest 5 year History (2012-2016)

Inflationary Growth Total Increase

+6,491,733 (40%)
+18,697,477 (100%)

Real Growth Total Increase

+16,229,333 (40%)
+46,743,693 (100%)



2014 TAX DIGEST TIMBER REVENUE (Partial Listing of All 159 Georgia Counties)

| Timber Revenue Rank | County | Timber Revenue | County Area Size Ranking |
|---------------------|-----------------------|---------------------|--------------------------|
| #1 | Clinch County | \$20,897,517 | 2 |
| #2 | Wayne County | \$16,103,385 | 11 |
| #3 | Emanuel County | \$14,925,137 | 7 |
| #6 | Laurens County | \$13,285,671 | 4 |
| #14 | Burke County | \$10,182,039 | 2 |
| #15 | Bulloch County | \$9,916,380 | 8 |



Emanuel County 5 - year History of Personal Property

Personal Property Real Growth:

| | | | |
|--------------|---------------|----------------------------|--------|
| 2012 | + | 60,422,787 | (40%) |
| | | + 151,056,968 | (100%) |
| 2013 | + | 64,717,379 | (40%) |
| | | +161,793,448 | (100%) |
| 2014 | + | 72,319,042 | (40%) |
| | | + 180,797,605 | (100%) |
| 2015 | + | 71,320,656 | (40%) |
| | | + 178,301,640 | (100%) |
| 2016 | + | 74,186,723 | (40%) |
| | | +185,466,808 | (100%) |
| TOTAL | (40%) | VALUE + 342,966,587 | |
| TOTAL | (100%) | VALUE + 857,416,468 | |



Emanuel County Board of Commissioners

NOTICE OF PROPERTY TAX INCREASE

The Emanuel County Board of Commissioner has tentatively adopted a millage rate which will require an increase in property taxes by 9.28 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Emanuel County Courthouse at 125 S. Main Street Swainsboro, GA 30401 on September 13th at 10:00 AM and 6:00 PM

Times and places of additional public hearings on this tax increase are at the County Office Building at 101 N. Main Street Swainsboro, GA 30401 on September 21st at 11:00 AM. This tentative increase will result in a millage rate of 11.779 mills, an increase of 1.00 mill. Without this tentative tax increase, the millage rate will be no more than 10.779 mills.

The proposed tax increase for a home with a fair market value of \$75,000.00 is approximately \$30.00 and the proposed tax increase for nonhomestead property with a fair market value of \$50,000.00 is approximately \$20.00.



Emanuel County Board of Commissioners

PUBLIC NOTICE

The Emanuel County Board of Commissioners do hereby announce that effective September 1, 2016 all legally required administrative budgets for FY 2016-2017 have been submitted to the Commissioners and are available at the Commissioner's Office for public review. These include the General Fund and all Special Revenue Funds.
O.C.G.A. §36-81-5(d)

A public hearing will be held Tuesday, September 13, 2016 at 6:00 PM at the Emanuel County Courthouse, 125 S. Main Street, Swainsboro, Georgia 30401 to receive public comment on the Budget O.C.G.A §36-81-5(e)

Notice is also given that all FY 2016-2017 Budgets will be adopted on September 21, 2016 at 12:00 PM at the County Office Building at 101 N. Main Street Swainsboro, Georgia 30401. O.C.G.A. §36-81-6(a) and 31-81-5(e)

General Fund 100

| Revenue Category | Total | Expenditure Category | Total |
|--------------------------------------|------------------------|-------------------------|-----------------|
| General Property Taxes | \$6,668,500.00 | General Government | \$2,316,817.58 |
| General Sales and Use Tax | \$1,145,000.00 | Judicial | \$1,107,757.92 |
| Selective Sales and Use Tax | \$66,000.00 | Public Safety | \$3,382,004.96 |
| Business Taxes | \$658,500.00 | Public Works | \$2,660,250.00 |
| Penalties and Interest on Del. Taxes | \$155,000.00 | Health and Welfare | \$127,500.00 |
| Licenses and Permits | \$31,250.00 | Culture/Recreation | \$553,918.00 |
| Intergovernmental | \$9,500.00 | Housing and Development | \$380,450.00 |
| Charges for Services | \$1,269,650.00 | Other Financing Uses | \$100,201.54 |
| Fines and Forfeitures | \$470,000.00 | Total | \$10,628,900.00 |
| Investment Income | \$18,000.00 | | |
| Contributions and Donations | \$0.00 | | |
| Miscellaneous Revenue | \$112,500.00 | | |
| Telephone Commissions | \$5,000.00 | | |
| Reimbursement for Damaged Prop. | \$0.00 | | |
| Other | \$20,000.00 | | |
| Other Financing Sources | \$0.00 | | |
| TOTALS | \$10,628,900.00 | | |

Special Revenue Fund

| Fund | Revenue | Expenditures | Total |
|--------------------------------|----------------|----------------|---------------|
| Juvenile Service Fund 202 | \$1,000.00 | \$0.00 | \$1,000.00 |
| Jail Fund 206 | \$25,000.00 | \$40,000.00 | (\$15,000.00) |
| Drug Fund 212 | \$10,000.00 | \$10,000.00 | \$0.00 |
| E-911 Fund 215 | \$501,100.00 | \$501,100.00 | \$0.00 |
| Multiple Grants Fund 250 | \$0.00 | \$0.00 | \$0.00 |
| Development Authority Fund 271 | \$450,000.00 | \$450,000.00 | \$0.00 |
| LMIG Fund 301 | \$1,030,000.00 | \$1,030,000.00 | \$0.00 |
| SPLOST 5 Fund 320 | \$2,484,000.00 | \$2,507,838.60 | (\$23,838.60) |
| TSPLOST Fund 335 | \$534,000.00 | \$485,000.00 | \$49,000.00 |
| Major Grants Fund 340 | \$0.00 | \$0.00 | \$0.00 |
| Local Resources Fund 350 | \$0.00 | \$0.00 | \$0.00 |



Revenue by Category

Fiscal Year 2017 Budget

Revenue

By Category

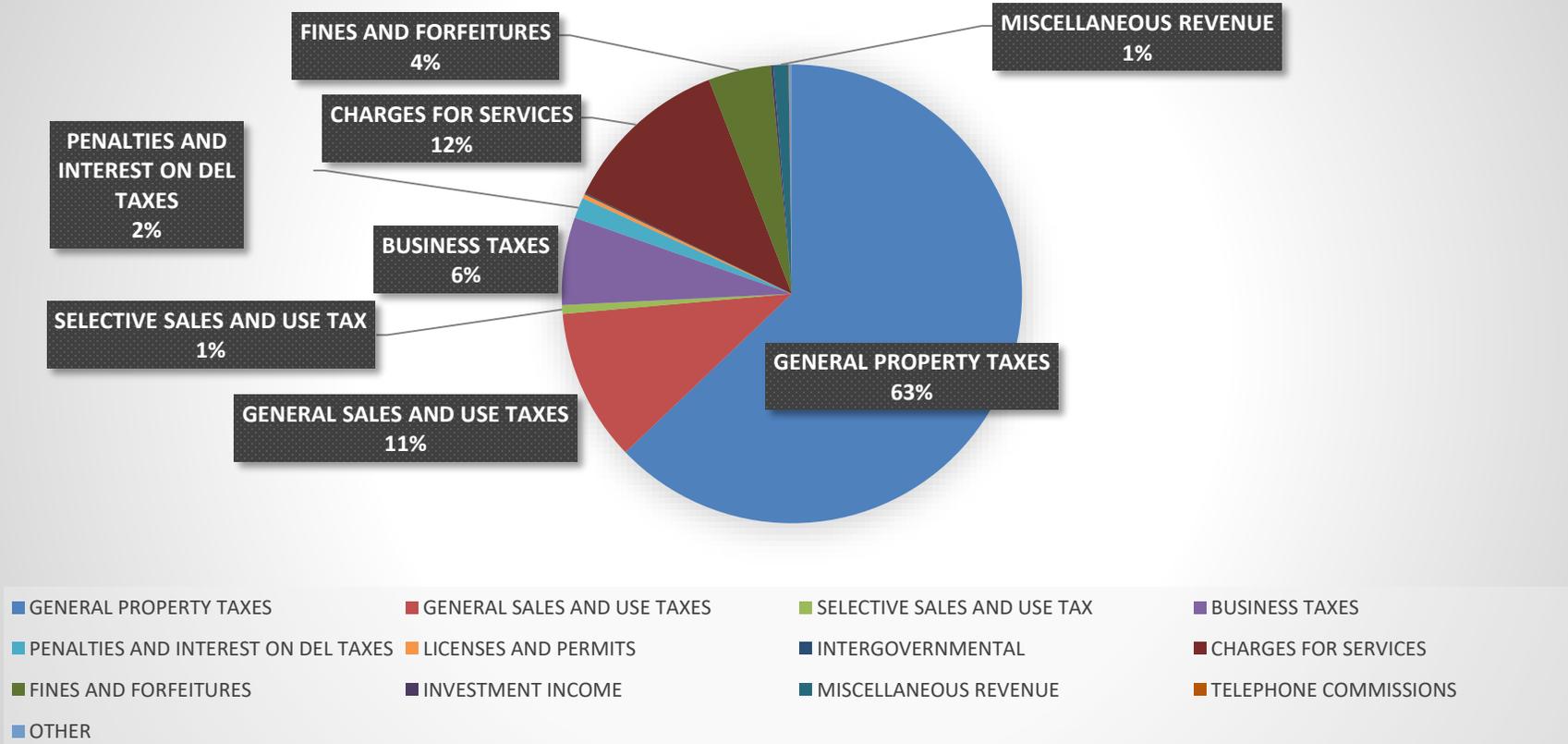
Round to Whole Dollars

| Category | Fiscal Year 2017 |
|-------------------------------------|------------------------|
| TAXES | |
| GENERAL PROPERTY TAXES | \$6,703,500.00 |
| GENERAL SALES AND USE TAXES | \$1,145,000.00 |
| SELECTIVE SALES AND USE TAX | \$66,000.00 |
| BUSINESS TAXES | \$658,500.00 |
| PENALTIES AND INTEREST ON DEL TAXES | \$155,000.00 |
| LICENSES AND PERMITS | \$31,250.00 |
| INTERGOVERNMENTAL | \$9,500.00 |
| CHARGES FOR SERVICES | \$1,269,650.00 |
| FINES AND FORFEITURES | \$470,000.00 |
| INVESTMENT INCOME | \$18,000.00 |
| CONTRIBUTIONS AND DONATIONS | \$0.00 |
| MISCELLANEOUS REVENUE | \$112,500.00 |
| TELEPHONE COMMISSIONS | \$5,000.00 |
| REIMBURSEMENT FOR DAMAGED PROP | \$0.00 |
| OTHER | \$20,000.00 |
| OTHER FINANCING SOURCES | \$0.00 |
| TOTALS | \$10,663,900.00 |



Revenue by Category

Emanuel County Revenues by Category





Expenditures by Category

Fiscal Year 2017 Budget

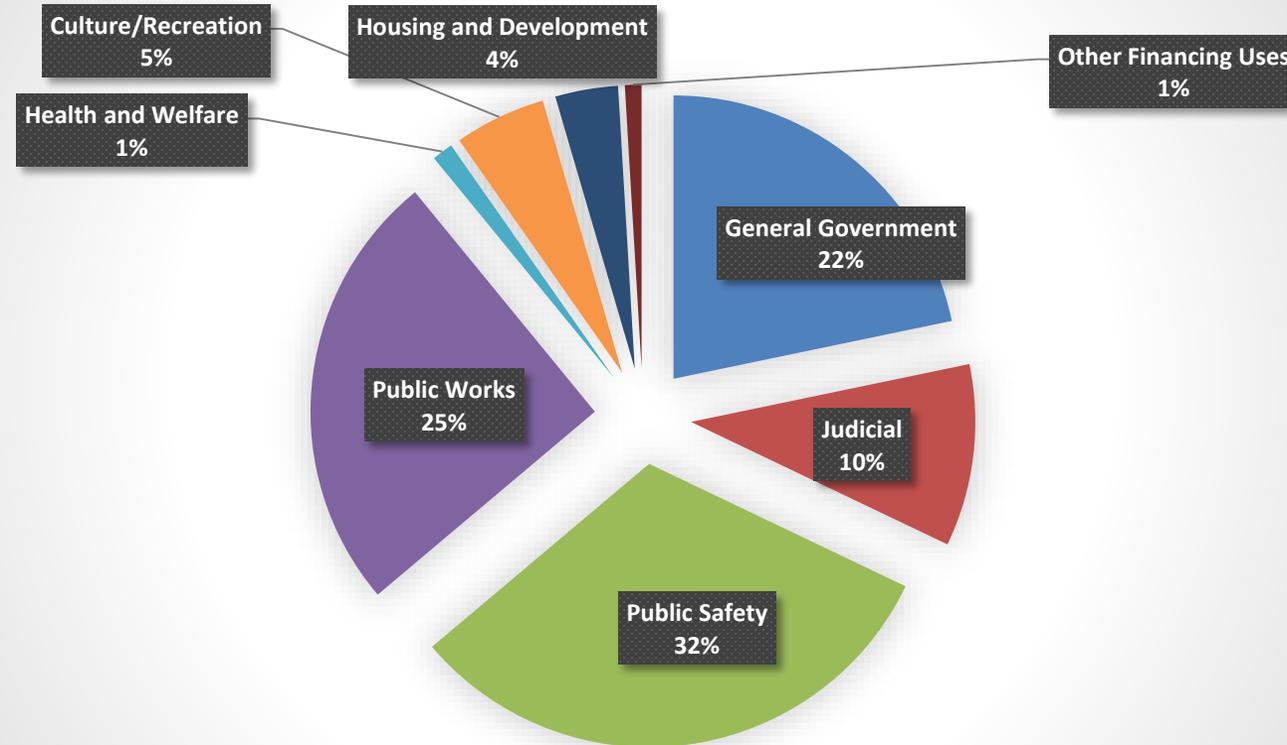
Department Category Totals

| Category | Budget |
|-------------------------|------------------------|
| General Government | \$2,316,817.58 |
| Judicial | \$1,107,757.92 |
| Public Safety | \$3,382,004.96 |
| Public Works | \$2,695,250.00 |
| Health and Welfare | \$127,500.00 |
| Culture/Recreation | \$553,918.00 |
| Housing and Development | \$380,450.00 |
| Other Financing Uses | \$100,201.54 |
| Total | \$10,663,900.00 |



Expenditures by Category

Emanuel County Expenditures by Category





All Government Funds

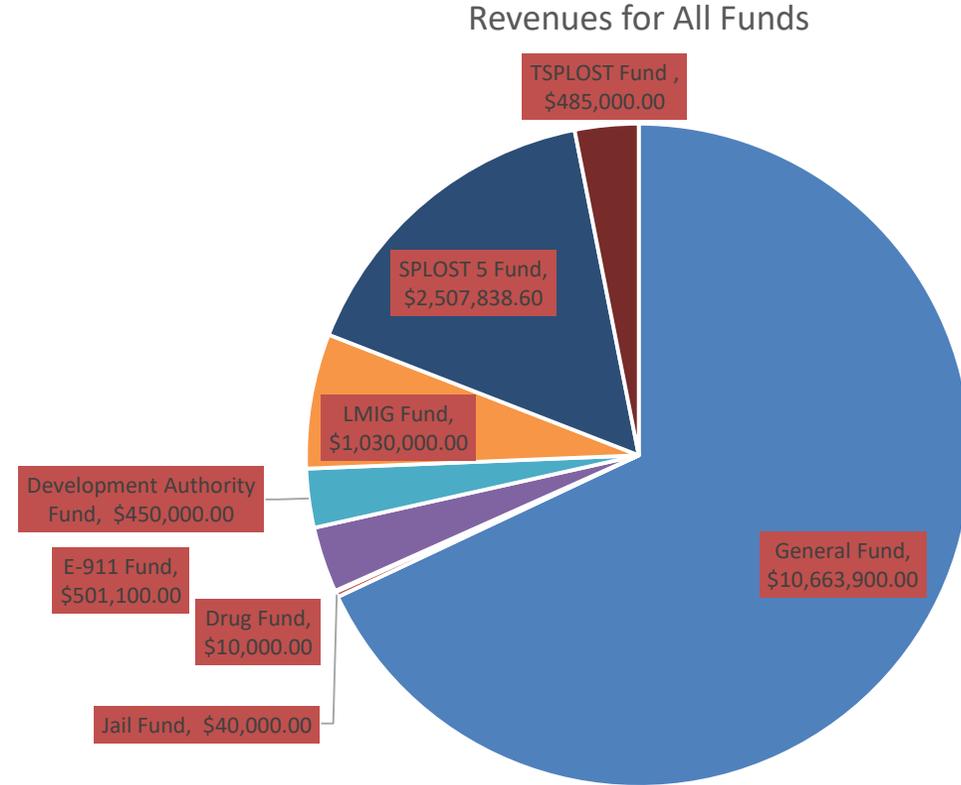
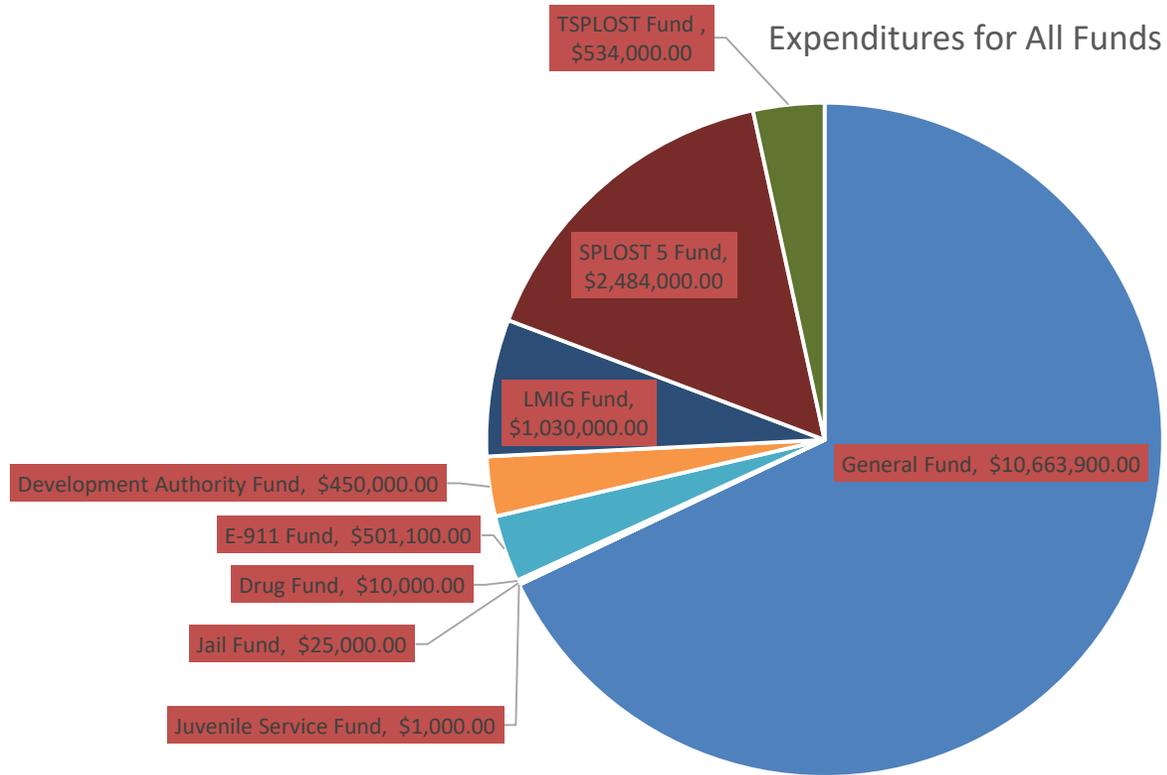
Fiscal Year 2017

All Funds

| Fund | Fund Number | Revenues | Expenditures | Difference |
|----------------------------|-------------|------------------|------------------|----------------|
| General Fund | 100 | \$ 10,663,900.00 | \$ 10,663,900.00 | \$ - |
| Juvenile Service Fund | 202 | \$ 1,000.00 | \$ - | \$ 1,000.00 |
| Jail Fund | 206 | \$ 25,000.00 | \$ 40,000.00 | \$ (15,000.00) |
| Drug Fund | 212 | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| E-911 Fund | 215 | \$ 501,100.00 | \$ 501,100.00 | \$ - |
| Multiple Grants Fund | 250 | \$ - | \$ - | \$ - |
| Development Authority Fund | 271 | \$ 450,000.00 | \$ 450,000.00 | \$ - |
| LMIG Fund | 301 | \$ 1,030,000.00 | \$ 1,030,000.00 | \$ - |
| SPLOST 5 Fund | 320 | \$ 2,484,000.00 | \$ 2,507,838.60 | \$ (23,838.60) |
| TSPLOST Fund | 335 | \$ 534,000.00 | \$ 485,000.00 | \$ 49,000.00 |
| Major Grants Fund | 340 | \$ - | \$ - | \$ - |
| Local Resources Fund | 350 | \$ - | \$ - | \$ - |



All Government Funds





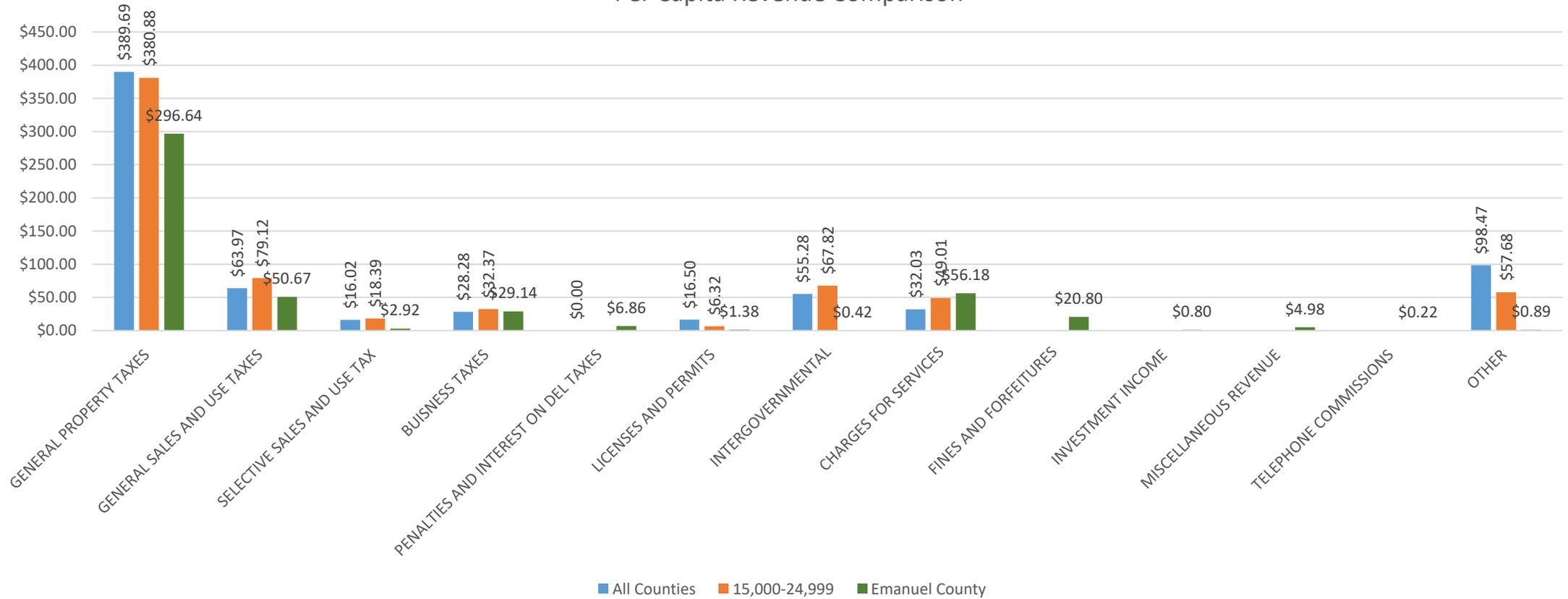
General Fund Revenue Comparison

| Category | All Counties Avg. | Per Capita | Counties Our Size Average | Per Capita | Fiscal Year 2017 | Per Capita |
|-------------------------------------|------------------------|-----------------|---------------------------|-----------------|------------------------|-----------------|
| TAXES | | | | | | |
| GENERAL PROPERTY TAXES | \$24,617,947.00 | \$389.69 | \$7,617,532.00 | \$380.88 | \$6,703,500.00 | \$296.64 |
| GENERAL SALES AND USE TAXES | \$4,040,873.00 | \$63.97 | \$1,582,331.00 | \$79.12 | \$1,145,000.00 | \$50.67 |
| SELECTIVE SALES AND USE TAX | \$1,012,065.00 | \$16.02 | \$367,744.00 | \$18.39 | \$66,000.00 | \$2.92 |
| BUISNESS TAXES | \$1,786,488.00 | \$28.28 | \$647,441.00 | \$32.37 | \$658,500.00 | \$29.14 |
| PENALTIES AND INTEREST ON DEL TAXES | | \$0.00 | | | \$155,000.00 | \$6.86 |
| LICENSES AND PERMITS | \$1,042,403.00 | \$16.50 | \$126,406.00 | \$6.32 | \$31,250.00 | \$1.38 |
| INTERGOVERNMENTAL | \$3,492,126.00 | \$55.28 | \$1,356,363.00 | \$67.82 | \$9,500.00 | \$0.42 |
| CHARGES FOR SERVICES | \$2,023,239.00 | \$32.03 | \$980,133.00 | \$49.01 | \$1,269,650.00 | \$56.18 |
| FINES AND FORFEITURES | | | | | \$470,000.00 | \$20.80 |
| INVESTMENT INCOME | | | | | \$18,000.00 | \$0.80 |
| CONTRIBUTIONS AND DONATIONS | | | | | | |
| MISCELLANEOUS REVENUE | | | | | \$112,500.00 | \$4.98 |
| TELEPHONE COMMISSIONS | | | | | \$5,000.00 | \$0.22 |
| REIMBURSEMENT FOR DAMAGED PROP | | | | | | |
| OTHER | \$6,220,763.00 | \$98.47 | \$1,153,587.00 | \$57.68 | \$20,000.00 | \$0.89 |
| OTHER FINANCING SOURCES | | | | | | |
| TOTALS | \$44,235,904.00 | \$700.23 | \$13,831,537.00 | \$691.58 | \$10,663,900.00 | \$471.90 |



Revenue Comparison

Per Capita Revenue Comparison





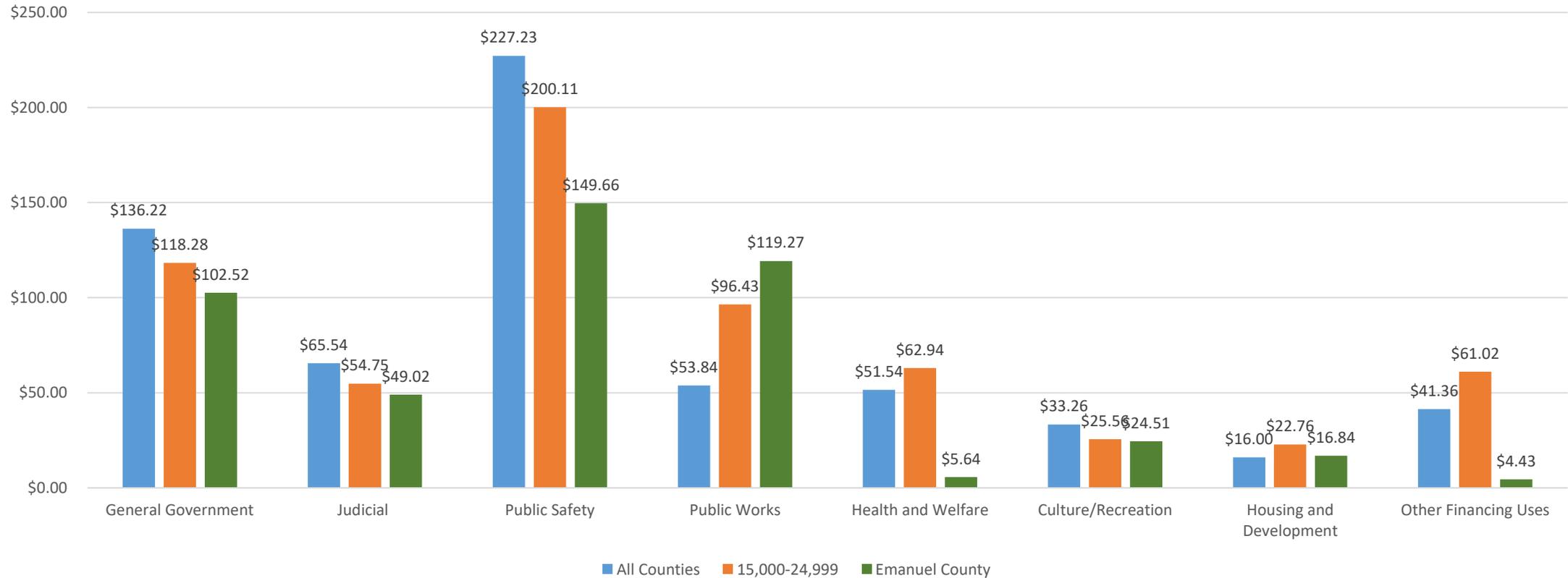
General Fund Expenditure Comparison

| Category | All Counties | Per Capita | Counties Our Size Average | Per Capita | Budget 2017 | Per Capita |
|-------------------------|------------------------|-----------------|------------------------------|-----------------|------------------------|-----------------|
| General Government | \$8,604,275.00 | \$136.22 | \$2,365,603.00 | \$118.28 | \$2,316,817.58 | \$102.52 |
| Judicial | \$4,139,598.00 | \$65.54 | \$1,094,900.00 | \$54.75 | \$1,107,757.92 | \$49.02 |
| Public Safety | \$14,353,475.00 | \$227.23 | \$4,002,185.00 | \$200.11 | \$3,382,004.96 | \$149.66 |
| Public Works | \$3,400,982.00 | \$53.84 | \$1,928,561.00 | \$96.43 | \$2,695,250.00 | \$119.27 |
| Health and Welfare | \$3,255,471.00 | \$51.54 | \$1,258,802.00 | \$62.94 | \$127,500.00 | \$5.64 |
| Culture/Recreation | \$2,100,788.00 | \$33.26 | \$511,109.00 | \$25.56 | \$553,918.00 | \$24.51 |
| Housing and Development | \$1,010,543.00 | \$16.00 | \$455,236.00 | \$22.76 | \$380,450.00 | \$16.84 |
| Other Financing Uses | \$2,612,640.00 | \$41.36 | \$1,220,411.00 | \$61.02 | \$100,201.54 | \$4.43 |
| Total | \$39,477,772.00 | \$624.99 | \$12,836,807.00 | \$641.84 | \$10,663,900.00 | \$471.90 |



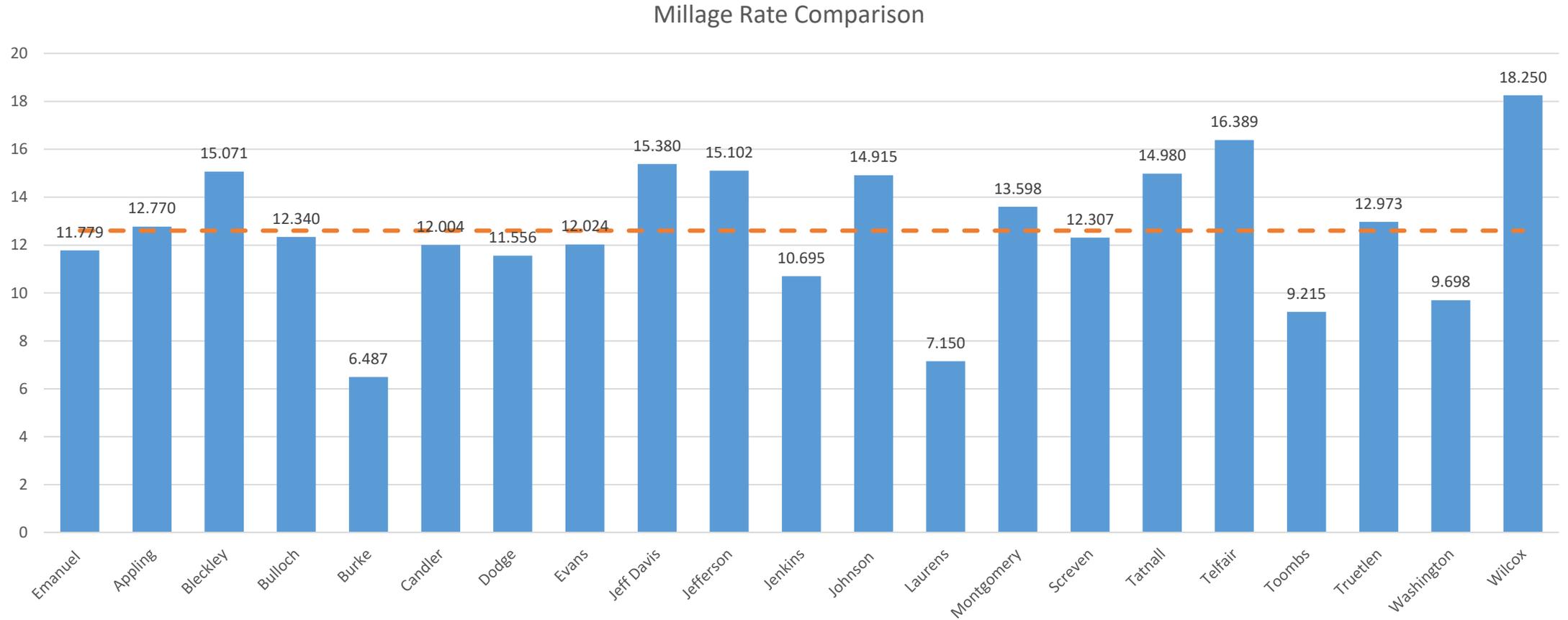
Expenditures Comparison

Per Capita Comparison





Millage Rate Comparison





Negative Changes for the Budget

- Revenues
 - Local Option Sales Tax—Down \$157,772.00 since 2014.
 - Prisoner Housing Rev.—Down \$287,418.00 since 2014
- Expenditures
 - Parts—Road Department—Up \$225,000.00.
 - EMS—Up \$75,000
 - Solid Waste Disposal—Up \$57,500.00
 - Health Insurance—Up \$302,561.00
 - Inmate Medical Cost—Up \$33,423.00 since 2014
 - General Liability Insurance and Worker’s Comp.—Up \$49,784.00.



Recent Actions

- Financial Software
- Financial Policies
- Purchasing Policy and Purchase Order Process
- Decentralized Budget Process
- Allow Department Heads to Participate in Budget Monitoring
- Reduced Spending in Multiple Departments
- Establishing a Capital Improvement Plan
- Creating Opportunities to Identify Value Through the TAO.
- Updated the Personnel Policy
- Implementing Work Order System for Fleet and Facility Maintenance Departments
- Implementing Cost Tracking for the Maintenance Departments



County Services

- Public Safety
 - Sheriff's Office
 - Jail
 - EMS
 - Fire Departments
 - E-911
 - Emergency Management
 - Coroner
 - Animal Control
- Public Works
 - Highways and Streets
 - Solid Waste Disposal and Landfill Closure
 - Fleet and Facility Maintenance ,IT
- Courts
 - Superior, Probate Magistrate, Juvenile, State, Public Defender, District Attorney, Clerk of Court
- Financial Administration
 - Budgeting/Financial Admin
 - Human Resources Management
 - Planning
- Tax Assessors-Appraisal
- Tax Commissioner-Collection
- Health Department
- DFAC's
- Recreation Department
- Library
- County Extension and 4-H
- Forestry
- Airport
- Code Enforcement
- Economic Development