BALDWIN COUNTY, GEORGIA
FISCAL YEAR 2015
BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2015 (JANUARY-DECEMBER) FOR EACH FUND OF BALDWIN COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES.

WHEREAS, a Proposed Budget for each of the various Funds of the County has been presented to the Board of Commissioners; and,

WHEREAS, appropriate advertised public hearings have been held on the FY 2015 Proposed Budget, as required by Federal, State and Local Laws and Regulations; and

WHEREAS, the Board of Commissioners has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations; and

WHEREAS, the Budget for each Fund includes Appropriations for Fiscal Year 2015, incorporates certain levies, assessments, fees and charges to finance these expenditures and lists the Anticipated Funding sources; and

WHEREAS, each of the Funds has a balanced budget, such that Anticipated Funding sources equal Proposed Expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this Budget is hereby adopted specifying the Anticipated Funding Sources for each Fund and making appropriations for Proposed Expenditures to the Departments or Organizational Units named in each Fund.

BE IT FURTHER RESOLVED that Expenditures of any Fund shall not exceed the Appropriations authorized for each department as shown in the aggregate summary attached hereto and made a part of this Resolution and Amendments thereto or Actual Funding Sources, whichever is less.

BE IT FURTHER RESOLVED that in accordance with O.C.G.A 33-8-8, the proceeds from the tax on insurance premiums estimated to be $1,250,000 for FY15, shall be used for the provision of fire protection services to the residents of the unincorporated Baldwin County and the remaining $660,000 estimated expenditures from other General Fund revenue,

BE IT FURTHER RESOLVED that the Budget shall be adjusted so as to adapt to changing governmental needs during the fiscal year as follows, such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3 (d) (1):

Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners with the following exceptions: in the case of insurance reimbursements for vehicle collisions and other equipment losses, the Finance Director and the County Manager are granted authority to allocate funds to the appropriate Department from insurance proceeds and/or from the Risk Management Fund for the replacement or repair of damaged equipment; in the case of donations for specified purposes, the Finance Director and the County Manager are granted authority to allocate funds to the appropriate Department and from contingency for leave payments that are unanticipated; in the case of end-of-fiscal year adjustments, the Finance Director and the County Manager are granted authority to transfer available appropriations among Departments and to make other adjustments as necessary to ensure that overall expenditures are in agreement with appropriations, as required by the Department of Audits. Reallocation of Appropriations in any Fund among the various accounts within a Department shall require only the approval of the Finance Director and the County Manager.

BE IT FURTHER RESOLVED that current leases for capital equipment as listed on the attached Schedule A may be continued. All those listed, or their equivalent, along with any equipment included in the operating or capital budget, may be executed by lease through leasing companies which shall be determined during the fiscal year, and the Chair may sign related leasing documents without further action by the board.

BE IT FURTHER RESOLVED that in accordance with GASB 54, it will be the County's policy to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster and the financial standard to maintain for the unassigned fund balance will be 10% of budgeted expenditures.

BE IT FURTHER RESOLVED that temporary tax anticipation notes shall be authorized as needed for general operating expenditures incurred during fiscal year 2015. Such notes shall not exceed $6,750,000 and shall have a maturity date of December 31st of the calendar year in which the notes are executed. Interest rate proposals shall be requested from full-service financial institutions, including all those located within Baldwin County. This amount is within the legal debt level of Baldwin County for temporary loans, which is 75% ($11.8 million) of the total amount of taxes collected in the previous year ($15.8 million).

Sammy Hall, Chairman

Attest:

Cynthia K. Cunningham, County Clerk

BALDWIN COUNTY, GEORGIA
2015 January - December

BUDGET SUMMARY

FUND	REVENUES	APPROPRIATIONS
General Fund	$19,660,000	$19,660,000
Special Revenue Funds		
Drug Treatment Fund	$30,000	$30,000
E911 Fund	$715,000	$715,000
Law Library Fund	$20,500	$20,500
Drug Task Force Fund	$224,000	$224,000
Drug Education Fund	$16,000	$16,000
Drug Seizure Fund	$12,000	$12,000
Jail Inmate Fund	$140,000	$140,000
Power Point Training Fac. Fund	$2,500	$2,500
Solid Waste District Fund	$1,700,000	$1,700,000
Enterprise Funds		
Water and Sewer Fund	$4,072,500	$4,072,500

BALDWIN COUNTY, GEORGIA

2015 January - December

		2015 Budget
GENERAL FUND		
Revenues:		
	Taxes	$16,175,000
	Licenses and Permits	$86,000
	Intergovernmental Revenue	$448,750
	Charges for Services	$2,247,750
	Fines and Forfeitures	$628,500
	Investment Income	$500
	Miscellaneous Revenues	$73,500
	Other Financing Sources -	$0
	Total Revenues - General Fund	**$19,660,000**
Expenditures:		
	General Government	
1110	Board of Commissioners	$168,730
1410	Voter Registration	$160,655
1420	Elections	$94,700
1510	Financial Management	$889,600
1535	GIS/IT	$220,000
1545	Tax Commissioner	$599,200
1550	Board of Assessors	$590,900
1565	General Government Buildings and Plant	$575,200
1599	Other General Administration	$195,000
	Judicial/Courts	
2151	Superior Court	$193,400

BALDWIN COUNTY, GEORGIA

2015 January - December

		2015 Budget
2181	Clerk of Superior Court	$510,300
2210	District Attorney	$253,300
2350	State Court Judge	$79,000
2360	Solicitor-General	$350,000
2410	Magistrate Court	$226,000
2451	Probate Court	$297,800
2610	Juvenile Court	$56,900
2810	Public Defender	$182,000
	Public Safety	
3310	Law Enforcement Administration	$3,832,900
3326	Jail Operations	$3,119,400
3510	Fire Department Administration	$1,394,650
3571	Fire Stations - CSH	$518,350
3710	Coroner / Medical Examiner	$59,600
3910	Animal Control	$150,600
3920	Emergency Management	$26,800
	Public Works	
4210	Highways and Streets	$1,607,190
4910	Maintenance and Shop	$50,000
	Health and Welfare	
5110	Health	$280,700
5441	Intergovernmental Welfare	$25,000
5453	Vendor Welfare Payments (Burial Services)	$1,500
5441	Senior Citizens Center	$37,600
5540	Transportation Services	$78,700
	Culture & Recreation	
6110	Culture/Recreation Administration	$793,300
6135	Golf Course Operations	$531,500
6510	Library Administration	$304,000

Schedule A - Capital Equipment Leases/Purchases

Baldwin County Board of Commissioners

2015 January - December

Department		Description	Lease Type
1410	VOTER REGISTRATION	Copier	New/Continuation/Replacement
1510	FINANCIAL ADMIN	Copier	New/Continuation/Replacement
1545	TAX COMMISSIONER	Copier	New/Continuation/Replacement
1550	TAX ASSESSOR	Copier	New/Continuation/Replacement
1550	TAX ASSESSOR	Map Printer	New/Continuation/Replacement
1565	PUBLIC BUILDINGS	Building Environmental Systems	New/Continuation/Replacement
2181	CLERK OF SUP COURT	Copier	New/Continuation/Replacement
2181	CLERK OF SUP COURT	Copier	New/Continuation/Replacement
2181	CLERK OF SUP COURT	Copier	New/Continuation/Replacement
2360	SOLICITOR	Copier	New/Continuation/Replacement
2410	MAGISTRATE COURT	Copier	New/Continuation/Replacement
2451	PROBATE COURT	Copier	New/Continuation/Replacement
3110	PUBLIC SAFETY	Communications System Upgrade	New/Continuation/Replacement
3310	LAW ENFORCEMENT	Copier	New/Continuation/Replacement
3310	LAW ENFORCEMENT	Vehicles	New/Continuation/Replacement
3326	JAIL OPERATIONS	Copier	New/Continuation/Replacement
3326	JAIL OPERATIONS	Copier	New/Continuation/Replacement
3510	FIRE DEPARTMENT	Copier	New/Continuation/Replacement
3576	FIRE FACILITIES	(3) KME Pumper Trucks	New/Continuation/Replacement
3810	E911 COMMUNICATIONS	Copier	New/Continuation/Replacement
3810	E911 COMMUNICATIONS	E911 Communication Equipment	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Gradall XL 4100	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Komatsu Wheel Loader	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Komatsu Excavator	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Motor Grader	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Asphalt Repair Truck	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Sterling Tractor Truck LT9513	New/Continuation/Replacement
4221	HIGHWAYS & STREETS	Trail King Gooseneck Trailer	New/Continuation/Replacement
4410	WATER DEPARTMENT	420E Backhoe	New/Continuation/Replacement
4410	WATER DEPARTMENT	Copier	New/Continuation/Replacement
4410	WATER DEPARTMENT	SCADA System	New/Continuation/Replacement
6110	RECREATION	Bunker & Field Rake/JD Progator	New/Continuation/Replacement
6110	RECREATION	Copier	New/Continuation/Replacement
6110	RECREATION	Turf Maintenance Equipment	New/Continuation/Replacement
6135	GOLF COURSE	Golf Cart Lease(50 Carts)	New/Continuation/Replacement
6135	GOLF COURSE	Irrigation System Upgrade	New/Continuation/Replacement
6135	GOLF COURSE	Turf Maintenance Equipment	New/Continuation/Replacement
7131	COUNTY EXTENSION	Copier	New/Continuation/Replacement
7220	CODE ENFORCEMENT	Copier	New/Continuation/Replacement