BALDWIN COUNTY, GEORGIA
FISCAL YEAR 2016
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 20156Proposed 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 2016, 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 $1,375,000 for FY16, shall be used for the provision of fire protection services to the residents of the unincorporated Baldwin County and the remaining $589,000 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 2016. Such notes shall not exceed $6,500,000 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% ($12.6 million) of the total amount of taxes collected in the previous year ($16.8 million).

Sammy Hall, Chairman

Attest:

Cynthia K. Cunningham, County Clerk

BALDWIN COUNTY, GEORGIA
PROPOSED BUDGET
2016 January - December

BUDGET SUMMARY

FUND	REVENUES	APPROPRIATIONS
General Fund	$19,833,000	$19,833,000
Special Revenue Funds		
Drug Treatment Fund	$55,000	$55,000
E911 Fund	$778,000	$778,000
Law Library Fund	$20,200	$20,200
Drug Task Force Fund	$226,000	$226,000
Drug Education Fund	$16,000	$16,000
Drug Seizure Fund	$12,000	$12,000
Jail Inmate Fund	$130,000	$130,000
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	$4,250,500	$4,250,500

BALDWIN COUNTY, GEORGIA

2016 January - December

		2015 Approved Budget	2016 Approved Budget	% Increase (Decrease)
GENERAL FUND				
Revenues:				
	Taxes	$16,175,000	$16,286,700	0.7%
	Licenses and Permits	$86,000	$105,000	22.1%
	Intergovernmental Revenue	$448,750	$453,700	1.1%
	Charges for Services	$2,247,750	$2,253,100	0.2%
	Fines and Forfeitures	$628,500	$655,500	4.3%
	Investment Income	$500	$500	0.0%
	Miscellaneous Revenues	$73,500	$78,500	6.8%
	Total Revenues - General Fund	**$19,660,000**	**$19,833,000**	**0.9%**
Expenditures:				
	General Government			
1110	Board of Commissioners	$168,730	$170,260	0.9%
1410	Voter Registration	$160,655	$179,800	11.9%
1420	Elections	$94,700	$146,700	54.9%
1510	Financial Management	$889,600	$897,100	0.8%
1535	GIS/IT	$220,000	$220,000	0.0%
1545	Tax Commissioner	$599,200	$642,500	7.2%
1550	Board of Assessors	$590,900	$608,300	2.9%
1565	General Government Buildings and Plant	$575,200	$512,700	-10.9%
1599	Other General Administration	$195,000	$185,000	-5.1%
	Judicial/Courts			
2151	Superior Court	$193,400	$193,730	0.2%
2181	Clerk of Superior Court	$510,300	$492,800	-3.4%
2210	District Attorney	$253,300	$243,800	-3.8%
2350	State Court Judge	$79,000	$82,400	4.3%
2360	Solicitor-General	$350,000	$354,800	1.4%
2410	Magistrate Court	$226,000	$234,000	3.5%
2451	Probate Court	$297,800	$299,000	0.4%
2610	Juvenile Court	$56,900	$66,900	17.6%
2810	Public Defender	$182,000	$187,600	3.1%
	Public Safety			
3310	Law Enforcement Administration	$3,832,900	$3,857,000	0.6%
3326	Jail Operations	$3,119,400	$3,123,400	0.1%
3510	Fire Department Administration	$1,394,650	$1,445,800	3.7%
3571	Fire Stations - CSH	$518,350	$518,350	0.0%
3710	Coroner / Medical Examiner	$59,600	$64,500	8.2%
3910	Animal Control	$150,600	$165,400	9.8%
3920	Emergency Management	$26,800	$66,350	147.6%

BALDWIN COUNTY, GEORGIA

2016 January - December

		2015 Approved Budget	2016 Approved Budget	% Increase (Decrease)
	Public Works			
4210	Highways and Streets	$1,607,190	$1,691,800	5.3%
4910	Maintenance and Shop	$50,000	$50,000	0.0%
	Health and Welfare			
5110	Health	$280,700	$256,200	-8.7%
5441	Intergovernmental Welfare	$25,000	$25,000	0.0%
5453	Vendor Welfare Payments (Burial Services)	$1,500	$1,500	0.0%
5441	Senior Citizens Center	$37,600	$37,600	0.0%
5540	Transportation Services	$78,700	$78,700	0.0%
	Culture & Recreation			
6110	Culture/Recreation Administration	$793,300	$793,600	0.0%
6135	Golf Course Operations	$531,500	$531,500	0.0%
6510	Library Administration	$304,000	$303,400	-0.2%
	Development			
7131	Agricultural Resources - County Extension	$83,680	$99,390	18.8%
7140	Forest Resources	$11,725	$11,720	0.0%
7220	Building Inspection	$217,700	$246,900	13.4%
7520	Economic Development	$232,900	$232,900	0.0%
7563	Airport	$79,520	$79,600	0.1%
	Other Uses			
9120	Other Finances Uses	$220,000	$235,000	6.8%
9910	Contingency	$360,000	$200,000	-44.4%
	Total Appropriations - General Fund	**$19,660,000**	**$19,833,000**	**0.9%**