Baldwin County, Georgia



OPERATING BUDGET
January 1, 2017—December 31, 2017

Baldwin County Board of Commissioners
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Sammy Hall, Chairman
District 3

Emily C. Davis, District 1
Tommy L. French, District 2
Henry R. Craig, District 4
John H. Westmoreland, District 5

Fiscal Year 2017
January 1, 2017 – December 31, 2017

BALDWIN COUNTY, GEORGIA
BUDGET CALENDAR
FISCAL YEAR
JANUARY 1, 2017 TO DECEMBER 31, 2017

REVIEW OF REVENUES AND EXPENDITURES AND DEVELOPMENT OF BUDGET FOR JANUARY 1, 2017 TO DECEMBER 31, 2017	AUGUST 2016 - OCTOBER 2016
BUDGET MEETINGS WITH DEPARTMENT HEADS	THURSDAY SEPTEMBER 1, 2016
BUDGET MEETINGS WITH ELECTED OFFICIALS	TUESDAY SEPTEMBER 20, 2016
FIRST DRAFT OF PROPOSED BUDGET PRESENTED TO BOARD MEMBERS BEFORE BUDGET HEARING	FRIDAY OCTOBER 14, 2016
PUBLIC NOTICE IN LOCAL NEWSPAPER OF AVAILABILITY OF PROPOSED BUDGET AND NOTICE OF PUBLIC HEARING ON PROPOSED BUDGET	SATURDAY OCTOBER 22, 2016
FORMAL PRESENTATION OF PROPOSED BUDGET AND HEARING	TUESDAY, 6:00 P.M. NOVEMBER 1, 2016
LEGAL NOTICE IN LOCAL NEWSPAPER ON ADOPTION OF BUDGET	SATURDAY NOVEMBER 5, 2016
ADOPTION OF BUDGET AS REQUIRED BY STATE LAW BEFORE BEGINNING OF NEW FISCAL YEAR AND TO ALLOW TIME TO ENTER NEW BUDGET INTO COMPUTER SYSTEM	TUESDAY, 6:00 P.M. NOVEMBER 15, 2016
NEW FISCAL YEAR BEGINS WITH NEW BUDGET APPROPRIATIONS	JANUARY 1, 2017

BALDWIN COUNTY, GEORGIA
PROPOSED BUDGET
2017 January - December

BUDGET SUMMARY

FUND	REVENUES	APPROPRIATIONS
General Fund	$22,230,000	$22,230,000
Special Revenue Funds		
Drug Treatment Fund	$139,000	$139,000
E911 Fund	$840,000	$840,000
Law Library Fund	$15,000	$15,000
Drug Task Force Fund	$269,000	$269,000
Drug Education Fund	$18,000	$18,000
Drug Seizure Fund	$9,800	$9,800
Jail Inmate Fund	$137,000	$137,000
Power Point Training Fac. Fund	$3,100	$3,100
Solid Waste District Fund	$1,750,000	$1,750,000
Enterprise Funds		
Water and Sewer Fund	$4,319,000	$4,319,000

BALDWIN COUNTY, GEORGIA

2017 January - December

		2016 Approved Budget	2017 Approved Budget
GENERAL FUND			
Revenues:			
	Taxes	$16,286,700	$17,470,800
	Licenses and Permits	$105,000	$140,000
	Intergovernmental Revenue	$453,700	$1,491,600
	Charges for Services	$2,253,100	$2,449,500
	Fines and Forfeitures	$655,500	$593,000
	Investment Income	$500	$0
	Miscellaneous Revenues	$78,500	$85,100
	Total Revenues - General Fund	**$19,833,000**	**$22,230,000**
Expenditures:			
	General Government		
1110	Board of Commissioners	$170,260	$173,650
1410	Voter Registration	$179,800	$195,300
1420	Elections	$146,700	$89,700
1510	Financial Management	$897,100	$929,600
1535	GIS/IT	$220,000	$259,700
1545	Tax Commissioner	$642,500	$719,000
1550	Board of Assessors	$608,300	$930,700
1565	General Government Buildings and Plant	$512,700	$512,700
1599	Other General Administration	$185,000	$210,000
	Judicial/Courts		
2151	Superior Court	$193,730	$247,300
2181	Clerk of Superior Court	$492,800	$498,700
2210	District Attorney	$243,800	$316,000
2350	State Court Judge	$82,400	$91,100
2360	Solicitor-General	$354,800	$394,900
2410	Magistrate Court	$234,000	$246,800
2451	Probate Court	$299,000	$343,500
2610	Juvenile Court	$66,900	$191,900
2810	Public Defender	$187,600	$200,000
	Public Safety		
3310	Law Enforcement Administration	$3,857,000	$4,032,200
3326	Jail Operations	$3,123,400	$3,221,400
3510	Fire Department Administration	$1,445,800	$1,679,600
3571	Fire Stations - CSH	$518,350	$530,300
3710	Coroner / Medical Examiner	$64,500	$64,500

BALDWIN COUNTY, GEORGIA

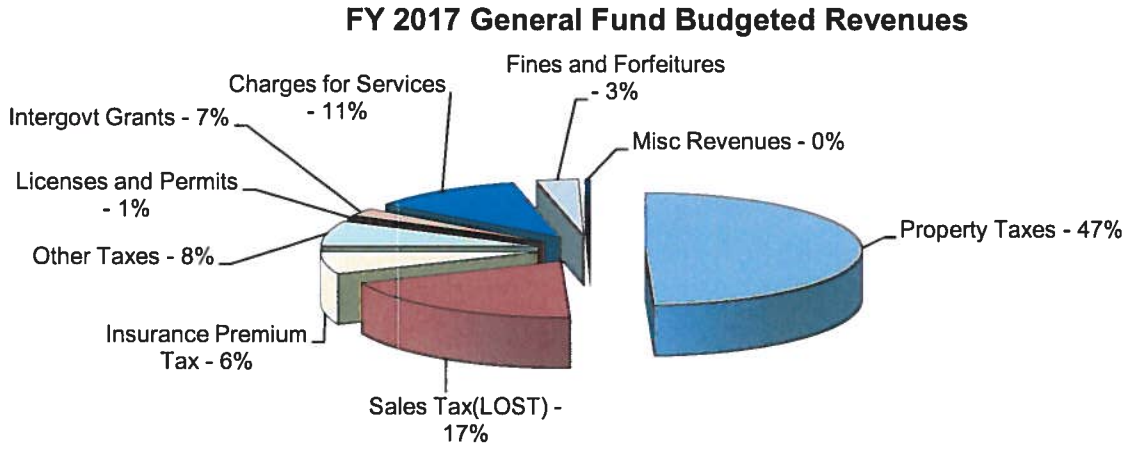
2017 January - December

		2016 Approved Budget	2017 Approved Budget
3910	Animal Control	$165,400	$171,100
3920	Emergency Management	$66,350	$83,300
	Public Works		
4210	Highways and Streets	$1,705,550	$2,376,600
4910	Maintenance and Shop	$50,000	$50,000
	Health and Welfare		
5110	Health	$256,200	$260,000
5441	Intergovernmental Welfare	$25,000	$25,000
5453	Vendor Welfare Payments (Burial Services)	$1,500	$1,000
5441	Senior Citizens Center	$37,600	$37,600
5540	Transportation Services	$78,700	$75,000
	Culture & Recreation		
6110	Culture/Recreation Administration	$793,600	$841,125
6135	Golf Course Operations	$531,500	$556,400
6510	Library Administration	$303,400	$303,400
	Development		
7131	Agricultural Resources - County Extension	$85,640	$90,100
7140	Forest Resources	$11,720	$11,725
7220	Building Inspection	$246,900	$304,400
7520	Economic Development	$232,900	$246,600
7563	Airport	$79,600	$218,100
	Other Uses		
9120	Other Finances Uses	$235,000	$300,000
9910	Contingency	$200,000	$200,000
	Total Appropriations - General Fund	**$19,833,000**	**$22,230,000**

General Fund Summary

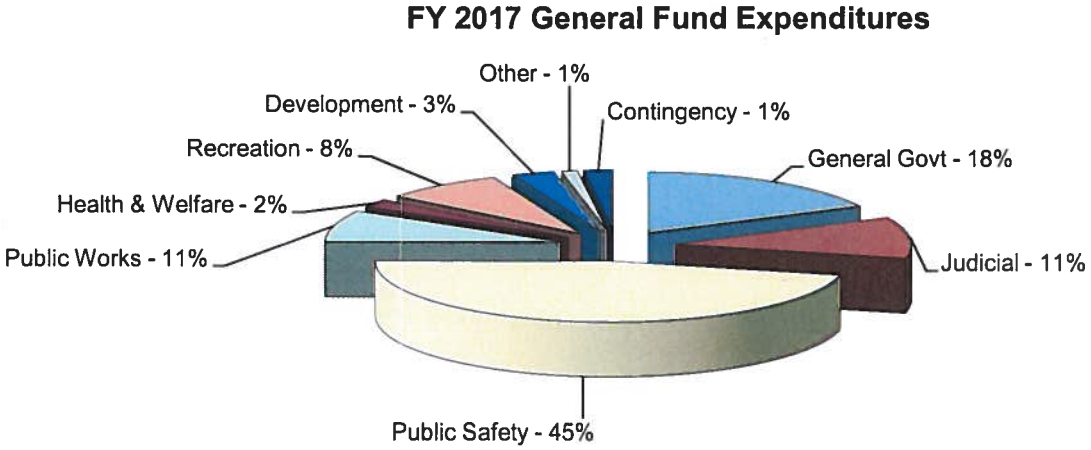
Revenues

The General Fund revenues are derived primarily from taxes. Property taxes account for 47%, local option sales tax account for 17%, insurance premium tax account for 6% and other taxes account for 8%, for a total of 78% of General Fund revenues. Other sources of revenue include fines and forfeitures, charges for services, intergovernmental revenue, and miscellaneous revenue. Total budgeted revenue for the General Fund for FY 2017 totals $22,230,000.



Expenditures

Counties are mandated by state law to provide certain services to its citizens to include the Court System – State Court, Probate Court, Superior Court, Magistrate Court, Juvenile Court, Coroner, Superior Court Clerk, Sheriff, Jail, Health Services, Public Assistance and Family Services (DFACS), Emergency/Disaster Management, Property Tax Appraisal, Elections and Registration, and Tax Commissioner. These services account for 64% of the General Fund expenditures. Other essential services provided by the County include Fire Protection, Street & Bridge Maintenance and Construction, Water/Sewer, Animal Control, Cooperative Extension, Libraries, Airports, Public Transportation, Building Inspections, Economic Development, Parks & Recreation, GIS/ Information Technology make up the remaining 36%.



General Fund Overview

General Fund—Accounts for all financial resources except those required to be accounted for in another fund.

General Fund Revenue - Total General Fund Operating Revenue is projected to be $22.2 million in FY17, approximately $2.39 million more than estimated in FY16.

1. Total General Fund Property Taxes are projected to be $10.36 million, approximately $1 million more than currently projected for FY16. The budget estimate for property taxes is based on the current digest and millage rate of 10.6 mills (a ¾ mill increase).
a. The property tax revenue estimates included in this Budget are based on a collection rate of 95%, the same rate as previous years.
b. Property tax revenues from motor vehicles will continue to decline because of the Title Ad Valorem Tax (TAVT) and the state reduction in the percentage share to local governments in January 2016. In FY17, property tax revenues from motor vehicle ad valorem tax are estimated at $330,000, about $70,000 less than FY16. Revenues from the TAVT are estimated to also decline $50,000 from $800,000 in FY16 to $750,000 in FY17.
NOTE: ACCG will introduce legislation in the 2017 Session to remove the revenue cap placed on local governments. If passed, revenue collections will be higher than estimated.

2. Local Option Sales Taxes
a. An estimate of $3.8 million is included for FY17, the same as FY16. Although overall sales tax revenue is increasing slightly, the elimination of fuel tax by the State's transportation initiative and energy tax exemption negates any positive economic impacts.
NOTE: Implementation of an energy excise tax would increase LOST revenue by approximately $30,000 a year and SPLOST revenue $50,000 a year.

3. Insurance Premium Tax
a. Revenue from Insurance Premium tax is estimated to be $1.47 million, a slight increase from FY 16.

4. Other Taxes
a. Other Taxes are projected to be $957,500 in FY17, an increase of $15,500 compared to the FY16 Budget.
a. Included in the FY17 estimate for Other Taxes is a change to the rates for an Occupation Tax Certificate, or Business License. With these rate changes - which have not increased since they were implemented in the early 1990s – an additional $12,000 in annual revenue is estimated from the 590 businesses in Baldwin County.
b. Television Cable Franchise fee collections are estimated to slightly increase to $170,000.
c. Based on the current year's collections, the Financial Institutions Tax is projected to be $60,000 in FY17.
d. The Real Estate Transfer Tax is projected to be $35,000 in FY17, an increase of $5,000 over the FY16 estimate.

e. Intangible Recording Taxes are estimated remain the same at $125,000 in FY17 based on year to date collections.
f. Excise Taxes on beer, wine, and liquor are estimated at $290,000, the same as FY16.

5. Licenses and Permits -
a. Included in the FY17 Budget is an increase of the annual Alcohol License fees, generating an additional $10,000 annually.
b. Also included is an increase in permit fees and rate structure. With these rate changes total revenue from Licenses & Permits is estimated to increase from 75,000 to $100,000 in FY17.

6. Intergovernmental Revenues - Total Intergovernmental Revenue is projected to be $1.5 million in FY17. A grant from the Department of Homeland Security will fund 3 new firefighter positions for 2 years. FY17 LMIG grant is included this year at $462,000. Funding for Drug Court is included at $150,000. All other Intergovernmental Revenues are anticipated to remain at the same level in FY17.

7. Charges for Services – This budget reflects an increase of $196,000 in Charges for Services revenue to an estimate of $2.44 million in FY17.
a. Court fees are expected to be the same in FY 17, but continue to be down about 20% from FY11.
b. Based on the current cost allocation plan, total overhead charges for services provided by the General Fund to Enterprise Funds will be $205,000.
c. This budget includes revenue of $530,000 to continue an agreement with the State of Ga. to provide fire services to Central State Hospital.
d. Sheriff's Fees in the FY17 budget reflect the revenue collected under Georgia law and added revenue collected for housing inmates that have not been transferred to the State Correctional System. The estimate for Sheriff's Fees in FY17 is $130,000.
e. Revenue from collection of taxes on behalf of other governmental entities by the Tax Commissioner's Office is estimated to remain the same at $490,000 in FY17,
f. Based on the current level of fees, Leisure Services programs are estimated to generate revenue of $447,500 in FY17. Revenue from Little Fishing Creek is expected to rise about 6% while revenue from the Recreation Department is expected to remain the same.

8. Fines & Forfeitures - Total revenues from fines are estimated to be $593,000 in FY17, down $62,000 the FY16 Budget.

9. Other Financing Sources – The budget includes $85,100 revenue from other financing sources which includes Building rental of $75,000.

General Fund Expenditure Summary

Personnel Budget

- The FY17 Budget includes funding to support the goal of Management and Commission to attract, maintain, and reward talented employees. The FY 17 Proposed Budget includes $115,000 to provide a 1% market and pay table adjustment and 2% step increase for all classified employees other than Law Enforcement.
- A 6-10% increase for all mandated officers and a 3% increase for all other employees that fall under the Sheriff is included at a cost of $235,000.

Elected Officials

- Included in the FY17 Budget is $35,000 for mandated 3% COLA and 5% Longevity increases for Constitutional Officers and other elected officials.

Board of Commissioners

- Increase in MGRC dues rate for FY17 ($1.30 per capita)

Voter Registration

- New position-Voter Registration Clerk

Elections

- Decrease in budget from only 2 special elections budgeted in FY17

Financial Administration

- Additional $10,000 is budgeted for grant administration. This expense is offset by additional revenue received through grants for Administrative Services.
- Increase for additional off-site backup and cost of email services.

IT – GIS

- New position funded at 50% in FY2016 will be funded at 100%.
- Obtain an Enterprise License to expand GIS services to other departments.

Tax Commissioner

- County supplement for TAVT & Insurance Lapse fee collection
- Increase in retirement – all Tax Commissioner employees hired after 2015 are no longer eligible for State retirement and will be added to County retirement
- Increase in software maintenance for Tyler software (approved by the Board Feb 16, 2016)
- Increase for additional off-site backup storage
- Increase in small equipment to replace printers, additional monitors and upgrade computers.

Tax Assessor

- Increase for Board of Assessor members from $75 to $100 per meeting
- County reappraisal of all real property (approved by the Board May 17,2016)

General Government

- Increase funding for drug testing supplies to expand drug testing services. There is a revenue account to offset this cost

Clerk of Court

- Increase for BOE member and BOE Secretary estimated pay in anticipation of increase in hearings from revaluation.

District Attorney

- Increase in grant funding. This amount is offset by increased revenue.

State Court

- State Court Judge's salary by the state COLA (3%)

Solicitor

- Increase in grant funding. This amount is offset by increased revenue.

Probate Court

- Additional clerk position
- Increase for livescan support(fingerprint software)
- Increase for fireproof cabinet

Juvenile Court

- Increase in grant funding for Drug Court. This amount is offset by increased revenue.
- Increase in professional services for increase in attorney fees (fees have increased over $50,000 since 2013)

Public Defender

- Increase in contract for services

Law Enforcement

- Salary increase for Elected/Appointed Officials
- Increase in personal services and benefits

Jail Administration

- Increase in personal services and benefits
- Increase for security fencing in inmate area

Fire Administration

- Increase for 3 new firefighter positions to be paid with SAFER grant for 2 years
- Increase in supplies and maintenance for Station 8 staffing
- Progressive increase to replace fund raising for volunteers

EMA

- Fully fund EMA tech position in FY17 (partial funding in FY16) – Grant funding increased in FY17 for adding full time position

Public Works

- Additional position-Road Maintenance Worker
- Increase amount for infrastructure maintenance supplies
- LMIG funding ($490,000) is included as an expense this year to more accurately represent actual budget amounts. There is offsetting revenue for this amount.

Public Health

- Oconee Center has - $35,000
- Health Department - $100,000 (required funding is $68,269)
- ORMC - $125,000

Intergovernmental Welfare

- DFACS - $25,000

Burial Services

- Continue funding of $1,000 for pauper's funeral ($250 per case, indigent cases are verified by DFACS)

Senior Citizens Center

- Overview, Inc - $25,000
- Building maintenance is budgeted in Public Buildings department

Recreation

- Increase for upgrade to Recreation software
- Purchase computer, credit card machines to provide kiosk for participants to register and allow payment with debit cards
- Increase for additional security, staff training and GRPA conferences

Library Administration

- Twin Lakes Library System - $304,000

County Extension

- Additional part-time 4-H Program Assistant

Forest Resources

- No change in contract with Ga. Forestry to provide forest wildfire management program (114,639 acres @ $0.10/acre)

Building Department

- Code Enforcement Officer partially funded in FY2016 will be funded at 100% in FY17
- SafeBuilt Contract – 3% CPI increase

Economic Development

- Development Authority(MBCDA) – $206,510 (Operating($121,385), OneGA($12,500), Property Bond($72,625))
- CSHLRA - $40,000
- No funding for Greenway Authority

Airport

- Increase for DOT/FAA grant funding. There is a revenue account to offset this increase

Operating Transfers to Other Funds

- Increase transfer to E911 to cover increased cost for technology upgrades and maintenance

Baldwin County Board of Commissioners
FY 2017 General Fund Revenues

	FY 2016 Budget	FY 2017 Approved
Taxes		
TIMBER TAX	$15,000	$20,000
OTHER REAL PROP TAX - CY	$8,400,000	$9,493,300
REAL PROP TAX-PRIOR YEAR	$400,000	$400,000
MOTOR VEHICLE AD VALOREM TAX	$400,000	$350,000
MOTOR VEHICLE TAVT TAX	$802,700	$790,000
AAVT - IRP REGISTRATION	$14,000	$12,500
MOBILE HOME TAX	$80,000	$75,000
INTANG TAX-REG & RECORDNG	$125,000	$125,000
RAILROAD EQUIPMENT TAX	$11,000	$12,000
PERS PROP TAX-PRIOR YEAR	$20,000	$20,000
PROP NOT ON DIGEST	$25,000	$25,000
REAL EST TRANS TX-INTANG	$30,000	$35,000
TELEVISION CABLE FRANCHIS	$165,000	$170,000
LOCAL OPTION SALES TAX	$3,800,000	$3,800,000
HOTEL/MOTEL TAX	$0	$1,000
ALCOHOLIC BEV EXCISE TAX	$290,000	$290,000
BUSINESS & OCCUPATION TAX	$35,000	$47,000
INSURANCE PREMIUM TAX	$1,375,000	$1,475,000
FINANCIAL INSTITUTION TAX	$55,000	$60,000
REAL PROPERTY P&I	$130,000	$120,000
PERSONAL PROP P&I	$62,000	$60,000
REAL PROPERTY TITLE FEES	$52,000	$90,000
	$16,286,700	**$17,470,800**
Licenses and Permits		
ALCOHOLIC BEVERAGE LIC	$30,000	$40,000
BLDG INSPECTION PERMITS	$75,000	$100,000
BUILDING REINSPECTION FEE	$0	$0
BUSINESS LICENSES PENALTY	$0	$0
	$105,000	**$140,000**
Intergovernmental Revenue		
FEMA-SAFER GRANT	$0	$120,000
DOT-PUBLIC TRANSPORTATION	$45,000	$60,000
CJCC-VOCA (VIC ASST)-D.A.	$9,700	$50,000
CJCC-VOCA-PORCH PROG-D.A.	$19,700	$50,000
CJCC-VOCA-SOLICITOR PROG.	$20,900	$50,000

	FY 2016 Budget	FY 2017 Approved
CJCC-BYRNE DCSI GRANT	$175,000	$150,000
GEMA GRANTS	$13,400	$21,600
CJCC-FDTC DRUG COURT	$0	$75,000
CJCC-ATCC DRUG COURT	$0	$75,000
DOT-HIGHWAY GRANTS	$0	$490,000
DOT-AIRPORT IMPROVEMENTS	$0	$150,000
BALDWIN BD OF EDUCATION	$130,000	$160,000
WILKINSON CO REV	$15,000	$15,000
JONES COUNTY BOC	$25,000	$25,000
	$453,700	**$1,491,600**

Charges for Services

DRUG TESTING FEE	$15,000	$75,000
CLERK OF SUPERIOR CT FEES	$95,000	$75,000
PUBLIC DEFENDER APPL FEE	$0	$200
PROBATE COURT FEES	$178,000	$190,000
MAGISTRATE COURT FEES	$65,000	$65,000
COMMUNITY SERVICE FEES	$0	$8,000
STATE COURT COSTS	$7,000	$7,000
JUVENILE COURT SUPV FEES	$1,500	$500
RECORDING OF LEGAL INSTRU	$95,000	$80,000
DIGITAL MAPPING FEES	$200	$650
NEW DEVELOPMENT FEES	$2,000	$2,500
PRINTING AND DUPLICATING	$500	$150
TAG COLLECTION FEES	$60,000	$60,000
IND COST ALLOC-WATER FUND	$190,000	$205,000
ELECTION QUALIFYING FEE	$10,000	$0
SALES OF MAPS & PUBLICATN	$100	$0
COMMISSNS ON TAX COLLECTN	$490,000	$490,000
COMMISSIONS ON TAX COLLECTIONS-CLERK	$12,000	$12,000
COMMISSION ON SALES TAX	$500	$500
FIRE PROTECTION - CSH	$460,000	$530,000
SHERIFF DEPARTMENT FEES	$135,000	$130,000
GREEN FEES	$125,000	$125,000
DRIVING RANGE FEES	$12,000	$12,000
CART RENTAL	$140,000	$150,000
PATH RENTAL FEES	$1,200	$500
MERCHANDISE SALES	$11,000	$11,000
CONCESSION SALES	$12,000	$20,000

	FY 2016 Budget	FY 2017 Approved
MEMBERSHIP SALES	$40,000	$45,000
HANGAR LAND LEASE	$13,000	$14,500
AIRPORT FUEL SALES	$3,500	$3,500
RURAL TRANSPORTATION FEES	$22,300	$20,000
ADMINISTRATIVE FEE-GRANTS	$0	$30,000
SPECIAL REC PROGRAM FEES	$10,000	$9,000
TOURNAMENT FEES	$3,800	$10,000
YOUTH ATHLETIC REG FEES	$40,000	$65,000
CONCESSION CHARGES	$2,500	$2,500
	$2,253,100	**$2,449,500**
Fines and Forfeitures		
SUPERIOR COURT F&F	$135,000	$140,000
STATE COURT F&F	$375,000	$320,000
MAGISTRATE COURT F&F	$11,000	$10,000
JUVENILE COURT F&F	$3,500	$2,000
E-TICKETING ADD-ON FINE	$20,000	$15,000
SUP CT-JAIL FUND ADD-ON	$17,000	$17,000
SUP CT-VICT ASSIST ADD-ON	$9,000	$9,000
STA CT-JAIL FUND ADD-ON	$45,000	$40,000
STA CT-VICT ASSIST ADD-ON	$40,000	$40,000
	$655,500	**$593,000**
Investment Income		
INTEREST REVENUES	**$500**	**$0**
Miscellaneous Revenues		
RENTAL OF PUBLIC BLDGS	$75,000	$75,000
VENDING COMMISSIONS	$3,500	$3,500
REBATES	$0	$6,000
OTHER MISC REVENUE	$0	$600
	$78,500	**$85,100**
Grand Total General Fund	**$19,833,000**	**$22,230,000**

Baldwin County Board of Commissioners
FY 2017 General Fund Expenditures

	FY 2016 Budget	FY 2017 Approved
GENERAL GOVERNMENT		
GOVERNING BODY-COMMISSIONERS		
ELECTED/APPOINTED OFFICLS	$43,260	$45,000
RETIREMENT CONTR-COUNTY	$5,200	$5,500
PROFESSIONAL	$51,000	$51,000
TECHNICAL	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$450	$500
COMM DISTRICT 1 - TRAVEL & TRAINING	$5,270	$5,270
COMM DISTRICT 2 - TRAVEL & TRAINING	$5,270	$5,270
COMM DISTRICT 3 - TRAVEL & TRAINING	$5,270	$5,270
COMM DISTRICT 4 - TRAVEL & TRAINING	$5,270	$5,270
COMM DISTRICT 5 - TRAVEL & TRAINING	$5,270	$5,270
DUES AND FEES	$40,700	$42,000
RISK MGMT/WORKERS COMP	$300	$300
	$170,260	**$173,650**
VOTER REGISTRATION		
REGULAR EMPLOYEES	$66,000	$103,500
ELECTED/APPOINTED OFFICLS	$17,600	$17,600
TEMPORARY EMPLOYEES	$6,000	$6,000
OVERTIME	$5,000	$2,000
GROUP INSURANCE	$5,550	$7,500
SOCIAL SECURITY (FICA)	$6,500	$7,800
RETIREMENT CONTR-COUNTY	$7,600	$10,000
TECHNICAL	$1,400	$4,000
REPAIRS & MAINT-OTHER EQU	$400	$400
RENTAL OF EQUIP/VEHICLES	$1,300	$1,300
INSURANCE (NOT EMP BENEF)	$800	$800
TELEPHONE	$2,500	$3,000
POSTAGE	$5,000	$2,500
ADVERTISING	$250	$250
PRINTING AND BINDING	$1,000	$1,000
TRAVEL	$2,500	$5,000
DUES AND FEES	$0	$150
EDUCATION AND TRAINING	$1,000	$4,000
CONTRACT LABOR	$38,000	$10,000
OFFICE SUPPLIES	$3,000	$3,000
SMALL EQUIPMENT	$2,000	$2,000
ADVANCE VOTING SUPPLIES	$6,000	$3,000
RISK MGMT/WORKERS COMP	$400	$500
	$179,800	**$195,300**

	FY 2016 Budget	FY 2017 Approved
ELECTIONS		
REPAIRS & MAINT-OTHER EQU	$15,000	$15,000
RENTAL OF LAND & BLDGS	$1,200	$1,200
INSURANCE (NOT EMP BENEF)	$200	$200
TELEPHONE	$1,000	$1,000
TRAVEL	$2,000	$2,000
EDUCATION AND TRAINING	$4,000	$2,000
CONTRACT LABOR	$50,000	$20,000
OFFICE SUPPLIES	$3,000	$3,000
PRIMARY ELECTION SUPPLIES	$35,000	$15,000
GENERAL ELECTION SUPPLIES	$20,000	$10,000
SPECIAL ELECTION SUPPLIES	$15,000	$20,000
RISK MGMT/WORKERS COMP	$300	$300
	$146,700	**$89,700**
FINANCIAL ADMINISTRATION		
REGULAR EMPLOYEES	$552,000	$566,000
TEMPORARY EMPLOYEES	$0	$10,000
GROUP INSURANCE	$38,000	$42,000
SOCIAL SECURITY (FICA)	$43,000	$44,500
RETIREMENT CONTR-COUNTY	$67,000	$70,000
PROFESSIONAL	$95,000	$95,000
TECHNICAL	$30,000	$30,000
REPAIRS & MAINT-OTHER EQU	$12,000	$12,000
RENTAL OF EQUIP/VEHICLES	$5,000	$5,000
INSURANCE (NOT EMP BENEF)	$1,100	$1,100
TELEPHONE	$12,000	$12,000
POSTAGE	$3,000	$3,000
ADVERTISING	$2,500	$2,000
PRINTING AND BINDING	$3,500	$3,500
TRAVEL	$7,000	$7,000
DUES AND FEES	$1,500	$2,000
EDUCATION AND TRAINING	$3,000	$3,000
OFFICE SUPPLIES	$12,000	$12,000
SMALL EQUIPMENT	$7,500	$7,500
RISK MGMT/WORKERS COMP	$2,000	$2,000
	$897,100	**$929,600**
GIS/INFORMATION TECHNOLOGY		
REGULAR EMPLOYEES	$138,000	$151,500
TEMPORARY EMPLOYEES	$10,000	$10,000
GROUP INSURANCE	$5,000	$5,300
SOCIAL SECURITY (FICA)	$8,000	$12,500
RETIREMENT CONTR-COUNTY	$500	$10,000
TECHNICAL SERVICES-GIS	$30,000	$30,000
REPAIRS & MAINT-OTHER EQU	$0	$1,000
RENTAL OF EQUIP/VEHICLES	$0	$5,900
TRAVEL	$4,000	$5,000
DUES AND FEES	$0	$1,000

	FY 2016 Budget	FY 2017 Approved
EDUCATION/TRAINING	$2,000	$5,000
OFFICE SUPPLIES	$2,000	$2,000
SMALL EQUIPMENT	$20,000	$20,000
WORKERS COMP/RISK MGMT	$500	$500
	$220,000	**$259,700**
TAX COMMISSIONER		
REGULAR EMPLOYEES	$378,000	$398,000
ELECTED/APPOINTED OFFICLS	$78,600	$88,200
GROUP INSURANCE	$35,000	$40,000
SOCIAL SECURITY (FICA)	$33,500	$37,500
RETIREMENT CONTR-COUNTY	$9,000	$11,500
OFFICIAL/ADMINISTRATIVE	$0	$0
TECHNICAL	$32,000	$61,500
REPAIRS & MAINT-OTHER EQU	$1,000	$2,000
RENTAL OF EQUIP/VEHICLES	$4,000	$4,000
INSURANCE (NOT EMP BENEF)	$1,100	$1,100
TELEPHONE	$6,200	$7,800
POSTAGE	$30,000	$30,000
ADVERTISING	$300	$300
PRINTING AND BINDING	$16,000	$16,000
TRAVEL	$6,000	$6,000
DUES AND FEES	$400	$600
EDUCATION AND TRAINING	$2,500	$2,500
OFFICE SUPPLIES	$6,000	$6,000
SMALL EQUIPMENT	$2,000	$5,000
RISK MGMT/WORKERS COMP	$900	$1,000
	$642,500	**$719,000**
TAX ASSESSOR		
REGULAR EMPLOYEES	$365,000	$375,000
ELECTED/APPOINTED OFFICLS	$7,200	$9,600
GROUP INSURANCE	$30,000	$35,000
SOCIAL SECURITY (FICA)	$29,000	$29,000
RETIREMENT CONTR-COUNTY	$45,000	$45,000
TECHNICAL	$44,000	$350,000
REPAIRS & MAINT-VEHICLES	$3,000	$1,000
REPAIRS & MAINT-OTHER EQU	$900	$900
RENTAL OF EQUIP/VEHICLES	$6,500	$6,500
INSURANCE (NOT EMP BENEF)	$12,000	$12,000
TELEPHONE	$5,000	$5,000
POSTAGE	$1,000	$1,000
ADVERTISING	$1,500	$1,500
PRINTING AND BINDING	$16,000	$16,000
TRAVEL	$13,000	$14,000
DUES AND FEES	$3,200	$3,200
EDUCATION AND TRAINING	$3,500	$4,000
OFFICE SUPPLIES	$4,000	$4,000
GASOLINE	$2,500	$2,000

	FY 2016 Budget	FY 2017 Approved
SMALL EQUIPMENT	$1,500	$1,500
RISK MGMT/WORKERS COMP	$14,500	$14,500
	$608,300	**$930,700**
PUBLIC BUILDINGS		
REGULAR EMPLOYEES	$186,000	$188,000
OVERTIME	$1,500	$1,500
GROUP INSURANCE	$16,000	$18,000
SOCIAL SECURITY (FICA)	$14,500	$14,500
RETIREMENT CONTR-COUNTY	$25,000	$25,000
REPAIRS & MAINT-VEHICLES	$5,000	$5,000
REPAIRS & MAINT-OTHER EQU	$1,000	$1,000
REPRS & MAINT-BLDG/GROUND	$55,000	$60,000
RENTAL OF EQUIP/VEHICLES	$15,000	$5,000
INSURANCE (NOT EMP BENEF)	$3,200	$3,200
TELEPHONE	$6,000	$6,000
BLDG/GROUND MAINT SUPPLS	$15,000	$17,000
OTHER GEN OPERATING SUPP	$7,000	$6,000
OTHER EQUIP MAINT SUPPLIE	$500	$500
WATER/SEWERAGE	$2,000	$2,000
ELECTRICITY	$140,000	$140,000
GASOLINE	$7,500	$7,500
SMALL EQUIPMENT	$5,000	$5,000
UNIFORMS	$2,500	$2,500
RISK MGMT/WORKERS COMP	$5,000	$5,000
	$512,700	**$512,700**
OTHER GENERAL GOVERNMENT		
OTHER RETIREMENT CONTRIB	$25,000	$25,000
UNEMPLOYMENT INSURANCE	$20,000	$10,000
DISABILITY INSURANCE	$0	$0
COMMUNITY PROMOTIONS	$5,000	$5,000
RECORDS MGMT SERVICES	$5,000	$5,000
DRUG TESTING SUPPLIES	$0	$35,000
GROUP HEALTH INSURANCE	$25,000	$25,000
ADULT LITERACY PROGRAM	$15,000	$15,000
INTEREST ON TANS	$90,000	$90,000
	$185,000	**$210,000**
TOTAL GENERAL GOVERNMENT	**$3,562,360**	**$4,020,350**

JUDICIAL/COURTS

SUPERIOR COURT		
BAILIFFS	$6,000	$18,000
SOCIAL SECURITY (FICA)	$700	$1,300
PROFESSIONAL	$15,000	$5,000
TECHNICAL	$72,000	$70,000

	FY 2016 Budget	FY 2017 Approved
INSURANCE (NOT EMP BENEF)	$1,200	$0
JUROR FEES	$35,000	$35,000
ATCC-DRUG COURT PROGRAM	$0	$55,000
JURORS MEALS	$1,000	$1,000
WORKERS COMPENSATION	$1,000	$0
PYMTS TO JUDICIAL CIRCUIT	$61,830	$62,000
	$193,730	**$247,300**
CLERK OF COURT		
REGULAR EMPLOYEES	$260,000	$250,000
ELECTED/APPOINTED OFFICLS	$73,500	$75,800
TEMPORARY EMPLOYEES	$15,200	$20,000
GROUP INSURANCE	$21,000	$25,000
SOCIAL SECURITY (FICA)	$28,000	$27,000
RETIREMENT CONTR-COUNTY	$17,000	$25,000
TECHNICAL	$22,500	$23,000
REPAIRS & MAINT-OTHER EQU	$1,750	$1,800
RENTAL OF EQUIP/VEHICLES	$4,150	$4,150
INSURANCE (NOT EMP BENEF)	$1,500	$1,500
TELEPHONE	$6,100	$6,100
POSTAGE	$5,000	$5,000
ADVERTISING	$1,200	$1,500
PRINTING AND BINDING	$12,500	$8,000
TRAVEL	$4,500	$5,000
DUES AND FEES	$1,200	$1,650
EDUCATION AND TRAINING	$700	$1,200
CONTRACT LABOR	$5,000	$6,500
OFFICE SUPPLIES	$6,000	$6,000
SMALL EQUIPMENT	$5,000	$3,500
RISK MGMT/WORKERS COMP	$1,000	$1,000
	$492,800	**$498,700**
DISTRICT ATTORNEY		
REGULAR EMPLOYEES	$31,400	$33,000
ELECTED/APPOINTED OFFICLS	$94,700	$94,700
GROUP INSURANCE	$3,000	$3,000
SOCIAL SECURITY (FICA)	$2,500	$2,500
RETIREMENT CONTR-COUNTY	$3,100	$3,100
INSURANCE (NOT EMP BENEF)	$1,000	$1,000
TELEPHONE	$4,600	$4,600
CRIME VICTM ASSISTNC-VOCA	$9,700	$50,000
VICTIMS GRIEF SERV-PORCH	$19,700	$50,000
WORKERS COMPENSATION	$1,300	$1,300
PAYMENTS TO PUTNAM COUNTY	$50,000	$50,000
PYMTS TO JUD CIRCUIT D.A.	$22,800	$22,800
	$243,800	**$316,000**
STATE COURT		
ELECTED/APPOINTED OFFICLS	$57,000	$59,500
GROUP INSURANCE	$0	$6,000

	FY 2016 Budget	FY 2017 Approved
SOCIAL SECURITY (FICA)	$4,400	$4,600
PROFESSIONAL	$3,500	$3,500
TECHNICAL	$15,000	$15,000
INSURANCE (NOT EMP BENEF)	$200	$200
TELEPHONE	$300	$300
TRAVEL	$1,500	$1,500
OFFICE SUPPLIES	$100	$100
RISK MGMT/WORKERS COMP	$400	$400
	$82,400	**$91,100**
SOLICITOR		
REGULAR EMPLOYEES	$145,000	$157,000
ELECTED/APPOINTED OFFICLS	$108,100	$108,100
GROUP INSURANCE	$18,000	$16,000
SOCIAL SECURITY (FICA)	$19,000	$20,000
RETIREMENT CONTR-COUNTY	$16,000	$16,000
REPAIRS & MAINT-OTHER EQU	$500	$500
RENTAL OF EQUIP/VEHICLES	$1,200	$1,200
INSURANCE (NOT EMP BENEF)	$300	$300
TELEPHONE	$5,000	$5,000
POSTAGE	$500	$500
PRINTING AND BINDING	$500	$500
TRAVEL	$1,000	$1,000
EDUCATION AND TRAINING	$500	$500
VOCA-SOLICITOR PROGRAM	$20,900	$50,000
VICTM ASSIST PROG (FINES)	$15,000	$15,000
OFFICE SUPPLIES	$1,500	$1,500
SMALL EQUIPMENT	$1,000	$1,000
RISK MGMT/WORKERS COMP	$800	$800
	$354,800	**$394,900**
MAGISTRATE COURT		
REGULAR EMPLOYEES	$93,500	$97,000
ELECTED/APPOINTED OFFICLS	$70,400	$76,000
GROUP INSURANCE	$9,000	$10,000
SOCIAL SECURITY (FICA)	$13,900	$13,900
RETIREMENT CONTR-COUNTY	$11,000	$12,000
PROFESSIONAL	$500	$500
TECHNICAL	$13,000	$13,000
REPAIRS & MAINT-OTHER EQU	$800	$800
RENTAL OF EQUIP/VEHICLES	$1,500	$1,800
INSURANCE (NOT EMP BENEF)	$300	$300
TELEPHONE	$4,400	$5,800
POSTAGE	$4,500	$4,500
PRINTING AND BINDING	$1,500	$1,500
TRAVEL	$1,500	$2,000
DUES AND FEES	$1,600	$1,500
EDUCATION AND TRAINING	$1,200	$1,200
OFFICE SUPPLIES	$3,000	$3,000

	FY 2016 Budget	FY 2017 Approved
SMALL EQUIPMENT	$2,000	$1,500
RISK MGMT/WORKERS COMP	$400	$500
	$234,000	**$246,800**
PROBATE COURT		
REGULAR EMPLOYEES	$126,500	$155,200
ELECTED/APPOINTED OFFICLS	$81,100	$86,600
GROUP INSURANCE	$16,000	$16,500
SOCIAL SECURITY (FICA)	$15,800	$18,000
RETIREMENT CONTR-COUNTY	$15,000	$18,000
OTHER RETIREMENT CONTRIB	$2,000	$2,000
PROFESSIONAL	$10,000	$10,000
TECHNICAL	$3,600	$6,200
REPAIRS & MAINT-OTHER EQU	$1,800	$1,800
RENTAL OF EQUIP/VEHICLES	$1,500	$1,500
INSURANCE (NOT EMP BENEF)	$400	$400
TELEPHONE	$4,200	$4,200
POSTAGE	$2,000	$2,000
ADVERTISING	$500	$500
PRINTING AND BINDING	$6,600	$6,600
TRAVEL	$2,000	$2,000
DUES AND FEES	$500	$500
EDUCATION AND TRAINING	$1,000	$1,000
OFFICE SUPPLIES	$5,000	$5,000
VITAL RECORDS OPER SUPPLS	$2,000	$2,000
SMALL EQUIPMENT	$1,000	$3,000
RISK MGMT/WORKERS COMP	$500	$500
	$299,000	**$343,500**
JUVENILE COURT		
PROFESSIONAL	$30,000	$80,000
JUVENILE PROF SERVICES	$0	$0
TECHNICAL	$15,000	$15,000
FAMILY DEPENDENCY TREATMENT COURT	$0	$75,000
PYMTS TO ADM OFF OF COURT	$21,900	$21,900
	$66,900	**$191,900**
PUBLIC DEFENDER		
PYMTS TO ADM OFF OF COURT	$187,600	$200,000
	$187,600	**$200,000**
TOTAL JUDICIAL/COURTS	**$2,155,030**	**$2,530,200**
PUBLIC SAFETY		
SHERIFF DEPARTMENT		
REGULAR EMPLOYEES	$2,265,000	$2,450,000
ELECTED/APPOINTED OFFICLS	$104,200	$111,400
REGULAR EMPL-SPEC FUNDING	$115,000	$121,000
OVERTIME	$20,000	$20,000

	FY 2016 Budget	FY 2017 Approved
GROUP INSURANCE	$202,000	$240,000
SOCIAL SECURITY (FICA)	$185,000	$190,000
RETIREMENT CONTR-COUNTY	$269,000	$275,000
TECHNICAL	$21,000	$21,000
REPAIRS & MAINT-VEHICLES	$120,000	$120,000
REPAIRS & MAINT-OTHER EQU	$10,000	$10,000
REPRS & MAINT-BLDG/GROUND	$5,000	$5,000
RENTAL OF EQUIP/VEHICLES	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$56,800	$56,800
TELEPHONE	$70,000	$70,000
POSTAGE	$2,000	$2,000
ADVERTISING	$2,000	$2,000
PRINTING AND BINDING	$2,000	$2,000
TRAVEL	$8,000	$8,000
DUES AND FEES	$1,500	$4,500
EDUCATION AND TRAINING	$2,000	$4,000
OFFICE SUPPLIES	$2,000	$2,000
OTHER GEN OPERATING SUPP	$32,000	$30,000
OTHER EQUIP MAINT SUPPLIE	$500	$500
GASOLINE	$200,000	$180,000
SMALL EQUIPMENT	$16,000	$14,000
UNIFORMS	$20,000	$20,000
RISK MGMT/WORKERS COMP	$65,000	$70,000
PRINCIPAL (VEHICLE LEASE)	$58,000	$0
	$3,857,000	**$4,032,200**
JAIL OPERATIONS		
REGULAR EMPLOYEES	$1,700,000	$1,750,000
TEMPORARY EMPLOYEES	$60,000	$30,000
OVERTIME	$20,000	$15,000
GROUP INSURANCE	$145,000	$175,000
SOCIAL SECURITY (FICA)	$135,000	$138,000
RETIREMENT CONTR-COUNTY	$200,000	$215,000
PROFESSIONAL	$250,000	$250,000
REPAIRS & MAINT-OTHER EQU	$6,000	$16,000
REPRS & MAINT-BLDG/GROUND	$30,000	$30,000
RENTAL OF EQUIP/VEHICLES	$23,000	$23,000
INSURANCE (NOT EMP BENEF)	$33,500	$33,500
TELEPHONE	$900	$900
DUES AND FEES	$500	$500
EDUCATION AND TRAINING	$0	$0
OFFICE SUPPLIES	$500	$500
BLDG/GROUND MAINT SUPPLS	$25,000	$40,000
OTHER GEN OPERATING SUPP	$20,000	$20,000
OTHER EQUIP MAINT SUPPLIE	$500	$500
NATURAL GAS	$15,000	$15,000
ELECTRICITY	$135,000	$135,000
GASOLINE	$3,500	$3,500

	FY 2016 Budget	FY 2017 Approved
FOOD	$290,000	$290,000
UNIFORMS	$0	$0
RISK MGMT/WORKERS COMP	$30,000	$40,000
	$3,123,400	**$3,221,400**
FIRE DEPT ADMINISTRATION		
REGULAR EMPLOYEES	$750,000	$815,000
TEMPORARY EMPLOYEES	$150,000	$75,000
VOLUNTEER FIREFIGHTERS	$0	$75,000
GRANT FUNDED EMPLOYEES	$0	$94,000
OVERTIME	$17,000	$20,000
GROUP INSURANCE	$65,000	$75,000
SOCIAL SECURITY (FICA)	$68,000	$78,000
RETIREMENT CONTR-COUNTY	$90,000	$98,000
OTHER RETIREMENT CONTRIB	$9,600	$9,600
REPAIRS & MAINT-VEHICLES	$38,000	$40,000
REPAIRS & MAINT-OTHER EQU	$15,000	$15,000
REPRS & MAINT-BLDG/GROUND	$7,800	$13,000
RENTAL OF EQUIP/VEHICLES	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$20,000	$20,000
TELEPHONE	$19,000	$19,000
POSTAGE	$200	$200
ADVERTISING	$500	$500
PRINTING AND BINDING	$400	$400
TRAVEL	$5,000	$7,000
DUES AND FEES	$8,900	$8,900
EDUCATION AND TRAINING	$5,000	$6,000
CONTRACT LABOR	$0	$29,000
OFFICE SUPPLIES	$2,500	$2,500
BLDG/GROUND MAINT SUPPLS	$4,500	$10,500
OTHER GEN OPERATING SUPP	$12,000	$12,000
OTHER EQUIP MAINT SUPPLIE	$4,500	$4,500
NATURAL GAS	$4,500	$4,500
ELECTRICITY	$34,000	$35,000
BOTTLED GAS	$5,000	$5,000
GASOLINE	$29,000	$29,500
SMALL EQUIPMENT	$15,500	$20,000
UNIFORMS	$14,100	$9,500
OTHER EQUIPMENT	$21,800	$19,000
RISK MGMT/WORKERS COMP	$26,000	$26,000
	$1,445,800	**$1,679,600**
CSH FIRE DEPARTMENT		
REGULAR EMPLOYEES	$369,000	$382,000
OVERTIME	$10,000	$10,000
GROUP INSURANCE	$30,000	$34,000
SOCIAL SECURITY (FICA)	$28,000	$28,000
RETIREMENT CONTR-COUNTY	$44,000	$40,000
OTHER RETIREMENT CONTRIB	$0	$0

	FY 2016 Budget	FY 2017 Approved
REPAIRS & MAINT-VEHICLES	$7,000	$7,000
REPAIRS & MAINT-OTHER EQU	$1,300	$1,300
REPRS & MAINT-BLDG/GROUND	$1,900	$2,500
TRAVEL	$800	$1,000
BLDG/GROUND MAINT SUPPLS	$1,000	$1,000
OTHER GEN OPERATING SUPP	$1,000	$1,000
NATURAL GAS	$5,000	$5,000
GASOLINE	$7,000	$5,000
SMALL EQUIPMENT	$0	$1,500
UNIFORMS	$4,350	$3,000
RISK MGMT/WORKERS COMP	$8,000	$8,000
	$518,350	**$530,300**
CORONER		
ELECTED/APPOINTED OFFICLS	$49,000	$49,000
SOCIAL SECURITY (FICA)	$4,000	$4,000
TECHNICAL	$0	$0
REPAIRS & MAINT-VEHICLES	$1,500	$1,500
INSURANCE (NOT EMP BENEF)	$200	$200
TELEPHONE	$1,000	$1,000
TRAVEL	$2,500	$2,500
DUES AND FEES	$300	$300
OFFICE SUPPLIES	$0	$0
OTHER GEN OPERATING SUPP	$3,000	$3,000
GASOLINE	$800	$800
SMALL EQUIPMENT	$1,000	$1,000
RISK MGMT/WORKERS COMP	$1,200	$1,200
	$64,500	**$64,500**
ANIMAL CONTROL		
REGULAR EMPLOYEES	$93,000	$95,000
PART TIME EMPLOYEES	$5,000	$5,000
OVERTIME	$3,000	$4,000
GROUP INSURANCE	$6,500	$6,800
SOCIAL SECURITY (FICA)	$7,200	$7,700
RETIREMENT CONTR-COUNTY	$8,500	$9,500
PROFESSIONAL	$7,000	$4,500
REPAIRS & MAINT-VEHICLES	$6,000	$5,000
REPAIRS & MAINT-OTHER EQU	$300	$300
REPRS & MAINT-BLDG/GROUND	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$700	$700
TELEPHONE	$2,000	$2,000
TRAVEL	$1,000	$1,000
DUES AND FEES	$100	$100
EDUCATION AND TRAINING	$500	$600
BLDG/GROUND MAINT SUPPLS	$1,000	$1,000
OTHER GEN OPERATING SUPP	$5,000	$8,500
WATER/SEWERAGE	$200	$0
ELECTRICITY	$5,200	$5,400

	FY 2016 Budget	FY 2017 Approved
GASOLINE	$8,000	$8,000
SMALL EQUIPMENT	$0	$0
UNIFORMS	$1,000	$1,500
RISK MGMT/WORKERS COMP	$1,200	$1,500
	$165,400	**$171,100**
EMERGENCY MANAGEMENT		
REGULAR EMPLOYEES	$23,700	$37,500
ELECTED/APPOINTED OFFICLS	$16,400	$16,400
SOCIAL SECURITY (FICA)	$3,100	$3,000
REPAIRS & MAINT-OTHER EQU	$17,200	$17,200
TELEPHONE	$700	$700
TRAVEL	$100	$1,500
DUES AND FEES	$50	$100
EDUCATION AND TRAINING	$500	$1,000
OTHER GEN OPERATING SUPP	$1,000	$1,000
SPECIAL PROJECTS SUPPLIES	$0	$0
NATURAL GAS	$800	$2,000
ELECTRICITY	$2,500	$1,500
GASOLINE	$200	$200
SMALL EQUIPMENT	$0	$1,000
RISK MGMT/WORKERS COMP	$100	$200
	$66,350	**$83,300**
TOTAL PUBLIC SAFETY	**$9,240,800**	**$9,782,400**

PUBLIC WORKS

PUBLIC WORKS

REGULAR EMPLOYEES	$698,750	$800,000
TEMPORARY EMPLOYEES	$10,000	$15,000
OVERTIME	$8,000	$8,000
GROUP INSURANCE	$67,000	$70,000
SOCIAL SECURITY (FICA)	$55,000	$60,000
RETIREMENT CONTR-COUNTY	$85,000	$92,000
TECHNICAL	$5,000	$5,000
REPAIRS & MAINT-VEHICLES	$100,000	$100,000
REPAIRS & MAINT-OTHER EQU	$7,000	$10,000
REPRS & MAINT-BLDG/GROUND	$2,500	$2,500
REP/MAINT-ROADS & BRIDGES	$300,000	$300,000
RENTAL OF EQUIP/VEHICLES	$5,000	$5,000
INSURANCE (NOT EMP BENEF)	$26,000	$26,000
TELEPHONE	$7,500	$7,500
ADVERTISING	$1,000	$1,000
TRAVEL	$1,000	$1,000
DUES AND FEES	$500	$500
EDUCATION AND TRAINING	$1,000	$1,000
OFFICE SUPPLIES	$300	$300
BLDG/GROUND MAINT SUPPLS	$5,000	$5,000

	FY 2016 Budget	FY 2017 Approved
OTHER GEN OPERATING SUPP	$5,000	$5,000
OTHER EQUIP MAINT SUPPLIE	$3,500	$3,500
INFRASTRUCTURE MAINT SUPP	$100,000	$150,000
WATER/SEWERAGE	$4,000	$0
NATURAL GAS	$3,500	$7,000
ELECTRICITY	$30,000	$45,000
GASOLINE	$100,000	$100,000
SMALL EQUIPMENT	$5,000	$5,000
UNIFORMS	$8,000	$8,000
ROADS-LMIG	$0	$483,300
RISK MGMT/WORKERS COMP	$61,000	$60,000
	$1,705,550	**$2,376,600**
VEHICLE MAINTENANCE		
REPAIRS & MAINT-VEHICLES	$40,000	$40,000
REPAIRS & MAINT-OTHER EQU	$3,000	$3,500
REPRS & MAINT-BLDG/GROUND	$1,000	$500
TELEPHONE	$0	$0
ELECTRICITY	$3,000	$5,000
GASOLINE	$3,000	$1,000
	$50,000	**$50,000**
TOTAL PUBLIC WORKS	**$1,741,800**	**$2,426,600**
HEALTH AND WELFARE		
PUBLIC HEALTH		
PYMTS TO OCONEE CNTER DHR	$31,200	$35,000
PYMTS TO HEALTH DEPT- DHR	$100,000	$100,000
PYMTS TO OTHER AGENCIES	$125,000	$125,000
	$256,200	**$260,000**
INTERGOVT WELFARE PYMTS		
PAYMENTS TO DFCS	$25,000	$25,000
	$25,000	**$25,000**
VENDOR WELFARE PAYMENTS		
BURIAL SERVICES	$1,500	$1,000
	$1,500	**$1,000**
SENIOR CITIZENS CENTER		
PYMTS TO OTHER AGENCIES	$37,600	$37,600
	$37,600	**$37,600**
TRANSPORTATION SERVICES		
REPAIRS & MAINT-VEHICLES	$4,500	$0
PUBLIC TRANSPORTATION	$64,200	$75,000
GASOLINE	$10,000	$0
	$78,700	**$75,000**
TOTAL HEALTH AND WELFARE	**$399,000**	**$398,600**
CULTURE AND RECREATION		

	FY 2016 Budget	FY 2017 Approved
CULTURE/RECREATION ADMIN		
REGULAR EMPLOYEES	$338,000	$355,000
TEMPORARY EMPLOYEES	$30,000	$40,000
GROUP INSURANCE	$30,000	$35,000
SOCIAL SECURITY (FICA)	$28,000	$32,000
RETIREMENT CONTR-COUNTY	$43,000	$45,000
TECHNICAL	$2,000	$10,000
REPAIRS & MAINT-VEHICLES	$13,600	$13,600
REPAIRS & MAINT-OTHER EQU	$11,500	$11,500
REPRS & MAINT-BLDG/GROUND	$30,000	$30,000
RENTAL OF LAND & BLDGS	$300	$300
RENTAL OF EQUIP/VEHICLES	$15,000	$10,000
INSURANCE (NOT EMP BENEF)	$7,900	$6,925
TELEPHONE	$7,000	$7,000
POSTAGE	$500	$500
ADVERTISING	$500	$1,000
PRINTING AND BINDING	$500	$500
TRAVEL	$2,500	$6,000
DUES AND FEES	$2,000	$2,000
EDUCATION AND TRAINING	$1,500	$3,000
CONTRACT LABOR	$4,000	$4,000
GAME OFFICIALS	$12,000	$12,000
SECURITY SERVICES	$12,000	$12,000
OFFICE SUPPLIES	$2,000	$2,000
BLDG/GROUND MAINT SUPPLS	$30,000	$30,000
POOL MAINTENANCE SUPPLIES	$0	$0
OTHER GEN OPERATING SUPP	$5,800	$5,800
YOUTH ATHLETIC SUPPLIES	$25,000	$25,000
SPECIAL PROGRAM SUPP	$5,000	$5,000
SPECIAL PROJECTS SUPPLIES	$500	$500
RECR TOURNAMENT SUPPLIES	$3,000	$5,000
WATER/SEWERAGE	$10,000	$10,000
NATURAL GAS	$12,000	$12,000
ELECTRICITY	$90,000	$90,000
GASOLINE	$8,000	$8,000
SMALL EQUIPMENT	$2,000	$2,000
UNIFORMS	$2,500	$2,500
RISK MGMT/WORKERS COMP	$6,000	$6,000
	$793,600	**$841,125**
GOLF COURSE OPERATION		
REGULAR EMPLOYEES	$220,000	$225,000
TEMPORARY EMPLOYEES	$40,000	$40,000
GROUP INSURANCE	$16,000	$18,000
SOCIAL SECURITY (FICA)	$20,000	$20,000
RETIREMENT CONTR-COUNTY	$25,300	$30,000
REPAIRS & MAINT-VEHICLES	$9,000	$15,000
REPAIRS & MAINT-OTHER EQU	$1,000	$1,000

	FY 2016 Budget	FY 2017 Approved
REPRS & MAINT-BLDG/GROUND	$20,000	$20,000
RENTAL OF EQUIP/VEHICLES	$80,000	$80,000
INSURANCE (NOT EMP BENEF)	$4,600	$4,600
TELEPHONE	$1,000	$1,200
TRAVEL	$200	$200
DUES AND FEES	$1,500	$1,500
EDUCATION AND TRAINING	$200	$200
SECURITY SERVICES	$1,000	$1,000
OFFICE SUPPLIES	$300	$300
BLDG/GROUND MAINT SUPPLS	$25,000	$25,000
OTHER GEN OPERATING SUPP	$3,500	$3,500
WATER/SEWERAGE	$2,500	$2,500
ELECTRICITY	$15,000	$15,000
GASOLINE	$18,000	$18,000
GOLF MERCHAND FOR RESALE	$10,000	$10,000
CONCESS SUPP FOR RESALE	$10,000	$17,000
SMALL EQUIPMENT	$3,500	$3,500
RISK MGMT/WORKERS COMP	$3,900	$3,900
	$531,500	**$556,400**
LIBRARY ADMINISTRATION		
PYMTS TO OTHER AGENCIES	$303,400	$303,400
	$303,400	**$303,400**
TOTAL CULTURE AND RECREATION	**$1,628,500**	**$1,700,925**

DEVELOPMENT

AGR. RESOURCES-CO EXTENS

COUNTY SALARY SUPPLEMENT	$28,000	$28,000
TEMPORARY EMPLOYEES	$10,940	$18,500
SOCIAL SECURITY (FICA)	$4,500	$3,600
OTHER RETIREMENT CONTRIB	$6,900	$3,900
REPAIRS & MAINT-VEHICLES	$1,000	$1,000
REPAIRS & MAINT-OTHER EQU	$800	$800
RENTAL OF EQUIP/VEHICLES	$1,900	$1,900
INSURANCE (NOT EMP BENEF)	$800	$1,000
TELEPHONE	$3,500	$3,500
TRAVEL	$7,000	$7,000
DUES AND FEES	$600	$600
EDUCATION AND TRAINING	$1,500	$1,500
OFFICE SUPPLIES	$2,500	$2,500
BLDG/GROUND MAINT SUPPLS	$5,000	$5,000
NATURAL GAS	$0	$0
ELECTRICITY	$4,000	$4,000
SMALL EQUIPMENT	$1,000	$1,000
AGRICULTURE PROG SUPPLIES	$1,200	$1,200
4-H PROGRAM SUPPLIES	$4,400	$5,000
RISK MGMT/WORKERS COMP	$100	$100

	FY 2016 Budget	FY 2017 Approved
	$85,640	**$90,100**
FOREST RESOURCES		
PAYMENTS TO STATE GOVTS	$11,720	$11,725
	$11,720	**$11,725**
BUILDING INSPECTION		
REGULAR EMPLOYEES	$30,000	$80,000
TEMPORARY EMPLOYEES	$20,000	$5,000
GROUP INSURANCE	$3,000	$5,000
SOCIAL SECURITY (FICA)	$3,800	$6,000
RETIREMENT CONTR-COUNTY	$3,600	$5,000
TECHNICAL	$0	$0
CONTRACTED SERVICES	$180,250	$186,000
REPAIRS & MAINT-VEHICLES	$0	$1,500
REPAIRS & MAINT-OTHER EQU	$500	$500
RENTAL OF EQUIP/VEHICLES	$600	$350
INSURANCE (NOT EMP BENEF)	$350	$350
TELEPHONE	$1,800	$4,500
POSTAGE	$500	$500
ADVERTISING	$100	$100
PRINTING AND BINDING	$0	$0
TRAVEL	$0	$1,500
DUES AND FEES	$100	$100
EDUCATION AND TRAINING	$0	$1,500
OFFICE SUPPLIES	$600	$1,500
GASOLINE	$0	$2,500
SMALL EQUIPMENT	$1,500	$1,000
RISK MGMT/WORKERS COMP	$200	$1,500
	$246,900	**$304,400**
ECONOMIC DEVELOPMENT		
DEVELOPMENT AUTHORITY	$143,900	$206,600
CSHLRA	$40,000	$40,000
GREENWAY AUTHORITY	$49,000	$0
	$232,900	**$246,600**
AIRPORT		
TECHNICAL	$5,000	$5,000
REPAIRS & MAINT-OTHER EQU	$5,000	$5,000
REPRS & MAINT-BLDG/GROUND	$20,000	$21,000
INSURANCE (NOT EMP BENEF)	$2,000	$2,000
TELEPHONE	$380	$400
AIRPORT MANAGEMENT SERVICES	$28,020	$28,000
BLDG/GROUND MAINT SUPPLS	$3,500	$3,500
OTHER GEN OPERATING SUPP	$1,000	$1,000
OTHER EQUIP MAINT SUPPLIE	$1,800	$1,800
WATER/SEWERAGE	$400	$400
ELECTRICITY	$12,500	$0
AIRPORT IMPROVEMENTS	$0	$150,000

	FY 2016 Budget	FY 2017 Approved
	$79,600	**$218,100**
TOTAL DEVELOPMENT	**$670,510**	**$870,925**
OTHER USES		
TRANSFERS FROM GEN FUND		
TRANSF OUT-SW FUND	$0	$0
TRANS OUT-E911 FUND	$100,000	$150,000
TRANSFER OUT-ODTF	$135,000	$150,000
TRANSFER TO DTE FUND	$0	$0
	$235,000	**$300,000**
CONTINGENCY		
CONTINGENCIES	$200,000	$200,000
	$200,000	**$200,000**
TOTAL OTHER USES	**$435,000**	**$500,000**
TOTAL GENERAL FUND	**$19,833,000**	**$22,230,000**

Special Revenue Funds

Special revenue funds—Account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Law library fund—Accounts for county-operated law libraries.

Confiscated assets fund—Accounts for the cash received either from a cash confiscation or cash received from a sale of capital assets acquired from drug raids.

County drug abuse treatment & education fund—Special revenue fund to account for funds collected pursuant to (O.C.G.A. 15-21-100) and restricted expenditures pursuant to (O.C.G.A. 15-21-101 (b) 1 and 2). Additionally, activities of Drug Court Divisions certified by the Judicial Council of Georgia pursuant to (O.C.G.A. 15-1-15) shall be accounted for in this fund.

Emergency 911 telephone fund—Accounts for operations of E-911 centers. E-911 centers provide an open channel between citizens and public safety providers (i.e., police, fire, and medical responders) to efficiently, effectively, and appropriately respond to calls received for emergency services and non-emergency assistance/information.

Special district fund(s)—Accounts for each special taxing district in a separate fund. For example, a county government may provide services only in the unincorporated area of the county and tax only those properties located in the unincorporated area to pay for these services. These property taxes and the services they finance should be accounted for in a separate special district fund.

Baldwin County Board of Commissioners
FY 2017 E911 Fund

Revenues:

	FY 2016 Budget	FY 2017 Approved
Charges for Services		
LAND-BASED 911 CHARGES	$237,000	$235,000
CELLULAR E911 CHARGES	$350,000	$355,000
PREPAID WIRELESS CHARGES	$82,000	$91,000
VOIP 911 CHARGES	$5,000	$5,000
WRECKER ROTATION FEES	$4,000	$4,000
	$678,000	**$690,000**
Other Financing Sources		
TRANS IN FR GENERAL FUND	**$100,000**	**$150,000**
Total E911 Fund Revenue	**$778,000**	**$840,000**

Expenditures:

E911 OPERATIONS		
REGULAR EMPLOYEES	$327,000	$336,000
TEMPORARY EMPLOYEES	$20,000	$20,000
OVERTIME	$30,000	$30,000
GROUP INSURANCE	$32,000	$38,000
SOCIAL SECURITY (FICA)	$29,300	$30,000
RETIREMENT CONTR-COUNTY	$33,100	$40,000
TECHNICAL	$20,000	$20,000
REPAIRS & MAINT-E911 COMM SYS	$155,000	$177,000
REPAIRS & MAINT-VEHICLES	$0	$1,000
REPAIRS & MAINT-OTHER EQU	$4,000	$3,000
REPAIRS & MAINT-BLDG/GROUND	$500	$500
RENTAL OF EQUIP/VEHICLES	$1,500	$1,500
INSURANCE (NOT EMP BENEF)	$10,000	$10,000
TELEPHONE	$0	$16,000
COMMUNICATIONS	$100,000	$100,000
TRAVEL	$500	$500
DUES AND FEES	$650	$650
EDUCATION & TRAINING	$0	$100
OFFICE SUPPLIES	$800	$800
BLDG/GROUND MAINT SUPPLS	$500	$500
OTHER GEN OPERATING SUPP	$250	$250
ELECTRICITY	$9,000	$9,000
GASOLINE	$0	$1,300
WORKERS COMPENSATION	$3,900	$3,900
Total E911 Fund Expenditures	**$778,000**	**$840,000**

Baldwin County Board of Commissioners
FY 2017 Special Revenue Funds

Law Library Fund

		FY 2016 Approved	FY 2017 Approved
Revenues			
	Fines and forfeitures	$20,000	$15,000
	Investment earnings	$100	$0
	Miscellaneous	$100	$0
	Total Revenues	**$20,200**	**$15,000**
Expenditures			
	Personal services	$5,700	$3,700
	Purchased/contracted services	$1,000	$2,000
	Supplies	$13,500	$9,300
	Contingency	$0	$0
	Total Expenditures	**$20,200**	**$15,000**

Jail Inmate Fund

		FY 2016 Approved	FY 2017 Approved
Revenues			
	Fines and forfeitures	$1,000	$0
	Miscellaneous	$129,000	$137,000
	Total Revenues	**$130,000**	**$137,000**
Expenditures			
	Public safety		
	Purchased/contracted services	$48,000	$36,000
	Supplies	$82,000	$101,000
	Total Expenditures	**$130,000**	**$137,000**

Drug Task Force

		FY 2016 Approved	FY 2017 Approved
Revenues			
	Intergovernmental		
	Matching Funds	$74,000	$52,000
	Fines and forfeitures	$151,000	$191,000
	Investment earnings	$500	$500
	Miscellaneous	$500	$25,500
	Total Revenues	**$226,000**	**$269,000**
Expenditures			
	Public safety		
	Personal services	$179,000	$151,000
	Purchased/contracted services	$32,000	$109,000
	Supplies	$15,000	$9,000
	Total Expenditures	**$226,000**	**$269,000**

Drug Seizure Fund

		FY 2016 Approved	FY 2017 Approved
Revenues			
	Fines and forfeitures	$8,000	$2,800

Miscellaneous	$4,000	$7,000
Total Revenues	**$12,000**	**$9,800**
Expenditures		
Public safety		
Purchased/contracted services	$7,000	$6,800
Supplies	$5,000	$3,000
Total Expenditures	**$12,000**	**$9,800**

Drug Education Fund

	FY 2016 Approved	FY 2017 Approved
Revenues		
Miscellaneous	$16,000	$18,000
Total Revenues	**$16,000**	**$18,000**
Expenditures		
Public safety		
Purchased/contracted services	$11,000	$6,000
Supplies	$5,000	$12,000
Total Expenditures	**$16,000**	**$18,000**

Drug Treatment Education Fund

	FY 2016 Approved	FY 2017 Approved
Revenues		
Miscellaneous	$55,000	$139,000
Total Revenues	**$55,000**	**$139,000**
Expenditures		
Public safety		
Purchased/contracted services	$55,000	$139,000
Total Expenditures	**$55,000**	**$139,000**

Power Point Training Facility Fund

	FY 2016 Approved	FY 2017 Approved
Revenues		
Miscellaneous	$2,500	$3,100
Total Revenues	**$2,500**	**$3,100**
Expenditures		
Public safety		
Purchased/contracted services	$2,500	$3,100
Total Expenditures	**$2,500**	**$3,100**

Solid Waste Revenue District Fund

	FY 2016 Approved	FY 2017 Approved
Revenues		
Refuse Collections	$1,700,000	$1,750,000
Total Revenues	**$1,700,000**	**$1,750,000**
Expenditures		
Waste Disposal Services	$1,700,000	$1,750,000
Total Expenditures	**$1,700,000**	**$1,750,000**

Enterprise Fund(s)

Enterprise funds (from GA Uniform Chart of Accounts)— Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue sources.*

a) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit — even if that government is not expected to make any payments — is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)
b) Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Fund 505 - Water and Sewer Fund

- Water and Sewer operating revenues for FY17 are estimated at $4.3 million based on current water and sewer rates
- Budgeted revenues are sufficient to cover operating costs and debt service payments
- Baldwin County currently has 8,570 water customers and 1800 sewer customers. Average water usage is 4,800g. and the average bill is $45.98

Baldwin County Board of Commissioners
FY 2017 Water Fund

	FY 2016 Budget	FY 2017 Approved
Revenues:		
Charges for Services		
WATER CHARGES	3,215,000	3,300,000
SERVICE CONNECTION FEES	45,000	85,000
RECONNECTION CHARGES	130,000	120,000
LATE FEES	50,000	35,000
TRANSFER FEE	6,000	5,000
CUST DEP NON-REFUNDABLE	6,000	5,000
SERVICE CALLS	500	0
OTHER WATER CHARGES	4,000	5,000
SEWERAGE CHARGES	790,000	760,000
BAD CHECK FEES	4,000	4,000
Total Water Fund Revenue	**4,250,500**	**4,319,000**
Expenditures:		
WATER ADMINISTRATION		
REGULAR EMPLOYEES	725,000	785,000
TEMPORARY EMPLOYEES	40,000	40,000
OVERTIME	50,000	50,000
GROUP INSURANCE	42,000	50,000
SOCIAL SECURITY (FICA)	60,000	66,000
RETIREMENT CONTR-COUNTY	69,000	90,000
PROFESSIONAL	10,000	10,000
TECHNICAL	45,000	45,000
REPAIRS & MAINT-VEHICLES	40,000	40,000
REPAIRS & MAINT-OTHER EQU	14,000	14,000
REPRS & MAINT-BLDG/GROUND	8,000	8,000
REP/MAINT-WATER DISTR SYS	290,000	290,000
REP/MAINT-SEWER SYSTEM	40,000	40,000
RENTAL OF EQUIP/VEHICLES	5,000	5,000
INSURANCE (NOT EMP BENEF)	25,000	25,000
TELEPHONE	25,000	25,000
POSTAGE	45,000	45,000
ADVERTISING	500	500
PRINTING AND BINDING	18,000	18,000
TRAVEL	5,000	5,000
DUES AND FEES	8,000	8,000
EDUCATION AND TRAINING	7,000	7,000
OFFICE SUPPLIES	6,000	6,000
BLDG/GROUND MAINT SUPPLS	4,000	4,000

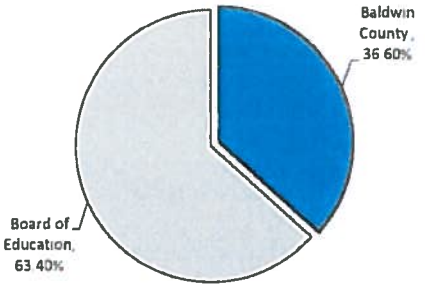
	FY 2016 Budget	FY 2017 Approved
OTHER GEN OPERATING SUPP	20,000	20,000
OTHER EQUIP MAINT SUPPLIE	1,000	1,000
WATER DISTR SYS MAINT SUP	137,500	137,500
SEWER SYS MAINT SUPPLIES	37,500	37,500
WATER/SEWERAGE	1,500	1,500
NATURAL GAS	500	500
ELECTRICITY	19,500	19,500
GASOLINE	60,000	60,000
WATER PURCHD FOR RESALE	1,150,000	1,150,000
SMALL EQUIPMENT	10,000	10,000
UNIFORMS	4,700	10,000
GENERAL	160,000	205,000
WORKERS COMPENSATION	19,000	19,000
INTERGOVERNMENTAL	460,000	460,000
CONTINGENCIES	275,800	207,000
BOND INTEREST - '98 ISSUE	127,000	120,000
CAPITAL LEASE-INTEREST	5,000	4,000
GEFA LOAN INTEREST	180,000	180,000
TOTAL WATER FUND	**4,250,500**	**4,319,000**

Where Do Your County Property Taxes Go?

In an effort to inform Baldwin County taxpayers of where their property taxes go, the information provided shows how the millage rate is split into various government operations. The following chart shows the portion of your property taxes that goes to each taxing authority (schools and county government).

2016 Millage Rate

Baldwin County Board of Education	17.06
Baldwin County Government	9.85
Total Millage Rate	26.91

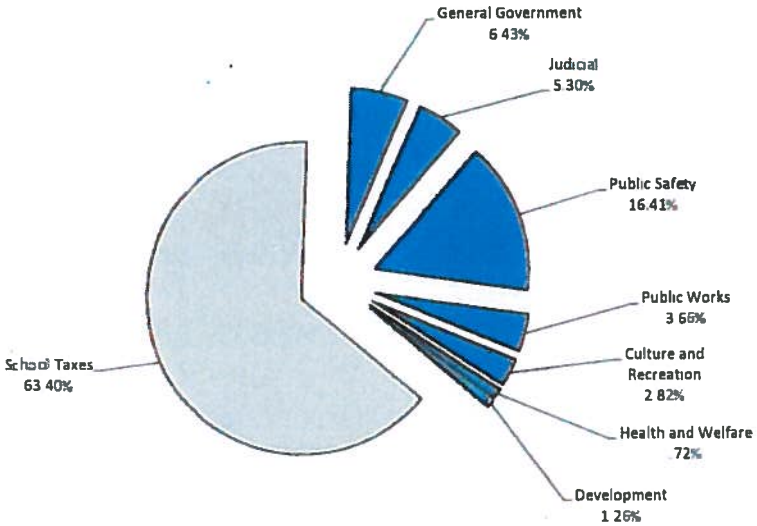


County Government Taxes

Baldwin County Government receives 36.6% of the total property taxes paid - approx. $9,664,000. The graph below shows the percentage of that property tax revenue that supports each county service.

The General Fund revenues are derived primarily from taxes. Property taxes account for 48%, local option sales tax account for 19%, insurance premium tax account for 7% and other taxes account for 8%, for a total of 82% of General Fund revenues. Other sources of revenue include fines and forfeitures, charges for services, intergovernmental revenue, and miscellaneous revenue.

Counties are mandated by state law to provide certain services to its citizens to include the Court System – State Court, Probate Court, Superior Court, Magistrate Court, Juvenile Court, Coroner, Superior Court Clerk, Sheriff, Jail, Health Services, Public Assistance and Family Services (DFACS), Emergency/Disaster Management, Property Tax Appraisal, Elections and Registration, and Tax Commissioner. These mandated services total approximately $12,500,000. . Other essential services provided by the County include Fire Protection, Street & Bridge Maintenance and Construction, Water/Sewer, Animal Control, Cooperative Extension, Libraries, Airports, Public Transportation, Building Inspections, Economic Development, Parks & Recreation and GIS/ Information Technology.



* This information is provided by the Baldwin County Board of Commissioners

2016 TAX DIGEST AND FIVE YEAR HISTORY

TAX DIGEST VALUES SHOWN ARE BASED ON 40%

THE BALDWIN COUNTY BOARD OF COMMISSIONERS DO HEREBY ANNOUNCE THAT THE MILLAGE RATE WILL BE SET AT A MEETING TO BE HELD TUESDAY, AUGUST 2, 2016 AT 6:00 P.M. AT THE BALDWIN COUNTY COURTHOUSE, SUITE 319, PURSUANT TO THE REQUIREMENTS OF O.C.G.A. 48-5-32, DO 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.

County Wide	2011	2012	2013	2014	2015	2016
Real & Personal	$1,096,687,710	$1,046,499,964	$1,041,016,561	$1,050,829,290	$1,053,779,169	$1,068,360,919
Motor Vehicle	$86,191,180	$90,219,030	$94,238,490	$78,891,880	$58,161,770	$44,212,210
Mobile Homes	$12,705,984	$12,422,333	$10,395,993	$10,154,841	$9,187,306	$8,879,662
Timber - 100%	$1,150,253	$1,217,860	$1,965,302	$1,851,413	$1,314,403	$1,502,645
Heavy Duty Equipment	$18,232	$42,425	$0	$7,815	$0	$0
Gross Digest	$1,196,753,359	$1,150,401,612	$1,147,616,346	$1,141,735,239	$1,122,442,648	$1,122,955,436
Less M & O Exemptions	$147,344,154	$141,997,507	$140,324,778	$139,273,463	$138,214,797	$144,626,485
Net M & O Digest	$1,049,409,205	$1,008,404,105	$1,007,291,568	$1,002,461,776	$984,227,851	$978,328,951
State of Georgia Forest Land Assistance Grant Value	$1,663,932	$1,755,575	$2,169,152	$3,008,882	$2,755,326	$2,781,880
Adjusted Net M & O Digest	$1,051,073,137	$1,010,159,680	$1,009,460,720	$1,005,470,658	$986,983,177	$981,110,831
Gross M & O Millage	12.38	12.73	12.63	13.67	13.79	13.80
Less Rollbacks	3.60	3.95	3.79	3.83	3.94	3.95
Net M & O Millage	8.78	8.78	8.84	9.84	9.85	9.85
Net Taxes Levied	$9,228,422	$8,869,202	$8,923,633	$9,893,831	$9,721,784	$9,663,942
Net Taxes $ Increase(Decrease)	($92,840)	($359,220)	$54,431	$970,198	($172,047)	($57,843)
Net Taxes % Increase(Decrease)	-1.00%	-3.89%	0.61%	10.87%	-1.77%	-0.60%

Lynnette T. Riley
Commissioner

State of Georgia
Georgia Department of Revenue
Local Government Services Division
Digest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000

Ellen Mills
Director

August 3, 2016

MS CATHY FREEMAN SETTLE
BALDWIN COUNTY TAX COMMISSIONER
BALDWIN CO TAX COMM OFFICE
121 N WILKINSON ST STE 112
MILLEDGEVILLE GA 31061

Ref #: 201621697401947

Dear Ms. Settle:

The 2016 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2016 Ad Valorem taxes is enclosed.

On August 1, 2017, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Lynnette T. Riley
Commissioner

Enc. Order Regarding 2016 County Tax Digest

Copy to
MR. HARRY E. KEIM, Chairman, Board of Tax Assessors
MR. SAMMY HALL, Chairman, Board of County Commissioners

TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

ORDER REGARDING 2016 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the BALDWIN County digest for 2016 was submitted by the Tax Commissioner of BALDWIN County on August 3, 2016, and

WHEREAS the Commissioner has determined that the BALDWIN County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of BALDWIN County is hereby authorized to be used for the collection of 2016 taxes.

This the 3rd day of August, 2016.

Lynnette T. Riley
Revenue Commissioner

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2016

COUNTY: **BALDWIN** TAXING JURISDICTION: **COUNTY**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL	950,979,413	62,619	9,518,760	960,560,792
PERSONAL	102,799,756		5,000,371	107,800,127
MOTOR VEHICLES	58,161,770		-13,949,560	44,212,210
MOBILE HOMES	9,187,306		-307,644	8,879,662
TIMBER -100%	1,314,403		188,242	1,502,645
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	1,122,442,648	62,619	450,169	1,122,955,436
EXEMPTIONS	138,214,797	84,614	6,327,074	144,626,485
NET DIGEST	984,227,851	-21,995	-5,876,905	978,328,951
FLPA Reimbursement Value	2,755,326		26,554	2,781,880
Adjusted NET DIGEST	986,983,177	-21,995	-5,850,351	981,110,831
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>	9.850	2016 PROPOSED MILLAGE RATE >>>		9.850

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2015 Net Digest	PYD	986,983,177	
Net Value Added-Reassessment of Existing Real Property	RVA	-21,995	
Other Net Changes to Taxable Digest	NAG	-5,850,351	
2016 Net Digest	CYD	981,110,831	(PYD+RVA+NAG)
2015 Millage Rate	PYM	9.850	
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2016	RR	9.850	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2016 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. Section 48-5-32.1(c) (2)

Rollback Millage Rate	9.850
2016 Millage Rate	9.850
Percentage Increase	0.00%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2016 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2016 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 2016 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2016 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

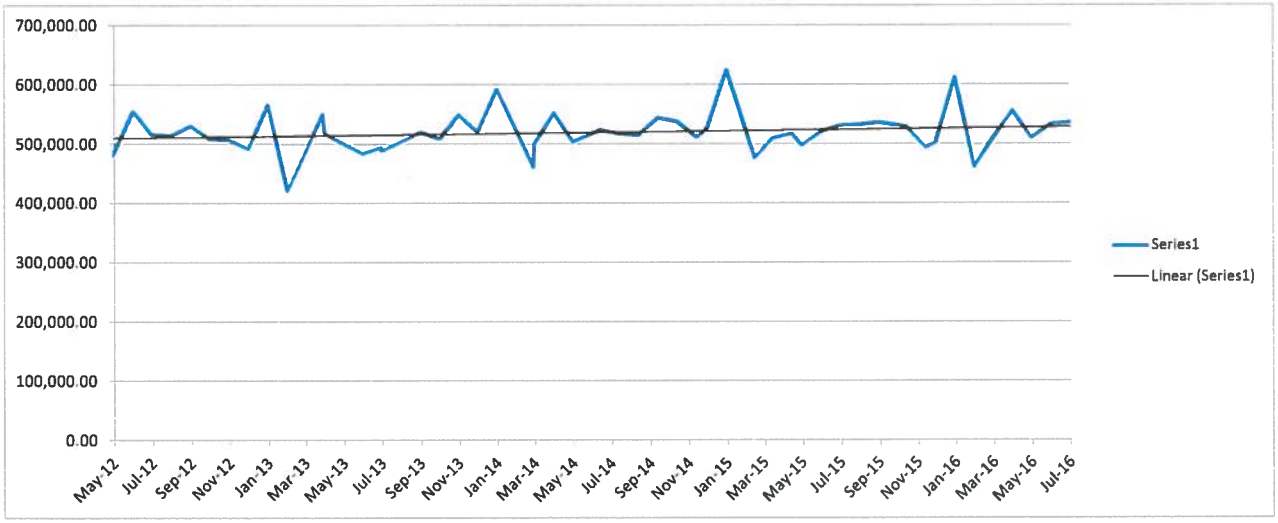
_____ _____ _____

Signature of Responsible Party Title Date

BALDWIN COUNTY, GEORGIA
SPECIAL PURPOSE SALES TAX COLLECTIONS
2011 Referendum

MONTH COLLECTED	MONTH RECVD	AMOUNT RECEIVED
Apr-12	May-12	480,067.17
May-12	Jun-12	554,369.60
Jun-12	Jul-12	515,399.67
Jul-12	Aug-12	513,866.79
Aug-12	Sep-12	530,315.41
Sep-12	Oct-12	508,400.32
ProRata	Oct-12	1,686.16
Oct-12	Nov-12	506,846.46
Nov-12	Dec-12	491,733.18
Dec-12	Jan-13	565,530.34
Jan-13	Feb-13	421,147.69
Feb-13	Mar-13	549,208.72
Mar-13	Apr-13	517,093.87
ProRata	Apr-13	490.14
Apr-13	May-13	483,550.75
May-13	Jun-13	493,923.10
Jun-13	Jul-13	488,173.83
Jul-13	Aug-13	503,643.31
Aug-13	Sep-13	519,427.87
Sep-13	Oct-13	508,628.23
Oct-13	Nov-13	548,793.97
Nov-13	Dec-13	519,548.86
ProRata	Dec-13	1,254.57
Dec-13	Jan-14	591,136.73
Jan-14	Feb-14	460,841.01
Feb-14	Mar-14	499,454.52
Mar-14	Apr-14	551,592.13
Apr-14	May-14	503,801.57
ProRata	May-14	1,635.52
May-14	Jun-14	523,237.34
Jun-14	Jul-14	517,296.70
Jul-14	Aug-14	514,689.05
Aug-14	Sep-14	543,459.41
Sep-14	Oct-14	537,848.43
Oct-14	Nov-14	511,316.83
Nov-14	Dec-14	525,704.02
ProRata	Dec-14	1,442.80
Dec-14	Jan-15	624,049.74
Jan-15	Feb-15	476,544.59
Feb-15	Mar-15	509,336.44
Mar-15	Apr-15	516,974.72
Apr-15	May-15	497,894.92
May-15	Jun-15	520,878.21
ProRata	Jun-15	790.17
Jun-15	Jul-15	530,920.41
Jul-15	Aug-15	532,140.06
Aug-15	Sep-15	536,148.37
Sep-15	Oct-15	528,565.04
Oct-15	Nov-15	493,708.03
ProRata	Dec-15	2,281.41
Nov-15	Dec-15	501,598.92
Dec-15	Jan-16	611,984.71
Jan-16	Feb-16	460,683.95
Feb-16	Mar-16	509,680.75
Mar-16	Apr-16	555,637.84
Apr-16	May-16	510,074.88
May-16	Jun-16	532,662.35
ProRata	Jun-16	1,539.53
Jun-16	Jul-16	535,324.00
Jul-16	Aug-16	521,857.07
Aug-16	Sep-16	530,828.03

Total Collections to Date	27,548,660.21
	0.00
Monthly Average Collections	519,786.04
2011 SPLOST - Projected Collections	37,424,595.00
	0.00
2011 SPLOST - Estimated Collections	40,000,000.00
% over/(under) Estimated	-6.44%



BALDWIN COUNTY, GEORGIA

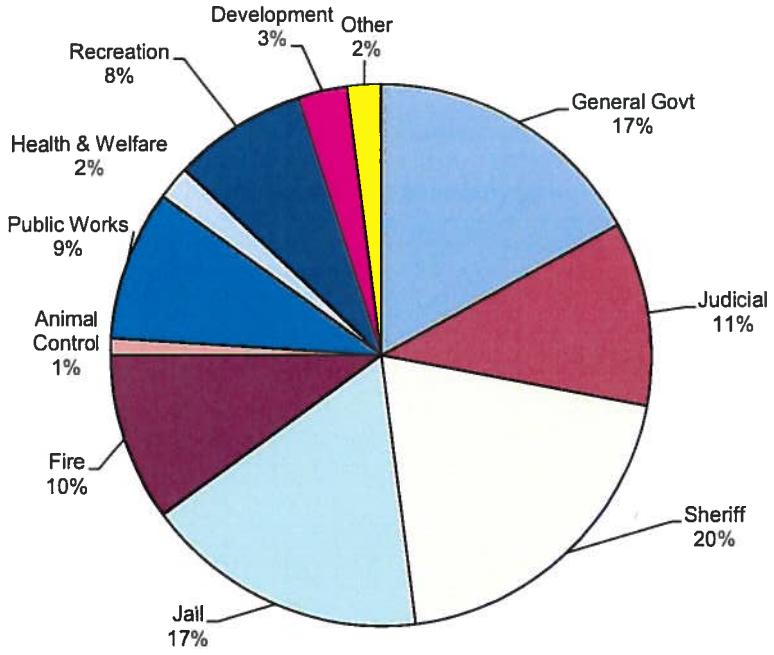
SCHEDULE OF PROJECTS UNDERTAKEN

FOR THE YEAR ENDED DECEMBER 31, 2015

Project:	Year Approved	Original Estimated Cost	Current Estimated Cost	Amount Expended Prior Years	Current Year Expended	Total Expended	Percentage Completion
Joint Projects:							
Public Safety facilities & equipment	2011	5,000,000	5,000,000	1,603,937	758,548	2,362,485	47%
Recreation Projects	2011	1,000,000	1,000,000	0	77,320	77,320	8%
Landfill closure construction	2011	3,000,000	3,000,000	0	0	0	0%
Hospital/Health facilities&equipment	2011	1,000,000	1,000,000	290,000	207,000	497,000	50%
Indust Park/Greenway/Museum	2011	3,350,000	3,350,000	1,521,114	30,582	1,551,696	46%
City Projects:							
Payments to City	2011	12,250,000	13,296,100	6,292,350	1,917,053	8,209,403	62%
County Projects:							
Law enforcement facilities & equipment	2011	1,000,000	1,000,000	501,148	145,770	646,918	65%
Fire Department	2011	1,500,000	1,500,000	745,069	243,103	988,172	66%
Recreation facilities & equipment	2011	1,000,000	1,000,000	352,287	186,804	539,091	54%
Public Works,road/bridges	2011	10,900,000	10,900,000	4,048,711	1,677,648	5,726,359	53%
water & sewer, public buildings							

The Value of County Services

Baldwin County Residents pay $35.90/month
For County Services



$35.90 pays for ONE of these: OR

* Almost one month of standard cable services
* One month of standard cell phone service
* Evening out - Dinner for Two
* Movie tickets for a family of four
* One tank of gas

$35.90 pays for ALL of these:

* 24 Hour Law Enforcement and Fire Protection
* Street & Bridge Maintenance and Construction
* Emergency Management Services
* Judicial and Court Services
* Recreational Facilities and Activities
* Animal Control Services
* Election and Registration Services
* Library Services
* Community Economic Development
* Cooperative Extension Service
* Health Services

COUNTY SERVICES

Mandated and Discretionary

Court System

1. State Court**
   - (a) Trial of civil claims** — *O.C.G.A. § 15-7-4(a)(2)*
   - (b) Trial of criminal prosecutions** — *O.C.G.A. § 15-7-4(a)(1), (b)*
   - (c) Solicitor-general** — *O.C.G.A. § 15-18-60, § 15-18-66*
   - (d) Issuance of warrants** — *O.C.G.A. § 15-7-4(a)(3)*
   - (e) Indigent defense services** — *O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24*
2. Probate Court**
   - (a) Probate wills** — *O.C.G.A. § 15-9-30(a)(1)*
   - (b) Perform marriages/issue licenses** — *O.C.G.A. § 15-9-30(b)(7)*
   - (c) Commitment of guardianship** — *O.C.G.A. § 15-9-30(a)(5)*
   - (d) Handle traffic violations — *O.C.G.A. § 15-9-30(b)(8)*
   - (e) Commitment hearings** — *O.C.G.A. § 15-9-30(b)(10)*
   - (f) Administer fish & game laws** — *O.C.G.A. § 15-9-30(b)(9)*
   - (g) Supervise elections — *O.C.G.A. § 15-9-30(b)(2)*
   - (h) Indigent defense services — *O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24*
3. Superior Court**
   - (a) District attorney** — *O.C.G.A. § 15-18-6*
   - (b) Bailiffs** — *O.C.G.A. § 15-6-35*
   - (c) Trial of criminal prosecutions** — *O.C.G.A. § 15-6-8(1)*
   - (d) Trial of civil claims** — *O.C.G.A. § 15-6-8(1)*
   - (f) Indigent defense services** — *O.C.G.A. § 15-6-77(d)*
4. Magistrate Court**
   - (a) Trial of civil claims** — *O.C.G.A. § 15-10-2(5)*
   - (b) Issuance of warrants** — *O.C.G.A. § 15-10-2(1)*
   - (c) Trial of ordinance violations** — *O.C.G.A. § 15-10-2(4)*
   - (d) Indigent defense services** — *O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24*
5. Juvenile Court**
   - (a) Delinquency proceedings** — *O.C.G.A. § 15-11-63, § 15-11-65*
   - (b) Appointment of guardians** — *O.C.G.A. § 15-11-30.1*
   - (c) Deprivation** — *O.C.G.A. § 15-11-54, § 15-11-55, § 15-11-56*
   - (d) Medical care for juveniles in custody** — *O.C.G.A. § 15-11-13, § 15-11-62(b)(5)*
   - (e) Juvenile counseling** — *O.C.G.A. § 15-11-57, § 15-11-62(b)(5)*
   - (a) Indigent defense services** — *O.C.G.A. § 15-11-6*
6. Coroner or medical examiner** — *O.C.G.A. § 45-16-1*
7. Superior Court Clerk**
   - (a) Land Records** — *O.C.G.A. § 15-6-61(a)(4)(C*
   - (b) Recording of maps and plats** — *O.C.G.A. § 15-6-61(a)(4)(C), § 15-6-67*
   - (b) Jury pools** — *O.C.G.A. § 15-12-40, § 15-12-43*
   - (d) Recording military service records** — *O.C.G.A. § 15-6-72*
   - (e) Collect fees and fine add-ons for the State of Georgia** — *O.C.G.A. § 15-6-60(2),(4), § 15-6-61(a)(14)*
   - (c) Business records** — *O.C.G.A. § 15-6-61(a)(4)(C), § 15-6-61(a)(13)*

Vital records (birth/death records, etc.) ** — *O.C.G.A. § 31-10-6, § 31-10-9, § 31-10-15*

Jail** — *O.C.G.A. § 42-4-4 (All of Chapter 4)*

Health Services** (All of Title 31, Chapter 3)

1. Physical Health & Disease Control** — *O.C.G.A. § 31-3-4*
2. Environmental Health/Septic tanks** — *O.C.G.A. § 31-3-4, § 31-2-7*
3. Mental Health/Substance Abuse** — *O.C.G.A. § 37-2-6, § 37-3-2 (All of Title 37)*
4. Mental Retardation** — *O.C.G.A. § 37-5-5, 6*

Public Assistance and Family Services**

1. DFACS** — *O.C.G.A. § 49-3-1, § 49-3-5, § 49-3-6*
2. Indigent health care — *O.C.G.A. § 31-8-1, § 31-8-4*

** Mandated Services, Functions or Offices

Emergency/disaster management**	*O.C.G.A. § 38-3-27*
Property tax appraisal**	*O.C.G.A. § 48-5-263, § 48-5-264*
Tax appeals/board of equalization**	*O.C.G.A. § 48-5-311*
Tax commissioner**	
1. Prepare property tax digest**	*O.C.G.A. § 48-5-274*
2. Collect taxes**	*O.C.G.A. § 48-5-127*
3. Adjudicate tax liens/delinquent collection**	*O.C.G.A. § 48-5-146, § 48-5-161*
4. License tags**	*O.C.G.A. § 40-2-23*
County law library	*O.C.G.A. § 36-15-4 (All of Chapter 15)*
Elections and registration**	*O.C.G.A. § 21-2-40, § 21-2-70 , § 21-2-215*
Cooperative Extension Service	*O.C.G.A. § 2-6-5*
Sheriff**	
1. Transportation of inmates**	*O.C.G.A. § 42-4-4(a)(3)*
2. Pistol/concealed weapon permits**	*O.C.G.A. § 16-11-129*
3. Transportation of mentally ill**	*O.C.G.A. § 37-3-101*
4. Jail management**	*O.C.G.A. § 42-4-4*
5. Court security and related duties**	*O.C.G.A. § 15-16-10(a)(10)*
6. Serves papers**	*O.C.G.A. § 15-16-10(a)(1)*
7. Collects delinquent taxes	*O.C.G.A. § 48-5-161(c)(2)*
8. Law enforcement/patrol	*O.C.G.A. § 15-16-1, O.C.G.A. § 15-16-10(a)(8), (c)*
Law enforcement: county police	*O.C.G.A. § 36-8-1, § 36-8-5*
Law enforcement: dive team	
Law enforcement: investigations	*O.C.G.A. § 35-3-8.1*
Law enforcement: drug task forces	
Fire protection	*O.C.G.A. § 25-3-1 (All of Chapter 3)*
Senior services	*O.C.G.A. § 49-6-2, 3; § 49-6-62*
Water supply	*O.C.G.A. § 12-5-472, § 12-5-476*
Water quality	*O.C.G.A. § 36-34-5*
Sewage collection	*O.C.G.A. § 36-34-5*
Sewage treatment	*O.C.G.A. § 36-34-5*
Solid waste collection	*O.C.G.A. § 12-8-31.1*
Solid waste disposal	*O.C.G.A. § 12-8-31.1*
Erosion and sedimentation control	*O.C.G.A. § 12-7-4, § 12-7-6*
Stormwater management	*O.C.G.A. § 12-7-4, § 12-7-6*
Public hospitals / support for hospitals	*O.C.G.A. § 31-7-75*
Libraries	*O.C.G.A. § 36-34-5.1*
Cable TV/cable franchising	*O.C.G.A. § 36-18-2, 3*
Animal control	
1. Dangerous dog control**	*O.C.G.A. § 4-8-22*
Road and street lighting	*O.C.G.A. § 32-4-41*
Airports	*O.C.G.A. § 6-3-20*
911 Services	*O.C.G.A. § 46-5-124, § 46-5-133, § 46-5-136*
Public transportation	*O.C.G.A. § 32-9-11, § 32-9-2(b)*
Planning & zoning	*O.C.G.A. § 36-66-2*
GIS	*O.C.G.A. § 36-22-13, § 36-22-8(a)*
Building inspections	*O.C.G.A. § 8-2-26*
Economic development	*O.C.G.A. § 50-7-8(8), (10)*
Public housing	*O.C.G.A. § 8-3-30, § 8-3-106*
Ambulance/paramedic services	*O.C.G.A. § 31-11-1*
Street & bridge maintenance and construction	*O.C.G.A. § 32-4-41, § 36-14-1*
Parks & Recreation	*O.C.G.A. § 12-3-1(a)(3), § 12-3-3(b)(1), § 12-3-33*

Highlighted information indicates no direct authority given.

** Mandated Services, Functions or Offices