Baldwin County, Georgia



OPERATING BUDGET
January 1, 2018—December 31, 2018

Baldwin County Board of Commissioners
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Sammy Hall, Chairman
District 3

Emily C. Davis, District 1
Tommy L. French, District 2
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John H. Westmoreland, District 5

Fiscal Year 2018
January 1, 2018 – December 31, 2018

Budget Calendar FY 2018

January 2018 – December 2018

July 17, 2017 – July 21, 2017	**FY 2018 BUDGET REQUESTS** Budget packages distributed to all departments, elected officials, and agencies
August 11, 2017	**FY 2018 BUDGET REQUESTS DUE** Budget packages due to Finance Department
August 14, 2017 – September 15, 2017	**FY 2018 BUDGET MEETINGS** Analyze proposed budget and hold public conferences with elected officials and department heads to discuss changes.
November 10, 2017	**FY 2018 BUDGET** Proposed budget presented to Board Members before Budget Hearing
November 11, 2017	**ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET** **Advertise public hearing: November 11, 2017** Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
November 21, 2017	**PUBLIC HEARING ON PROPOSED BUDGET** Meeting at 6:00 p.m. - Baldwin County Courthouse, Suite 319 O.C.G.A. § 36-81-5
December 9, 2017	**ADVERTISE ADOPTION OF TENTATIVE BUDGET** **Advertise meeting: December 9, 2017** Budget must be adopted at a public meeting, which shall be advertised at least one (1) week prior to the meeting. O.C.G.A. § 36-81-6
December 19, 2017	**ADOPTION OF BUDGET RESOLUTION** Budget adopted by resolution at Board of Commissioners Meeting. Meeting at 6:00 p.m. - Regular Monthly Meeting O.C.G.A. § 36-81-6
January 1, 2018	**FY 2018 Begins**

BALDWIN COUNTY, GEORGIA
PROPOSED BUDGET
2018 January - December

BUDGET SUMMARY

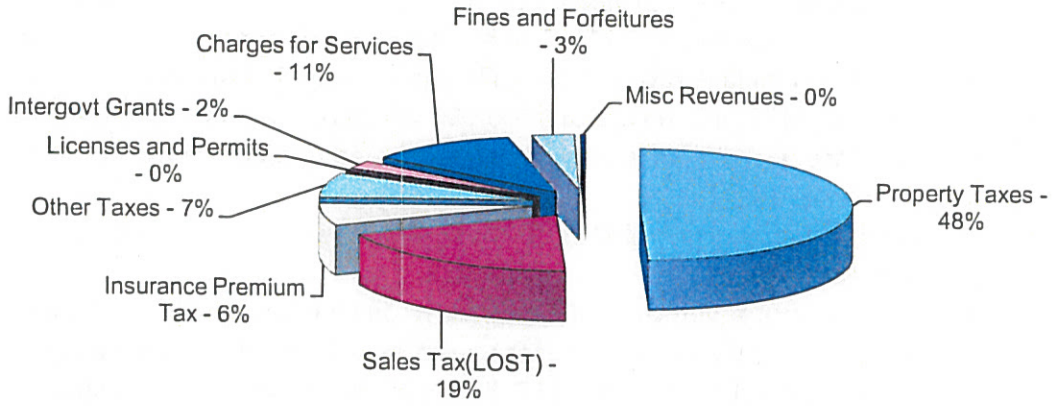
FUND	REVENUES	APPROPRIATIONS
General Fund	$24,396,000	$24,396,000
Special Revenue Funds		
Drug Treatment Fund	$139,000	$139,000
E911 Fund	$844,000	$844,000
Law Library Fund	$15,000	$15,000
Drug Task Force Fund	$269,000	$269,000
Drug Education Fund	$18,000	$18,000
Drug Seizure Fund	$9,800	$9,800
Jail Inmate Fund	$137,000	$137,000
Power Point Training Fac. Fund	$3,100	$3,100
Solid Waste District Fund	$1,900,000	$1,900,000
Enterprise Funds		
Water and Sewer Fund	$4,550,000	$4,550,000

General Fund Summary

Revenues

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 6% and other taxes account for 7%, for a total of 80% 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 2018 totals $24,396,000.

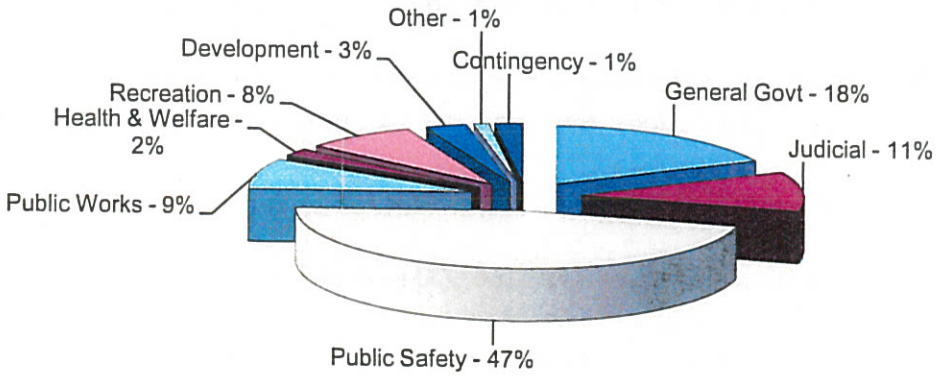
FY 2018 General Fund Budgeted Revenues



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%.

FY 2018 General Fund Expenditures



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 $24.4 Million in FY18, approximately $2.16 million more than estimated in FY17.

1. Total General Fund Property Taxes are projected to be $10.96 million, approximately $600,000 more than currently projected for FY17. The budget estimate for property taxes is based on the current digest and millage rate of 9.85 mills. Also included in the budget is an allocation to the local hospital for indigent care of $500,000 which based on the current digest would require a .5 mil increase. A $500,000 contingency is included to increase the County reserve that requires a .3 mil 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). In FY18, property tax revenues from motor vehicle ad valorem tax are estimated at $260,000, about $70,000 less than FY17. Revenues from the TAVT are estimated to also increase $110,000 from $790,000 in FY17 to $900,000 in FY18.

2. Local Option Sales Taxes

a. An estimate of $3.9 million is included for FY18, a slight increase from FY17. 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 $36,000 a year and SPLOST revenue $60,000 a year.

3. Insurance Premium Tax

a. Revenue from Insurance Premium tax is estimated to be $1.57 million, a slight increase from FY 17.

4. Other Taxes

a. Other Taxes are projected to be $894,000 in FY18, an increase of $100,000 compared to the FY17 Budget.

b. Television Cable Franchise fee collections are estimated to slightly increase to $180,000.

c. Based on the current year's collections, the Financial Institutions Tax is projected to be $60,000 in FY18.

d. The Real Estate Transfer Tax is projected to be $40,000 in FY18, an increase of $5,000 over the FY17 estimate.

e. Intangible Recording Taxes are estimated at $160,000 in FY18 based on year to date collections.

f. Excise Taxes on beer, wine, and liquor are estimated at $285,000 in FY18.

5. Licenses and Permits -
a. Alcohol License fees are estimated at $40,000, the same as FY18.
b. Licenses & Permits is estimated to increase from 100,000 to $140,000 in FY18.

6. Intergovernmental Revenues - Total Intergovernmental Revenue is projected to be $1.9 million in FY18. FY18 LMIG grant is included this year at $541,000, an increase of $51,000 from FY17. Funding for Drug Courts is included at $209,700. Grant revenue for Victim Programs increased $300,000 from FY17. All other Intergovernmental Revenues are anticipated to remain at the same level in FY17.

7. Charges for Services – This budget reflects an increase of $94,700 in Charges for Services revenue to an estimate of $2.54 million in FY18.
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 $215,000.
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 FY18 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 FY18 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 FY18.
f. Based on the current level of fees, Leisure Services programs are estimated to generate revenue of $438,000 in FY18.

8. Fines & Forfeitures - Total revenues from fines are estimated to be $613,000 in FY18, an increase of $20,000 the FY17 Budget.

9. Other Financing Sources – The budget includes $78,000 revenue from other financing sources which includes Building rental of $85,000.

General Fund Expenditure Summary

Personnel Budget

- The FY18 Budget includes funding to support the goal of Management and Commission to attract, maintain, and reward talented employees. The FY 18 Proposed Budget includes $130,000 to provide a 2% step increase for all classified employees.
- Increase of $200,000 for Pension Plan payment

Elected Officials

- Included in the FY18 Budget is $10,000 for mandated 2% COLA for Constitutional Officers and other elected officials.

Board of Commissioners

- Increase in ACCG dues
- Increase in Attorney fees

Voter Registration

- Increase from FY17 for Early Voting due to more elections in FY18

Elections

- Increase from FY17 due to more elections in FY18

Financial Administration

- No new increases

IT – GIS

- Obtain an Enterprise License to expand GIS services to other departments.

Tax Commissioner

- Increase in software maintenance for Tyler software (approved by the Board Feb 16, 2016)
- Increase in small equipment to replace printers, additional monitors and upgrade computers.

Tax Assessor

- 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 E-filing software for Cott systems, New Case Management System old Sustain not going to be supported. Mandatory Civil Filing need upgraded system. $21,000.00 Conversion Costs, 2,000.00 to $2,500.00 per month Licensing Fees and Maintenance of new system.
- 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 (2%)

Solicitor

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

Probate Court

- No new increases

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 $70,000 since 2013)

Public Defender

- No 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

Fire Administration

- Increase Cancer Insurance mandated by HB 146 which requires all legally organized fire departments to provide and maintain cancer insurance on each employee and volunteer of the fire department
- Increase in vehicle maintenance for increased cost and testing for ISO
- Progressive increase to replace fund raising for volunteers

Public Works

- Additional position-Road Maintenance Worker
- Increase amount for infrastructure maintenance supplies
- LMIG funding ($541,000) 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)
- Hospital funding for indigent care - $500,000

Intergovernmental Welfare

- DFACS - $25,000

Burial Services

- Continue funding of $1,500 for pauper's funeral ($250 per case, indigent cases are verified by DFACS)

Senior Citizens Center

- Overview, Inc - $37,600
- Building maintenance is budgeted in Public Buildings department

Library Administration

- Twin Lakes Library System - $304,000

County Extension

- No additional funding

Forest Resources

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

Building Department

- SafeBuilt Contract – 3% CPI increase

Economic Development

- Development Authority(MBCDA) – $137,500 (Operating($125,000), OneGA($12,500))
- 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

BALDWIN COUNTY, GEORGIA

2018 January - December

GENERAL FUND		2017 Approved Budget	2018 Proposed Budget
Revenues:			
	Taxes	$17,470,800	$19,079,000
	Licenses and Permits	$140,000	$180,000
	Intergovernmental Revenue	$1,491,600	$1,901,800
	Charges for Services	$2,449,500	$2,544,200
	Fines and Forfeitures	$593,000	$613,000
	Investment Income	$0	$0
	Miscellaneous Revenues	$85,100	$78,000
	Total Revenues - General Fund	**$22,230,000**	**$24,396,000**
Expenditures:			
	General Government		
1110	Board of Commissioners	$173,650	$198,950
1410	Voter Registration	$195,300	$230,400
1420	Elections	$89,700	$124,800
1510	Financial Management	$929,600	$965,900
1535	GIS/IT	$259,700	$279,600
1545	Tax Commissioner	$719,000	$756,200
1550	Board of Assessors	$930,700	$928,700
1565	General Government Buildings and Plant	$512,700	$518,700
1599	Other General Administration	$210,000	$225,000
	Judicial/Courts		
2151	Superior Court	$247,300	$257,000
2181	Clerk of Superior Court	$498,700	$560,000
2210	District Attorney	$316,000	$598,700
2350	State Court Judge	$91,100	$93,300
2360	Solicitor-General	$394,900	$467,900
2410	Magistrate Court	$246,800	$259,100
2451	Probate Court	$343,500	$353,900

BALDWIN COUNTY, GEORGIA

2018 January - December

		2017 Approved Budget	2018 Proposed Budget
2610	Juvenile Court	$191,900	$273,800
2810	Public Defender	$200,000	$200,000
	Public Safety		
3310	Law Enforcement Administration	$4,032,200	$4,199,500
3326	Jail Operations	$3,221,400	$3,314,400
3510	Fire Department Administration	$1,679,600	$1,867,800
3571	Fire Stations - CSH	$530,300	$635,300
3710	Coroner / Medical Examiner	$64,500	$64,500
3910	Animal Control	$171,100	$195,700
3920	Emergency Management	$83,300	$89,100
	Public Works		
4210	Highways and Streets	$2,376,600	$2,587,800
4910	Maintenance and Shop	$50,000	$50,000
	Health and Welfare		
5110	Health	$260,000	$605,000
5440	Intergovernmental Welfare	$25,000	$25,000
5450	Vendor Welfare Payments (Burial Services)	$1,000	$1,500
5520	Senior Citizens Center	$37,600	$37,600
5540	Transportation Services	$75,000	$60,000
	Culture & Recreation		
6110	Culture/Recreation Administration	$841,125	$848,200
6135	Golf Course Operations	$556,400	$565,800
6510	Library Administration	$303,400	$303,400
	Development		
7131	Agricultural Resources - County Extension	$90,100	$91,300
7140	Forest Resources	$11,725	$11,800
7220	Building Inspection	$304,400	$308,550
7520	Economic Development	$246,600	$177,500
7563	Airport	$218,100	$229,300
	Other Uses		
9120	Other Finances Uses	$300,000	$305,000
9910	Contingency	$200,000	$530,000
	Total Appropriations - General Fund	**$22,230,000**	**$24,396,000**

Baldwin County Board of Commissioners
FY 2018 General Fund Revenues

		FY 2017 Approved	FY 2018 Proposed
Taxes			
	TIMBER TAX	$20,000	$20,000
	OTHER REAL PROP TAX - CY	$9,493,300	$10,000,000
	OTHER REAL PROP TAX FOR HOSPITAL	$0	$500,000
	OTHER REAL PROP TAX FOR RESERVE	$0	$300,000
	REAL PROP TAX-PRIOR YEAR	$400,000	$400,000
	MOTOR VEHICLE AD VALOREM TAX	$350,000	$260,000
	MOTOR VEHICLE TAVT TAX	$790,000	$900,000
	AAVT - IRP REGISTRATION	$12,500	$15,000
	MOBILE HOME TAX	$75,000	$75,000
	INTANG TAX-REG & RECORDNG	$125,000	$160,000
	RAILROAD EQUIPMENT TAX	$12,000	$12,000
	PERS PROP TAX-PRIOR YEAR	$20,000	$20,000
	PROP NOT ON DIGEST	$25,000	$5,000
	REAL EST TRANS TX-INTANG	$35,000	$40,000
	TELEVISION CABLE FRANCHIS	$170,000	$180,000
	LOCAL OPTION SALES TAX	$3,800,000	$3,950,000
	HOTEL/MOTEL TAX	$1,000	$2,000
	ALCOHOLIC BEV EXCISE TAX	$290,000	$285,000
	BUSINESS & OCCUPATION TAX	$47,000	$50,000
	INSURANCE PREMIUM TAX	$1,475,000	$1,575,000
	FINANCIAL INSTITUTION TAX	$60,000	$60,000
	REAL PROPERTY P&I	$120,000	$120,000
	PERSONAL PROP P&I	$60,000	$60,000
	REAL PROPERTY TITLE FEES	$90,000	$90,000
		$17,470,800	**$19,079,000**
Licenses and Permits			
	ALCOHOLIC BEVERAGE LIC	$40,000	$40,000
	BLDG INSPECTION PERMITS	$100,000	$140,000
	BUILDING REINSPECTION FEE	$0	$0
	BUSINESS LICENSES PENALTY	$0	$0
		$140,000	**$180,000**
Intergovernmental Revenue			
	FEMA-SAFER GRANT	$120,000	$130,000
	DOT-PUBLIC TRANSPORTATION	$60,000	$60,000
	CJCC-VOCA (VIC ASST)-D.A.	$50,000	$226,000

	FY 2017 Approved	FY 2018 Proposed
CJCC-VOCA-PORCH PROG-D.A.	$50,000	$142,500
CJCC-VOCA-SOLICITOR PROG.	$50,000	$81,000
CJCC-BYRNE DCSI GRANT	$150,000	$150,000
GEMA GRANTS	$21,600	$21,600
CJCC-FDTC DRUG COURT	$75,000	$134,700
CJCC-ATCC DRUG COURT	$75,000	$75,000
DOT-HIGHWAY GRANTS	$490,000	$541,000
DOT-AIRPORT IMPROVEMENTS	$150,000	$150,000
BALDWIN BD OF EDUCATION	$160,000	$150,000
WILKINSON CO REV	$15,000	$15,000
JONES COUNTY BOC	$25,000	$25,000
	$1,491,600	**$1,901,800**

Charges for Services

DRUG TESTING FEE	$75,000	$75,000
CLERK OF SUPERIOR CT FEES	$75,000	$70,000
PUBLIC DEFENDER APPL FEE	$200	$200
PROBATE COURT FEES	$190,000	$190,000
MAGISTRATE COURT FEES	$65,000	$70,000
COMMUNITY SERVICE FEES	$8,000	$10,000
STATE COURT COSTS	$7,000	$5,000
JUVENILE COURT SUPV FEES	$500	$500
RECORDING OF LEGAL INSTRU	$80,000	$80,000
DIGITAL MAPPING FEES	$650	$500
NEW DEVELOPMENT FEES	$2,500	$3,500
PRINTING AND DUPLICATING	$150	$0
TAG COLLECTION FEES	$60,000	$60,000
IND COST ALLOC-WATER FUND	$205,000	$215,000
ELECTION QUALIFYING FEE	$0	$0
SALES OF MAPS & PUBLICATN	$0	$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	$530,000	$620,000
SHERIFF DEPARTMENT FEES	$130,000	$130,000
GREEN FEES	$125,000	$110,000
DRIVING RANGE FEES	$12,000	$12,000
CART RENTAL	$150,000	$150,000
PATH RENTAL FEES	$500	$500

	FY 2017 Approved	FY 2018 Proposed
MERCHANDISE SALES	$11,000	$24,000
CONCESSION SALES	$20,000	$22,000
MEMBERSHIP SALES	$45,000	$45,000
HANGAR LAND LEASE	$14,500	$20,000
AIRPORT FUEL SALES	$3,500	$4,000
RURAL TRANSPORTATION FEES	$20,000	$20,000
ADMINISTRATIVE FEE-GRANTS	$30,000	$30,000
SPECIAL REC PROGRAM FEES	$9,000	$5,000
TOURNAMENT FEES	$10,000	$1,500
YOUTH ATHLETIC REG FEES	$65,000	$65,000
CONCESSION CHARGES	$2,500	$3,000
	$2,449,500	**$2,544,200**
Fines and Forfeitures		
SUPERIOR COURT F&F	$140,000	$140,000
STATE COURT F&F	$320,000	$340,000
MAGISTRATE COURT F&F	$10,000	$10,000
JUVENILE COURT F&F	$2,000	$2,000
E-TICKETING ADD-ON FINE	$15,000	$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	$40,000	$40,000
STA CT-VICT ASSIST ADD-ON	$40,000	$40,000
	$593,000	**$613,000**
Miscellaneous Revenues		
RENTAL OF PUBLIC BLDGS	$75,000	$65,000
VENDING COMMISSIONS	$3,500	$3,000
REBATES	$6,000	$9,000
OTHER MISC REVENUE	$600	$1,000
	$85,100	**$78,000**
Grand Total General Fund	**$22,230,000**	**$24,396,000**

Baldwin County Board of Commissioners
FY 2017 General Fund Expenditures

	FY 2017 Approved	FY 2018 Proposed
GENERAL GOVERNMENT		
GOVERNING BODY-COMMISSIONERS		
ELECTED/APPOINTED OFFICLS	$45,000	$46,600
RETIREMENT CONTR-COUNTY	$5,500	$7,200
PROFESSIONAL	$51,000	$75,000
TECHNICAL	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$500	$500
COMM DISTRICT 1 - TRAVEL & TRAINING	$5,270	$5,270
COMM DISTRICT 2 - TRAVEL & TRAINING	$5,270	$4,270
COMM DISTRICT 3 - TRAVEL & TRAINING	$5,270	$4,270
COMM DISTRICT 4 - TRAVEL & TRAINING	$5,270	$4,270
COMM DISTRICT 5 - TRAVEL & TRAINING	$5,270	$4,270
DUES AND FEES	$42,000	$44,000
RISK MGMT/WORKERS COMP	$300	$300
	$173,650	**$198,950**
VOTER REGISTRATION		
REGULAR EMPLOYEES	$103,500	$103,500
ELECTED/APPOINTED OFFICLS	$17,600	$17,600
TEMPORARY EMPLOYEES	$6,000	$6,000
OVERTIME	$2,000	$15,000
GROUP INSURANCE	$7,500	$8,000
SOCIAL SECURITY (FICA)	$7,800	$8,300
RETIREMENT CONTR-COUNTY	$10,000	$16,000
TECHNICAL	$4,000	$4,500
REPAIRS & MAINT-OTHER EQU	$400	$2,000
RENTAL OF EQUIP/VEHICLES	$1,300	$1,500
INSURANCE (NOT EMP BENEF)	$800	$800
TELEPHONE	$3,000	$3,000
POSTAGE	$2,500	$5,000
ADVERTISING	$250	$500
PRINTING AND BINDING	$1,000	$1,000
TRAVEL	$5,000	$5,000
DUES AND FEES	$150	$200
EDUCATION AND TRAINING	$4,000	$4,000
CONTRACT LABOR	$10,000	$15,000
OFFICE SUPPLIES	$3,000	$3,000
SMALL EQUIPMENT	$2,000	$5,000
ADVANCE VOTING SUPPLIES	$3,000	$5,000
RISK MGMT/WORKERS COMP	$500	$500
	$195,300	**$230,400**

	FY 2017 Approved	FY 2018 Proposed
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	$1,100
TRAVEL	$2,000	$2,000
EDUCATION AND TRAINING	$2,000	$2,000
CONTRACT LABOR	$20,000	$50,000
OFFICE SUPPLIES	$3,000	$3,000
PRIMARY ELECTION SUPPLIES	$15,000	$20,000
GENERAL ELECTION SUPPLIES	$10,000	$20,000
SPECIAL ELECTION SUPPLIES	$20,000	$10,000
RISK MGMT/WORKERS COMP	$300	$300
	$89,700	**$124,800**
FINANCIAL ADMINISTRATION		
REGULAR EMPLOYEES	$566,000	$575,000
TEMPORARY EMPLOYEES	$10,000	$10,000
GROUP INSURANCE	$42,000	$50,000
SOCIAL SECURITY (FICA)	$44,500	$44,800
RETIREMENT CONTR-COUNTY	$70,000	$90,000
PROFESSIONAL	$95,000	$90,000
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	$2,000	$2,000
PRINTING AND BINDING	$3,500	$3,500
TRAVEL	$7,000	$7,000
DUES AND FEES	$2,000	$2,000
EDUCATION AND TRAINING	$3,000	$7,000
OFFICE SUPPLIES	$12,000	$12,000
SMALL EQUIPMENT	$7,500	$7,500
RISK MGMT/WORKERS COMP	$2,000	$2,000
	$929,600	**$965,900**
GIS/INFORMATION TECHNOLOGY		
REGULAR EMPLOYEES	$151,500	$163,000
TEMPORARY EMPLOYEES	$10,000	$10,000
GROUP INSURANCE	$5,300	$7,000
SOCIAL SECURITY (FICA)	$12,500	$12,500
RETIREMENT CONTR-COUNTY	$10,000	$26,000
TECHNICAL SERVICES-GIS	$30,000	$40,000
REPAIRS & MAINT-OTHER EQU	$1,000	$1,000
RENTAL OF EQUIP/VEHICLES	$5,900	$1,000
TELEPHONE	$0	$600
TRAVEL	$5,000	$5,000

	FY 2017 Approved	FY 2018 Proposed
GIS/INFORMATION TECHNOLOGY (CON'T)		
DUES AND FEES	$1,000	$1,000
EDUCATION/TRAINING	$5,000	$5,000
OFFICE SUPPLIES	$2,000	$2,000
SMALL EQUIPMENT	$20,000	$5,000
WORKERS COMP/RISK MGMT	$500	$500
	$259,700	**$279,600**
TAX COMMISSIONER		
REGULAR EMPLOYEES	$398,000	$412,000
ELECTED/APPOINTED OFFICLS	$88,200	$90,000
GROUP INSURANCE	$40,000	$41,000
SOCIAL SECURITY (FICA)	$37,500	$38,500
RETIREMENT CONTR-COUNTY	$11,500	$15,000
OFFICIAL/ADMINISTRATIVE	$0	$0
TECHNICAL	$61,500	$74,000
REPAIRS & MAINT-OTHER EQU	$2,000	$2,000
RENTAL OF EQUIP/VEHICLES	$4,000	$2,500
INSURANCE (NOT EMP BENEF)	$1,100	$1,100
TELEPHONE	$7,800	$6,000
POSTAGE	$30,000	$33,000
ADVERTISING	$300	$3,000
PRINTING AND BINDING	$16,000	$16,500
TRAVEL	$6,000	$5,000
DUES AND FEES	$600	$600
EDUCATION AND TRAINING	$2,500	$2,000
OFFICE SUPPLIES	$6,000	$8,000
SMALL EQUIPMENT	$5,000	$5,000
RISK MGMT/WORKERS COMP	$1,000	$1,000
	$719,000	**$756,200**
TAX ASSESSOR		
REGULAR EMPLOYEES	$375,000	$385,000
ELECTED/APPOINTED OFFICLS	$9,600	$8,000
GROUP INSURANCE	$35,000	$38,000
SOCIAL SECURITY (FICA)	$29,000	$30,000
RETIREMENT CONTR-COUNTY	$45,000	$61,000
TECHNICAL	$350,000	$325,000
REPAIRS & MAINT-VEHICLES	$1,000	$1,000
REPAIRS & MAINT-OTHER EQU	$900	$1,200
RENTAL OF EQUIP/VEHICLES	$6,500	$5,000
INSURANCE (NOT EMP BENEF)	$12,000	$12,000
TELEPHONE	$5,000	$5,000
POSTAGE	$1,000	$1,000
ADVERTISING	$1,500	$1,000
PRINTING AND BINDING	$16,000	$16,000
TRAVEL	$14,000	$10,000
DUES AND FEES	$3,200	$3,000
EDUCATION AND TRAINING	$4,000	$4,000

	FY 2017 Approved	FY 2018 Proposed
TAX ASSESSOR (CON'T)		
OFFICE SUPPLIES	$4,000	$4,000
GASOLINE	$2,000	$2,000
SMALL EQUIPMENT	$1,500	$2,000
RISK MGMT/WORKERS COMP	$14,500	$14,500
	$930,700	**$928,700**
PUBLIC BUILDINGS		
REGULAR EMPLOYEES	$188,000	$192,000
OVERTIME	$1,500	$1,500
GROUP INSURANCE	$18,000	$19,000
SOCIAL SECURITY (FICA)	$14,500	$14,500
RETIREMENT CONTR-COUNTY	$25,000	$30,000
REPAIRS & MAINT-VEHICLES	$5,000	$5,000
REPAIRS & MAINT-OTHER EQU	$1,000	$2,000
REPRS & MAINT-BLDG/GROUND	$60,000	$60,000
RENTAL OF EQUIP/VEHICLES	$5,000	$2,500
INSURANCE (NOT EMP BENEF)	$3,200	$3,200
TELEPHONE	$6,000	$4,000
BLDG/GROUND MAINT SUPPLS	$17,000	$17,000
OTHER GEN OPERATING SUPP	$6,000	$6,000
OTHER EQUIP MAINT SUPPLIE	$500	$500
WATER/SEWERAGE	$2,000	$2,000
ELECTRICITY	$140,000	$140,000
GASOLINE	$7,500	$7,000
SMALL EQUIPMENT	$5,000	$5,000
UNIFORMS	$2,500	$2,500
RISK MGMT/WORKERS COMP	$5,000	$5,000
	$512,700	**$518,700**
OTHER GENERAL GOVERNMENT		
OTHER RETIREMENT CONTRIB	$25,000	$25,000
UNEMPLOYMENT INSURANCE	$10,000	$10,000
COMMUNITY PROMOTIONS	$5,000	$15,000
RECORDS MGMT SERVICES	$5,000	$5,000
DRUG TESTING SUPPLIES	$35,000	$40,000
GROUP HEALTH INSURANCE	$25,000	$25,000
ADULT LITERACY PROGRAM	$15,000	$15,000
INTEREST ON TANS	$90,000	$90,000
	$210,000	**$225,000**
TOTAL GENERAL GOVERNMENT	**$4,020,350**	**$4,228,250**

	FY 2017 Approved	FY 2018 Proposed
JUDICIAL/COURTS		
SUPERIOR COURT		
BAILIFFS	$18,000	$16,000
SOCIAL SECURITY (FICA)	$1,300	$1,300
PROFESSIONAL	$5,000	$5,000
TECHNICAL	$70,000	$70,000
INSURANCE (NOT EMP BENEF)	$0	$1,200
JUROR FEES	$35,000	$35,000
ATCC-DRUG COURT PROGRAM	$55,000	$55,000
JURORS MEALS	$1,000	$1,000
WORKERS COMPENSATION	$0	$0
PYMTS TO JUDICIAL CIRCUIT	$62,000	$72,500
	$247,300	**$257,000**
CLERK OF COURT		
REGULAR EMPLOYEES	$250,000	$245,000
ELECTED/APPOINTED OFFICLS	$75,800	$77,500
TEMPORARY EMPLOYEES	$20,000	$20,000
GROUP INSURANCE	$25,000	$25,000
SOCIAL SECURITY (FICA)	$27,000	$27,500
RETIREMENT CONTR-COUNTY	$25,000	$39,200
TECHNICAL	$23,000	$70,000
REPAIRS & MAINT-OTHER EQU	$1,800	$8,100
RENTAL OF EQUIP/VEHICLES	$4,150	$4,100
INSURANCE (NOT EMP BENEF)	$1,500	$1,500
TELEPHONE	$6,100	$5,000
POSTAGE	$5,000	$5,000
ADVERTISING	$1,500	$1,500
PRINTING AND BINDING	$8,000	$5,000
TRAVEL	$5,000	$6,000
DUES AND FEES	$1,650	$1,500
EDUCATION AND TRAINING	$1,200	$1,200
CONTRACT LABOR	$6,500	$6,500
OFFICE SUPPLIES	$6,000	$6,000
SMALL EQUIPMENT	$3,500	$3,400
RISK MGMT/WORKERS COMP	$1,000	$1,000
	$498,700	**$560,000**
DISTRICT ATTORNEY		
REGULAR EMPLOYEES	$33,000	$34,000
ELECTED/APPOINTED OFFICLS	$94,700	$91,700
GROUP INSURANCE	$3,000	$3,400
SOCIAL SECURITY (FICA)	$2,500	$7,500
RETIREMENT CONTR-COUNTY	$3,100	$5,500
TECHNICAL	$0	$8,100
INSURANCE (NOT EMP BENEF)	$1,000	$1,000
TELEPHONE	$4,600	$4,900
CRIME VICTM ASSISTNC-VOCA	$50,000	$226,000

	FY 2017 Approved	FY 2018 Proposed
DISTRICT ATTORNEY (CON'T)		
VICTIMS GRIEF SERV-PORCH	$50,000	$142,500
WORKERS COMPENSATION	$1,300	$1,300
PAYMENTS TO PUTNAM COUNTY	$50,000	$50,000
PYMTS TO JUD CIRCUIT D.A.	$22,800	$22,800
	$316,000	**$598,700**
STATE COURT		
ELECTED/APPOINTED OFFICLS	$59,500	$61,000
GROUP INSURANCE	$6,000	$6,000
SOCIAL SECURITY (FICA)	$4,600	$4,700
PROFESSIONAL	$3,500	$3,500
TECHNICAL	$15,000	$15,000
INSURANCE (NOT EMP BENEF)	$200	$200
TELEPHONE	$300	$300
TRAVEL	$1,500	$2,000
OFFICE SUPPLIES	$100	$200
RISK MGMT/WORKERS COMP	$400	$400
	$91,100	**$93,300**
SOLICITOR		
REGULAR EMPLOYEES	$157,000	$175,000
ELECTED/APPOINTED OFFICLS	$108,100	$108,100
GROUP INSURANCE	$16,000	$16,000
SOCIAL SECURITY (FICA)	$20,000	$23,100
RETIREMENT CONTR-COUNTY	$16,000	$28,000
REPAIRS & MAINT-OTHER EQU	$500	$4,200
RENTAL OF EQUIP/VEHICLES	$1,200	$1,400
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	$50,000	$81,000
VICTM ASSIST PROG (FINES)	$15,000	$20,000
OFFICE SUPPLIES	$1,500	$2,500
SMALL EQUIPMENT	$1,000	$0
RISK MGMT/WORKERS COMP	$800	$800
	$394,900	**$467,900**
MAGISTRATE COURT		
REGULAR EMPLOYEES	$97,000	$100,000
ELECTED/APPOINTED OFFICLS	$76,000	$78,000
GROUP INSURANCE	$10,000	$10,000
SOCIAL SECURITY (FICA)	$13,900	$13,900
RETIREMENT CONTR-COUNTY	$12,000	$16,000
PROFESSIONAL	$500	$500
TECHNICAL	$13,000	$13,000
REPAIRS & MAINT-OTHER EQU	$800	$2,200

	FY 2017 Approved	FY 2018 Proposed
MAGISTRATE COURT (CON'T)		
RENTAL OF EQUIP/VEHICLES	$1,800	$2,000
INSURANCE (NOT EMP BENEF)	$300	$300
TELEPHONE	$5,800	$4,500
POSTAGE	$4,500	$4,500
PRINTING AND BINDING	$1,500	$1,500
TRAVEL	$2,000	$4,800
DUES AND FEES	$1,500	$1,500
EDUCATION AND TRAINING	$1,200	$1,400
OFFICE SUPPLIES	$3,000	$3,000
SMALL EQUIPMENT	$1,500	$500
RISK MGMT/WORKERS COMP	$500	$1,500
	$246,800	**$259,100**
PROBATE COURT		
REGULAR EMPLOYEES	$155,200	$158,000
ELECTED/APPOINTED OFFICLS	$86,600	$88,500
GROUP INSURANCE	$16,500	$16,000
SOCIAL SECURITY (FICA)	$18,000	$18,900
RETIREMENT CONTR-COUNTY	$18,000	$25,300
OTHER RETIREMENT CONTRIB	$2,000	$2,000
PROFESSIONAL	$10,000	$10,000
TECHNICAL	$6,200	$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	$3,000	$1,000
RISK MGMT/WORKERS COMP	$500	$500
	$343,500	**$353,900**
JUVENILE COURT		
PROFESSIONAL	$80,000	$100,000
TECHNICAL	$15,000	$15,000
FAMILY DEPENDENCY TREATMENT COURT	$75,000	$134,000
PYMTS TO ADM OFF OF COURT	$21,900	$24,800
	$191,900	**$273,800**
PUBLIC DEFENDER		
PYMTS TO ADM OFF OF COURT	$200,000	$200,000
	$200,000	**$200,000**
TOTAL JUDICIAL/COURTS	**$2,530,200**	**$3,063,700**

	FY 2017 Approved	FY 2018 Proposed
PUBLIC SAFETY		
SHERIFF DEPARTMENT		
REGULAR EMPLOYEES	$2,450,000	$2,450,000
ELECTED/APPOINTED OFFICLS	$111,400	$113,700
REGULAR EMPL-SPEC FUNDING	$121,000	$121,000
OVERTIME	$20,000	$20,000
GROUP INSURANCE	$240,000	$240,000
SOCIAL SECURITY (FICA)	$190,000	$190,000
RETIREMENT CONTR-COUNTY	$275,000	$370,000
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	$4,500	$4,500
EDUCATION AND TRAINING	$4,000	$4,000
OFFICE SUPPLIES	$2,000	$2,000
OTHER GEN OPERATING SUPP	$30,000	$30,000
OTHER EQUIP MAINT SUPPLIE	$500	$500
GASOLINE	$180,000	$180,000
SMALL EQUIPMENT	$14,000	$14,000
UNIFORMS	$20,000	$20,000
RISK MGMT/WORKERS COMP	$70,000	$70,000
PRINCIPAL (VEHICLE LEASE)	$0	$70,000
	$4,032,200	**$4,199,500**
JAIL OPERATIONS		
REGULAR EMPLOYEES	$1,750,000	$1,785,000
TEMPORARY EMPLOYEES	$30,000	$30,000
OVERTIME	$15,000	$15,000
GROUP INSURANCE	$175,000	$175,000
SOCIAL SECURITY (FICA)	$138,000	$138,000
RETIREMENT CONTR-COUNTY	$215,000	$270,000
PROFESSIONAL	$250,000	$250,000
REPAIRS & MAINT-OTHER EQU	$16,000	$16,000
REPRS & MAINT-BLDG/GROUND	$30,000	$30,000
RENTAL OF EQUIP/VEHICLES	$23,000	$10,000
INSURANCE (NOT EMP BENEF)	$33,500	$33,500
TELEPHONE	$900	$900
DUES AND FEES	$500	$500
OFFICE SUPPLIES	$500	$500

	FY 2017 Approved	FY 2018 Proposed
JAIL OPERATIONS (CON'T)		
BLDG/GROUND MAINT SUPPLS	$40,000	$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
FOOD	$290,000	$300,000
RISK MGMT/WORKERS COMP	$40,000	$40,000
	$3,221,400	**$3,308,400**
FIRE DEPT ADMINISTRATION		
REGULAR EMPLOYEES	$815,000	$836,000
TEMPORARY EMPLOYEES	$75,000	$80,000
VOLUNTEER FIREFIGHTERS	$75,000	$85,000
GRANT FUNDED EMPLOYEES	$94,000	$96,000
OVERTIME	$20,000	$50,000
GROUP INSURANCE	$75,000	$83,000
CANCER INSURANCE	$0	$27,000
SOCIAL SECURITY (FICA)	$78,000	$81,000
RETIREMENT CONTR-COUNTY	$98,000	$130,000
OTHER RETIREMENT CONTRIB	$9,600	$9,500
TECHNICAL	$0	$9,300
REPAIRS & MAINT-VEHICLES	$40,000	$70,000
REPAIRS & MAINT-OTHER EQU	$15,000	$15,000
REPRS & MAINT-BLDG/GROUND	$13,000	$8,500
RENTAL OF EQUIP/VEHICLES	$3,000	$5,000
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	$7,000	$8,500
DUES AND FEES	$8,900	$8,900
EDUCATION AND TRAINING	$6,000	$7,000
CONTRACT LABOR	$29,000	$29,000
OFFICE SUPPLIES	$2,500	$2,500
BLDG/GROUND MAINT SUPPLS	$10,500	$4,500
OTHER GEN OPERATING SUPP	$12,000	$12,000
OTHER EQUIP MAINT SUPPLIE	$4,500	$4,500
WATER/SEWER	$4,500	$3,500
NATURAL GAS	$3,500	$3,500
ELECTRICITY	$35,000	$40,000
BOTTLED GAS	$5,000	$4,000
GASOLINE	$29,500	$29,500
SMALL EQUIPMENT	$20,000	$30,000
UNIFORMS	$9,500	$10,000
OTHER EQUIPMENT	$19,000	$19,000

	FY 2017 Approved	FY 2018 Proposed
FIRE DEPT ADMINISTRATION (CON'T)		
RISK MGMT/WORKERS COMP	$26,000	$26,000
	$1,683,100	**$1,867,800**
CSH FIRE DEPARTMENT		
REGULAR EMPLOYEES	$382,000	$458,000
OVERTIME	$10,000	$20,000
GROUP INSURANCE	$34,000	$38,000
SOCIAL SECURITY (FICA)	$28,000	$30,000
RETIREMENT CONTR-COUNTY	$40,000	$50,000
REPAIRS & MAINT-VEHICLES	$7,000	$10,000
REPAIRS & MAINT-OTHER EQU	$1,300	$1,300
REPRS & MAINT-BLDG/GROUND	$2,500	$2,500
TRAVEL	$1,000	$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	$5,000	$5,000
SMALL EQUIPMENT	$1,500	$1,500
UNIFORMS	$3,000	$3,000
RISK MGMT/WORKERS COMP	$8,000	$8,000
	$530,300	**$635,300**
CORONER		
ELECTED/APPOINTED OFFICLS	$49,000	$49,000
SOCIAL SECURITY (FICA)	$4,000	$4,000
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
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	$95,000	$100,000
PART TIME EMPLOYEES	$5,000	$8,000
OVERTIME	$4,000	$6,000
GROUP INSURANCE	$6,800	$10,000
SOCIAL SECURITY (FICA)	$7,700	$8,300
RETIREMENT CONTR-COUNTY	$9,500	$15,000
PROFESSIONAL	$4,500	$5,000
REPAIRS & MAINT-VEHICLES	$5,000	$6,000
REPAIRS & MAINT-OTHER EQU	$300	$500
REPRS & MAINT-BLDG/GROUND	$3,000	$3,000
INSURANCE (NOT EMP BENEF)	$700	$700
TELEPHONE	$2,000	$2,500

	FY 2017 Approved	FY 2018 Proposed
ANIMAL CONTROL (CON'T)		
TRAVEL	$1,000	$1,000
DUES AND FEES	$100	$100
EDUCATION AND TRAINING	$600	$600
BLDG/GROUND MAINT SUPPLS	$1,000	$1,000
OTHER GEN OPERATING SUPP	$8,500	$10,000
WATER/SEWERAGE	$0	$1,000
ELECTRICITY	$5,400	$5,000
GASOLINE	$8,000	$9,500
UNIFORMS	$1,500	$1,000
RISK MGMT/WORKERS COMP	$1,500	$1,500
	$171,100	**$195,700**
EMERGENCY MANAGEMENT		
REGULAR EMPLOYEES	$37,500	$38,000
ELECTED/APPOINTED OFFICLS	$16,400	$16,400
SOCIAL SECURITY (FICA)	$3,000	$3,000
TECHNICAL	$0	$6,400
REPAIRS & MAINT-OTHER EQU	$17,200	$16,000
TELEPHONE	$700	$700
TRAVEL	$1,500	$1,600
DUES AND FEES	$100	$100
EDUCATION AND TRAINING	$1,000	$1,000
OTHER GEN OPERATING SUPP	$1,000	$1,000
NATURAL GAS	$2,000	$2,000
ELECTRICITY	$1,500	$1,500
GASOLINE	$200	$200
SMALL EQUIPMENT	$1,000	$1,000
RISK MGMT/WORKERS COMP	$200	$200
	$83,300	**$89,100**
TOTAL PUBLIC SAFETY	**$9,785,900**	**$10,360,300**
PUBLIC WORKS		
PUBLIC WORKS		
REGULAR EMPLOYEES	$800,000	$850,000
TEMPORARY EMPLOYEES	$15,000	$20,000
OVERTIME	$8,000	$15,000
GROUP INSURANCE	$70,000	$85,000
SOCIAL SECURITY (FICA)	$60,000	$65,000
RETIREMENT CONTR-COUNTY	$92,000	$136,000
TECHNICAL	$5,000	$5,000
REPAIRS & MAINT-VEHICLES	$100,000	$150,000
REPAIRS & MAINT-OTHER EQU	$10,000	$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

	FY 2017 Approved	FY 2018 Proposed
PUBLIC WORKS (CON'T)		
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	$2,500
OFFICE SUPPLIES	$300	$300
BLDG/GROUND MAINT SUPPLS	$5,000	$5,000
OTHER GEN OPERATING SUPP	$5,000	$5,000
OTHER EQUIP MAINT SUPPLIE	$3,500	$3,500
INFRASTRUCTURE MAINT SUPP	$150,000	$125,000
WATER/SEWERAGE	$0	$1,000
NATURAL GAS	$7,000	$7,000
ELECTRICITY	$45,000	$45,000
GASOLINE	$100,000	$100,000
SMALL EQUIPMENT	$5,000	$5,000
UNIFORMS	$8,000	$8,000
ROADS-LMIG	$483,300	$541,000
RISK MGMT/WORKERS COMP	$60,000	$60,000
	$2,376,600	**$2,587,800**
VEHICLE MAINTENANCE		
REPAIRS & MAINT-VEHICLES	$40,000	$40,000
REPAIRS & MAINT-OTHER EQU	$3,500	$3,500
REPRS & MAINT-BLDG/GROUND	$500	$500
ELECTRICITY	$5,000	$5,000
GASOLINE	$1,000	$1,000
	$50,000	**$50,000**
TOTAL PUBLIC WORKS	**$2,426,600**	**$2,637,800**
HEALTH AND WELFARE		
PUBLIC HEALTH		
PYMTS TO OCONEE CNTER DHR	$35,000	$35,000
PYMTS TO HEALTH DEPT- DHR	$100,000	$70,000
PYMTS TO OTHER AGENCIES	$125,000	$500,000
	$260,000	**$605,000**
INTERGOVT WELFARE PYMTS		
PAYMENTS TO DFCS	$25,000	$25,000
	$25,000	**$25,000**
VENDOR WELFARE PAYMENTS		
BURIAL SERVICES	$1,000	$1,500
	$1,000	**$1,500**
SENIOR CITIZENS CENTER		
PYMTS TO OTHER AGENCIES	$37,600	$37,600
	$37,600	**$37,600**
TRANSPORTATION SERVICES		
PUBLIC TRANSPORTATION	$75,000	$60,000
	$75,000	**$60,000**
TOTAL HEALTH AND WELFARE	**$398,600**	**$729,100**

	FY 2017 Approved	FY 2018 Proposed
CULTURE AND RECREATION		
CULTURE/RECREATION ADMIN		
REGULAR EMPLOYEES	$355,000	$359,000
TEMPORARY EMPLOYEES	$40,000	$40,000
GROUP INSURANCE	$35,000	$35,000
SOCIAL SECURITY (FICA)	$32,000	$30,000
RETIREMENT CONTR-COUNTY	$45,000	$50,000
TECHNICAL	$10,000	$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	$10,000	$10,000
INSURANCE (NOT EMP BENEF)	$6,925	$7,000
TELEPHONE	$7,000	$7,000
POSTAGE	$500	$500
ADVERTISING	$1,000	$1,000
PRINTING AND BINDING	$500	$500
TRAVEL	$6,000	$6,000
DUES AND FEES	$2,000	$2,000
EDUCATION AND TRAINING	$3,000	$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
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	$5,000	$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
	$841,125	**$848,200**
GOLF COURSE OPERATION		
REGULAR EMPLOYEES	$225,000	$235,000
TEMPORARY EMPLOYEES	$40,000	$40,000
GROUP INSURANCE	$18,000	$20,000
SOCIAL SECURITY (FICA)	$20,000	$21,500
RETIREMENT CONTR-COUNTY	$30,000	$37,000
REPAIRS & MAINT-VEHICLES	$15,000	$10,000

	FY 2017 Approved	FY 2018 Proposed
GOLF COURSE OPERATION (CON'T)		
REPAIRS & MAINT-OTHER EQU	$1,000	$1,000
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	$1,200	$2,200
TRAVEL	$200	$1,000
DUES AND FEES	$1,500	$1,500
EDUCATION AND TRAINING	$200	$200
SECURITY SERVICES	$1,000	$600
OFFICE SUPPLIES	$300	$300
BLDG/GROUND MAINT SUPPLS	$25,000	$25,000
OTHER GEN OPERATING SUPP	$3,500	$3,500
WATER/SEWERAGE	$2,500	$500
ELECTRICITY	$15,000	$2,500
GASOLINE	$18,000	$15,000
GOLF MERCHAND FOR RESALE	$10,000	$20,000
CONCESS SUPP FOR RESALE	$17,000	$17,000
SMALL EQUIPMENT	$3,500	$3,500
RISK MGMT/WORKERS COMP	$3,900	$3,900
	$556,400	**$565,800**
LIBRARY ADMINISTRATION		
PYMTS TO OTHER AGENCIES	$303,400	$303,400
	$303,400	**$303,400**
TOTAL CULTURE AND RECREATION	**$1,700,925**	**$1,717,400**
DEVELOPMENT		
AGR. RESOURCES-CO EXTENS		
COUNTY SALARY SUPPLEMENT	$28,000	$28,000
TEMPORARY EMPLOYEES	$18,500	$18,500
SOCIAL SECURITY (FICA)	$3,600	$3,600
OTHER RETIREMENT CONTRIB	$3,900	$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)	$1,000	$2,200
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
ELECTRICITY	$4,000	$4,000
SMALL EQUIPMENT	$1,000	$1,000
AGRICULTURE PROG SUPPLIES	$1,200	$1,200
4-H PROGRAM SUPPLIES	$5,000	$5,000
RISK MGMT/WORKERS COMP	$100	$100
	$90,100	**$91,300**

	FY 2017 Approved	FY 2018 Proposed
FOREST RESOURCES		
PAYMENTS TO STATE GOVTS	$11,725	$11,800
	$11,725	**$11,800**
BUILDING INSPECTION		
REGULAR EMPLOYEES	$80,000	$69,000
TEMPORARY EMPLOYEES	$5,000	$10,000
GROUP INSURANCE	$5,000	$6,900
SOCIAL SECURITY (FICA)	$6,000	$6,200
RETIREMENT CONTR-COUNTY	$5,000	$8,000
CONTRACTED SERVICES	$186,000	$192,000
REPAIRS & MAINT-VEHICLES	$1,500	$1,000
REPAIRS & MAINT-OTHER EQU	$500	$800
RENTAL OF EQUIP/VEHICLES	$350	$600
INSURANCE (NOT EMP BENEF)	$350	$350
TELEPHONE	$4,500	$3,500
POSTAGE	$500	$800
ADVERTISING	$100	$100
PRINTING AND BINDING	$0	$100
TRAVEL	$1,500	$1,500
DUES AND FEES	$100	$200
EDUCATION AND TRAINING	$1,500	$1,500
OFFICE SUPPLIES	$1,500	$1,500
GASOLINE	$2,500	$2,000
SMALL EQUIPMENT	$1,000	$1,000
RISK MGMT/WORKERS COMP	$1,500	$1,500
	$304,400	**$308,550**
ECONOMIC DEVELOPMENT		
DEVELOPMENT AUTHORITY	$206,600	$137,500
CSHLRA	$40,000	$40,000
	$246,600	**$177,500**
AIRPORT		
TECHNICAL	$5,000	$10,000
REPAIRS & MAINT-OTHER EQU	$5,000	$5,000
REPRS & MAINT-BLDG/GROUND	$21,000	$21,000
INSURANCE (NOT EMP BENEF)	$2,000	$2,000
TELEPHONE	$400	$1,400
AIRPORT MANAGEMENT SERVICES	$28,000	$18,000
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	$600
ELECTRICITY	$0	$15,000
AIRPORT IMPROVEMENTS	$150,000	$150,000
	$218,100	**$229,300**
TOTAL DEVELOPMENT	**$870,925**	**$818,450**

	FY 2017 Approved	FY 2018 Proposed
OTHER USES		
TRANSFERS FROM GEN FUND		
TRANS OUT-E911 FUND	$150,000	$155,000
TRANSFER OUT-ODTF	$150,000	$150,000
	$300,000	**$305,000**
CONTINGENCY		
CONTINGENCIES	$200,000	$530,000
	$200,000	**$530,000**
TOTAL OTHER USES	**$500,000**	**$835,000**
TOTAL GENERAL FUND	**$22,233,500**	**$24,390,000**

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 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 2018 E911 Fund

Revenues:

	FY 2017 Budget	FY 2018 Proposed
Charges for Services		
LAND-BASED 911 CHARGES	$235,000	$235,000
CELLULAR E911 CHARGES	$355,000	$355,000
PREPAID WIRELESS CHARGES	$91,000	$90,000
VOIP 911 CHARGES	$5,000	$5,000
WRECKER ROTATION FEES	$4,000	$4,000
	$690,000	**$689,000**
Other Financing Sources		
TRANS IN FR GENERAL FUND	**$150,000**	**$155,000**
Total E911 Fund Revenue	**$840,000**	**$844,000**

Expenditures:

E911 OPERATIONS		
REGULAR EMPLOYEES	$336,000	$340,000
TEMPORARY EMPLOYEES	$20,000	$20,000
OVERTIME	$30,000	$30,000
GROUP INSURANCE	$38,000	$38,000
SOCIAL SECURITY (FICA)	$30,000	$30,000
RETIREMENT CONTR-COUNTY	$40,000	$40,000
TECHNICAL	$20,000	$20,000
REPAIRS & MAINT-E911 COMM SYS	$177,000	$177,000
REPAIRS & MAINT-VEHICLES	$1,000	$1,000
REPAIRS & MAINT-OTHER EQU	$3,000	$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	$16,000	$16,000
COMMUNICATIONS	$100,000	$100,000
TRAVEL	$500	$500
DUES AND FEES	$650	$650
EDUCATION & TRAINING	$100	$100
OFFICE SUPPLIES	$800	$800
BLDG/GROUND MAINT SUPPLS	$500	$500
OTHER GEN OPERATING SUPP	$250	$250
ELECTRICITY	$9,000	$9,000
GASOLINE	$1,300	$1,300
WORKERS COMPENSATION	$3,900	$3,900
Total E911 Fund Expenditures	**$840,000**	**$844,000**

Baldwin County Board of Commissioners
FY 2018 Special Revenue Funds

Law Library Fund

		FY 2017 Budget	FY 2018 Proposed
Revenues			
	Fines and forfeitures	$15,000	$15,000
	Investment earnings	$0	$0
	Miscellaneous	$0	$0
	Total Revenues	**$15,000**	**$15,000**
Expenditures			
	Personal services	$3,700	$3,700
	Purchased/contracted services	$2,000	$2,000
	Supplies	$9,300	$9,300
	Contingency	$0	$0
	Total Expenditures	**$15,000**	**$15,000**

Jail Inmate Fund

		FY 2017 Budget	FY 2018 Proposed
Revenues			
	Fines and forfeitures	$0	$0
	Miscellaneous	$137,000	$137,000
	Total Revenues	**$137,000**	**$137,000**
Expenditures			
	Public safety		
	Purchased/contracted services	$36,000	$36,000
	Supplies	$101,000	$101,000
	Total Expenditures	**$137,000**	**$137,000**

Drug Task Force

		FY 2017 Budget	FY 2018 Proposed
Revenues			
	Intergovernmental Matching Funds	$52,000	$52,000
	Fines and forfeitures	$191,000	$191,000
	Investment earnings	$500	$500
	Miscellaneous	$25,500	$25,500
	Total Revenues	**$269,000**	**$269,000**
Expenditures			
	Public safety		
	Personal services	$151,000	$151,000
	Purchased/contracted services	$109,000	$109,000
	Supplies	$9,000	$9,000
	Total Expenditures	**$269,000**	**$269,000**

Drug Seizure Fund

		FY 2017 Budget	FY 2018 Proposed
Revenues			
	Fines and forfeitures	$2,800	$2,800

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

Drug Education Fund

	FY 2017 Budget	FY 2018 Proposed
Revenues		
Miscellaneous	$18,000	$18,000
Total Revenues	**$18,000**	**$18,000**
Expenditures		
Public safety		
Purchased/contracted services	$6,000	$6,000
Supplies	$12,000	$12,000
Total Expenditures	**$18,000**	**$18,000**

Drug Treatment Education Fund

	FY 2017 Budget	FY 2018 Proposed
Revenues		
Miscellaneous	$139,000	$139,000
Total Revenues	**$139,000**	**$139,000**
Expenditures		
Public safety		
Purchased/contracted services	$139,000	$139,000
Total Expenditures	**$139,000**	**$139,000**

Power Point Training Facility Fund

	FY 2017 Budget	FY 2018 Proposed
Revenues		
Miscellaneous	$3,100	$3,100
Total Revenues	**$3,100**	**$3,100**
Expenditures		
Public safety		
Purchased/contracted services	$3,100	$3,100
Total Expenditures	**$3,100**	**$3,100**

Solid Waste Revenue District Fund

	FY 2017 Budget	FY 2018 Proposed
Revenues		
Refuse Collections	$1,750,000	$1,900,000
Total Revenues	**$1,750,000**	**$1,900,000**
Expenditures		
Waste Disposal Services	$1,750,000	$1,900,000
Total Expenditures	**$1,750,000**	**$1,900,000**

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 FY18 are estimated at $4.5 million based on water and sewer rates effective Jan. 1, 2018
- 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 2018 Water Fund

	FY 2017 Budget	FY 2018 Proposed
Revenues:		
Charges for Services		
WATER CHARGES	3,300,000	3,500,000
SERVICE CONNECTION FEES	85,000	85,000
RECONNECTION CHARGES	120,000	120,000
LATE FEES	35,000	35,000
TRANSFER FEE	5,000	5,000
CUST DEP NON-REFUNDABLE	5,000	5,000
SERVICE CALLS	0	0
OTHER WATER CHARGES	5,000	5,000
SEWERAGE CHARGES	760,000	790,000
BAD CHECK FEES	4,000	5,000
Total Water Fund Revenue	**4,319,000**	**4,550,000**
Expenditures:		
WATER ADMINISTRATION		
REGULAR EMPLOYEES	785,000	785,000
TEMPORARY EMPLOYEES	40,000	40,000
OVERTIME	50,000	50,000
GROUP INSURANCE	50,000	50,000
SOCIAL SECURITY (FICA)	66,000	66,000
RETIREMENT CONTR-COUNTY	90,000	120,000
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 2017 Budget	FY 2018 Proposed
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	215,000
WORKERS COMPENSATION	19,000	19,000
INTERGOVERNMENTAL	460,000	460,000
CONTINGENCIES	275,800	398,000
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	**4,345,500**	**4,550,000**

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

ORDER REGARDING 2017 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 2017 was submitted by the Tax Commissioner of BALDWIN County on September 1, 2017, 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 2017 taxes.

This the 1st day of September, 2017.

Lynnette T. Riley
Revenue Commissioner

2017 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 **THURSDAY, AUGUST 31, 2017 AT 11:00 A.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	2012	2013	2014	2015	2016	2017
Real & Personal	$1,046,499,964	$1,041,016,561	$1,050,829,290	$1,053,779,169	$1,068,360,919	$1,202,579,284
Motor Vehicle	$90,219,030	$94,238,490	$78,891,880	$58,161,770	$44,212,210	$34,166,760
Mobile Homes	$12,422,333	$10,395,993	$10,154,841	$9,187,306	$8,879,662	$8,978,846
Timber - 100%	$1,217,860	$1,965,302	$1,851,413	$1,314,403	$1,502,645	$2,548,152
Heavy Duty Equipment	$42,425	$0	$7,815	$0	$0	$10,595
Gross Digest	$1,150,401,612	$1,147,616,346	$1,141,735,239	$1,122,442,648	$1,122,955,436	$1,248,283,637
Less M & O Exemptions	$141,997,507	$140,324,778	$139,273,463	$138,214,797	$144,626,485	$144,201,979
Net M & O Digest	$1,008,404,105	$1,007,291,568	$1,002,461,776	$984,227,851	$978,328,951	$1,104,081,658
State of Georgia Forest Land Assistance Grant Value	$1,755,575	$2,169,152	$3,008,882	$2,755,326	$2,781,880	$2,870,414
Adjusted Net M & O Digest	$1,010,159,680	$1,009,460,720	$1,005,470,658	$986,983,177	$981,110,831	$1,106,952,072
Gross M & O Millage	12.73	12.63	13.67	13.79	13.80	13.36
Less Rollbacks	3.95	3.79	3.83	3.94	3.95	3.51
Net M & O Millage	8.78	8.84	9.84	9.85	9.85	9.85
Net Taxes Levied	$8,869,202	$8,923,633	$9,893,831	$9,721,784	$9,663,942	$10,903,478
Net Taxes $ Increase(Decrease)	**($359,220)**	$54,431	$970,198	**($172,047)**	**($57,843)**	$1,239,536
Net Taxes % Increase(Decrease)	**-3.89%**	0.61%	10.87%	**-1.74%**	**-0.59%**	12.83%

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017

COUNTY _____ TAXING JURISDICTION _____

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	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	960,560,792	98,179,182	31,724,580	1,090,464,554
PERSONAL	107,800,127		4,314,603	112,114,730
MOTOR VEHICLES	44,212,210		-10,045,450	34,166,760
MOBILE HOMES	8,879,662		99,184	8,978,846
TIMBER -100%	1,502,645		1,045,507	2,548,152
HEAVY DUTY EQUIP	0		10,595	10,595
GROSS DIGEST	1,122,955,436	98,179,182	27,149,019	1,248,283,637
EXEMPTIONS	144,626,485	9,024,483	-9,448,989	144,201,979
NET DIGEST	978,328,951	89,154,699	36,598,008	1,104,081,658
FLPA Reimbursement Value	2,781,880		88,534	2,870,414
Adjusted NET DIGEST	981,110,831	89,154,699	36,686,542	1,106,952,072
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	9.850	2017 PROPOSED MILLAGE RATE >>>		9.850

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	981,110,831	
Net Value Added-Reassessment of Existing Real Property	RVA	89,154,699	
Other Net Changes to Taxable Digest	NAG	36,686,542	
2017 Net Digest	CYD	1,106,952,072	(PYD+RVA+NAG)
2016 Millage Rate	PYM	9.850	
Millage Equivalent of Reassessed Value Added	ME	0.793	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	9.057	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2017 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	9.057
2017 Millage Rate	9.850
Percentage Increase	8.76%

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 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 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

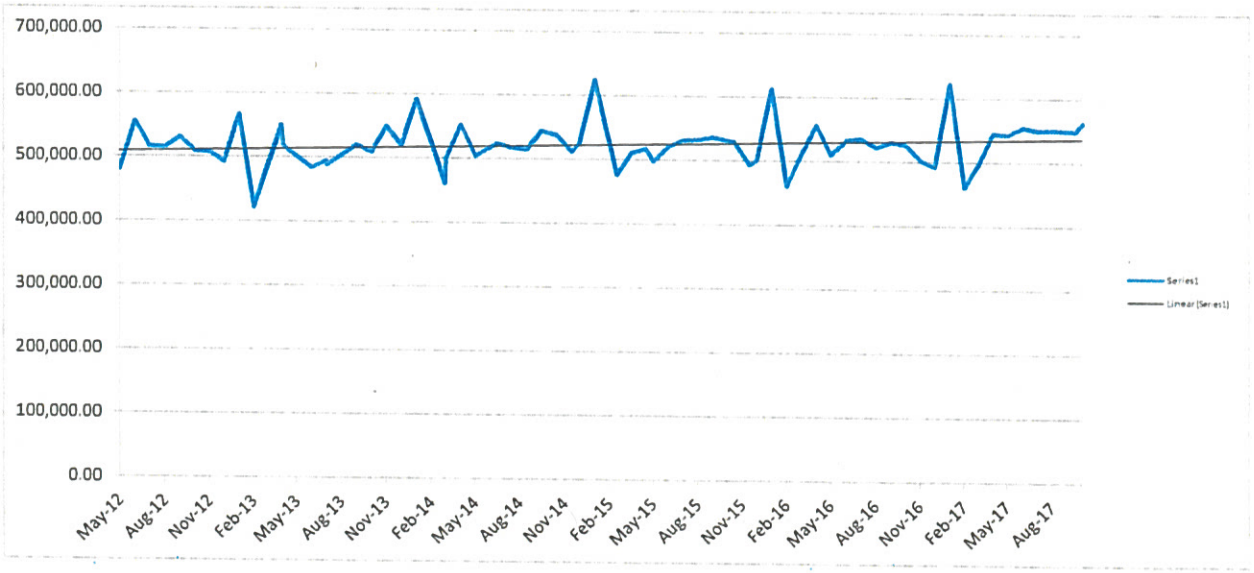
BALDWIN COUNTY, GEORGIA
SPECIAL PURPOSE SALES TAX COLLECTIONS
2011 Referendum

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

MONTH COLLECTED	MONTH RECVD	AMOUNT RECEIVED
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
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

MONTH COLLECTED	MONTH RECVD	AMOUNT RECEIVED
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
Sep-16	Oct-16	526,280.52
Oct-16	Nov-16	501,938.68
ProRata	Dec-16	1,067.80
Nov-16	Dec-16	492,186.39
Dec-16	Jan-17	621,236.06
Jan-17	Feb-17	460,665.21
Feb-17	Mar-17	496,548.07
Mar-17	Apr-17	544,474.75
Apr-17	May-17	543,048.82
May-17	Jun-17	554,417.32
ProRata	Jun-17	881.39
Jun-17	Jul-17	550,167.21
Jul-17	Aug-17	550,859.52
Aug-17	Sep-17	549,183.71
Sep-17	Oct-17	561,882.45

Total Collections to Date	34,503,498.11
Monthly Average Collections	522,780.27
2011 SPLOST - Projected Collections	37,640,179.76
	0.00
2011 SPLOST - Estimated Collections	40,000,000.00
% over/(under) Estimated	-5.90%



SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS SUMMARY

In compliance with section 48-8-122 of the Official Code of Georgia, the Baldwin County Government is required to publish a simple report for the projects funded by the Special Purpose Local Option Sales Tax.

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	3,141,303	756,344	3,897,647	78%
Recreation Projects	2011	1,000,000	1,000,000	77,320	0	77,320	8%
Landfill closure construction	2011	3,000,000	3,390,000	3,097,290	292,630	3,389,920	100%
Hospital/Health facilities&equipment	2011	1,000,000	1,000,000	497,000	0	497,000	50%
Indust Park/Greenway/Museum	2011	3,350,000	3,350,000	1,738,002	75,159	1,813,161	54%
City Projects:							
Payments to City	2011	12,250,000	13,296,100	10,139,084	1,929,681	12,068,765	91%
County Projects:							
Law enforcement facilities & equipment	2011	1,000,000	1,032,000	895,221	136,765	1,031,986	100%
Fire Department	2011	1,500,000	1,662,000	1,192,538	469,353	1,661,891	100%
Recreation facilities & equipment	2011	1,000,000	1,000,000	812,898	0	812,898	81%
Public Works,road/bridges	2011	10,900,000	10,900,000	8,415,016	1,693,916	10,108,932	93%
water & sewer, public buildings							

COUNTY SERVICES
Mandated and Discretionary

Mandated Services

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