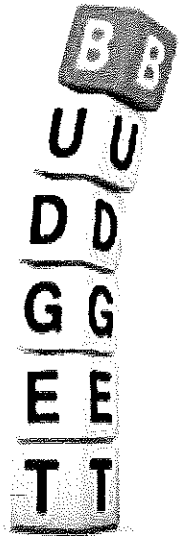
Calhoun County Board of Commissioners

2013



2013 Budget

Table of Contents

- Page 1 General Administration
- Page 2 Public Buildings
- Page 3 Roads Department / Landfill
- Page 4 Health Dept-Welfare
- Page 5 Fire/Soil/E-911
- Page 6 Probate Court
- Page 7 Superior Court
- Page 8 Tax Commissioner
- Page 9 Tax Appraiser
- Page 10 Voter Registrar
- Page 11 County Agent
- Page 12 Sheriff Department
- Page 13 Jail
- Page 14 EMS

Douglas J. MacGinnitie
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

Vicki Lambert
Director

July 27, 2012

Ref #: 201220997238944

MS JACKIE H RAY
CALHOUN COUNTY TAX COMMISSIONER
38 COURT STREET
P O BOX 111
MORGAN GA 39866

Dear Ms. Ray:

The 2012 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 2012 Ad Valorem taxes is enclosed.

On August 1, 2013, 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 of one-quarter of a mill 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,

Douglas J. MacGinnitie
Commissioner

Enc. Order Regarding 2012 County Tax Digest

Copy to
MR. TERRY L. ETHERIDGE, Chairman, Board of Tax Assessors
MR. RICHARD H. WEST, Chairman, Board of County Commissioners

JUL-30-2012 01:57P FROM:CALHOUN CO TAX COMM 8490099 TO:9849210 P.1

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

ORDER REGARDING 2012 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 CALHOUN County digest for 2012 was submitted by the Tax Commissioner of CALHOUN County on July 27, 2012, and

WHEREAS the Commissioner has determined that the CALHOUN 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 CALHOUN County is hereby authorized to be used for the collection of 2012 taxes.

This the 27th day of July, 2012.

Douglas J. MacGinnitie
Revenue Commissioner

REVENUES OTHER THAN AD VALOREM IN 2011

TAXES:		
Ad Valorem Tax	:	$ 1,779,195.00
EMS Tax	:	$ 244,262.00
Insurance Premium	:	$ 135,100.00
LOST	:	$ 171,279.00
Beer Taxes	:	$ 2,998.00
Real Est Transfer Tax	:	$ 1,389.00
RR Equipment Tax	:	$ 16,642.00
TOTAL	:	**$ 2,350,865.00**
LICENSES AND PERMITS		
Business Licenses & Permits	:	**$ 17,537.00**
FINES & FORFEITURES		
Traffic Fines	:	$ 38,609.00
Superior Court Fines	:	$ 2,804.00
TOTAL	:	**$ 41,413.00**
CHARGES FOR SERVICES		
Map Fees	:	$ 307.00
Landfill	:	$ 6,520.00
Sheriff's Fees	:	$ 29,999.00
Mag Ct Fees	:	$ 13,781.00
Probate Ct Fees	:	$ 4,304.00
Sup Ct Fees	:	$ 23,956.00
Probation Fees	:	$ 316.00
TOTAL	:	**$ 79,183.00**
FEDERAL GOVERNMENT		
N/A		
STATE GOVERNMENT		
GBI Deputy Salary Refund	:	$ 34,111.00
Emergency Management refund	:	$ 5,000.00
DNR Hazardous Waste Refund	:	$ 20,378.00
Soil Tech Refund	:	$ 25,910.00
TOTAL	:	**$ 85,399.00**
MISCELLANEOUS		
Rent on ASCS Building	:	$ 6,000.00
Rent DFCS	:	$ 43,875.00
Pipe Sales	:	$ 16,761.00
Insurance Refund	:	$ 9,236.00
Intrest Income	:	$ 1,189.00
Other	:	$ 46,077.00
TOTAL	:	**$ 123,138.00**
GRAND TOTAL	:	**$2,697,535.00**

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2012

COUNTY: CALHOUN TAXING JURISDICTION: INCORPORATED

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	2011 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2012 DIGEST
REAL	27,066,398	1,070,431	[illegible]	28,249,781
PERSONAL	3,282,859		[illegible]	3,885,966
MOTOR VEHICLES	4,112,610		[illegible]	5,250,390
MOBILE HOMES	451,134		[illegible]	430,582
TIMBER -100%	42,009		[illegible]	0
HEAVY DUTY EQUIP	0		[illegible]	0
GROSS DIGEST	[illegible]	[illegible]	[illegible]	[illegible]
EXEMPTIONS	2,194,893	0	[illegible]	2,299,145
NET DIGEST	[illegible]	[illegible]	[illegible]	[illegible]
FLPA Reimbursement Value	35,709		[illegible]	39,434
Adjusted NET DIGEST	[illegible]	[illegible]	[illegible]	[illegible]
	(PYD)	(RVA)	(NAG)	(CYD)
2011 MILLAGE RATE >>>	14.289	2012 PROPOSED MILLAGE RATE >>>		13.655

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2011 Net Digest	PYD	32,795,826	
Net Value Added-Reassessment of Existing Real Property	RVA	1,070,431	
Other Net Changes to Taxable Digest	NAG	1,690,751	
2012 Net Digest	CYD	35,557,008	(PYD+RVA+NAG)
2011 Millage Rate	PYM	14.289	
Millage Equivalent of Reassessed Value Added	ME	0.430	(RVA/CYD) * PYM
Rollback Millage Rate for 2012	RR	13.859	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2012 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	13.859
2012 Millage Rate	13.655
Percentage Increase	-1.47%

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 2012 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2012 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 2012 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 2012 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.

Richard Hilliard — Signature of Responsible Party

Chrs Commissioner — Title

6/27/12 — Date

2013 Budget
Calhoun County Board
of Commissioners

GENERAL ADMINISTRATION	2012 BUDGET	2013 BUDGET
Commissioner's Salary	$18,000.00	$18,000.00
Clerks Salary	$46,000.00	$27,000.00
FICA	$4,897.00	$3,500.00
Office Expenses	$3,000.00	$2,500.00
Other Expenses	$400.00	$400.00
Telephone Expense	$3,600.00	$7,500.00
County Attorney	$7,000.00	$7,000.00
Dues	$3,500.00	$3,500.00
Public Officials Bonds	$2,000.00	$2,000.00
Advertising	$1,500.00	$1,500.00
Audit	$15,750.00	$21,000.00
Coroner	$9,000.00	$9,000.00
Employee Insurance	$232,000.00	$232,000.00
Workers Comp	$36,000.00	$50,000.00
Other Insurance	$50,000.00	$52,000.00
Unemployeement Taxes	$3,400.00	$5,100.00
Library Subsidy	$25,000.00	$25,000.00
Retirement	$15,000.00	$15,000.00
School/Travel	$2,000.00	$2,000.00
Computer Maintenance	$1,000.00	$1,000.00
Economic Development	$2,000.00	$1,000.00
TOTAL	***$481,047.00***	***$486,000.00***

2013 Budget
Calhoun County Board
of Commissioners

Public Buildings	2012 Budget	BUDGET 2013
Salaries	$12,636.00	$14,960.64
Supplies	$16,000.00	$16,000.00
Pest Control	$4,200.00	$4,200.00
Utilities	$41,000.00	$41,000.00
FICA	$776.00	$1,144.44
Capital Outlay	$2,604.00	$1,000.00
Termite Control	$0.00	$500.00
Repair/Maintain	$14,500.00	$14,500.00
TOTAL	***$91,716.00***	***$93,305.08***

2013 Budget
Calhoun County Board
of Commissioners

Road Department	Budget 2012	Budget 2013
Superintendent Salary	$33,094.00	$35,000.00
Employee Salaries	$139,740.00	$139,740.00
FICA	$13,222.00	$13,367.00
Supplies	$44,000.00	$44,000.00
Equip. Maintenance	$23,000.00	$23,000.00
Uniforms	$3,600.00	$3,600.00
Fuel	$30,000.00	$45,000.00
JD Motorgrader Pmt	$12,620.00	$12,620.00
CAT Motorgrader Pmt	$0.00	$16,770.00
Phone Expense	$500.00	$500.00
Proposed Fuel System Accountability		$0.00
Radios/Repairs	$500.00	$1,500.00
TOTAL	$300,276.00	**$335,097.00**

County Landfill	Budget 2012	BUDGET 2013
Landfill Waste Disposal	$11,150.00	$11,000.00
TTL/Well Monitoring	$8,000.00	$11,630.00
Utilities	$500.00	$500.00
TOTAL	***$19,650.00***	***$23,130.00***

2013 Budget
Calhoun County Board
of Commissioners

Health Department	2012 Budget	Budget 2013
Appropriations	$57,184.00	$57,184.00
Travel	$900.00	$900.00
TOTAL	***$58,084.00***	***$58,084.00***

Health & Welfare	2012 Budget	Budget 2013
Hospital Bonds	$145,362.00	$55,000.00
Arlington Nutrition	$2,500.00	$2,500.00
DFCS	$10,000.00	$10,000.00
Terrell-Lee MRC	$1,200.00	$1,200.00
Forestry	$7,165.00	$7,165.00
TOTAL	***$166,227.00***	***$75,865.00***

2013 Budget
Calhoun County Board
of Commissioners

Fire Department	2012 Budget	2013 Budget
Salary	$5,901.00	$5,901.00
Vol. Fireman Mileage	$0.00	$300.00
FICA	$439.00	$452.00
Emergancy Veh. Repairs	$4,500.00	$4,500.00
Supplies	$7,500.00	$7,500.00
Phone Expense	$750.00	$2,000.00
Radio Expense	$2,500.00	$2,500.00
School/Travel	$2,500.00	$2,500.00
Weather Sat.	$3,500.00	$3,500.00
Capital Outlay	$0.00	$3,500.00
Total	***$27,590.00***	***$32,653.00***

Soil Conservation	2012 Budget	Budget 2013
Salary	$26,428.00	$26,428.00
FICA	$1,982.00	$1,982.00
TOTAL	$28,410.00	$28,410.00

E-911	2012 Budget	Budget 2013
Early County	$130,000.00	$131,986.00
Windstream	$0.00	$11,267.28
AT&T	$0.00	$8,160.00
Other Providers	$0.00	$2,500.00
TOTAL	***$130,000.00***	***$153,913.28***

2013 Budget
Calhoun County Board
of Commissioners

Probate Court	2012 Budget	2013 Budget
Judges Salary	$71,514.00	$73,148.00
Clerks Salary	$17,544.00	$17,544.00
Part Time Mag Clerk Salary	$3,883.00	$3,883.00
FICA	$7,200.00	$7,654.00
Office Supplies	$5,000.00	$5,000.00
Advertising	$1,000.00	$1,000.00
Phone	$1,600.00	$1,600.00
Dues	$600.00	$1,000.00
School/Travel	$5,000.00	$6,500.00
Super of Elections Exp.	$35,000.00	$25,000.00
Vital Statistics	$100.00	$100.00
Capital Outlay	$6,573.00	$3,500.00
Part Time Magistrate	$0.00	$0.00
TOTAL	**$155,014.00**	**$145,929.00**

2013 Budget
Calhoun County Board
of Commissioners

Superior Court	2012 Budget	2013 Budget
Clerks Salary	$54,960.36	$55,384.74
Depudy Clerks Salary	$36,044.00	$36,044.00
FICA	$6,712.00	$6,994.30
Office Expenses	$24,000.00	$24,000.00
Advertising	$215.00	$215.00
Dues	$250.00	$250.00
Phone	$900.00	$650.00
School/Travel	$2,500.00	$2,500.00
Board of Equalization	$800.00	$1,000.00
Computer Main	$0.00	$500.00
Capital Outlay	$0.00	$500.00
TOTAL	**$126,381.36**	**$128,038.04**

Superior Court Judge		
Judges Supplement	$4,480.00	$4,480.00
FICA	$343.00	$343.00
Sup Ct Judges Office Expense	$1,736.00	$2,000.00
Juv Judges Office Expense	$1,736.00	$2,000.00
Court Reporters	$8,500.00	$8,500.00
Indigent Defense/ Public Defender	$37,158.00	$37,158.00
Juv Court Prosecutor	$1,800.00	$3,300.00
Dist Att Office Expense	$8,732.00	$8,732.00
TOTAL	**$64,485.00**	**$66,513.00**

2013 Budget
Calhoun County Board
of Commissioners

Tax Commissioner	2012 Budget	2013 Budget
Commissioner Salary	$47,864.00	$52,657.91
Dep Tax Commissioner Salary	$22,300.00	$22,300.00
FICA	$5,368.00	$5,734.28
Computer Support	$3,500.00	$3,500.00
School/Travel	$2,100.00	$4,500.00
Phone/Fax	$1,500.00	$1,200.00
Office Supplies	$9,200.00	$10,000.00
Dues	$500.00	$500.00
Part Time Worker	$0.00	$0.00
Capital Outlay	$0.00	$3,000.00
TOTAL	**$92,332.00**	**$103,392.19**

2013 Budget
Calhoun County Board
of Commissioners

Tax Appraiser	2012 Budget	2013 Budget
Appraiser Salary	$50,470.00	$52,000.00
Assessor's Salary	$10,000.00	$11,000.00
FICA	$4,958.00	$4,819.50
Office/ Map Expense	$5,000.00	$5,000.00
Vehicle Main	$250.00	$1,200.00
Phone	$1,920.00	$1,920.00
Dues	$0.00	$35.00
School/Travel	$3,800.00	$4,000.00
Computer Upgrade	$1,000.00	$3,500.00
Fuel	$500.00	$500.00
Capital Outlay	$0.00	$500.00
WinGap Software	$1,000.00	$1,500.00
TOTAL	**$78,898.00**	**$85,974.50**

2013 Budget
Calhoun County Board
of Commissioners

Voter Registrar	2012 Budget	2013 Budget
Deputy Registrars	$17,442.00	$17,442.00
FICA	$1,335.00	$1,335.00
Office Expenses	$1,500.00	$2,500.00
Dues	$0.00	$25.00
School/Travel	$1,109.00	$1,300.00
Per Diem/Board	$3,036.00	$2,500.00
Phone	$525.00	$1,060.00
TOTAL	**$24,947.00**	**$26,162.00**

2013 Budget
Calhoun County Board
of Commissioners

County Agent	2012 Budget	2013 Budget
Salary Supplement	$29,342.00	$29,342.00
FICA	$5,200.00	$5,200.00
Phone/Internet	$3,500.00	$1,800.00
Vehicle Main	$2,000.00	$2,000.00
Dues	$0.00	$0.00
School/Travel	$0.00	$0.00
Fuel	$2,000.00	$2,000.00
Capital Outlay	$1,000.00	$500.00
Matching Funds	$0.00	$0.00
TOTAL	***$43,042.00***	***$40,842.00***

2013 Budget
Calhoun County Board
of Commissioners

Sheriff	2012 Budget	2013 Budget
Sheriff Salary	$53,837.00	$56,529.00
Secretary	$36,200.00	$36,200.00
Deputy's Salary	$134,000.00	$134,000.00
Misd. Probation Salary	$3,500.00	$3,500.00
FICA	$34,000.00	$17,612.52
Office Expense	$8,500.00	$8,500.00
Misd. Probation Office Expense	$250.00	$250.00
Phone/Fax	$7,000.00	$12,290.00
Radios/Radio Repairs	$4,500.00	$4,500.00
Computer Support/ Ricoh	$5,500.00	$11,802.00
Law Enforcement Software	$0.00	$0.00
Advertising	$100.00	$100.00
Dues	$600.00	$775.00
School/Travel Sheriff Dept	$5,000.00	$5,000.00
School/Travel Probation	$300.00	$500.00
Uniforms	$2,200.00	$2,200.00
Auto Maint	$10,000.00	$10,000.00
Fuel	$25,000.00	$25,000.00
Car Lease	$7,500.00	$0.00
Capital Outlay	$500.00	$2,500.00
Total	***$338,487.00***	**$331,258.52**

2013 Budget
Calhoun County Board
of Commissioners

Jail	2012 Budget	2013 Budget
Jailer Salaries	$194,000.00	$194,000.00
FICA		$14,841.00
Utlities	$13,800.00	$16,670.00
Telephone/Fax	$4,000.00	$4,250.00
Medical/Dental	$11,000.00	$18,000.00
Food Service	$71,500.00	$75,075.00
Health Dept	$0.00	$5,400.00
School/Travel	$1,200.00	$2,500.00
Computer Main	$0.00	$1,400.00
Inmate Housing	$19,000.00	$35,040.00
Capital Outlay	$1,000.00	$1,000.00
Repairs/ Supplies	$5,000.00	$7,416.00
TOTAL	**$320,500.00**	**$375,592.00**

2013 Budget
Calhoun County Board
of Commissioners

EMS	2012 Budget	2013 Budget
Director Salary	$40,000.00	$32,000.00
Personel Salary	$190,000.00	$190,000.00
FICA	$18,000.00	$18,000.00
Ambulance License Fee	$5,300.00	$5,300.00
Employee License	$600.00	$600.00
Office Expenses	$18,000.00	$10,000.00
Repairs/Main	$0.00	$3,000.00
Dues	$0.00	$0.00
School/Travel	$2,000.00	$2,000.00
Advertising	$0.00	$0.00
Billing Expense	$15,000.00	$15,000.00
Utilities	$5,000.00	$5,000.00
Radios	$1,000.00	$500.00
Fuel	$12,000.00	$15,000.00
Ambulance Main	$12,000.00	$12,000.00
Uniforms	$3,000.00	$2,800.00
Physio-Control	$2,308.00	$2,506.00
Phone	$1,100.00	$1,100.00
Other Expenses	$1,224.00	$2,000.00
Capital Outlay	$0.00	$0.00
Total	***$326,532.00***	**$316,806.00**



Calhoun County
Board of Commissioners
P.O. Box 226
Morgan, Georgia 39866
Phone (229) 849-4835
Fax (229) 849-2100
ccboc@windstream.net

Working together for a better tomorrow

RE: MEMO TO EMPLOYEES OF CALHOUN COUNTY

The Board is trying hard to find ways in which to help cut expenses. We would like all Departments to please attend only schools which are necessary. When attending these schools please send to the clerk the following information.

- School Information (preferably the documentation sent to department head)
- Dates of school
- Hotel Rates

This information needs to be turned in at least a week in advance so that the Clerk has time to print the checks, have them signed and given to you.

Any employees who get paid for vacation/personal time that is not used at the end of the year MUST turn in time sheets. Anyone who does not turn in a time sheet will not get paid for their unused time.

We thank you in advance for your assistance in this matter.

Richard West

Richard West – Chairman CCBOC