TWIGGS COUNTY, GEORGIA

FOR THE
FISCAL YEAR BEGINNING

JANUARY 1, 2013

ADOPTED
SEPTEMBER 6, 2012

COMPILED BY

Terry Bates
County Administrator

FY 2013 OFFICIAL OPERATING BUDGET

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FY 2013 OFFICIAL OPERATING BUDGET

Board of Commissioners
Twiggs County, Georgia

Chairman
Ray Bennett
At Large

Vice-Chairman
Donald Floyd
District 2

Tommie Lee Bryant
District 1

Donald Floyd
District 2

Milton Sampson
District 3

Kathryn Epps
District 4

TWIGGS COUNTY, GEORGIA
LIST OF PRINCIPAL OFFICIALS AS OF SEPT. 6, 2012

TITLES	NAME
COMMISSIONER (Chairman)	**RAY BENNETT**
COMMISSIONER (Vice Chairman)	**DONALD FLOYD**
COMMISSIONER	**TOMMIE LEE BRYANT**
COMMISSIONER	**MILTON SAMPSON**
COMMISSIONER	**KATHRYN EPPS**
ADMINISTRATOR	**TERRY BATES**
BOARD OF TAX ASSESSORS (Chairman)	**LONNIE FORD**
BOARD OF PLANNING & ZONING (Chairman)	**JOE HUSTON**
CLERK OF SUPERIOR COURT	**PATTI GRIMSLEY**
COUNTY ATTORNEY	**TOM RICHARDSON**
ELECTIONS OFFICE	**MARETTE FAIR**
EMERGENCY MANAGEMENT	**SAMMY STOKES**
JUVENILE COURT JUDGE	**WILLIAM TRIBBLE**
MAGISTRATE COURT	**DAVID BROWN**
PLANNING & ZONING DIRECTOR	**DARRELL FLOYD**
PROBATE COURT	**GARY NOBLES, JR.**
PUBLIC WORKS DIRECTOR	**DANNY SANDERS**
SHERIFF	**DARREN MITCHUM**
SUPERIOR COURT JUDGE	**H. GIBBS FLANDERS**
SUPERIOR COURT JUDGE	**JON HELTON**
SUPERIOR COURT JUDGE	**DONALD GILLIS**
TAX ASSESSORS, Chief Appraiser	**EARL DENNARD**
TAX COMMISSIONER	**BUDDY NESMITH**

GENERAL INFORMATION

Twiggs County, Georgia was proposed in November 14, 1809 by Mr. Arthur Fort of Wilkinson County. He introduced into the Georgia Legislature, a bill to separate Twiggs County from Wilkinson on that date and on December 14, 1809, the bill became law. Our county was named after a soldier of Georgia during the revolution, Major General John Twiggs.

The area we refer to today as Twiggs County is a land of pleasant contrasts contained in 360 square miles. Our area contains the flat pine woods associated with South Georgia while retaining mercifully free of the gnats that plague that region. We also have the rolling hills that are characteristic of the Piedmont and the occasional dusting of snow during the winter that remains a novelty.

Twiggs County has as one of its claims to fame, the geographic heart of Georgia. This area is in a swamp where two small creeks- the Turvin and the Savage- intersect. Geologists from the state Department of Natural Resources and the U.S. Geologic Survey erected a bronze marker to identify the location of the exact center of our state. This marker is located on Marion Ripley Road in front of the Old Marion Baptist Church. It is a short hike of about 1.1 miles south-southwest to the marker.

We have a major interstate running through the heart of our county, I-16 which gives us easy access to both Savannah and Macon. The Board of Commissioners hopes to capitalize on this feature by development of an industrial park to diversify our industry.

CENSUS DATA

The 2000 census population for Twiggs County was 10,590. The 2010 Census population decreased to 9,023, representing a decline of 14.8%. That computes to 25 people per square mile vs. a Georgia average of 167.3. Persons under the age of 18 accounted for 22.6% of the population in 2010.

There were 3,178 household reported from 2005-2009, with 3.22 persons per household. Per capita income money income, in 2009 dollars from 2005-2009, was reported at $16,920. The median household income in 2009 was $34,000. In Twiggs County the percentage of persons below the poverty level was 23.1% compared to Georgia's percentage of 16.6%.

High School graduates (% above age 25+) in this time period was 60.6% with Georgia at 82.9% while Bachelor's degree or higher was 8.6%, with Georgia at 27.1%.

TWIGGS COUNTY PERSONNEL ADMINISTRATION

Twiggs County's number one priority is to provide the most effective and efficient service to its citizens. The services provided to our citizens come from the efforts of 87 employees dedicated to this task. We hope to attain this priority by setting aside the differences that have characterized the efforts of the past and emphasize the exercise of professionalism in all our endeavors. To achieve this in our county, the Twiggs County Commissioners hereby adopts this statement of professionalism as an example to the citizens of our county.

The FY 2013 budget funds the salary and fringe benefit package and a 1% retirement contribution for County employees who participate in the 457 Plan.

The Twiggs County benefits package is free for its employees and includes:

Major Medical Health Insurance (since 2010 employees contribute a small portion of the cost)
Prescription Card Service
Life Insurance
Dental
Vision
Worker's Compensation

FISCAL POLICY

BUDGETARY BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); except that encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred.

BUDGET CONTROL GUIDELINE

It is the responsibility of each department to control expenditures and expend funds only for items that have been budgeted. The Budget Resolution stipulates that expenditures shall not exceed the appropriation authorized by the budget. No increase in the overall budget for any department can be made without the approval of the Board of Commissioners and amendment to the budget.

FUND ACCOUNTING

The accounts of the County are organized on a Chart of Accounts basis of funds or account groups, each of which is considered a separate accounting entity. The following fund types are used by the County:

GENERAL FUND

The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than Capital Projects and Trust Funds) that are legally restricted to expenditures for specified purposes. Grants and Special Purpose Local Option Sales Tax (SPLOST) are examples of this type of fund.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are use to account for financial resources to be used for the acquisition or construction of major capital facilities.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

BASIS FOR ACCOUNTING

The modified accrual basis of accounting is followed in all governmental funds. Revenues are recognized when they become measurable and available as net current assets under this method. Expenditures are generally recognized when the obligation is incurred, with the exception of principal and interest on general long-term debt which is recognized when due.

Revenue that has been considered as measurable, available, and accrued are property, motor vehicles and intangible taxes, garbage fees, accrued interest on investments, and intergovernmental revenue.

Sales taxes, licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received because they are not generally measurable until actually received.

WORKING CAPITAL RESERVE

Normally, the County retains 10% of revenues collected as a Contingency Fund. Due to the recession, the Board of Commissioners has elected to use this fund to help balance the budget.

PURCHASING POLICY

Twiggs County herein sets forth its purchasing policy as approved by the Board of Commissioners.

PURPOSE OF PURCHASING POLICY

The purchasing practices and procedures prescribed by this document shall control the purchase of materials, supplies, equipment and contractual services of the County. They are designed to ensure maintenance of high ethical standards for all officers and employees of the County and to procure for the County required supplies and services of a high quality and at the lowest possible cost on a timely basis.

PURCHASE FROM EMPLOYEES; LOCAL PREFERENCE

The Board of Commissioners of the County shall refuse to pay for any material, supplies, equipment or premiums hereafter purchased by any individual, committee or board from any person or business in which there is an employee who is a relative of an employee of the County or constitutional officer, connected either by appointment or election. For the purposes of this policy, relatives are defined to include spouses, parents, children, brothers, sisters, brothers and sisters-in-law, fathers and mothers-in-law, stepparents, stepbrothers, stepsisters, and stepchildren. This policy also applies to individuals who are not legally related but who reside with another employee. Where material and service are equal, County businesses and merchants shall be given preference on all bids.

UNAUTHORIZED PURCHASES

(a) No person shall order the purchase of any materials or supplies, or make any contract for materials or supplies or for services to be paid for from County funds, except as accepted by the purchasing clerk of the County. The County will not be responsible for the payment of any bills submitted for unauthorized purchases.

(b) No purchases of materials, supplies, equipment and services shall be made in the name of the county or one of its departments, or through its purchasing clerk, except such as are required for official use by the County or one of its departments. Purchases in the name of the county or a department for personal use by an individual or for other than official use are prohibited and any violation of same will be subject to disciplinary action up to and including dismissal from the workforce.

DESIGNATION OF AUTHORITY TO CONTRACT

(a) When the sum involved is $10,000.01 or more, the contract shall be awarded by the Board of Commissioners upon receipt of written sealed bids to the lowest responsive and responsible bidder whose bid conforms to the invitation for bid.

(b) All bids, that are required to be sealed and in writing, shall be opened in public at the time and place specified in the invitation for bid and shall be by a quorum of the Board of Commissioners.

(c) When the sum involved is $10,000 or less, the contract may be awarded by the Administrator upon receipt of faxed/written quotes when the goods to be purchased are of the type generally on the open market and may be purchased at prevailing market prices or less.

(d) All purchase requests greater than $1,000 will come before the Board of Commissioners for approval prior to solicitation of quotes.

SOLICITATION OF BIDS

Unless an emergency is involved, or sole source procurement is demonstrably necessary by a written statement of need, all purchases shall be made only after solicitation of a reasonably broad range of suppliers through the issuance of an invitation to bid specifying the nature of the purchase or contract and allowing reasonable time for the receipt of written responses. In every case, the County reserves the right to reject any and all bids and to waive informalities.

AWARD OF CONTRACTS

Purchasing contracts will be awarded after the written, sealed bids are opened and read. In appropriate cases, contracts may be awarded to other than the lowest bidder as in cases where the lowest bidder is found not qualified to perform.

NOTICE

The Twiggs County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Commissioners' Chamber on September 6, 2012 at 11:00 a.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does 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.

CURRENT 2012 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2007	2008	2009	2010	2011	2012
Real & Personal	192,847,807	193,924,666	273,809,193	285,945,135	322,067,831	293,824,904
Motor Vehicles	18,674,750	19,557,410	19,948,700	17,963,150	18,034,690	18,764,950
Mobile Homes	4,659,417	4,161,926	4,140,240	4,355,178	4,023,608	3,895,240
Timber - 100%	6,770,561	3,409,154	5,096,907	4,419,467	5,548,934	5,431,469
Heavy Duty Equipment				24,509		
Gross Digest	222,952,535	221,053,156	302,995,040	312,707,439	349,675,063	321,916,563
Less M& O Exemptions	33,149,675	35,663,426	65,068,829	91,210,822	117,846,910	93,855,667
Net M & O Digest	189,802,860	185,389,730	237,926,211	221,496,617	231,828,153	228,060,896
State Forest Land Assistance Grant Value				305,001	481,356	562,951
Adjusted Net M&O Digest	189,802,860	185,389,730	237,926,211	221,801,618	232,309,509	228,623,847
Gross M&O Millage	19.690	21.410	17.440	18.810	18.820	19.080
Less Rollbacks	3.510	2.910	2.840	2.210	2.220	2.480
Net M&O Millage	16.180	18.500	14.600	16.600	16.600	16.600
Total County Taxes Levied	$3,071,010	$3,429,710	$3,473,723	$3,681,907	$3,856,338	$3,795,156
Net Taxes $ Increase		$358,700	$44,013	$208,184	$174,431	-$61,182
Net Taxes % Increase		11.68%	1.28%	5.99%	4.74%	-1.59%

http://www.etax.dor.ga.gov/ptd/download/index.aspx

NOTICE

The Twiggs County School Board does hereby announce that the millage rate will be set at a meeting to be held at the Board of Education Administrative Complex on September 6, 2012 at 9 a.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does 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.

CURRENT 2012 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2007	2008	2009	2010	2011	2012
Real & Personal	192,847,807	193,924,666	273,809,193	285,945,135	322,067,831	293,824,904
Motor Vehicles	18,674,750	19,557,410	19,948,700	17,963,150	18,034,690	18,764,950
Mobile Homes	4,659,417	4,161,926	4,140,240	4,355,178	4,023,608	3,895,240
Timber - 100%	6,770,561	3,409,154	5,096,907	4,419,467	5,548,934	5,431,469
Heavy Duty Equipment				24,509		
Gross Digest	222,952,535	221,053,156	302,995,040	312,707,439	349,675,063	321,916,563
Less M& O Exemptions	36,106,496	35,459,426	65,068,829	91,210,822	117,846,910	93,855,667
Net M & O Digest	186,846,039	185,593,730	237,926,211	221,496,617	231,828,153	228,060,896
State Forest Land Assistance Grant Value				305,001	481,356	562,951
Adjusted Net M&O Digest	186,846,039	185,593,730	237,926,211	221,801,618	232,309,509	228,623,847
Gross M&O Millage	20.000	20.000	15.600	15.602	15.600	16.600
Less Rollbacks						0.000
Net M&O Millage	20.000	20.000	15.600	15.602	15.600	16.600
Total School Taxes Levied	$3,736,921	$3,711,875	$3,711,649	$3,460,549	$3,624,028	$3,795,156
Net Taxes $ Increase		-$25,046	-$226	-$251,100	$163,479	$171,128
Net Taxes % Increase		-0.67%	-0.01%	-6.77%	4.72%	4.72%

http://www.etax.dor.ga.gov/ptd/download/index.aspx

Twiggs County, Georgia
Approved Budgets for 2010-2013

Revenue Projections	2010 Budget	2011 Budget	2012 Budget	2013 Budget
Property Tax Revenue Projection	$3,473,723	$3,681,907	$3,946,938	**$3,884,319**
Other Revenue Entity 100	$2,803,665	$2,475,189	$2,603,260	**$2,604,688**
Transfer Revenue Entity 500	$68,856			
Transfer from Jail Fund	$50,000			**$30,000**
TOTAL Projected Revenue	$6,396,244	$6,157,096	$6,550,198	**$6,519,007**

Expenditures by Department	2010 Approved Budget	2011 Approved Budget	2012 Approved Budget	2013 Budget Submission	2013 Approved Budget
911 Surcharge	$33,000	$33,000	$0	$0	**$0**
Admin. Of Council- 11300	$1,672,034	$1,545,204	$1,129,709	$1,138,489	**$1,017,071**
Ball's Church VFD- 35140	$22,689	$11,679	$16,476	$19,364	**$13,891**
Board of Equaliz.- 15501	$4,000	$4,000	$4,600	$8,559	**$8,559**
Buildings- 73200	$130,786	$125,784	$110,331	$130,630	**$130,630**
Clerk of Super. Court- 22000	$218,282	$170,533	$243,832	$255,178	**$246,592**
Coroner- 37000	$30,309	$29,109	$59,280	$42,194	**$38,809**
County Agent- 71300	$31,993	$31,193	$35,722	$33,360	**$36,480**
DFACS- 54310	$81,110	$81,110	$79,860	$79,860	**$81,360**
District Att.- 28010	$90,000	$90,000	$103,000	$103,000	**$103,000**
Dry Branch VFD- 35120	$13,444	$6,934	$16,476	$19,364	**$13,891**
Economic Development Authority	$70,000	$70,000	$0	$0	**$0**
Georgia Forestry- 62400	$7,851	$20,000	$20,039	$20,039	**$20,039**
Higgsville VFD- 35110	$22,680	$11,680	$16,476	$19,364	**$13,891**
Indigent Med Care- 51900	$0	$0	$0	$0	**$0**
Juvenile Court- 26000	$0	$0	$11,352	$20,187	**$20,187**
Library- 65100	$9,905	$12,805	$26,000	$54,175	**$28,000**
Magistrate- 24000	$112,394	$86,469	$135,457	$144,559	**$129,325**
Mental Health- 51950	$5,218	$5,218	$5,218	$5,218	**$5,218**
Neighbor. Svce Cent.- 55100	$977	$977	$0	$0	**$0**
Pearson VFD- 35130	$8,944	$6,934	$16,476	$19,364	**$13,891**
Planning and Zoning- 74500	$86,465	$62,568	$75,131	$93,891	**$75,485**
Probate Court- 24500	$168,843	$120,568	$175,621	$182,805	**$174,638**
Public Defender- 28000	$45,000	$45,000	$49,075	$49,735	**$49,735**
Public Health- 51100	$74,115	$84,261	$84,261	$84,261	**$84,261**
Recreation & Culture- 61000	$4,500	$4,500	$0	$0	**$0**
Registrars-14001	$106,188	$76,978	$138,485	$117,234	**$112,812**
Rescue- 38001	$3,480	$3,480	$9,260	$11,760	**$11,760**
Roads & Walkways- 42200	$757,087	$694,346	$855,205	$933,533	**$832,475**
Senior Center- 54320	$54,944	$31,537	$48,085	$54,020	**$59,520**
Sheriff's Office- 33100	$1,593,628	$1,383,176	$2,082,832	$2,270,790	**$2,169,155**
Solid Waste/Recyc.-45100	$141,500	$140,000	$230,486	$236,196	**$236,196**
Superior Court- 21500	$94,858	$94,858	$87,434	$78,710	**$78,710**
Tax Assessors- 15500	$244,855	$210,792	$233,165	$260,461	**$250,925**
Tax Commissioners- 15450	$193,777	$183,979	$232,427	$239,286	**$236,742**
Twiggs EMA- 39200	$165,609	$161,550	$97,427	$108,572	**$100,285**
Twiggs Transit- 54390	$95,778	$104,539	$121,000	$125,474	**$125,474**
Debt Service	$0	$412,335	$0	$0	**$0**
TOTAL Expenditures	$6,363,244	$6,124,096	$6,550,198	$6,959,632	**$6,519,007**

RESOLUTION TO ESTABLISH THE 2013 BUDGET IN TWIGGS COUNTY

WHEREAS, Twiggs County has to establish a budget to fund County Programs in 2013; and

WHEREAS, the budget was evaluated and reviewed by the Board of Commissioners (BOC); and

WHEREAS, the BOC took action on August 14, 2012, to tentatively adopt the budget until the results of the Public Hearing were incorporated;

NOW, THEREFORE, BE IT RESOLVED by the Twiggs County Board of Commissioners that this Resolution for the 2013 budget be formally adopted in the amount of $6,519,007 along with the budget allocation and revenue as shown on attached sheet.

Signed and sealed this September 6, 2012.

Ray Bennett, Chairman

Terry Bates, Administrator

RESOLUTION

It appearing that it is the duty of the Twiggs County Board of Commissioners to assess a rate of taxation for the maintenance and operation of Twiggs County and the public schools of this County; and

It further appearing that it is the judgment of said Board of Commissioners that a levy of 16.6 mills on each dollar of taxable property in Twiggs County, Georgia in the unincorporated area, and 16.6 mills on each dollar of taxable property in Twiggs County, Georgia in the incorporated area, is necessary for the maintenance and operation of Twiggs County; and

It further appearing that it is the judgment of said Board of Commissioners, based on a determination of the Board of Education, that a levy of 16.6 mills on each dollar of taxable property in Twiggs County, Georgia is necessary for the maintenance of the public schools of said County;

NOW THEREFORE, be it resolved, and it is hereby resolved, that the Board of Commissioners of Twiggs County, Georgia, certify a levy on taxes at a rate of 16.6 mills on each dollar of taxable property in the unincorporated area of Twiggs County, and a rate of 16.6 mills on each dollar of taxable property in the incorporated area of Twiggs County, Georgia for the maintenance of Twiggs County and a rate of 16.6 mills on each dollar of taxable property in Twiggs County, Georgia, for the maintenance and operation of public schools, in Twiggs County, Georgia.

Be it further resolved, and it is hereby resolved, that the Chairman of the Twiggs County Board of Commissioners be authorized and directed to execute this Resolution and that the Administrator of this Board be authorized and directed to attest the same and to affix the seal of this Body; and

Be it further resolved, and it is hereby resolved, that the Administrator of the Twiggs County Board of Commissioners deliver to the Twiggs County Tax Commissioner on the 6th day of September 2012, or as soon thereafter as is possible, this Resolution.

By the order of the Twiggs County Board of Commissioners, the 6th day of September, 2012.

ATTEST:

RAY A. BENNETT
CHAIRMAN

TERRY BATES
ADMINISTRATOR