

STATE OF ALABAMA)
COUNTY OF BALDWIN)

**RESOLUTION #2020-127
OF THE
BALDWIN COUNTY COMMISSION**

COMES NOW, the Baldwin County Commission required by Section 11-8-3 of the Code of Alabama 1975 to adopt a balanced budget for Fiscal Year 2021; now therefore

BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED, that we hereby adopt the Baldwin County Fiscal Year 2021 Budget; and that the following estimates of revenues and expenses, as related thereto, are hereby adopted; and those revenues and expenses are appropriated as follows:

GENERAL FUND:

Projected Fund Balance – Reserved	\$4,162,434.00
Projected Fund Balance – Unreserved	\$29,485,819.00
Total Revenue & Transfers In	\$79,865,671.00
Total Fund Balance, Revenue and Transfers In	\$113,513,924.00
Expenditures & Transfers Out	
County Commission	\$342,255.00
Telephone System	(\$316,047.00)
Copy & Mail	\$13,768.00
Enterprise Technology Projects	\$71,000.00
Statutory Appropriations	\$205,700.00
Commission Contingency	\$50,000.00
Administrator & Central Administration	\$1,050,344.00
Call Center & PIO	\$637,584.00
Court Systems: Federal & State	\$4,600.00
Circuit Court	\$86,804.00
District Court	\$13,000.00
District Attorney	\$285,133.00
Probate Judge	\$4,509,369.00
GF Building Costs	\$3,104,725.00
Revenue Commissioner	\$1,891,435.00
Finance & Accounting Department	\$1,181,452.00
Budget & Purchasing Department	\$725,119.00
Sales Tax Department	\$1,182,056.00
Elections	\$523,425.00
Board of Registrars	\$409,850.00
Veteran's Affairs	\$4,700.00
Personnel	\$750,844.00
CIS Department	\$4,501,687.00
County Attorney	\$400,000.00
Megasite	\$418,909.00
BC Coliseum	\$28,350.00
DHR Robertsdale	\$100.00
BM Courthouse Building	\$77,600.00
Central Annex II	\$40,850.00
Special Appropriations	\$1,637,627.00
Central Annex	\$190,925.00
Foley Courthouse	\$215,298.00
Fairhope Courthouse	\$190,944.00
Building Maintenance Department	\$1,533,222.00
Custodial Department	\$420,377.00
Coastal Area Program	\$86,789.00
Sheriff	\$20,535,455.00
Jail	\$13,082,488.00
EMA	\$888,263.00
Emergency Shelter	\$1,900.00
Coroner	\$448,223.00
JPO	\$23,000.00
Building Inspection Department	\$966,025.00
Planning Department	\$1,160,293.00
Cigarette Tax Distribution	\$876,800.00

	Indigent Burial	\$11,000.00
	Library Services	\$100,600.00
	Board of Education	\$75,360.00
	Extension Service - Support	\$852.00
	Health Department	\$5,700.00
	Transfers Out	\$15,219,918.00
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Total Expenditures & Transfers Out		\$79,865,671.00
Projected Fund Balance – Reserved		\$4,162,434.00
Projected Fund Balance – Unreserved		\$29,485,819.00
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Total Fund Balance, Expenses and Transfers Out		<u>\$113,513,924.00</u>
<u>HEALTH TAX FUND:</u>		
Total Revenue & Transfers In		\$2,451,000.00
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Expenditures & Transfers Out		
	BC Health Department	\$1,022,287.00
	Transfers Out	\$1,428,713.00
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Total Expenditures & Transfers Out		<u>\$2,451,000.00</u>
<u>COUNTY TRANSPORTATION FUND:</u>		
Total Revenue & Transfers In		\$66,126.00
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Total Expenditures & Transfers Out		\$66,126.00
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<u>LEGISLATIVE DELEGATION FUND:</u>		
Total Revenue & Transfers In		\$358,254.00
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Expenditures & Transfers Out		
	104 Legislative Delegation Office Fund	\$22,705.00
	Legislative Delegation – Bay Minette	\$325,307.00
	Legislative Delegation – Fairhope	\$10,242.00
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Total Expenditures & Transfers Out		<u>\$358,254.00</u>
<u>JUVENILE DETENTION FACILITY FUND:</u>		
Total Revenue & Transfers In		\$1,678,042.00
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Total Expenditures & Transfers Out		\$1,678,042.00
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<u>BALDWIN COUNTY ARCHIVES FUND:</u>		
Total Revenue & Transfers In		\$492,093.00
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Expenditures & Transfers Out		
	BC Archives Facility	\$449,335.00
	McLeod House	\$200.00
	Transfers Out	\$42,558.00
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Total Expenditures & Transfers Out		<u>\$492,093.00</u>
<u>ANIMAL SHELTER FUND:</u>		
Total Revenue & Transfers In		\$2,486,713.00
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Total Expenditures & Transfers Out		\$2,486,713.00
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<u>SEVEN (7) CENT GASOLINE FUND:</u>		
Projected Fund Balance – Reserved		\$17,607,319.00
Projected Fund Balance – Unreserved		\$3,129,808.00
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Total Revenue & Transfers In		\$32,069,473.00
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Total Fund Balance, Revenue and Transfers In		<u>\$52,806,600.00</u>
Expenditures & Transfers Out		
	Public Works Dept.	(\$2,582,808.00)
	Public Works Administration	\$852,777.00
	Area I Maintenance	\$4,617,276.00
	Area II Maintenance	\$4,530,468.00

Area III Maintenance	\$4,881,935.00
Hwy Construction Engineering	\$819,831.00
Maintenance Engineering	\$622,313.00
Traffic Operations	\$2,657,840.00
Subdivision Development	\$336,204.00
Geospatial Operations	\$322,654.00
Hwy Building Cost	\$273,700.00
Pre-Construction Engineering	\$1,123,723.00
Project - Dirt Pit Acquisition	\$500,000.00
Resurfacing Projects	\$3,800,000.00
Safety Projects	\$1,286,000.00
Bridge Projects	\$2,000,000.00
New Road Projects	\$1,185,000.00
Other Projects	\$520,000.00
Transfers Out	\$4,322,560.00
Total Expenditures & Transfers Out	\$32,069,473.00
Projected Fund Balance – Reserved	\$17,607,319.00
Projected Fund Balance – Unreserved	\$3,129,808.00
Total Fund Balance, Expenses and Transfers Out	\$52,806,600.00
<u>ROAD & BRIDGE FUND:</u>	
Total Revenue & Transfers In	\$13,430,000.00
Total Expenditures & Transfers Out	\$13,430,000.00
<u>PUBLIC HIGHWAY & TRAFFIC FUND:</u>	
Total Revenue & Transfers In	\$875,700.00
Total Expenditures & Transfers Out	\$875,700.00
<u>SEVERED MATERIAL SEVERANCE TAX:</u>	
Total Revenue & Transfers In	\$204,000.00
Total Expenditures & Transfers Out	\$204,000.00
<u>REBUILD ALABAMA FUND:</u>	
Total Revenue & Transfers In	\$1,601,000.00
Total Expenditures & Transfers Out	\$1,601,000.00
<u>CAPITAL IMPROVEMENT FUND:</u>	
Total Revenue & Transfers In	\$720,300.00
Total Expenditures & Transfers Out	\$720,300.00
<u>RRR (4 CENT) GASOLINE TAX FUND:</u>	
Total Revenue & Transfers In	\$2,689,620.00
Total Expenditures & Transfers Out	\$2,689,620.00
<u>FEDERAL AID EXCHANGE FUND:</u>	
Total Revenue & Transfers In	\$800,000.00
Total Expenditures & Transfers Out	\$800,000.00
<u>REAPPRAISAL FUND:</u>	
Total Revenue & Transfers In	\$5,519,824.00
Total Expenditures & Transfers Out	\$5,519,824.00
<u>B.C. COUNCIL ON AGING FUND:</u>	
Total Revenue & Transfers In	\$712,303.00
Total Expenditures & Transfers Out	\$712,303.00
<u>SECTION 18 (BRATS) FUND:</u>	
Total Revenue & Transfers In	\$4,514,445.00

Expenditures & Transfers Out	Administration	\$2,623,324.00
	Operations	\$1,817,371.00
	BRATS Building Cost	\$73,750.00
Total Expenditures & Transfers Out		<u>\$4,514,445.00</u>
<u>PARKS FUND:</u>		
Total Revenue & Transfers In		<u>\$2,220,640.00</u>
Expenditures & Transfers Out	Parks Department	\$1,849,142.00
	Live Oak Park	\$159,100.00
	Bicentennial Park	\$86,650.00
	Transfers Out	\$125,748.00
Total Expenditures & Transfers Out		<u>\$2,220,640.00</u>
<u>GOMESA FUND:</u>		
Total Revenue & Transfers In		<u>\$2,825,000.00</u>
Total Expenditures & Transfers Out		<u>\$2,825,000.00</u>
<u>CAPITAL PROJECTS FUND:</u>		
Total Revenue & Transfers In		<u>\$4,000,000.00</u>
Total Expenditures & Transfers Out		<u>\$4,000,000.00</u>
<u>SOLID WASTE FUND:</u>		
Projected Fund Balance – Reserved		\$7,072,038.00
Projected Fund Balance – Unreserved		\$19,362,590.00
Total Revenue & Transfers In		<u>\$10,420,302.00</u>
Total Fund Balance, Revenue, & Transfers In		<u>\$36,854,930.00</u>
Expenditures & Transfers Out	Administration	\$1,890,075.00
	Bio Solids	\$97,050.00
	Magnolia Landfill	\$4,801,681.00
	Transfer Station	\$1,151,886.00
	Inert Landfill: McBride	\$1,068,425.00
	Inert Landfill: Eastfork	\$238,089.00
	Inert Landfill: Redhill	\$7,500.00
	Equipment Maintenance	\$348,879.00
	SW Building Costs	\$173,300.00
	Garbage Collection Work Release	\$488,832.00
	Transfers Out/Other Uses	\$154,585.00
Total Expenditures & Transfers Out		<u>\$10,420,302.00</u>
Projected Fund Balance – Reserved		\$7,072,038.00
Projected Fund Balance – Unreserved		\$19,362,590.00
Total Fund Balance, Expenses and Transfers Out		<u>\$36,854,930.00</u>
<u>SOLID WASTE COLLECTION FUND:</u>		
Total Revenue & Transfers In		<u>\$13,253,655.00</u>
Expenditures & Transfers Out	Garbage Collection	\$8,649,089.00
	Administration	\$1,416,793.00
	Recycle Center	\$3,052,773.00
	Transfers Out/Other Uses	\$135,000.00
Total Expenditures & Transfers Out		<u>\$13,253,655.00</u>
<u>COMMUNITY CORRECTIONS FUND:</u>		
Total Revenue & Transfers In		<u>\$1,167,874.00</u>
Total Expenditures & Transfers Out		<u>\$1,167,874.00</u>

PLANNING & ZONING COMMISSION FUND:

Total Revenue & Transfers In	\$45,200.00
Total Expenditures & Transfers Out	\$45,200.00

JUVENILE COURT FUND:

Total Revenue & Transfers In	\$750,000.00
Total Expenditures & Transfers Out	\$750,000.00

OIL & GAS TRUST FUND:

Total Revenue & Transfers In	\$388,909.00
Total Expenditures & Transfers Out	\$350,018.00
Statutory Fund Balance	\$38,891.00

Total Projected Fund Balance – Unreserved	\$51,978,217.00
Total Projected Fund Balance – Reserved	\$28,841,791.00

TOTAL FY 2020-2021 BUDGET **\$185,606,144.00**

BE IT FURTHER RESOLVED, that the Fiscal Year 2021 mileage rate will reflect the IRS rate; and

BE IT FURTHER RESOLVED, that the Baldwin County Fiscal Year 2021 Budget document which will be issued by the Budget Director is to reflect the budgetary decisions made by the Baldwin County Commission during budget work session deliberations and shall be used as a guide in administering the appropriations made in this resolution; and

BE IT FURTHER RESOLVED, that the following financial management policies are hereby adopted as permanent policies of the Baldwin County Commission:

Supplemental Appropriation Procedure

Each Commission Action Form to approve a contract, capital purchase, or other expenditure shall include a certification by the Budget Director or his designee naming the appropriation account from which the purchase will be made and stating that the unencumbered funds are available in the account. All unbudgeted items must have a proposed source of funds, either a new revenue source or from a contingency account.

Consideration of Unfunded Budgetary Requests from outside agencies after adoption of Annual Fiscal Year Budget

No outside agency unfunded budget requests shall be considered for funding until the next fiscal year. Further, all these types of requests shall be screened by the Finance and Taxation Commissioner to ensure that they are closely aligned to Baldwin County's fiscal objectives.

Budget Administration Procedures

The Purchasing Manager, at the request of a Department Head, may let for bid any routine annual purchase or any equipment purchase or contract which is specifically provided for in the budget document. All contracts must be approved by the Baldwin County Commission before they are executed and all expenditures must comply with Purchasing Policy #3.7. The Baldwin County Commission's expense items are classified in three broad categories: Compensation, Operating and Capital. The compensation and capital categories are supported by detailed lists of employees and approved capital items. The operating category contains many and varied line items. For budgetary control, this operating category will be treated as a total although each department has a detailed line item budget. County staff members are prohibited from expending or encumbering any funds in these broad categories which exceed budgeted funds. The Budget Director or his designee may make transfers between "operating" line items within a Department's budget at the request of a Department Head. Transfers between the compensation, operating and capital categories require Baldwin County Commission approval.

Lease Tax Proceeds

Lease tax proceeds shall be distributed as provided in Section 45-2-244.180 through Section 45-2-244.187 of the Code of Alabama 1975; furthermore, the portion of proceeds remaining in General Fund shall be distributed as follows: a minimum of 12.5% of gross tax to Parks Fund for use in operations with the residual to be used in General Fund at the discretion of the County Commission.

DONE, under the Seal of the County Commission of Baldwin County, Alabama, at the County Seat, on this the 15th day of September, 2020.

Billie Jo Underwood, Chairman
Baldwin County Commission

ATTEST:

Wayne Dyess
County Administrator