

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NEWTON COUNTY,
GEORGIA TO ADOPT AN ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2018
BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018**

WHEREAS, Article 1, Title 36, Section 81, Paragraph I of the Official Code of Georgia, requires, among other things, that counties prepare and adopt a balanced budget annually; and

WHEREAS, Newton County operates with a fiscal year that begins on July 1st and ends on June 30th; and

WHEREAS, on June 20, 2017, the Newton County Board of Commissioners adopted a resolution to temporarily continue operations under the Fiscal Year 2017 Operating Budget pending the adoption of the Fiscal Year 2018 Operating Budget; and

WHEREAS, the Board of Commissioners of Newton County has now received a proposed Fiscal Year 2018 Operating Budget for the General Fund, which lists proposed expenditures, proposes certain levies and charges to finance such expenditures, and lists the anticipated revenues to be derived therefrom for the period beginning July 1, 2017, and ending June 30, 2018; and

WHEREAS, the proposed Fiscal Year 2018 Operating Budget is balanced, such that projected revenues for each fund equal proposed expenditure appropriations of \$59,516,520; and

WHEREAS, pursuant to notices published in accordance with O.C.G.A. § 48-5-32.1, public hearings were conducted on July 18, 2017 at 11:00 a.m. and 6:00 p.m., and on July 25, 2017 at 6:00 p.m. with respect to the adoption of the proposed millage rate of 13.441; and

WHEREAS, pursuant to notices published in accordance with O.C.G.A. § 36-81-5, a public hearing was conducted on July 18, 2017 at 6:30 p.m. for the purpose of providing citizens

and community interest groups an opportunity to present their views on the various aspects of the proposed budget; and

WHEREAS, at a special called meeting held on July 25, 2017 at 6:30 p.m. and after public notice of the same, the Newton County Board of Commissioners met for the purpose of considering and adopting the Fiscal Year 2018 Operating Budget and for the purpose of adopting and levying a millage rate of 13.441.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the Fiscal Year 2018 Operating Budget, as shown by Exhibit A, which is attached hereto and made a part hereof by reference, is hereby adopted.

BE IT FURTHER RESOLVED, that a millage rate of 13.441 and all other items of revenues projected in this budget are hereby adopted and levied in the amounts anticipated.

BE IT FURTHER RESOLVED, that the amounts recommended in the budget for each fund as proposed expenditures are hereby appropriated to the departments, function or purposes named.

BE IT FURTHER RESOLVED, that the amounts recommended in the budget for various maintenance and operating costs, transportation and road improvements, and all other capital expenditures for all county departments are hereby appropriated to the departments, function or purposes named.

BE IT FURTHER RESOLVED, that the expenditures shall not exceed the appropriations authorized by this budget or any subsequent amendments thereto and that expenditures for the fiscal year shall not exceed funding available.

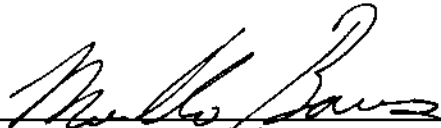
BE IT FURTHER RESOLVED, that the Director of Finance/CFO is authorized to amend the budget to reflect grant revenues and expenditures upon receipt of an executed grant

award document, intergovernmental agreement, or comparable documentation only in such cases where as no match is required and the increase to revenues and expenditures is equal.

BE IT FURTHER RESOLVED, that the Director of Finance/CFO is authorized to amend the budget with approval from the County Manager to reflect a use of reserves for open encumbrances/purchases orders and previously funded and approved projects or tasks that were delayed because of operational constraints.

BE IT SO RESOLVED, this 25th day of July, 2017.

NEWTON COUNTY BOARD OF COMMISSIONERS



Marcello Banes, Chairman

Attest:



Jackie Smith, County Clerk



Exhibit A



NOTICE OF PROPERTY TAX INCREASE

The Newton County Board of Commissioners has tentatively adopted a millage rate which will require an increase to property taxes by 10.95 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Newton County Historic Courthouse at 1124 Clark Street, Covington, GA, 30014 on **July 18, 2017 at 11:00am and 6:00pm.**

Times and places of additional public hearings on this tax increase will be held at the Newton County Historic Courthouse at 1124 Clark Street, Covington, GA 30014 on **July 25, 2017 at 6:00pm.**

This tentative increase will result in a millage rate of 13.441 mills, an increase of 1.326 mills.

Without this tentative tax increase, the millage rate will be no more than 12.115 mills.

The proposed tax increase for a home with a fair market value of \$125,000 is approximately \$61.00 and the proposed tax increase for nonhomestead property with a fair market value of \$100,000 is approximately \$53.04.

PUBLIC NOTICE

The Newton County Board of Commissioners does hereby announce that the millage rate will be set and the FY2018 Budget adopted at a meeting to be held at the Newton County Historic Courthouse - Boardroom, 1124 Clark Street, on July 25, 2017 at 6:30 PM. Pursuant to the requirements of O.C.G.A. 48-5-32 do hereby publish the following presentation of the current years tax digest and levy along with the history of the tax digest and levy for the past five years. Public Hearings will be conducted at the Newton County Historic Courthouse - Boardroom, 1124 Clark Street, on July 18, 2016 at 11:00 AM and 6:00 PM and July 28, 2016 at 6:00 PM.

CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY - WIDE	2012	2013	2014	2015	2016	2017
Real Property	\$ 1,766,241,023	\$ 1,605,644,537	\$ 1,772,851,644	1,917,843,644	2,048,328,328	2,289,220,430
Personal Property	\$ 310,701,809	\$ 325,198,117	\$ 330,319,958	366,968,556	388,952,975	425,382,511
Motor Vehicles	\$ 227,748,930	\$ 240,208,810	\$ 203,335,500	149,190,430	113,941,390	86,195,200
Mobile Homes	\$ 2,211,519	\$ 1,898,580	\$ 1,872,344	1,832,332	1,804,918	1,666,077
Timber - 100%	\$ 615,539	\$ 418,936	\$ 802,270	946,374	1,169,406	189,100
Heavy Equipment	\$ 227,626	\$ 181,716	\$ 142,100	116,476	143,267	408,600
Gross Digest	\$ 2,307,746,446	\$ 2,173,448,696	\$ 2,309,323,716	2,426,945,812	2,562,340,298	2,803,062,847
Less M&O Exemptions	\$ 383,084,891	\$ 330,186,608	\$ 339,493,548	367,842,348	389,979,845	438,677,331
Net M&O Digest	\$ 1,924,661,555	\$ 1,843,262,090	\$ 1,969,830,168	2,059,103,466	2,162,360,453	2,364,485,216
State Forest Land Assistance Grant Value	\$ 1,482,240	\$ 5,914,400	\$ 5,887,320	5,862,280	4,046,099	4,450,012
Adjusted Net M&O Digest	\$ 1,966,143,795	\$ 1,849,166,490	\$ 1,975,717,488	2,064,965,746	2,166,406,552	2,368,935,228
Gross M&O Millage	14.85	16.04	15.206	16.91	16.76	16.821
Less Rollback	-3.94	-4.50	-3.98	-3.92	-3.77	-3.38
Net M&O Millage	10.91	11.54	11.226	12.99	12.99	13.441
Total County Taxes Levied	\$ 21,341,529	\$ 21,339,381	\$ 22,177,429	26,823,905	28,141,521	31,840,858
Net Taxes \$ Increase	\$ (2,417,860)	\$ (2,148)	\$ 838,048	4,646,476	1,317,716	3,699,237
Net Taxes % Increase	-10.18%	-0.01%	3.93%	20.95%	4.91%	13.15%

SUMMARY OF APPROVED OPERATING BUDGET FOR FISCAL YEAR 2018

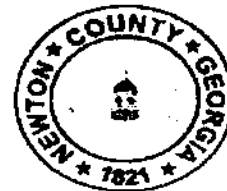
NEWTON COUNTY DEPARTMENT EXPENSES	FY2018
NON-DEPARTMENTAL	\$ 2,337,931
BOARD OF COMMISSIONERS	\$ 1,987,547
ELECTIONS	\$ 377,918
FINANCE	\$ 869,647
INFORMATION SYSTEMS	\$ 710,756
GIS	\$ 281,776
HUMAN RESOURCES	\$ 591,246
TAX COMMISSIONER	\$ 1,125,760
TAX ASSESSORS	\$ 882,001
BOARD OF EQUALIZATION	\$ 65,137
GOVERNMENT BUILDINGS	\$ 881,129
SUPERIOR COURT	\$ 937,589
CLERK OF THE COURTS	\$ 1,166,267
DISTRICT ATTORNEY	\$ 1,238,538
MAGISTRATE COURT	\$ 286,813
PROBATE COURT	\$ 487,798
JUVENILE COURT	\$ 951,062
PUBLIC DEFENDER	\$ 489,843
LAW ENFORCEMENT	\$ 11,917,185
WESTSIDE PRECINCT	\$ 48,686
CORRECTIONAL	\$ 11,391,805
STUDENT RESOURCE OFFICERS	\$ 881,077
FIRE SERVICE	\$ 5,593,712
CORONER	\$ 91,640
ANIMAL CONTROL	\$ 527,394
EMERGENCY MANAGEMENT	\$ 254,317
ROADS & BRIDGES	\$ 2,619,282
CLEAN & BEAUTIFUL	\$ 148,985
FLEET MAINTENANCE	\$ 1,307,618
SENIOR SERVICES	\$ 603,759
AGRICULTURAL RESOURCES	\$ 97,914
PLANNING & DEVELOPMENT	\$ 1,018,058
DEBT SERVICE	\$ 451,546
APPROPRIATIONS - LIBRARY	\$ 915,958
APPROPRIATIONS - RECREATION	\$ 1,787,182
APPROPRIATIONS - STREETLIGHTS	\$ 900,000
APPROPRIATIONS - OTHER	\$ 917,183
OTHER FINANCING USES	\$ 2,474,869
TOTAL EXPENDITURES	\$ 69,518,520

PROJECTED COUNTY M&O REVENUES	FY2018
REAL AND PERSONAL PROPERTY TAXES	\$ 30,652,833
MOTOR VEHICLE AD VALOREM TAXES	\$ 1,157,614
MOBILE HOME TAXES	\$ 22,375
TIMBER TAXES	\$ 2,548
HEAVY EQUIPMENT TAXES	\$ 5,488
INSURANCE PREMIUM TAX REBATE ***	\$ 4,790,000
LOCAL OPTION SALES TAX (LOST)	\$ 8,100,000
OTHER TAXES	\$ 5,494,000
LICENSES AND PERMITS	\$ 663,500
INTERGOVERNMENTAL REVENUES	\$ 1,407,734
CHARGES FOR SERVICES	\$ 4,842,429
FINES AND FORFEITURES	\$ 440,000
INVESTMENT INCOME	\$ 17,000
CONTRIBUTIONS AND DONATIONS	\$ 17,500
MISCELLANEOUS	\$ 898,499
OTHER FINANCING SOURCES	\$ 1,005,000
TOTAL REVENUES	\$ 69,518,520

***Applied to Fire Services in Unincorporated Areas

PROPOSED MILLAGE RATE	2016 Digest	2017 Digest
COUNTY M & O	12.960	13.441
EMERGENCY MEDICAL SERVICES	0.451	0.000
TOTAL MILLAGE	13.411	13.441

FIRE DISTRICTS PROPOSED MILLAGE RATE****	2016 Digest	2017 Digest
NEWTON COUNTY FIRE SERVICES	0.892	0.892



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PUBLIC NOTICE

The Newton County Board of Commissioners tentatively announced today the property tax millage rate for FY 2018 would be set at 13.441 for county operations, which is higher than the millage rate that was adopted for FY 2017. Georgia Law has required us to publish a "Notice of Property Tax Increase" because the 13.441 millage rate is 10.95% higher than the "Rollback Millage Rate" of 12.115 calculated by the state.

Each year the Board of Assessors is required by the State of Georgia to review the assessed value for property tax purposes of all property in the County. When the trends of prices on properties that have recently sold in the County indicate there has been an increase in the fair market value of any specific property, the Board of Assessors is required by state law to re-determine the value of such property and increase the assessment. This is called a reassessment.

The Newton County Board of Commissioners has scheduled a series of three (3) public hearings regarding this and encourages all citizens to attend and discuss it with them. The meetings will be held in the Boardroom at the Newton County Historic Courthouse, 1124 Clark Street, Covington, Georgia on July 18, 2017 at 11:00 AM and 6:00 PM, and on July 25, 2017 at 6:00 PM.

For additional information please contact:

Lloyd Kerr, County Manager

678-625-1615