

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BUTTS COUNTY TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF THE BUTTS COUNTY GOVERNMENT FOR FISCAL YEAR 2025; TO AUTHORIZE THE CHAIRMAN TO SIGN THE RESOLUTION ON BEHALF OF THE BOARD FOR AN EFFECTIVE DATE OF JULY 1, 2024; TO AUTHORIZE THE CLERK OF THE 126th SESSION TO ATTEST ALL DOCUMENTS; TO AUTHORIZE STAFF TO IMPLEMENT THE BUDGET; AND FOR OTHER RELATED AND LAWFUL PURPOSES.

WHEREAS, Butts County is a duly created and validly existing political subdivision of the State of Georgia under the Constitution and laws of the state of Georgia and governed by the Butts County Board of Commissioners; and,

WHEREAS, the Butts County Board of Commissioners, the governing body of the county charged with managing the fiscal affairs of the governing body shall annually appropriate the funds necessary to operate all of the various departments and to meet the current expenses of the government for Fiscal Year 2025 by approving said budget resolution by a majority vote of the members then serving; and,

WHEREAS, the Butts County Board of Commissioners has received from the Administration of the County a proposed balanced budget, which balances revenues with expenditures, for the maintenance and operation of the County for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and,

WHEREAS, the County is also required under GASB 34 and the laws of the State of Georgia to prepare and adopt ALL significant amendments to the annual County General Fund and Special Revenue Funds to continue operating and expending funds through June 30th of each fiscal year; and,

WHEREAS, the County anticipates receiving \$1,550,025.00 in insurance premium tax revenue during Fiscal Year 2025, and as a part of the budget approved herein, shall utilize said insurance premium tax revenue to pay the costs of fire protection services for the benefit of the inhabitants of the unincorporated portions of the County, as authorized by OCGA § 33-8-8.3(a)(1)(B) and has appropriated \$3,992,374.94 from other County funds to pay the balance of rural fire protection expenses in Fiscal Year 2025; and,

WHEREAS, the Clerk of the 126th Session has properly advertised and caused to be conducted a Public Hearing on June 20, 2025 on the proposed Fiscal Year 2025 Budget, as required by law; now, therefore be it:

RESOLVED, that the Commission hereby declares that the foregoing preamble and whereas provisions set forth hereinabove constitute, and shall be considered to be, substantive provisions of this Resolution and are hereby incorporated by reference into this provision; and,

BE IT FURTHER RESOLVED the Commission, through this Resolution, does hereby formally adopt the following County Operational Funds for Fiscal Year 2025, to include Special Revenue Funds in addition to the General Fund of Butts County:

46	I.	General Fund \$32,683,013.14	(Actual County Operational Budget)
47	II.	Hotel Motel Tax \$275,000.00	
48	III.	SPLOST 2019-2024 \$2,000,000.00	
49	IV.	SPLOST 2025-2030 \$950,000.00	
50	V.	Recreation Fund \$30,000.00	
51	VI.	CHAMPS Fund \$50,000.00	
52	VII.	911 Enterprise Fund \$1,214,363.58	
53	VIII.	Courthouse Fund \$150,000.00	
54	IX.	Jail Construction Fund \$257,000.00	
55		SUBTOTAL \$37,609,376.72	

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57 BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of
 58 Commissioners fixes the maximum number of fully benefitted, full-time and part-time employees that
 59 may be employed and compensated by the treasury of Butts County through the adoption of the
 60 Position Allocation Plan for Fiscal Year 2025 and does hereby delineate and allocate a maximum of
 61 **271 full time¹** or fully benefitted part-time positions, to be apportioned as follows:

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63	Administration Department:	9 Employees Maximum	No Change	FT
64	Board of Assessors:	6 Employees Maximum	No Change	FT
65	Board of Elections:	2 Employees Maximum	No Change	FT
66	Building Maintenance:	5 Employees Maximum	No Change	FT
67	Clerk of Juvenile Court:	2 Employees Maximum	No change	FT
68	Clerk of Superior Court:	5 Employees Maximum	No change	FT
69	Code Enforcement	2 Employee Maximum	No Change	FT
70	Commissioners (Elected) :	5 Employees Maximum	No Change	FB
71	Coroner's Office: (Elected):	1 Employee Maximum	No Change	FB
72	E-911 Communications:	14 Employees Maximum	No Change	FT
73	Emergency Services:	49 Employees Maximum	No Change	FT
74	Extension Service:	4 Employees Maximum	No Change	SE
75	Parks and Recreation:	9 Employees Maximum	No Change	FT
76	Magistrate Court:	4 Employees Maximum	No Change	FT
77	Planning and Development:	3 Employees Maximum	No Change	FT
78	Probate Court:	5 Employees Maximum	No Change	FT
79	Public Library:	2 Employees Maximum	No Change	FT
80	Public Works:	20 Employees Maximum	No Change	FT
81	Senior Center:	2 Employees Maximum	No Change	FT
82	Sheriff's Office:	116 Employees Maximum	(63 SO/44 JA/5 AC)	FT
83	Tax Commissioner:	6 Employees Maximum	No Change	FT

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Employees of Constitutional Officers:	132	(Sheriff, Probate, Clerk, Tax Comm)
Employees of Elected Officers:	7	(Coroner, Magistrate, Juvenile Clerk)
Employees of County Government:	118	(All other employees)
Employees of Boards or State:	14	(Assessors, Elections, Extension, Library)

BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of Commissioners fixes the maximum number of part-time, non-benefitted employees that may be employed and compensated by the treasury of Butts County and who may perform regular or seasonal work each month on a scheduled or irregular basis, through the adoption of the aforementioned Position Allocation Plan for Fiscal Year 2024 and does hereby delineate and allocate a maximum of 175 part-time, non-benefitted positions, to be apportioned as follows:

Board of Assessors:	5 Part-Time Maximum	No change
Board of Elections:	50 Part Time Maximum	No Change
Board of Equalization:	6 Part Time Maximum	No change
Clerk of Superior Court:	1 Part Time Maximum	No change
Coroner's Office:	2 Part Time Maximum	No change
E-911 Communications	4 Part Time Maximum	No change
Emergency Services:	24 Part Time Maximum	No change
Extension Service:	1 Part Time Maximum	No change
Magistrate Court:	1 Part Time Maximum	No change
Parks and Recreation	35 Part Time Maximum	No change
Planning and Development:	10 Part Time Maximum	No change
Probate Court:	0 Part Time Maximum	No change
Public Library:	4 Part Time Maximum	No change
Public Works:	15 Part Time Maximum	No change
Senior Center:	8 Part Time Maximum	No change
Sheriff's Office:	8 Part Time Maximum	No change
Tax Commissioner:	1 Part Time Maximum	No Change

and;

BE IT FURTHER RESOLVED that the Treasury of Butts County shall not pay for, nor compensate, nor provide benefits for, any person or persons above the maximum number of full time, benefitted employees allocated per department, without a formal request to and a hearing before the Board of Commissioners, whereby the granting of such additional employees, being greater in sum than those allocated in this instrument, to each department, shall only be done by a vote to amend this resolution that outlines and specifies the granting of such; and,

BE IT FURTHER RESOLVED that by this Resolution, it shall be prohibited for any agency, department or office of the County to reduce or abolish positions within their own budget center without relinquishing the entirety of that salary allocation back to the treasury of Butts County, and that any reduction of personnel affected by such a decision shall not result in the equitable or unequitable distribution of the remainder of the abolished position's salary to other personnel within the agency, department or office of the County, the effect of which would create an increase in compensation inconsistent with the provisions for compensation afforded by Butts County, and therefore either consistent or inconsistent with the Position Classification Plan adopted by the Board;

and,

127 BE IT FURTHER RESOLVED that any employees classified as part-time employees, to mean
128 those employees who either work a regular amount of hours each week less than 29, or who are paid as
129 board members of various boards of the County or by other definition as outlined in the Position
130 Allocation Plan, shall only be hired and paid if sufficient funds are budgeted within each department,
131 agency or office of the County; and,
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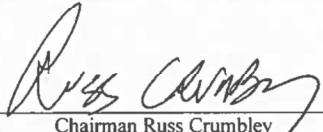
133 BE IT FURTHER RESOLVED that this Resolution and all provisions herein, shall be in full,
134 lawful force and effect upon its adoption by the Butts County Board of Commissioners and that any
135 and all resolutions or parts of resolutions in conflict with this Resolution shall be, and they are, to the
136 extent of such conflict, hereby repealed; and,
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138 BE IT FURTHER RESOLVED that it is the express intention of the Board of Commissioners
139 that each independent provision of this Resolution should be adopted, and that the Board would have
140 adopted each such independent provision even if the others had not been adopted; therefore, in the
141 event that a court of competent jurisdiction finds any of the aforementioned to be unlawful, invalid or
142 unenforceable, that it is the intent of the Board of Commissioners that the offending provision be
143 severed, and that all lawful provisions remain in force; and,
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145 BE IT FURTHER RESOLVED that the Board authorizes the Chairman of the Board of
146 Commissioners to sign this Resolution on their behalf and all associated documents related to the
147 passage and implementation of the provisions of this Resolution including minutes of public hearings
148 and meetings to pass millage and budget, and does authorize the Clerk of the 126th Session to attest all
149 signatures and place the same in the Book of Resolutions, Volume 2; and,
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151 BE IT FINALLY RESOLVED that the Board authorizes the Chief Financial Officer of Butts
152 County to implement this budget and to serve as Budget Officer for Fiscal Year 2025.

153 Adopted in Session this 27th Day of June, 2024
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Chairman Russ Crumbley



158 J. Michael Brewer, Deputy County Manager
159 Attesting
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A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BUTTS COUNTY LEVYING AND ASSESSING THE AD VALOREUM TAXES FOR CALENDAR YEAR 2024 AND FISCAL YEAR 2025 FOR THE COUNTY M & O OF BUTTS COUNTY; TO AUTHORIZE THE CHAIRMAN TO SIGN THE RESOLUTION ON BEHALF OF THE BOARD; TO AUTHORIZE THE CLERK OF THE 126th SESSION TO ATTEST ALL DOCUMENTS; AND FOR OTHER RELATED AND LAWFUL PURPOSES.

WHEREAS, Butts County is a duly created and validly existing political subdivision of the State of Georgia under the Constitution and laws of the state of Georgia and governed by the Butts County Board of Commissioners; and,

WHEREAS, the Butts County Board of Commissioners, the governing body of the county charged with managing the fiscal affairs of the governing body is required by the Georgia Department of Revenue to pass a Resolution of Levy from the County as part of the Digest Approval Process; and,

WHEREAS, the Resolution of Levy is the formal means by which the County officially imposes all millage rates in Butts County, and in particular, the County-only millage rate; and,

WHEREAS, the Clerk of the 126th Session has properly advertised in accordance with the laws of the State of Georgia and has caused to be conducted two Public Hearings on June 20, 2024 and one on June 27, 2024, on the proposed County M & O Millage Rate for 2024 and Fiscal Year 2025, as required by law; and,

WHEREAS, following said three (3) advertised and held public hearings on a proposed Unincorporated millage rate for Butts County of 10.459 mils, a reduction of one-half mil of tax over the prior year; and,

WHEREAS, it is the intention of the County to adopt this millage now and to separately adopt the total millage rate of Butts County to also include the School District and Hospital Authority on June 27, 2024 also, now therefore be it:

RESOLVED, that the Commission hereby declares that the foregoing preamble and whereas provisions set forth hereinabove constitute, and shall be considered to be, substantive provisions of this Resolution and are hereby incorporated by reference into this provision; and,

BE IT FURTHER RESOLVED that the Butts County Board of Commissioners adopts this Resolution and orders that the following ad valorem taxes for calendar year 2024 and Fiscal Year 2025 be and are levied as follows:

- I. For general County public purposes, as authorized by State Law and the Constitution of Georgia, as amended, a tax shall be levied at 10.459 mils or \$10.459 per thousand dollars of assessed valuation.

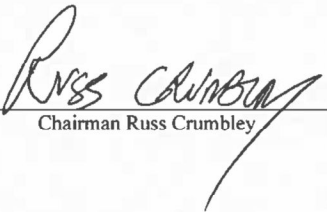



- 44 II. This millage rate is for the purpose of providing the following Constitutional services:
45 a) Sheriff's Office & Jail, Prisoner Maintenance and related
46 b) Courts, including Circuit, Superior, Probate, Magistrate, Juvenile & Clerk of Court
47 c) Senior Services and Public Libraries
48 d) Public Health Facilities & Services, including Mental Health, County Health and related
49 e) Roads, Streets and Bridges, Construction and Maintenance
50 f) Parks, Recreation Programs and Facilities
51 g) Planning and Development, Services, including Zoning, Inspections and Permitting
52 h) Courts, Jail, Prisoner Maintenance and Litigation affecting the County
53 i) Support of Agricultural and Extension Programs
54 j) Support of Public Assistance Programs as may be provided by law.
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56 BE IT FURTHER RESOLVED that this Resolution shall be in full force and effect on July 1,
57 2024, following its adoption by the Butts County Board of Commissioners and that any and all
58 resolutions, or parts of resolutions in conflict with this Resolution shall be, and they are, to the extent
59 of such conflict, hereby repealed; and,
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61 BE IT FINALLY RESOLVED that the Board authorizes the Chairman of the Board of
62 Commissioners to sign this Resolution on their behalf and all associated documents related to the
63 passage and implementation of the provisions of this Resolution and does authorize the Clerk of the
64 126th Session to attest all signatures and add this Resolution to the Book of Resolutions, Volume 2.
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66 Adopted in Session this 27th Day of June, 2024.
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Chairman Russ Crumbley

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71 J. Michael Brewer, Deputy County Manager
72 Attesting for the Board of Commissioners



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A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BUTTS COUNTY LEVYING AND ASSESSING THE AD VALORUM TAXES FOR CALENDAR YEAR 2024 AND FISCAL YEAR 2025; TO AUTHORIZE THE CHAIRMAN TO SIGN THE RESOLUTION ON BEHALF OF THE BOARD; TO AUTHORIZE THE CLERK OF THE 126th SESSION TO ATTEST ALL DOCUMENTS; AND FOR OTHER RELATED AND LAWFUL PURPOSES.

WHEREAS, Butts County is a duly created and validly existing political subdivision of the State of Georgia under the Constitution and laws of the state of Georgia and governed by the Butts County Board of Commissioners, and;

WHEREAS, the Butts County Board of Commissioners, the governing body of the county charged with managing the fiscal affairs of the governing body is required by the Georgia Department of Revenue to pass a Resolution of Levy from the County as part of the Digest Approval Process, and;

WHEREAS, the Resolution of Levy is the formal means by which the County officially imposes all millage rates in Butts County, and;

WHEREAS, following three (3) advertised and held public hearings on the proposed Unincorporated millage rate for Butts County of 10.459 mils, which said Board did approve and adopt at a called meeting held on June 27, 2024, and;

WHEREAS, all legal advertisement requirements have been met and are in accordance with the laws of the State of Georgia, now therefore be it:

RESOLVED, that the Commission hereby declares that the foregoing preamble and whereas provisions set forth hereinabove constitute, and shall be considered to be, substantive provisions of this Resolution and are hereby incorporated by reference into this provision.

BE IT FURTHER RESOLVED that the Butts County Board of Commissioners adopts this Resolution and orders that the following ad valorem taxes for calendar year 2024 and Fiscal Year 2025 be and are levied as follows:

- I. School tax for the support and maintenance of the public school system as certified and approved by the Board of Education of Butts County, Georgia shall be levied at 12.675 mils or \$12.675 per thousand dollars of assessed valuation
- II. For general County public purposes, as authorized by State Law and the Constitution of Georgia, as amended, a tax shall be levied at 10.459 mils or \$10.459 per thousand dollars of assessed valuation.
- III. For support of the Butts County Hospital Authority, a tax shall be levied at 1.00 mils or \$1.00 per thousand dollars of assessed valuation.



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IV. These millage rates are for the purpose of providing the following services:

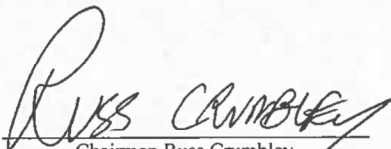
- a) Law Enforcement, Fire Protection and Emergency Communications
- b) Recycling Centers
- c) Public Health Facilities & Services, including Mental Health, County Health and related
- d) Roads, Streets and Bridges, Construction and Maintenance
- e) Parks, Recreation Programs and Facilities, Senior Services and Public Libraries
- f) Planning and Development, Services, including Zoning, Inspections and Permitting
- g) General Administration of County Government
- h) Courts, Jail, Prisoner Maintenance and Litigation affecting the County
- i) Support of Agricultural and Extension Programs
- j) Support of Public Assistance Programs as may be provided by law.
- k) Support, Administration and Provision of Public Education in Butts County
- l) Support, Administration and Provision of Hospitals, Indigent Care and related.

V. Total Ad Valorem Tax Levies are 24.134 mils for Butts County

BE IT FURTHER RESOLVED that this Resolution shall be in full force and effect immediately upon its adoption by the Butts County Board of Commissioners and that any and all resolutions or parts of resolutions in conflict with this Resolution shall be, and they are, to the extent of such conflict, hereby repealed, and;

BE IT FINALLY RESOLVED that the Board authorizes the Chairman of the Board of Commissioners to sign this Resolution on their behalf and all associated documents related to the passage and implementation of the provisions of this Resolution and does authorize the Clerk of the 126th Session to attest all signatures and spread this resolution upon the minutes of the County and file this Resolution in the Book of Resolutions, Volume 2.

Adopted in open session this 27th Day of June, 2024


Chairman Russ Crumbley



J. Michael Brewer, Deputy County Manager
Attesting for the Board of Commissioners

