# Bulloch County







# Budget

## Fiscal Year 2019-2020

# Fiscal Year 2020

# Budget

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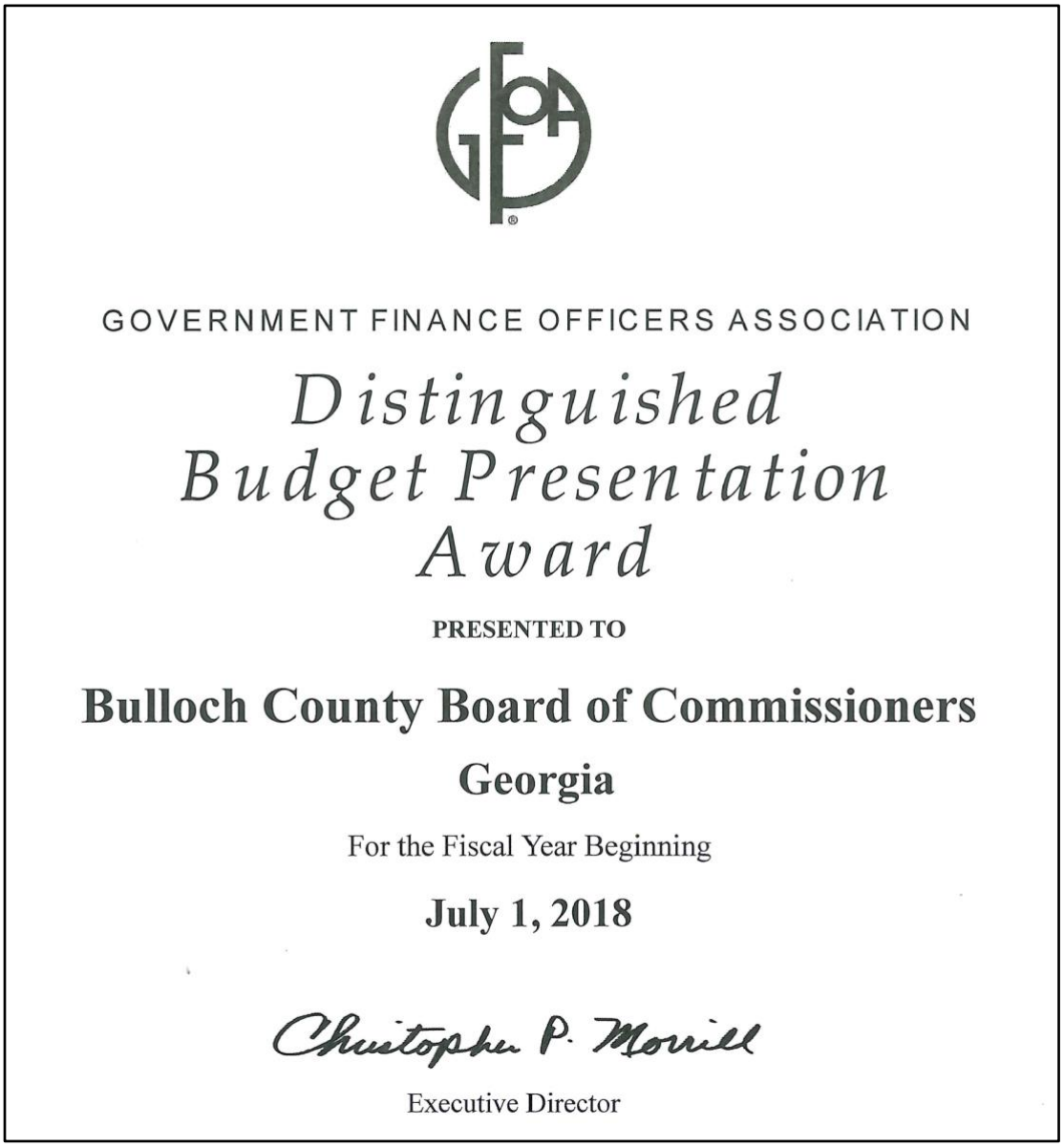
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# GFOA Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Bulloch County, Georgia for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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# Reader's Guide

## Summary of the Budget

The budget is a lengthy document which can be difficult to understand. Understanding how the budget is organized will make it easier to comprehend. A budget outline is found below:

**Introduction and Overview (pages 8-53)**
- Brief description of the county and county staff
- Principles guiding the budget
- Major changes

**Financial Structure, Policy, and Process (pages 54-71)**
- Fund descriptions
- Budget creation
- Financial policies

**Financial Summaries (pages 72-86)**
- Overview of total revenues and expenditures
- Detailed financial summaries

**Department and Fund Details (pages 87-340)**
- Description and financial summary for each department or fund
- Detailed line item budgets for each department or fund

**Debt Service (pages 341-353)**

**Appendix (pages 354-406)**
- Statistics
- Informational studies
- FTE tables
- Acronym list and glossary
- Budget resolution

The majority of the budget is dedicated to detailing each fund and department budget. This section focuses on the General Fund, which includes over 40 departments. The purpose of the main section is to enable readers to gain a detailed understanding of each department's expenditures and revenues. The first few sections provide the reader a basic understanding of the budget and an overview of County objectives. For ease of use in navigating the budget, please refer to the Table of Contents or Quick Reference Guide to direct you to specific areas of the budget.

# Quick Reference Guide

The quick reference guide is organized alphabetically by topic and will direct you to different sections according to the type of information you are seeking.

| Information | Section (Page #) |
|---|---|
| Acronyms | Acronyms (390) |
| Basis of Budgeting | Basis of Budgeting (63) |
| Budget Amendments | Budget Amendments (68) |
| Budget Changes (Major) | FY 2020 Major Factors (44); Consolidated Financials (82) |
| Budget Creation | Budget Process (64); Budget Message (23) |
| Calendar for Budget | Budget Calendar (66) |
| Capital Improvements | Capital Improvements (318) |
| County Organization | County Officials (20); County Organization Chart (21) |
| Consolidated Financials | Consolidated Financials (82) |
| Debt | Debt Service Funds (341) |
| Detailed Financial Information | Individual Fund Descriptions (80) |
| Employee Breakdown | Personnel Summary (73); FTE Tables (368) |
| Enterprise Fund | Enterprise Fund (304) |
| Factors – Budget Creation | FY 2020 Major Factors (44); Budget Message (23) |
| Financial Summaries | Expenditures (79); Revenues (75) |
| Five-Year Plan | Five-Year Plan (34) |
| Forecasting | Five-Year Plan (34); Revenue Forecasting (76) |
| Fund Balance | Fund Balance (86) |
| Fund Description | Fund Description (55) |
| Fund Structure | Fund Structure (58) |
| General County Information | County Profile (14); Demographics (355) |
| General Fund | General Fund (87) |
| Glossary | Glossary (391) |
| Internal Service Funds | Internal Service Funds (297) |
| Issues – Budget Creation | Budget Message (30); FY 2020 Major Factors (44) |
| Personnel Changes | Personnel Summaries (73); FTE Graph (368) |
| Policies – Financial | Financial Policies (69) |
| Schedule of Fees | Fee Schedule (376) |
| Special Revenue Fund | Special Revenue Fund (264) |
| Vision, Mission, and Objectives | Vision, Mission, and Objectives (13) |

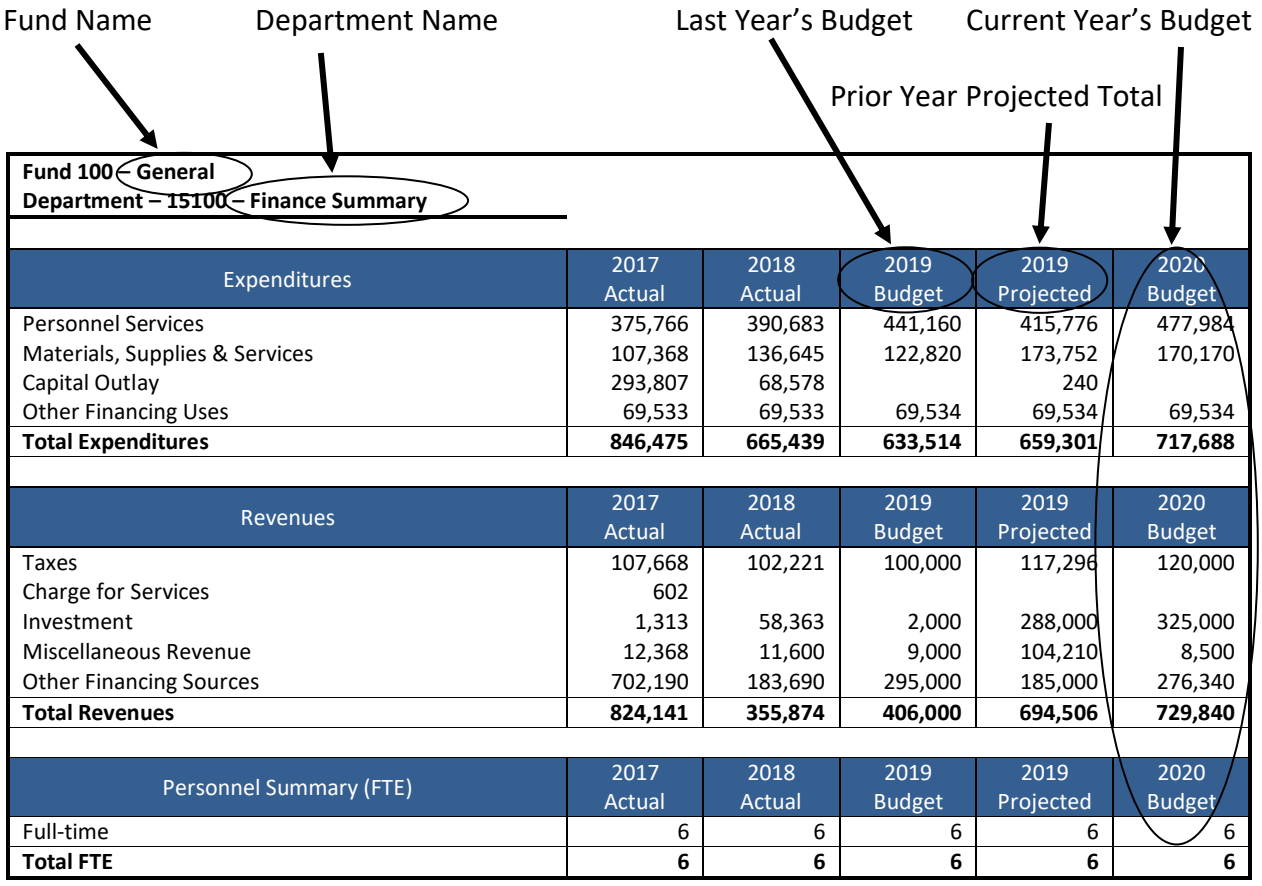
# Reader's Guide

## Spreadsheet Guide

The budget contains many spreadsheets. This guide will help you interpret the spreadsheets and find the information you are looking for. The spreadsheets consist of two main parts: a summary sheet and detailed sheet.

## Summary Spreadsheet

The summary provides an overview of the department or fund. Key elements are circled below.




**Fund 100 – General**
**Department – 15100 – Finance Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 375,766 | 390,683 | 441,160 | 415,776 | 477,984 |
| Materials, Supplies & Services | 107,368 | 136,645 | 122,820 | 173,752 | 170,170 |
| Capital Outlay | 293,807 | 68,578 | | 240 | |
| Other Financing Uses | 69,533 | 69,533 | 69,534 | 69,534 | 69,534 |
| **Total Expenditures** | **846,475** | **665,439** | **633,514** | **659,301** | **717,688** |

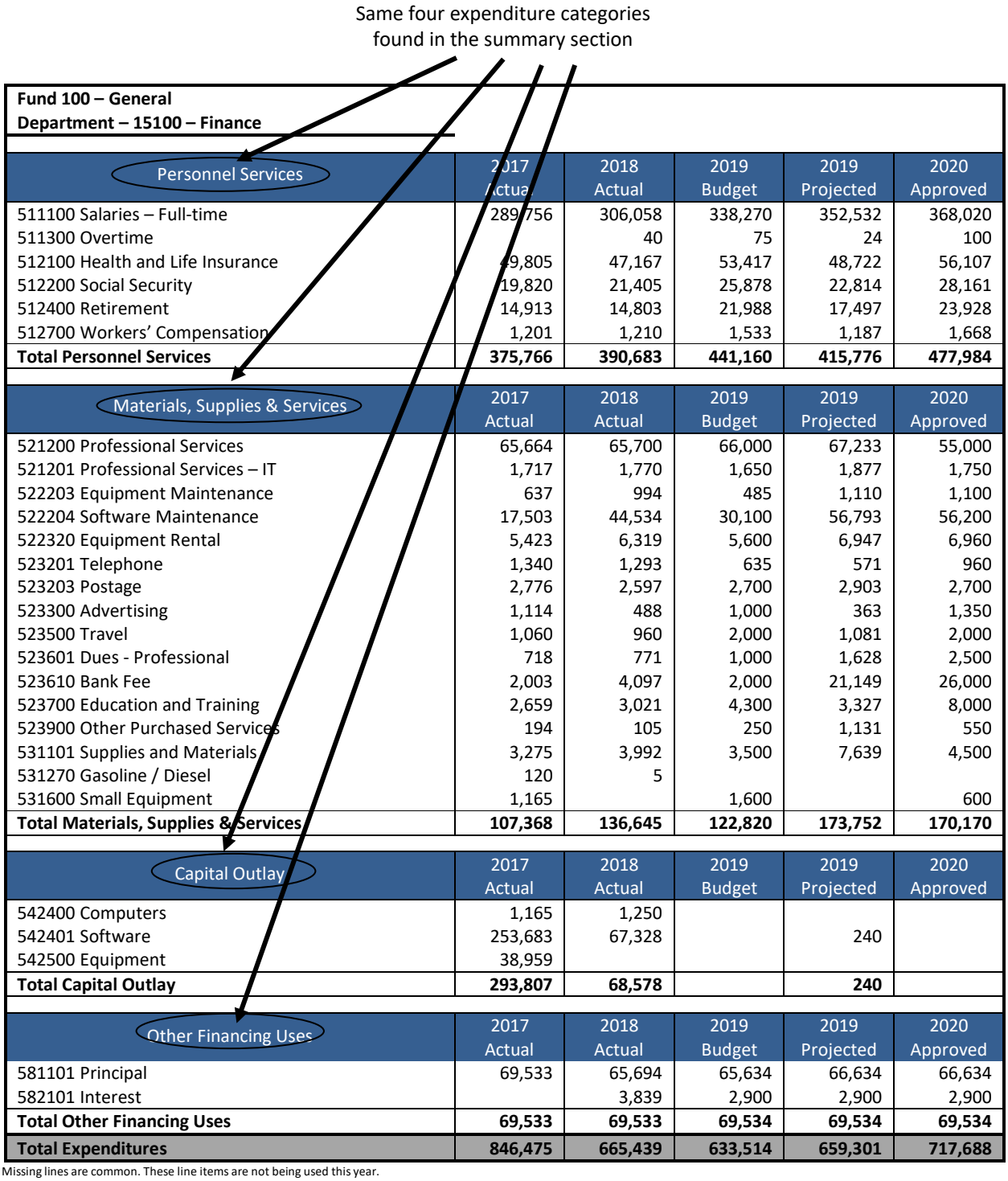
| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Taxes | 107,668 | 102,221 | 100,000 | 117,296 | 120,000 |
| Charge for Services | 602 | | | | |
| Investment | 1,313 | 58,363 | 2,000 | 288,000 | 325,000 |
| Miscellaneous Revenue | 12,368 | 11,600 | 9,000 | 104,210 | 8,500 |
| Other Financing Sources | 702,190 | 183,690 | 295,000 | 185,000 | 276,340 |
| **Total Revenues** | **824,141** | **355,874** | **406,000** | **694,506** | **729,840** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 6 | 6 | 6 | 6 | 6 |
| **Total FTE** | **6** | **6** | **6** | **6** | **6** |

The above budget example is from the Finance Department in the General Fund in FY 2020. There are three sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies and services; capital outlay; and other financing uses. Personnel services are the cost for salaries, benefits, etc. related to employees. Capital outlay is money spent on long-term equipment or infrastructure, such as vehicles and computers. Debt Service is for payment on a loan used to purchase enterprise software. Materials, supplies and services is a category where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each department.

# Detailed Spreadsheet

The detailed spreadsheet provides all the detail not found in the summary spreadsheet.




**Fund 100 – General**
**Department – 15100 – Finance**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 511100 Salaries – Full-time | 289,756 | 306,058 | 338,270 | 352,532 | 368,020 |
| 511300 Overtime | | 40 | 75 | 24 | 100 |
| 512100 Health and Life Insurance | 49,805 | 47,167 | 53,417 | 48,722 | 56,107 |
| 512200 Social Security | 19,820 | 21,405 | 25,878 | 22,814 | 28,161 |
| 512400 Retirement | 14,913 | 14,803 | 21,988 | 17,497 | 23,928 |
| 512700 Workers' Compensation | 1,201 | 1,210 | 1,533 | 1,187 | 1,668 |
| **Total Personnel Services** | **375,766** | **390,683** | **441,160** | **415,776** | **477,984** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 521200 Professional Services | 65,664 | 65,700 | 66,000 | 67,233 | 55,000 |
| 521201 Professional Services – IT | 1,717 | 1,770 | 1,650 | 1,877 | 1,750 |
| 522203 Equipment Maintenance | 637 | 994 | 485 | 1,110 | 1,100 |
| 522204 Software Maintenance | 17,503 | 44,534 | 30,100 | 56,793 | 56,200 |
| 522320 Equipment Rental | 5,423 | 6,319 | 5,600 | 6,947 | 6,960 |
| 523201 Telephone | 1,340 | 1,293 | 635 | 571 | 960 |
| 523203 Postage | 2,776 | 2,597 | 2,700 | 2,903 | 2,700 |
| 523300 Advertising | 1,114 | 488 | 1,000 | 363 | 1,350 |
| 523500 Travel | 1,060 | 960 | 2,000 | 1,081 | 2,000 |
| 523601 Dues - Professional | 718 | 771 | 1,000 | 1,628 | 2,500 |
| 523610 Bank Fee | 2,003 | 4,097 | 2,000 | 21,149 | 26,000 |
| 523700 Education and Training | 2,659 | 3,021 | 4,300 | 3,327 | 8,000 |
| 523900 Other Purchased Services | 194 | 105 | 250 | 1,131 | 550 |
| 531101 Supplies and Materials | 3,275 | 3,992 | 3,500 | 7,639 | 4,500 |
| 531270 Gasoline / Diesel | 120 | 5 | | | |
| 531600 Small Equipment | 1,165 | | 1,600 | | 600 |
| **Total Materials, Supplies & Services** | **107,368** | **136,645** | **122,820** | **173,752** | **170,170** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 542400 Computers | 1,165 | 1,250 | | | |
| 542401 Software | 253,683 | 67,328 | | 240 | |
| 542500 Equipment | 38,959 | | | | |
| **Total Capital Outlay** | **293,807** | **68,578** | | **240** | |

| Other Financing Uses | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 581101 Principal | 69,533 | 65,694 | 65,634 | 66,634 | 66,634 |
| 582101 Interest | | 3,839 | 2,900 | 2,900 | 2,900 |
| **Total Other Financing Uses** | **69,533** | **69,533** | **69,534** | **69,534** | **69,534** |
| **Total Expenditures** | **846,475** | **665,439** | **633,514** | **659,301** | **717,688** |

Missing lines are common. These line items are not being used this year.

The detailed spreadsheet provides detail for the four expense categories found in the summary section. It also contains all the line item expenditures for the department's budget. All expenditures must be placed within one of these line items. Totals can be found at the bottom of each section.

# Vision, Mission and Objectives

## Vision

First in Safety and Service

## Mission

Provide an exceptional quality of life, including cultural amenities, economic and educational opportunities and southern charm.

## County Objectives

1. Provide Quality Services
2. Improve Customer Service and Public Image
3. Provide Transparency and Accountability for County Funds
4. Promote Economic Development
5. Foster Community Involvement
6. Prioritize Safety for County Employees

Our objectives encompass what we want to accomplish as a County. We use these objectives to establish performance measures within departments. The performance measures are meant to capture what each department hopes to accomplish throughout the fiscal year and the current workload. These objectives will help us fulfill our mission as a County.

# County Profile

**History of Bulloch County**

On March 17, 1758, an act was passed by the Georgia Legislature in which, the Province of Georgia was divided into eight parishes. The eight parishes of colonial Georgia were St. Paul's, St. George's, St. Matthew's, Christ Church's, St. Philip's, St. John's, St. Andrew's and St. James. In February of 1776, the Georgia Legislature created a county from St. Philip's parish, called Bulloch County.

In the late 1750's, a South Carolina native, Archibald Bulloch, came to Georgia and acquired a plantation along the Savannah River. Mr. Bulloch was a revolutionary leader who opposed the authoritative rule of the British Parliament. Due to his bravery and selfless acts, on January 20, 1776, Archibald Bulloch was elected President of the Executive Council of Georgia. Days later he was elected to the esteemed position of Provincial Governor.




On August 10, 1776, seven months after being elected Governor, Archibald Bulloch read a copy of the Declaration of Independence to the council members of Savannah, Georgia. Afterward, he read the Declaration to an audience at the public square. After reading it for a third time at the Liberty Pole, the Declaration of Independence was praised for its importance by thirteen thunderous rounds from a canon.

On February 8, 1796, Bulloch County was created by the Georgia Legislature from parts of Screven and Bryan County. The very first commissioners' court was held May 6, 1873. The purpose of the commissioners' court was to appoint different people to the Road Commission from their respected districts in Bulloch County. The first commissioners were Chairman John L. Denmark, Algeverre Scarborough and Solomon Hagin. On August 11, 1924, an Act created the Board of Commissioners for Bulloch County. The Act created a seven-member commission, one being the chairperson, and one being the vice chairperson. Each member, including the Chairman, would be directly elected from the citizenry.

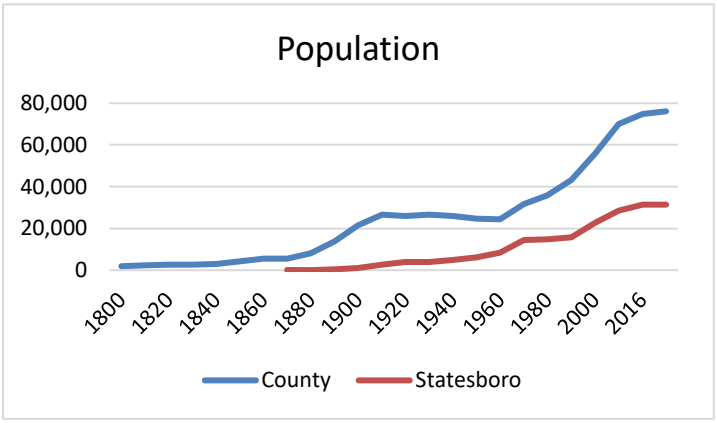
**Bulloch County Today**

While traditionally an agricultural community hosting a small teacher's college, everything changed when a man named "Erk (short for Erskine)" Russell came to town to coach football at Georgia Southern College in 1982. After his arrival, Statesboro and Bulloch County were never the same. County residents are proud to be the home of Georgia Southern University, the flagship post-secondary institution of South Georgia with an enrollment approaching 20,500 students. The impact of Georgia Southern University cannot be underestimated for Statesboro, Bulloch County and the region. A study has estimated the regional impact of the University for Bulloch and surrounding counties to be over $748 million and is responsible for creating over 10,000 jobs above its direct employment base of over 1,800 workers.



Bulloch County and its county seat of Statesboro has positioned itself to provide an exceptional quality of life that includes abundant cultural amenities and ample economic and educational opportunities to its citizenry, a southern charm to its visitors, and a progressive, yet, conservative county government. It is also one of the largest counties geographically in the state having 682 square miles, supporting a rich legacy of agriculture, forestry and precious natural resources.

Bulloch County, located on the fringe of the expanding Savannah metro area, is now home to approximately 76,149 residents, thus nearly doubling its population since 1980. Bulloch County is the Coastal Region's third fastest growing county behind Bryan and Effingham, and is the third most populous behind Chatham and Glynn. Its annual growth rate is twice as fast that of the region as a whole, and outpaces the state's overall growth rate. Bulloch County also ranks in the top 20% of Georgia's fastest growing counties. It is estimated that 45,000 persons reside within three miles of the very center of the City of Statesboro. According to current census data, Statesboro's population is now estimated to be over 31,379. This poses the likelihood that Statesboro and adjoining areas may reach the status of a small metropolitan statistical area (MSA) in coming years. MSA status would bring a mix of new opportunities and responsibilities.




The Board of Commissioners, as the policy-making governing body of the county, consists of a part-time Chairperson (elected at large) and six part-time district commissioners elected from two districts (two from District 1 and four from District 2) for four-year, staggered terms. A Vice-Chairman position is filled each year for a one-year term in succession as described in local legislation. They hold regular meetings on the first and third Tuesday of each month, and hold special called meetings, as required. They are responsible for both executive and legislative functions including establishing ordinances, passing resolutions, setting the annual budget and tax rates, property control and other internal and external policy.

In addition to the Board of Commissioners, The Georgia Constitution provides for each county to have four elected officers with certain special powers: Sheriff, Tax Commissioner, Clerk of the Superior Court and Judge of the Probate Court. The Board of Commissioners may set annual appropriations for each official, but, does not have operating authority over their affairs, except for those offices where employees are governed under county personnel rules and to provide annual appropriations. There are also various other elected or appointed officials in the judiciary where they are treated similarly by the Board.

As the form of government is a Commission-Manager model (which corresponds to a municipal

council-manager form), Bulloch County citizens can boast of their professionally run county government. This allows the Commission to transfer the day-to-day executive functions and implementation of Board policies to a trained and qualified expert. Starting under the leadership of then Chairman Robert Cox, in 1991, the county hired its first county manager, Scott Wood, who immediately began building a cadre of professional administrators that included initially a County Engineer, County Planner and Staff Attorney. He was furthered tasked with building an organizational structure from the ground up. After serving for 13 years, Tom Couch took over the helm as manager in 2004.

During both manager tenures, the county has enhanced its administrative capacity and workforce consistent with the growth of the community by hiring highly educated and experienced professionals to fill key positions. The county executive staff has no less than six people with advanced degrees in public or business administration and law, and virtually all department heads have bachelor's degrees that include disciplines such as accounting, civil engineering, urban planning, building construction, recreation and criminal justice. The average tenure of mid-to-high level management is around fifteen-years with the county. Under Couch's tenure, the county established its first positions for Human Resources Director, Chief Financial Officer and Special Projects Manager.

In addition to its strong tradition of providing excellent county-based systems for transportation, law enforcement, criminal justice, and public health and welfare, the county during its growth boom has added a number of governmental services for an urbanizing population. The county now offers services for E-911, animal control, solid waste recycling, Geographic Information Systems (GIS), planning and zoning, recreation and EMS-rescue, among others.

Financially, Bulloch County's annual budget is now over $84 million, and the county manages assets of over $85 million. The county has among the lowest base ad valorem tax rates for county services in Georgia at 12.34 mills. Including constitutional offices, there are 416 full time-employees budgeted. However, the reliance on part-time employees in recreation and solid waste increases the full-time equivalent to 571. Add the unpaid labor factor of inmates from the County Correctional Institute, and the number goes to over 695.

Structurally, the Board of Commissioners and the County Manager directly oversee five operational divisions that include public safety (animal control, E-911, EMS-Rescue, Correctional Institute, adult probation and rural fire), public works (roads, solid waste and fleet management), community services (recreation, health and human services), development services (planning and zoning, building inspections and economic development).

There are also traditional state-based services delivered at the county level including elections, tax assessment and collections, the Sheriff and Jail, the criminal justice system at a circuit level which includes, Effingham, Jenkins and Screven Counties, cooperative extension services, family and children services and a county health department. The County also funds services at the regional level including a library, dial-a-ride transit services, aging services and more.

Improving public safety services has taken a front seat during the past decade, as the county has had to furnish a higher level of service with the population growth. The $12 million addition to

the Akins Public Safety Complex (named after long-time Sheriff Arnold Akins) in 2008 added 220 beds to the jail and also a new E-911 and Emergency Operations Center. Both facilities are state of the art in terms functionality and technology. The E-911/EOC serves as both a local and regional facility as Bulloch's E-911 serves Candler and Evans County. Bulloch County also boasts a state of the art 800 MHz communications system, and received over a $1 million grant award to implement communications interoperability with surrounding jurisdictions. In 2010, the county also constructed a new Animal Shelter. The county has also spent several hundred thousand dollars in courthouse security upgrades and additional personnel. In 2019-2020, the County will deploy an additional ten full-time employees to build rural fire capability which will enable better response and lower hazard insurance rates for many rural residents.

Bulloch County has progressively become a leader in southeast Georgia and statewide in environmental management and solid waste recycling. In 2009, the County was awarded a $380,000 grant from the Georgia Department of Community Affairs to become a regional recycling hub for surrounding communities. In addition to twenty convenience centers located county-wide, the county has a recycling processing center that diverts approximately 5,000 tons per year annually. To illustrate the success of the convenience centers, since 1970, the county now has only a handful of "green box" dumpsters serving the most remote areas, which is a far cry from the former 450 dumpsters serving the entire county at that time.

Surface transportation and road improvements have always been a critical challenge in Bulloch County given its 1,200-mile road system. Yet, the road network overall is very functional and well maintained. Interstate 16 has become a major economic and travel corridor since its construction in 1972. Both U.S. 301 and State Route 67 offer quick access to Statesboro. Veterans Memorial Parkway, a four-lane perimeter road with a divided median encircling most of Statesboro, opened in 1994. The Parkway extends south from Highway 80 West then circles north to Highway 301 North. This parkway is becoming Bulloch County's major corridor providing not only a means to divert large truck traffic from downtown Statesboro, but allows quick access to GSU, the local airport and the city's emerging commercial and industrial areas.

While Bulloch County is among others owning the most paved roads of any county in the state, it also has the most dirt road mileage of any other county in Georgia. Therefore, the county has invested significant funds in road maintenance and construction equipment. Since county forces can construct roads to pavement ready status, this brings substantial cost savings for local road improvement projects.

As a part of its master greenway plan, a major transportation project was the initial $2 million, 3.1-mile phase, of the S & S Greenway, an eight-mile multi-use vehicle-pedestrian corridor between Statesboro and the town of Brooklet. This project connects to Statesboro's multi-use pedestrian trail, and eventually a multi-use trail being developed by GSU.

The airport, located just north of Statesboro, has emerged as an important transportation and economic development element. The airport now handles over 22,000 aviation operations annually. It is progressively becoming one of Georgia's best Level Ill general aviation public airports. An aggressive expansion program began in the mid-1990's which included modem navigation systems, several new hangars (including a corporate hanger), taxi-lanes and runway

improvements, and on-going terminal improvements. In the last decade, these multi-million dollar investments have helped to make its operations self-funding through increased fuel sales, landing fees and hanger rentals.

Recreation and leisure opportunities are abundant in Bulloch County. The Parks and Recreation Department is one of the oldest and most prestigious recreation organizations in the state. Bulloch County takes pride in providing various recreational activities to its citizenry. The department maintains and operates eight recreation areas encompassing more than 240 acres. The department also oversees 30 buildings on these parks. Along with these facilities, the department has a good relationship with both the Board of Education and Georgia Southern University, thus allowing the department joint-use of facilities at non-peak times. Included in these parks are 38 athletic fields, 10 tennis courts, 2 swimming pools, 11 outdoor basketball courts, walking trails, picnic areas, playgrounds and picnic pavilions.

Mill Creek Regional Park, opened in 1993, is a state-of-the-art recreational 223-acre complex which was funded through a 1% Special Purpose Local Option Sales Tax. Mill Creek has hosted hundreds of softball and baseball tournaments including multiple national tournaments. The facility has also hosted the Georgia State Special Olympics. It also hosts the annual GSU International Festival and Fourth of July Firecracker Festival. It is not uncommon for attendance to run as high as 20,000 daily for these events. In late 2011, Mill Creek added a 10-court lighted tennis center that includes spectator and changing facilities and concessions.




Mill Creek also features SPLASH in the 'Boro, its marquee attraction. Splash in the 'Boro Family Aquatic Center, Splash, was built in 2004 with an initial investment of $5.4. At the time, the Board of Commissioners hoped it would at least break even. It currently consists of an 800-foot long lazy river, a 7,000 square foot play pool with a maximum depth of 18 inches and with spray features; a leisure pool six feet deep at the deepest; three water slides, concessions facilities and shade structures. There are also lap pools and a therapy pool. In 2007, another major expansion added features including a new tot slide and spray ground in the existing island area of the leisure pool. The river area was expanded on the west side of the park to add a zero beach entry and sunning area. Additionally, a new four-lane mat racer slide and a simulation "surf-rider" was installed which will provide extreme thrill rides for the teen market. The expansion cost approximately $4 million and was finished in 2009. The expansion was funded by debt service to be paid from generated revenues. In 2017, a wave pool, expanded entrance and other features were added.

Bulloch County's vast geography guarantees its place as a leader in agribusiness in Georgia, even if Statesboro and southern Bulloch County evolve as a small metropolitan area. The County is ranked 3rd highest in the state in total farm acreage with over 206,000 acres, and ranks 8th in farm gate value for timber and forestry products. The county's farms provide a venerable mix of row

crops, livestock and poultry. New products have also been introduced in the last generation including sweet carrots and onions.



As horses have become a leading form of livestock in the county and the region, interest has been generated in proceeding with successive phase development for the Center for Agriculture located just south of Statesboro. Completion of the first of successive phases of a long-term development plan of the 50-acre tract provided a $2 million, 30,000 square-foot office and professional center for local, state and federal agencies serving agribusiness in the area that includes county extension offices, USDA and the NRCS. A second phase, including a covered arena, practice arena and stalls, opened in May 2019. Several studies have indicated that this venue, while serving multiple uses, would be best supported financially for statewide and regional equestrian events.

# County Commissioners



Roy Thompson
*Chairman*



Anthony Simmons
*Commissioner*



Walter Gibson
*Commissioner*



Timmy Rushing
*Commissioner*



Ray Mosley
*Commissioner*

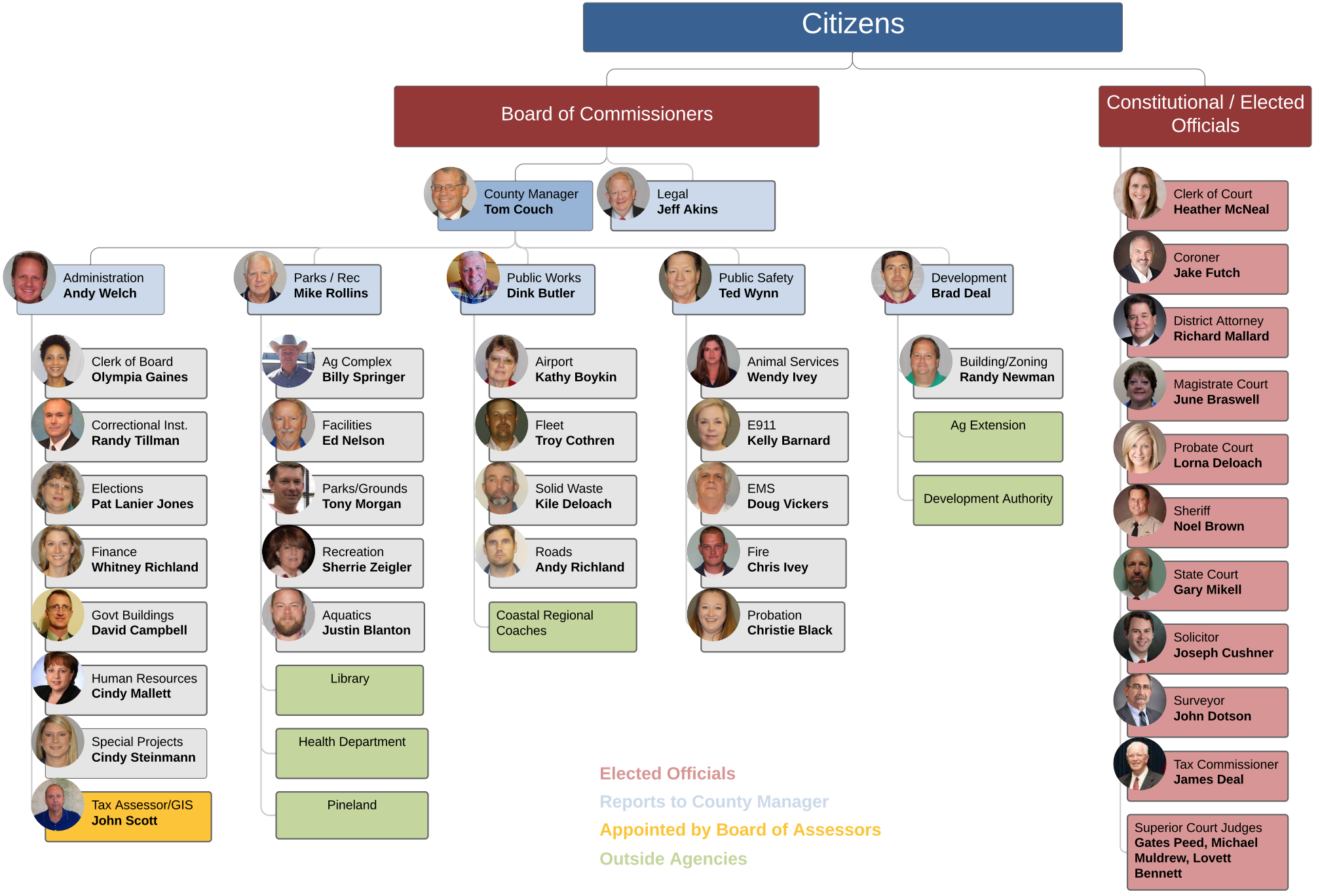


Jappy Stringer
*Commissioner*



Curt Deal
*Commissioner*

# Organization Chart



# II. Priorities and Strategies

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## County Manager's Executive Summary

### Recommended FY 2020 Budget

**To: The Bulloch County Board of Commissioners**
**All County Elected and Appointed Officials**
**All County Peripheral Service Agencies and Component Units**
**The Citizens of Bulloch County**

***Introduction***

As the county's Chief Budget Officer, I am pleased to present the recommended Fiscal Year (FY) 2020 Budget. After rigorous review and assessment by the Budget Review Team (BRT - consisting of the Assistant County Manager, Chief Financial Officer, Assistant Chief Financial Officer, and Special Projects Manager), we have determined that the budget will enable the County to accomplish the following major priorities.

- Improve the positive financial operating position of the County using conservative fiscal practices.
- Increase and maintain the levels of operating service consistent with the growth of the community, while ensuring peak performance and efficiency.
- Continue the fulfillment of obligations to Bulloch County's voters with regard to successful implementation of Special Purpose Local Option Sales Tax and Transportation Special Local Option Sales Tax projects and a comprehensive Capital Improvements Program thus preserving or improving capital assets.
- Continue to implement various master planning strategies.
- Facilitate local and regional economic growth.

Strategically, these broad priorities will aid long-term objectives to expand the tax base and minimize property tax burdens on residents, while at the same time lowering the future operating costs of government. Ultimately, we must do these things within the scope of providing superior customer-oriented service for the taxpayers.

The FY 2020 Budget for Bulloch County vests over $96 million dollars across 32 different funds. The following sections of the executive summary will explain the budgeting process, key economic and financial assumptions as well as recommended action strategies to carry out the work plan.

***Major Budget and Financial Assumptions***

The following represents the major underlying assumptions considered in preparing and adopting the FY 2020 Budget. The economic assessment below reflects the baseline budget assumptions used by the Budget Review Team.

***Performance of the Economy:*** The overall economic outlook for FY 2020 is expected to be positive at the local, state and national level. Economic growth is dependent on the avoidance of negative or unforeseen macro-economic influences. The following observations generally summarize consensus economic forecasts.

Macro-economic level growth and output statewide and nationwide will increase moderately through the end of Calendar Year (CY) 2020 and throughout FY 2020 (2.5 to 2.9% GDP growth). The immediate prospects for a recession within the next two years are relatively low (21% probability by the end of 2020), but concerns are rising with increasing treasury bond yields which has occurred in recent months. This is sometimes an indicator of a pending recession. The State of Georgia is expected to have higher growth and output than the nation for the third straight year. Labor supply statewide and locally has reached below frictional employment levels. Nationwide unemployment is expected to stay below 4.0% for the next 18 months. Unemployment rates for Georgia and Bulloch County will still trail state and national rates, but continue to close. The tightening labor supply may pressure wages upward. Short-term and long-term inflation rate forecasts are marginally rising. Favorable credit from financial institutions still exists for strong customers. However, the Federal Reserve remains committed to raising interest rates throughout 2020 to check inflation (Fed Funds Rate expected to grow to 2.5% from the current level of 2.0%). Capital investments, profits, personal income and investment will grow at pace with economic output as the result of continued frugality by businesses and consumers, and improved productivity. Global growth will be stable, though recent trade issues are now on the radar. In all, broader economic growth will be dependent on income and employment growth rates, monetary policy and actors in the global market place.

Bulloch County uses three primary local indicators to measure economic performance: residential housing starts, sales tax receipts and unemployment. The following projections generally summarize short-term future performance.

While the surge in multi-family housing waned a couple years ago, single-family residential housing starts have decreased from a high of 326 in 2018 to a projected 290 in 2019. There are good prospects for continuing commercial and industrial development. By December 2019, Bulloch County's annual unemployment rate is expected to fall below 4.5%, from 5.0% in December 2018. When the data is segregated from the City of Statesboro where there is a greater concentration of unemployed residents, the balance of Bulloch County has a current unemployment rate that is below regional, state and national rates at 2.9%. Sales tax receipts are expected to increase slightly to $10.5 million annually, but consistent with the last four years, there is no net growth after inflation. Overall, collections for the 2013 Special Purpose Local Option Sales Tax (SPLOST) program are 20% below what was projected in 2011 when approved by the voters. Adverse state sales tax legislation, untaxed internet retail sales, and the retail growth in West Chatham County (Pooler) where more retail choices are available has been largely responsible for static SPLOST collections.

***Impact on the General Fund:*** Until the 2009 recession, Bulloch County revenue growth benefited from robust population and economic growth. The County's budget and financial position became strained during this period due to revenue erosion and increasing costs. However,

Bulloch County has seen improved growth over the last two fiscal years providing a positive fiscal impact.

In FY 2016, a 1.91 mill property tax increase was needed to meet specific goals of a five-year financial plan to fix the County's declining financial condition, and to provide additional resources that were immediately needed for personnel in law enforcement, judicial support and emergency first responders. Now entering the fourth year of the five-year plan – and thanks to resurgent local economic performance since that time - all additional resource goals have been met, and a return to an ideal fund reserve ratio is within reach. Meanwhile, Bulloch County's resident population has resumed accustomed annual growth rates after a brief decline in 2012.

Prior to the FY 2016 general tax rate increase, the Board of Commissioners had used over $3 million dollars of General Fund reserves (rainy-day funds) to balance prior year budgets, rather than raising the millage rate to weather the effects of the recession in sensitivity to economic burdens placed on the citizens. Consequently, the County's financial position needed to improve to avoid using its reserves to fund operations. That strategy risks lowering the County's credit ratings and also affects cash flows and increases costs by creating the need to borrow in anticipation of property tax receipts. The five-year financial plan created in FY 2016 called for annual targets between $500,000-$600,000 to restore fund reserves to a more ideal level. The FY 2020 fund reserve targets should be achieved, which will approach 25.0% of current revenues. This is the ideal minimum ratio typically recommended for a local government general fund as a best practice. The County should maintain at a minimum level, even under duress, no less than an 18%-20% fund balance to avoid the need to borrow money for cash flow, and to sustain acceptable creditworthiness.

For FY 2020, General Fund revenues are projected to increase by 4.8%, bolstered by growth in the real property tax digest. Real property taxes account for half of the General Fund revenues. Elastic revenue sources also show some growth, for example in licenses and permits. However, various charges for services are growing at a slower pace and unevenly, which may indicate supply/demand or full-cost pricing imbalances.

Broader inflation indices are expected to remain low for most goods and services. Significant cost increases that have occurred in prior years for various commodities has subsided (except for recent spikes in gasoline and construction materials), but consumption and usage by County employees and facilities has remained steady – resulting in stable expenditures in these areas. The County will continue to be vigilant by monitoring such costs, and vigorous with competitive bidding. Most cost increases in recent years for the County have resulted from the five-year plan to add additional personnel. However, the ratio of non-personnel costs remains proportional.

***Major Special Revenue and Enterprise Funds:*** Special revenue, internal service and enterprise funds will have sufficient operating proceeds, or cash reserves (planned deficit) to balance budgets – but, there are areas to watch. Splash in the 'Boro should remain stable and self-sufficient without needing a transfer from the General Fund. The impact of the Splash in the 'Boro expansion may create a temporary "paper loss" due to the additional debt service and depreciation expenditures, especially with the conclusion of the recent $7.3 million expansion and debt refunding in FY 2017. The net operating position should remain positive if attendance

targets are achieved. Other major special revenue funds including the Statesboro-Bulloch County Airport and E-911 Communications should remain financially stable and, as applicable, self-sufficient to which there is no impact expected on the General Fund.

***Capital Projects Initiatives:*** The County will continue leveraging sales tax revenue for capital outlays according to its CIP. The 2013 and 2019 SPLOST capital projects fund will avail over $3.4 million for capital spending during FY 2020 for Bulloch County. The 2013 SPLOST will expire in November 2019, while the 2019 SPLOST will begin immediately thereafter. Bulloch County voters also approved in May of 2018 a Transportation Special Purpose Local Option Sales Tax (TSPLOST) which will collect between $48 million and $60 million over a five-year period, beginning in November 2018. Major purchases and projects are illustrated below.

***Grants and Outside Funding:*** Approximately $4.21 million in major outside grant funding is anticipated, or has been awarded, by various funding agencies largely for capital outlays, which have been incorporated into the FY 2020 Budget. Of significant note are the following:

- $1,823,750 from FEMA/GEMA disaster recovery funds as a result of Hurricanes Matthew and Irma in the fall of 2016 and 2017, and tornadoes in January 2017.
- $1,500,000 from the FY 2019 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing.
- $300,000 for design of the next phase of the S&S Greenway.
- $496,478 to construct a new senior citizens center on Grenade Street in Statesboro.

***Compensation and Benefits:*** Proposed compensation adjustments are in line with current employment cost indices for state and local government workers. In FY 2019, implementation of a proposed compensation and classification plan adjustment for full-time employees resulted in 40% of classified positions being raised to the minimum of the new pay ranges. In FY 2020, the second phase of the compensation and classification plan will be implemented to relieve wage compression resulting from bringing employees to the minimum of their pay range. Employee health care costs in plan administration and design are in control at the unit level and in compliance with the Affordable Care Act. The County's grandfathered self-funded status allows more flexibility to control costs, and there have been no adverse budgetary impacts as a result. Meanwhile, periodic internal expenditure audits are conducted to ensure that payroll, goods and services are not overpaid for and to find opportunities to combine purchases for improved buying power.

***FY 2020 Major Fiscal Impacts***

*Compensation and Benefits:*

- Compensation and classification plan adjustment for longer tenured employees as part of phase 2 of the pay study will be implemented on July1.
- Constitutional Officer salary increase - statutory mandate due to COLA.
- There will be no employee health care premium increases.

*Additional Personnel:*

General Fund:

- Probation: 1 PTE to 1 FTE conversion (Probate Clerk I)
- Roads: 1 PTE to 1 FTE conversion (Truck Drivers, CDL)
- Sheriff: 1 FTE (Dispatcher); 1 FTE (Deputy SRO)

Special Revenue Funds:

- E911: 1 FTE (Dispatcher)
- Fire: 9 FTE (Firefighter); 1 FTE (Administrative Assistant)
- Accountability Court: 1 PTE to 1 FTE conversion (Case Manager)

*Non-Personnel Operating Expenditures:*

- Risk Management: Property/Liability Insurance for Ag Arena
- Government Buildings and Plant: Higher Maintenance Costs from Project Deferrals and Inflation of Goods and Services
- Accountability Court: Switch from General Fund to Special Revenue Fund – 10% cash match
- District Attorney/Indigent Defense: Circuit-wide Population Cost Allocation increase
- Ogeechee Judicial Circuit: Addition of Juvenile Court.
- Ag Arena: First full-year of operations.
- Recreation and Roads: Service Shifts to Contract Mowing and Boom-Axe Debris Cutting to Avoid Additional Personnel with No Budget Impact

*Contingency and Reserve:*

- Unused funds would roll into additional fund reserve.

*Major Capital Expenditures:*

- Dirt road paving for Miller Street Extension/Colfax Station subdivision and Highpoint Circle.
- County cost of traffic light at Bypass and Cypress Lake Road.
- 13-15 miles of network and neighborhood road resurfacing.
- Road striping for one-sixth of county paved roads.
- Various medical equipment for EMS to improve emergency patient care and transport.
- Seven vehicles for Sheriff's Department to retire aging fleet and reduce maintenance costs.
- Personal protective equipment for Fire Department.
- Construction of a new Senior Citizens Center with the acquisition of Community Development Block Grant funds.
- Construction of a new Transportation Muster Facility.
- Various technology improvements (computers and telephones) to retire aging equipment and reduce maintenance costs.
- Various parks improvements and upgrades at all existing recreation complexes countywide.
- Complete Jail Renovations/additions, and public safety radio communications improvements.

***Forward Concerns***

While the County's present condition is good, going forward a modicum of fiscal discipline will be required with headwinds of a recession looming by late Calendar Year 2020. Also, there are new variables that include the complete implementation of a new compensation and classification plan for full-time employees, a planned partial-transition of the County Correctional Institute, and other undetermined, or unforeseen demands in the future – such as emerging school safety needs.

The FY 2020 Budget provides a sound strategy of service delivery for the current year. The passage of a TSPLOST and SPLOST referendum will stabilize capital needs for the next four to six years. However, forward operating budgets after FY 2020 will require a more disciplined approach based on the following factors.

- Revenue Development: Because taxpayers have low tolerance for tax increases, the County should review all discretionary fee or user revenue for possible increases to cover the full cost of user related activities that the property tax does not cover. This should be done in advance of a future economic recession to balance costs related to demand-supply effects.
- Unfunded Mandates: High levels of government at the state and federal level continue to reduce cost-sharing obligation, or create new rules, policies or laws that lower intergovernmental revenues or increase costs to the local taxpayer.
- Economic Development Incentives: The County needs to review policies for incentives to attract and retain business and commerce. Deliberation and due diligence must be performed before offering incentives including cost-benefit and fiscal impact analyses that shows favorable economic and fiscal advantages to the community and revenue base.
- Workforce Development: The implementation of phase 2 of the Classification and Compensation Plan will not be cheap but must be looked at as an investment rather than an expenditure. The County is competing in a hot labor market and must get the best labor available. However, retaining good employees is a key to higher productivity and fomenting a positive organizational culture that the community can take pride in.
- Fire Services: The Board of Commissioners also has a one-year agreement with the City of Statesboro for fire protections within the Statesboro Fire District (5-mile district). The current property tax rate is 1.8 mills in the district, which will remain the same in FY 2020. The extension of this agreement is needed in order to negotiate a longer-term plan. Meanwhile, the Rural Fire District Fund is expected to hire 10 full-time employees in FY 2020 and move to a millage rate from the existing fee structure.

***Concluding Remarks***

The Board of Commissioners is always faced with making difficult choices to maintain a structurally balanced budget and a positive financial operating condition. The major fiscal objectives for the upcoming year will be to increase the existing level of service consistent with our five-year financial plan, while implementing strategic cost control to maintain the County's long-term financial operating position.

The recommendation for the FY 2020 General Fund budget is based on a proposal to maintain the general property tax rate or millage to 12.34 mills, where one (1.0) mill generates approximately $1.8 million in revenue. The Board of Commissioners must set the rate before the

tax digest is adopted by the Georgia Department of Revenue. This tax rate assumes a collection rate of 97.5% and will produce nearly $22,661,000 in ad valorem property tax revenues needed to structurally balance the General Fund budget.

This year's budget plan pursues the goal of promoting the fiscal responsibility and to keep general property taxes at the lowest feasible rate. Should the proposed revenue measures, combined with planned cost-efficiency and productivity gains occur as desired, the county's fiscal stability will continue to improve. Unfortunately, not all needs and requests were met. However, great care was taken to assess where to apply additional resources in an equitable way.

Heretofore, I present the FY 2020 Budget to the Bulloch County Board of Commissioners, for your consideration. As always, I owe great thanks to the governing body, other elected county officials, the County staff and the citizens in exercising patience and due diligence during the budget preparation process. In particular, I owe gratitude to the Budget Review Team who exerted strenuous effort and excellent analysis in forming this annual work plan.

**Thomas M. Couch, ICMA-CM, AICP**
**County Manager**
**June 4, 2019**

# Budget Message

## Chairman's Budget Message

**To: The Bulloch County Board of Commissioners**
**All County Elected and Appointed Officials**
**All County Peripheral Service Agencies and Component Units**
**The Citizens of Bulloch County**

Dear Commissioners, Citizens, and Personnel of Bulloch County,

It is a pleasure to present the Fiscal Year 2020 (July 1, 2019 – June 30, 2020) Budget as a document that will be utilized to guide the growth and success of Bulloch County.

The Budget is one of the most important documents the County prepares each year. In pursuit of providing an appropriate amount and variety of County services, we must also exercise fiscal restraint. This budget document is the means by which we can most efficiently communicate the way in which we strike that balance. With only a moderate investment of time, this document will allow the reader to understand the financial resources required to fund each department and function. This budget was created to ensure County resources are managed responsibly, enable the County to identify the quality services it provides residents, and allocate the funding necessary for the continued existence of services as the County grows.

With each additional FY budget, our aim is to improve fiscal policies, create a financial plan for the County's future, establish an operational guide for present use, and clearly communicate how financial resources are spent.

The Budget is a vital tool for maintaining a high standard of transparency, financial responsibility, and efficiency. In preparing the Budget, we have sought to implement the standards of the Government Financial Officers Association (GFOA) and will submit the document for consideration for GFOA's Distinguished Budget Award. By integrating GFOA standards into the County's budgetary process, we can benchmark our performance against other counties and continually improve our quality of service and the standard of living in Bulloch County.

In the following budget message, you will find a brief overview of: (1) principal issues facing the County in developing the FY 2019-20 budget; (2) actions the County will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Five-Year Capital Improvement Plan.

## Principal Issues in Budget Development

As Bulloch County navigated the budget process, it experienced some challenges primarily associated with the growth of the County. These issues include:

- Increasing needs for the development of infrastructure brought on by development;
- Maintaining or improving employee efficiency and service levels, while development continues to stretch resources;
- Funding capital improvements, specifically to repair aging roads, pave dirt roads, improve park and open space areas, and improve public safety services;
- Ensuring that financial reserves remain adequate for future needs.

Each issue is related to expected (or desired) increases or decreases in growth – whether population or economic – and is sensitive to the demands of residents and private commercial needs.

## Addressing Principal Challenges and Issues

We have used several tools to address these principal challenges and avoid potential pitfalls that may otherwise result from fiscal neglect. These guiding restraints and provisions include:

**Improving Revenue Collections**
Bulloch County is one of seven Counties in Georgia that does not receive the Local Option Sales Tax (LOST), which limits revenue growth from an improving economy. Therefore, the County must be diligent in collecting property taxes and charging an appropriate cost for services provided to citizens.

**Investing in Strategic Assets**
As the Special Purpose Local Option Sales Tax is the primary source for capital improvements and growth has been mostly flat for number of years, the County must invest in high priority capital improvements and in technology that will lower operating costs. In May 2018, voters approved a new transportation sales tax (TSPLOST) to help maintain transportation systems in the County, which was followed later with a six-year continuation of the Special Purpose Local Option Sales Tax.

**Providing for Economic Development**
Bulloch County needs to actively market industrial park development and encourage commercial development in order to boost revenue streams and thereby increase the quality of life for its residents.

**Planning for the Future**
As the national economy has slowly recovered from the effects of the Great Recession, Bulloch County is nearing growth rates similar to pre-recession levels. In order to best prepare for continued growth, the County has taken a proactive approach to prevent increasing long-term operational expenses through investments in preventative maintenance. Nowhere is this more apparent than in our investment in our roads.

**Maintaining Service Levels**
One facet of future planning involves the service levels Bulloch County is capable of providing. The County carefully considers and evaluates the staffing levels of each department and determines how to best allocate departmental workload. As growth continues, Bulloch County

uses short-term historical growth figures along with short-term and intermediate-term growth projections to estimate staffing needs. We seek to meet all increased needs through the most effective means available. Both contract services and internal employment are considered in our pursuit of maintaining high quality and cost-effective services in the face of growth.

## Priorities and Goals in Budget Development

The budget process greatly influences and affects the level of services and development the County provides. Each year, the County Commission appropriates funds for the upcoming fiscal year; at the end of the budget year, all appropriations lapse, and the budget process begins anew. The County's purpose is to meet the needs of Bulloch County residents. For this reason, Bulloch County strives to maintain and improve services in an effort to improve the quality of life for residents.

In order to more comprehensively improve, Bulloch County has expanded its county-wide objectives. Objectives, goals, and performance measures for Bulloch County and its operating departments are developed each year. This is done to ensure a common direction, effectively link efforts and resources, and identify future goals.

**County Objectives**

1. Promote High Quality Services
2. Improve Customer Service and Public Image
3. Provide Transparency and Accountability for County Funds
4. Promote Economic Development
5. Foster Community Involvement
6. Prioritize Safety Measures for County Employees

In order to fulfill these objectives, Bulloch County has done the following in the FY 2020 Budget:

- Updated certain policies and practices in the budget document in order to provide greater transparency and clarity.
- Hired additional staff in order to maintain service levels and ensure that County infrastructure and assets are properly maintained and cared for.
- Budgeted for expected growth, while ensuring Bulloch County has enough available resources.

We hope these changes enable Bulloch County to accomplish its stated goals and pursue both vision and mission.

## Long-term Planning

As is customary, departments and budget preparers consult existing planning and policy documents including, but not limited to the following Bulloch County plans:

- Comprehensive Plan
- Transportation Plan
- Capital Improvements Plan

- Master Greenways and Greenspace Plans
- Emergency Operations and Hazard Mitigation Plans
- Master Recreation Plan and Splash in the 'Boro Enterprise Plan
- Solid Waste Management Plan
- Other various operating plans and documents managed by individual departments

## Conclusion

Our growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the County matures as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision making, strong long-range planning and strategic positioning are all strengths of our County Manager and department heads. These strengths enable Bulloch County to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While property taxes are increasing, and sales taxes are flat, we are mindful that economic trends are not permanent, we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our County without drastically increasing long-term expenses.

**Budget Overview**

We present a balanced budget for Fiscal Year 2019-20 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2019-20 is $84 million, with $40 million for General Fund operations. There are no proposed increases in County taxes. Based on the budget presented in this document, we are confident that services provided to residents will be maintained or increased at the current tax rate.

**Budget Achievements**

After much consideration of revenue sources and forecasts for future revenues, I believe the budget expenditures will be funded within the scope of anticipated revenues. The budget as presented will continue to allow the County to provide the highest levels of services and meet the needs of citizens and visitors of Bulloch County while respecting current and potential fiscal constraints.

Respectfully submitted,

Roy Thompson, Chairman

# Five-Year County Plan

**Introduction**

The five-year County plan is designed to provide common direction to the County staff as they fulfill the Board of Commissioner's vision for an ever-improving Bulloch County. By creating future projections based on the County's growth, we can prepare for issues related to transportation, industrial development and overall growth.

**Methodology**

In order to assess the financial future of Bulloch County, we have provided revenue and expenditure projections for each fund. We have focused primarily on the General Fund because it comprises most the County's revenues and expenditures. Considering building permit trends, we project growth of three percent per year. In order to be fiscally conservative, we implanted a two percent yearly growth rate into our projections. We relied on five-year trends to determine future revenues and expenditures.

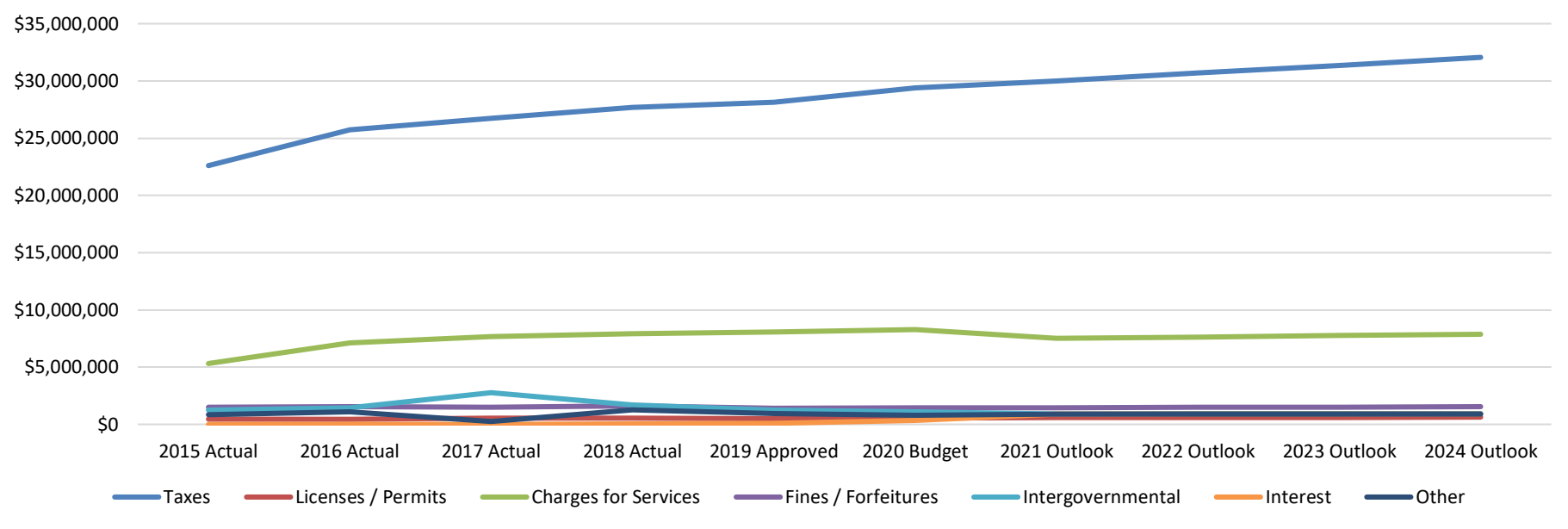
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we anticipate these two costs will have significant impact on future expenditures.

The following are five-year revenue and expenditure projection charts and graphs for the County's major funds. We feel the County is experiencing a fairly consistent pattern of growth that can reasonably be expected to continue through the foreseeable future. In order to provide the most accurate projections, we will adjust our projected figures as we see changes in services required, population size, or other factors we have not yet anticipated.

Though these projections are not concrete, they provide a broad illustration for the County's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it.

# General Fund Revenue Projection

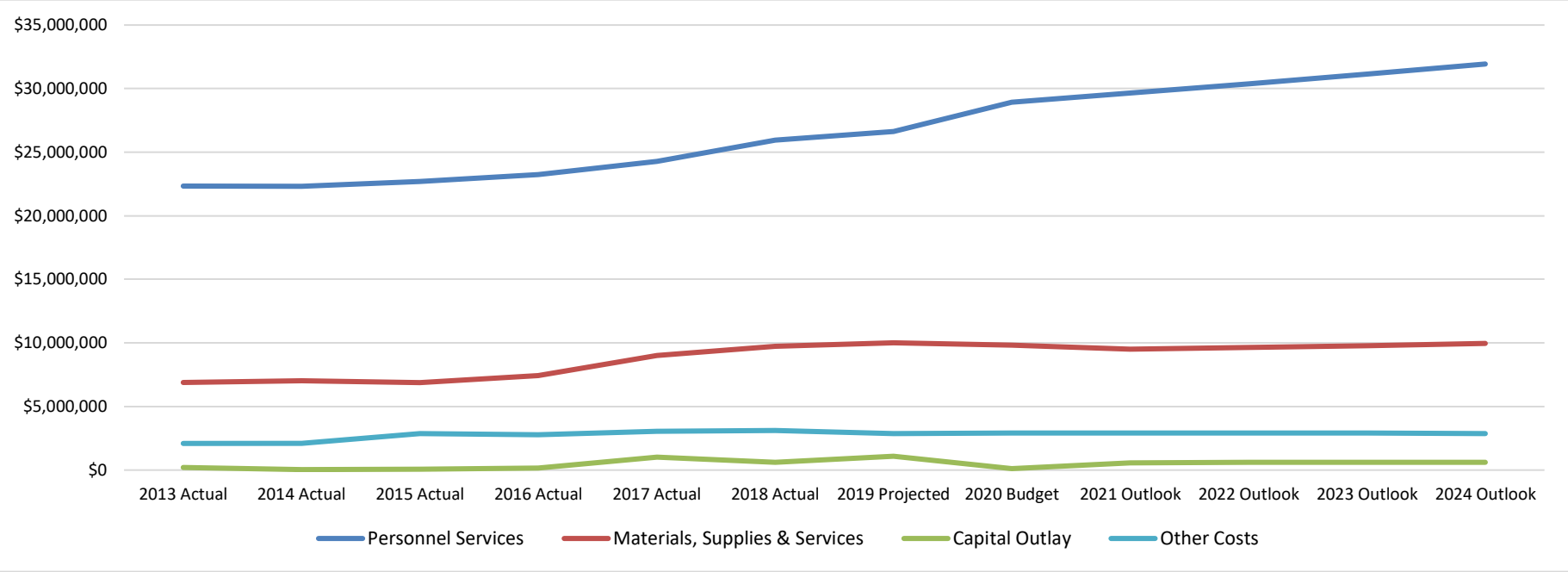
| Revenues | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Taxes | | | | | | | | | | |
| Property Tax | 19,658,772 | 22,558,671 | 23,669,886 | 24,472,390 | 25,461,368 | 25,921,837 | 26,440,274 | 26,969,079 | 27,508,461 | 28,058,630 |
| Alcoholic Beverage | 285,609 | 271,638 | 277,778 | 267,065 | 255,839 | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 |
| Insurance Premium | 1,941,100 | 2,078,615 | 2,211,755 | 2,373,439 | 2,559,205 | 2,620,000 | 2,739,713 | 2,876,698 | 3,020,533 | 3,171,560 |
| Other | 715,985 | 800,023 | 558,828 | 598,619 | 606,067 | 602,000 | 570,000 | 570,000 | 570,000 | 570,000 |
| Licenses / Permits | 453,932 | 454,243 | 517,587 | 526,605 | 514,639 | 521,500 | 576,281 | 593,569 | 611,376 | 629,718 |
| Charges for Services | 5,315,297 | 7,129,207 | 7,678,508 | 7,934,348 | 8,020,230 | 8,278,375 | 7,522,250 | 7,635,083 | 7,749,610 | 7,865,854 |
| Fines / Forfeitures | 1,512,295 | 1,534,733 | 1,508,066 | 1,611,151 | 1,522,350 | 1,421,700 | 1,446,054 | 1,474,975 | 1,504,475 | 1,534,564 |
| Intergovernmental | 1,251,415 | 1,457,657 | 2,766,078 | 1,710,793 | 1,496,739 | 1,098,400 | 902,088 | 920,130 | 938,532 | 957,303 |
| Interest | 3,375 | 3,185 | 3,769 | 60,491 | 291,020 | 327,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| Other | 840,090 | 1,076,065 | 249,086 | 1,264,099 | 768,745 | 780,280 | 900,000 | 900,000 | 900,000 | 900,000 |
| **Total Revenues** | **31,977,870** | **37,364,037** | **39,441,341** | **40,818,400** | **41,496,202** | **41,831,092** | **42,256,660** | **43,099,534** | **43,962,987** | **44,847,629** |



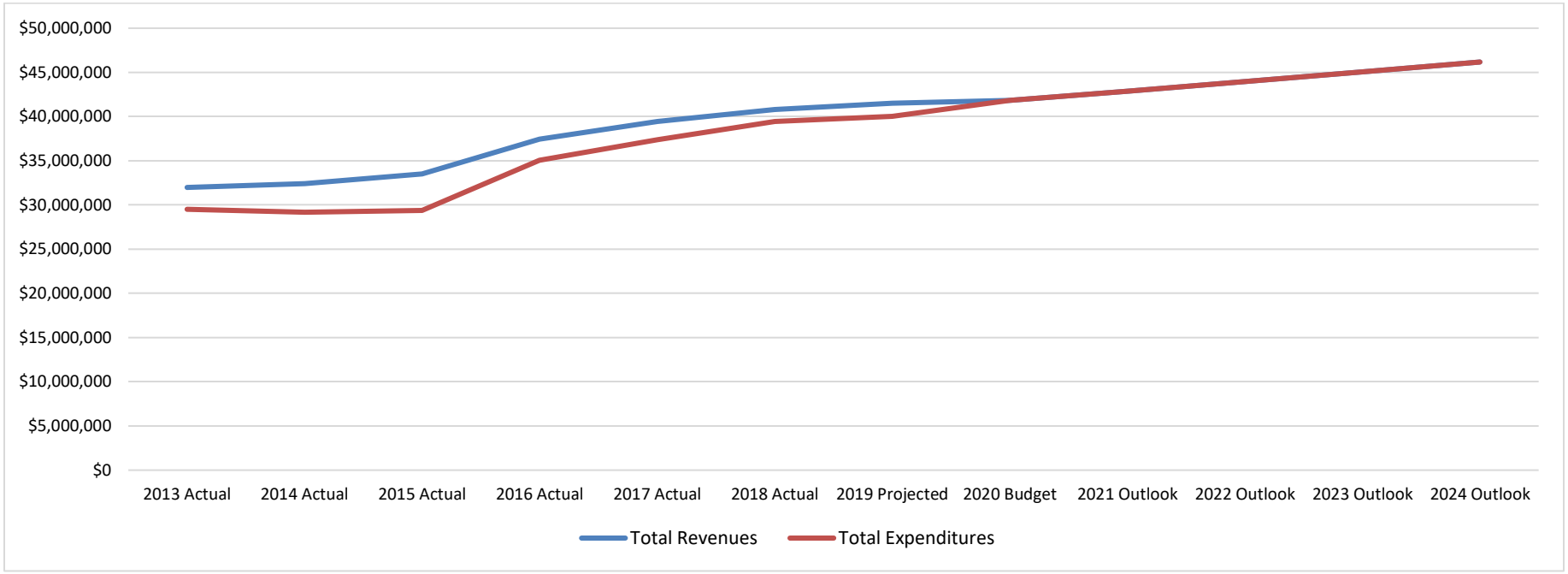
# General Fund Expenditure Projection

| Expenditures | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 22,684,714 | 23,248,066 | 24,195,098 | 25,966,495 | 26,606,511 | 28,931,005 | 28,183,059 | 28,610,294 | 29,044,006 | 29,484,293 |
| Materials, Supplies, & Services | 6,878,251 | 7,429,361 | 8,909,491 | 9,730,374 | 10,008,624 | 9,842,260 | 9,510,336 | 9,654,506 | 9,800,862 | 9,949,436 |
| Capital Outlay | 51,310 | 172,132 | 1,014,870 | 608,387 | 1,088,369 | 127,765 | 587,804 | 596,715 | 605,761 | 614,944 |
| Other Costs* | 2,884,692 | 2,797,800 | 4,251,203 | 3,112,485 | 2,876,006 | 2,930,062 | 2,934,352 | 2,917,914 | 2,901,396 | 2,884,803 |
| **Total Expenditures** | **32,498,967** | **33,647,359** | **38,370,662** | **39,417,741** | **40,579,511** | **41,831,092** | **41,215,552** | **41,779,430** | **42,352,025** | **42,933,476** |

* Includes transfers and costs to operate outside agencies (e.g., Superior Court, DA, Indigent Defense, Health Department, BOE bond payment, Library, Development Authority) and Solid Waste tippage fees.



# General Fund Revenue and Expenditure Comparison



# Enterprise Fund

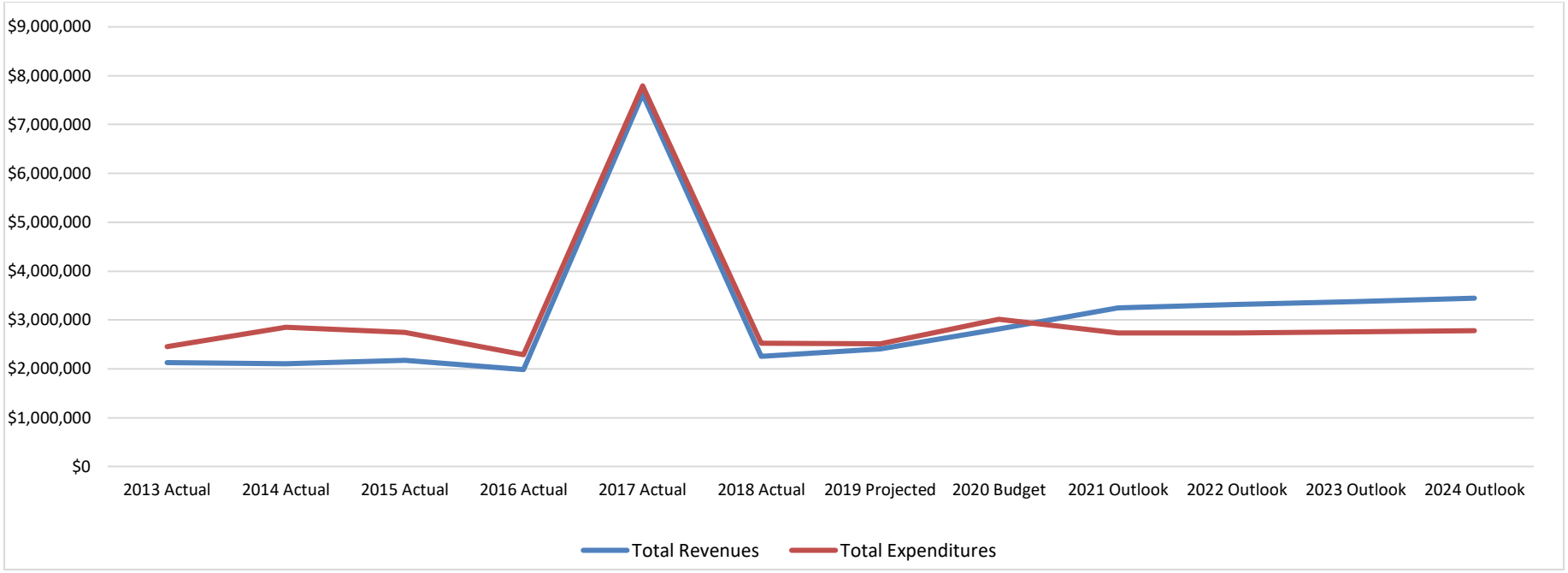
## Enterprise Fund Revenue Projection

| Revenues | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Charges for Services | 2,082,126 | 1,857,920 | 1,928,371 | 2,169,202 | 2,350,733 | 2,809,500 | 3,230,442 | 3,295,051 | 3,360,952 | 3,428,171 |
| Interest | 83,350 | 90,064 | | 13,062 | 835 | | | | | |
| Contributions | 12,125 | 6,612 | 6,000 | 15,193 | | 9,000 | 9,884 | 10,081 | 10,283 | 10,489 |
| Miscellaneous | 455 | 418 | 436 | 2,539 | | 500 | 6,763 | 6,898 | 7,036 | 7,177 |
| Interfund Transfer | | 28,847 | 5,687,981 | 50,000 | 50,000 | | | | | |
| **Total Revenues** | **2,178,056** | **1,983,862** | **7,622,788** | **2,249,996** | **2,401,568** | **2,819,000** | **3,247,089** | **3,312,030** | **3,378,271** | **3,445,837** |

## Enterprise Fund Expenditure Projection

| Expenditures | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Service | 805,106 | 797,595 | 845,080 | 992,401 | 1,009,837 | 1,021,204 | 1,027,671 | 1,037,948 | 1,048,327 | 1,058,811 |
| Materials, Supplies, & Services | 890,102 | 787,496 | 964,827 | 855,871 | 855,204 | 900,500 | 947,724 | 957,201 | 966,773 | 976,441 |
| Capital Outlay | 6,940 | 25,818 | 5,798,622 | 513,678 | 30,889 | 376,500 | 59,166 | 59,757 | 60,355 | 60,959 |
| Inter-fund Transaction | 150,100 | 150,100 | 90,000 | | | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Debt Service | 891,662 | 527,882 | 219,369 | 157,302 | 619,400 | 620,500 | 614,175 | 585,750 | 587,325 | 588,450 |
| **Total Expenditures** | **2,743,909** | **2,288,892** | **8,363,290** | **2,519,252** | **2,515,330** | **3,008,704** | **2,738,736** | **2,730,656** | **2,752,780** | **2,774,661** |

# Enterprise Fund Revenue and Expenditure Comparison



# Internal Service Funds

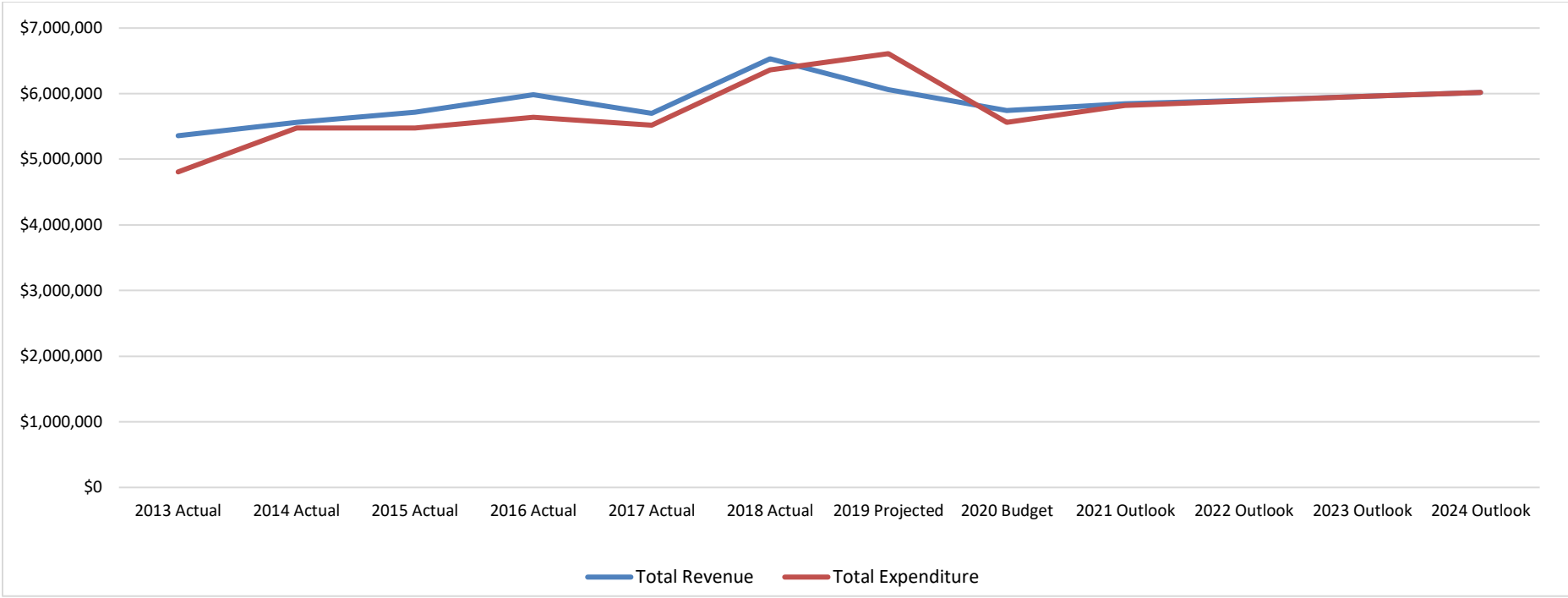
## Internal Service Funds Revenue Projection

| Revenues | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Charges for Services | 858,727 | 951,523 | 868,387 | 963,818 | 970,932 | 774,000 | 777,000 | 778,000 | 781,000 | 784,000 |
| Miscellaneous | 256,902 | 501,806 | 262,448 | 717,067 | 124,500 | 133,000 | 128,000 | 128,000 | 128,000 | 128,000 |
| Interfund Transfer | 4,598,971 | 4,531,915 | 4,573,061 | 4,851,178 | 4,962,350 | 4,835,000 | 4,945,445 | 4,994,899 | 5,045,951 | 5,109,305 |
| **Total Revenues** | **5,714,600** | **5,985,244** | **5,703,897** | **6,532,063** | **6,057,782** | **5,742,000** | **5,850,445** | **5,900,899** | **5,954,951** | **6,021,305** |

## Internal Service Funds Expenditure Projection

| Expenditures | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 114,546 | 116,448 | 124,626 | 110,653 | 12,112 | 38,780 | | | | |
| Materials, Supplies, & Services | 895,272 | 843,523 | 1,303,919 | 852,933 | 971,620 | 735,446 | 750,155 | 765,158 | 780,461 | 795,070 |
| Capital Outlay | 729 | | | 232 | | | | | | |
| Inter-fund Transaction | 4,463,383 | 4,682,214 | 3,813,455 | 5,397,565 | 5,626,143 | 4,791,106 | 5,072,532 | 5,123,258 | 5,174,490 | 5,226,235 |
| **Total Expenditures** | **5,473,930** | **5,642,186** | **5,242,000** | **6,361,382** | **6,609,875** | **5,565,332** | **5,822,687** | **5,888,416** | **5,954,951** | **6,021,305** |

# Internal Service Funds Revenue and Expenditure Comparison



# Special Revenue Funds

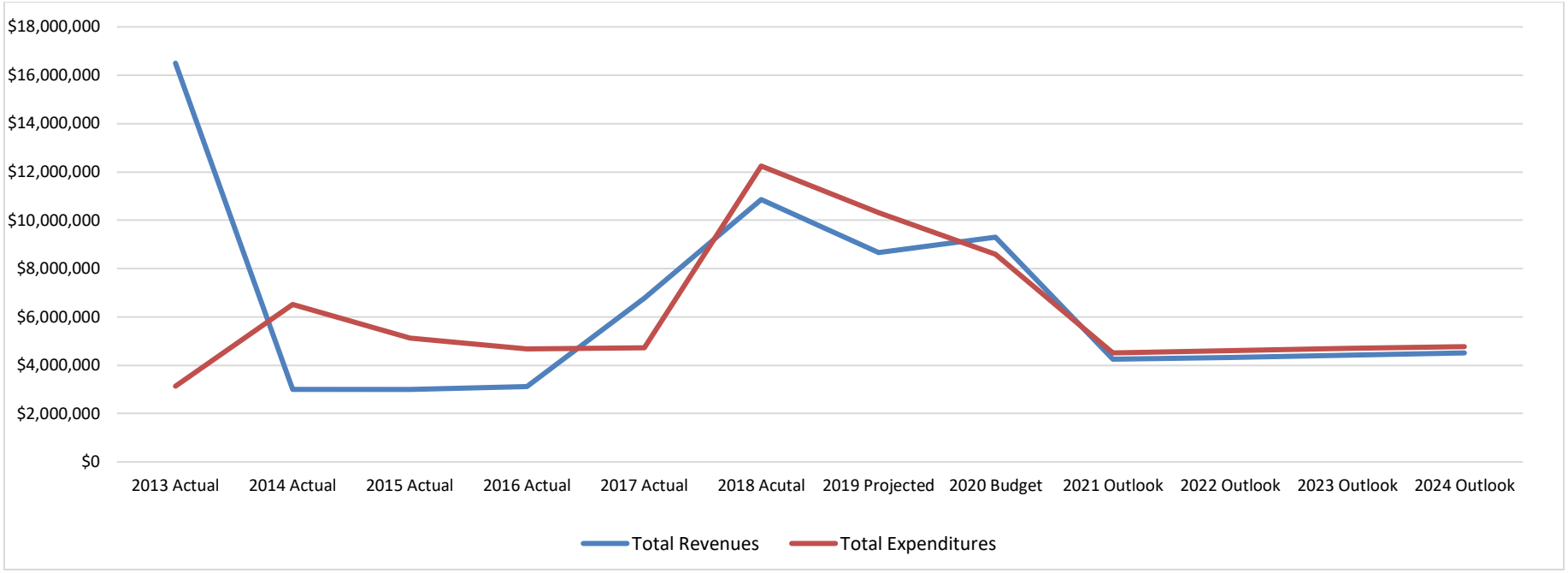
## Special Revenue Funds Revenue Projection

| Revenues | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Taxes | 961,627 | 980,723 | 1,009,445 | 1,740,666 | 1,773,548 | 2,460,705 | 2,509,919 | 2,560,117 | 2,611,320 | 2,663,546 |
| Intergovernmental | 20,835 | 99,224 | 2,211,316 | 12,212 | 16,572 | 219,258 | 223,643 | 228,116 | 232,678 | 237,332 |
| Charges for Services | 1,730,128 | 1,798,130 | 2,351,404 | 2,499,866 | 2,587,901 | 2,492,982 | 2,542,842 | 2,593,698 | 2,645,572 | 2,698,484 |
| Fines and Forfeitures | 239,637 | 249,444 | 250,375 | 264,597 | 323,562 | 292,200 | 298,044 | 304,005 | 310,085 | 316,287 |
| Interest | 1,259 | 455 | | 36 | 815 | 37 | 38 | 38 | 39 | 40 |
| Contributions | 2,180 | | 1,250 | 650 | 750 | 750 | 765 | 780 | 796 | 812 |
| Miscellaneous | 64,165 | 93,318 | 115,034 | 142,598 | 293,087 | 253,463 | 258,532 | 263,703 | 268,977 | 274,357 |
| Interfund Transfer | | | 825,000 | | 72,176 | | | | | |
| **Total Revenues** | **2,998,995** | **3,122,071** | **6,763,825** | **4,660,625** | **5,068,411** | **5,719,395** | **5,833,783** | **5,950,459** | **6,069,468** | **6,190,857** |

## Special Revenue Funds Expenditure Projection

| Expenditures | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Projected | 2020 Budget | 2021 Outlook | 2022 Outlook | 2023 Outlook | 2024 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 1,003,017 | 1,028,847 | 1,049,886 | 1,084,421 | 1,098,915 | 1,897,518 | 1,163,675 | 1,186,949 | 1,210,688 | 1,234,902 |
| Materials, Supplies, & Services | 1,293,343 | 1,392,256 | 1,700,156 | 1,798,195 | 1,755,750 | 1,619,795 | 1,1514,019 | 1,544,300 | 1,575,186 | 1,606,689 |
| Capital Outlay | 2,648,269 | 270,595 | 2,317,045 | 323,065 | 655,021 | 1,136,553 | 312,431 | 318,680 | 325,053 | 331,554 |
| Inter-fund Transaction | 99,033 | 99,451 | 48,430 | 106,340 | 116,847 | 151,695 | 1,75,635 | 179,148 | 182,731 | 186,385 |
| Other Costs | 888,063 | 979,237 | 1,001,502 | 1,032,367 | 1,078,398 | 1,014,570 | 1,036,993 | 1,057,733 | 1,078,887 | 1,100,465 |
| Debt Service | 487,126 | 2,307,082 | 173,355 | 169,719 | 169,719 | 169,719 | 176,576 | 180,107 | 183,709 | 187,383 |
| Other Financing Uses | | | | | | | 126,341 | 128,868 | 131,445 | 134,074 |
| **Total Expenditures** | **5,125,508** | **4,685,212** | **6,290,373** | **4,514,104** | **4,874,650** | **5,989,850** | **4,505,670** | **4,595,783** | **4,687,699** | **4,781,453** |

# Special Revenue Funds Revenue and Expenditures Comparison



# FY 2020: Major Factors

## Introduction

The following section examines economic, political, and administrative factors that have influenced the development of the budget. This section will focus on numerous issues affecting previous and next year's budget. Actions and strategies to address these issues have also been presented.

## Revenue Erosion and Unfunded Mandates

*Issue*

The last two national and state recessions introduced irregular revenue growth over the last several years. While the county has realized marginal tax revenue growth, the growth in the county elastic (economy-influenced) revenue sources such as permits, fees and fines have been uneven offsetting gains in tax revenues. Revenue erosion has been compounded by the increasing costs of unfunded or under-funded mandates by the state and the federal government to provide services at local expense. *The following are examples of such catalysts and their measurable impacts:*

- Special interest property tax exemptions are passed by the Georgia General Assembly each year that continue chipping away at revenue while creating additional administrative costs.
- Since FY 2009, it is estimated that the decline in the local economy will result in a loss of $1,000,000 of elastic revenues sources tied primarily to the decline in real estate and construction. Real estate construction has increased in the past three to four years.
- In FY 2007, a court decision ruled in favor of petitioners seeking a mandate for the State Department of Agriculture to enforce a statute requiring local animal shelters to euthanize unwanted and unclaimed animal by lethal injections as opposed to gassing. This mandate has resulted in an additional cost to County Animal Control services of approximately $80,000 annually.
- In FY 2006, the Bulloch County Judiciary mandated additional court security, which costs an additional $200,000+ annually.
- In FY 2005, Medicare-Medicaid reform has reduced insurance reimbursement rates to the County EMS-Rescue Units for ambulance calls. This represents a loss to Bulloch County of $50,000 annually.
- Inmate reimbursements from the State remain at $22 per day, per inmate for state prisoners at the County Jail and the Correctional Institute when the costs are typically $45 per day. This represents a loss to Bulloch County of over $200,000 annually.

Since 1998, the County assumed over $1,000,000 annually in additional costs to replace funding by the City of Statesboro for the Library, Recreation, Airport, Animal Control and the Development Authority after the County assumed these services under the Bulloch County Service Delivery Strategy.

*Strategy*

Develop New Revenue Sources: Conduct the following initiatives:

- Continue periodic audits to ensure full collection of unreported or underreported revenues.
- Review cash procedures for prompt deposits.
- Check status of grant receivables.
- Seek adoption of user fee adjustments for various services.
- Stiffening penalties for non-payment or late-payment of fees, permits and licenses.
- Sell surplus real property no longer used.

## Increasing Costs for Essential Goods and Services

*Issue*

Escalating costs for basic goods and services along with unplanned and unfunded mandates by higher levels of government to meet service requirements can influence the County from hitting its initial annual budget targets. Over the past several years, uncontrollable and accelerating annual percentage cost increases for such items as:

- Gasoline and petroleum related products resulting from price versus consumption increases.
- Radio equipment maintenance and replacement for Public Safety units.
- Various maintenance supplies and parts, largely driven by transport delivery costs.
- Outside building maintenance performed by contractors and increasing building materials costs.
- Utility costs, resulting from price versus consumption increases.

*Strategy*

Strategic Cost Control: Continue to be aggressive in offsetting costs of essential goods and services with similar proactive measures already taken that have included:

- Control of authorized jobs or positions within operating budgets and departments.
- Centralizing the purchasing function.
- Monitoring capital projects with a project management approach.
- Monitoring overtime and travel.
- Institute improved risk management and safety program.
- Minimize the use of take-home vehicles.
- Monitor energy efficiency in County facilities and vehicle fleet.
- Improving productivity through technology.

- Continue to work with our state and federal legislative delegations to preserve home rule approaches to revenue development and to not shed the load of higher levels of government to the local level.

## Financial Structure

*Issue*

Structural budget deficits occurring from FY 2011 to FY 2014 previously damaged the County's operating position (i.e. fund balance or 'rainy-day' fund). Responsible financial policies along with aggressive revenue enhancement and cost control strategies have been implemented to correct the County's operating position and maximize resource deployment. Bulloch County's ability to keep taxes low will be challenged in coming years due to a number of critical needs resulting from increased population growth and service demands by more citizens.

*Strategy*

Reserve Fund Stabilization Plan: As a part of the general property tax increase in FY 2016, the County developed a five-year reserve fund stabilization plan to rebuild its rainy-day fund to an ideal level, while at the same time improving service, through FY 2020. The County met this goal in FY 2018.

## Unmet Needs

*Issue*

Annually, there is typically as much as $2.5 million dollars in recurring annual budget requests that are justifiable unmet needs for the operation of Bulloch County government largely resting in the need for new staffing or equipment to maintain a level of service consistent with population growth.

*Strategy*

Annually Update Unmet Needs: Continue to examine and analyze future unmet needs of the organization and its assets.

## Asset Management

*Issue*

While the County continually addresses building and facility issues related to space and storage constraints, on-going maintenance needs and security issues need to be further examined, too. Planning and scheduling for the on-going replenishment of exhaustible fixed assets, particularly fleet vehicles, computers and telecommunication equipment is also important.

*Strategy*

Maintain a Long-Term Asset Replacement Plan: Continue to update and maintain asset inventories and adhere to replacement plans for key fixed exhaustible assets before they

experience decline and begin to increase operating costs – while ensuring that disposal of under-utilized or unused assets are disposed of to recoup salvage costs and to take off of insurance rolls.

## Workforce Development

*Issue*

Over ten years ago, the county made major changes by implementing new personnel and accountability policies and appointed a Human Resources Director. With those key instruments in place, labor market conditions demand that Bulloch County develop its existing and future workforce by providing adequate pay and training to be competitive for qualified and efficient workers.

*Strategy*

Improve Capacity of Human Resources: Since this office was initiated, capacity building in terms of proper staffing and resources will take some time. However, the relevant actions that must be taken this year are to 1) revise job-descriptions and pay plans for all employees; 2) focus on improving county-wide employee morale through health and safety programs, coaching and team-building; and, 3) concentrate on ways to improve the retirement system.

## Planning for Levels of Service

*Issue*

The increased service demands for a growing population (now at 76,149) have affected all operating departments who continue to make adjustments in the provision and levels of service to meet the needs of a growing population.

*Strategy*

Annually Review Level of Service Requirements: Continue to assess the levels of services the citizens require in-lieu of steady population growth and measure their willingness and ability to pay for them.

## Infrastructure and Facilities

*Issue*

Bulloch County's growing population will demand more infrastructure and community facilities, particularly roads, expanded criminal justice facilities, additional law enforcement, along with the expansion of emergency operations such as fire services and EMS-Rescue. The County should also work with its cities to economically extend their water and sewer utilities to intelligently service growth.

*Strategy*

Annually Update the Capital Improvements Plan: Continue to annually update the five-year Capital Improvements Plan to ensure orderly planning of key infrastructure and facilities while ensuring a method for determining operating impacts.

## Land Use and Growth Management

*Issue*

Effective code enforcement services are needed to accommodate expected future population and commercial growth. The various master planning documents adopted in 2009 and 2019 serve as an effective tool for growth management. However, this needs to be followed by revisions in our development ordinances to respond to sprawling development patterns and new building technologies.

*Strategy*

Implement of Master Planning Documents: The County must carry out the process of implementing key planning documents to meet the needs of a growing population.

## Economic Development

*Issue*

Bulloch County's tax base is becoming more increasingly residential, thus increasing the cost of service faster than revenues received to support them. There is an urgent need to become aggressive in industrial and economic development. The long-term development of the local economy will be greatly influenced by the ability to attract new economic development to Statesboro and Bulloch County.

*Strategy*

Aggressively Attract New Industry. Assist the Development Authority of Bulloch County in attracting new industry and in retention and expansion of existing industry. Carry out existing plans to develop industrial land and the Tax Allocation District at the I-16/US 301 interchange.

## Environmental Protection

*Issue*

Bulloch County's growth puts its citizens in the position to be good stewards of the environment. It's is highly likely that the State of Georgia, through the Coastal Georgia Regional Commission, will require us to increase our responsibilities in this area within the next several years.

*Strategy*

Proactively Prepare for Future Environmental Mandates: Prepare for increased environmental mandates that will be required in the Coastal Georgia Regional Master Plan and Water Management Plan, by being proactive in planning for measures to protect its most sensitive environmental.

# Major Budget Changes

As with all previous fiscal years, as the County approached FY 2020, the County encountered difficult decisions regarding how to best appropriate funds in order to accomplish its goals and move forward on a fiscally conservative path. The County has sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. This section will provide a summary of major changes in budgeted expenditures from FY 2019, by fund type.

Total Budget

- Increase of $13,693,306 from FY 2019 projected.

General Fund

- Increase of $1,251,581 from FY 2019 projected.

Enterprise Fund

- Increase of $409,504 from FY 2019 projected.

Special Revenue Fund

- Decrease of $1,734,813 from FY 2019 projected.

Capital Improvement Fund

- Increase of $15,819,192 from FY 2019 projected.

Internal Service Fund

- Decrease of $2,133,158 from FY 2019 projected.

# Goals and Objectives

## Economic Development

- Provide incentives to businesses for higher paying jobs and capital investment based on positive cost-benefit analysis. (ED-08)

- Encourage the location of small-to-moderate scale business development near existing or future neighborhoods, small rural centers or future mixed-use developments. (ED-09)

- Encourage the location of major commercial activity along suburban corridors or interstate-gateway character areas. (ED-10)

- Encourage the location of large businesses and industrial facilities at the employment, interstate-gateway or airport character areas. (ED-11)

- Encourage mixed-use development at appropriate scales and in appropriate character areas. (ED-12)

- Leverage and promote resources available from local workforce organizations to improve resident workers skills training. (ED-13)

- Leverage and promote resources from local workforce organizations to improve resident workers access to finding higher paying local jobs. (ED-14)

- Leverage and promote resources available from local technical assistance organizations to establish and sustain small businesses. (ED-15)

- Aggressively pursue leveraged funding opportunities that support infrastructure to expand economic development opportunities. (ED-16)

## Transportation

- Utilize technology and increased frequency of service to improve dirt road drainage and maintenance. (TR-04)

- Develop qualifying criteria for new dirt road construction to maximize resources to construct 3.0 miles of roads annually. (TR-05)

- Improve existing dirt roads with asphalt resurfacing and pavement preservation techniques to maximize resources treating 20.0 miles of roads annually. (TR-06)

- Maintain all bridges to a good or excellent standard according to the state bridge inventory report. (TR-07)

- Continue to expand road infrastructure at the I-16 Tax Allocation District as development occurs according to the 2011 Redevelopment Plan. (TR-08)

- Develop programs or acquire specialized traffic devices to improve roadway safety and to reduce vehicle and pedestrian safety crashes, injuries and fatalities. (TR-09)

- Improve intersection safety with enhanced geometrics, signalization or with innovative designs such as roundabouts or RCUTS. (TR-10)

- Use traffic calming designs in new and existing subdivisions to reduce speeding in residential neighborhoods. (TR-11)

- Coordinate with local educational institutions on existing and future site development to minimize traffic congestion and pedestrian conflicts during peak periods. (TR-12)

- Develop a program to link the greenway system while providing bike and pedestrian amenities. (TR-13)

- Continue to provide leveraged funding support for the Airport to maintain its status as a Level III general aviation facility. (TR-14)

- Continue to support Coastal Regional Coaches demand-response paratransit service that can be coordinated with a future fixed-route/flex-route transit system serving the City of Statesboro. (TR-15)

- Continue to support existing policies requiring real estate developers to provide traffic impact studies when warranted and to install required improvements to serve such sites. (TR-16)

- Assess safety countermeasures at railroad crossings on local roads and implement measures. (TR-17)

- Utilize the Transportation Special Local Option Sales Tax for transportation maintenance and enhancements. (TR-18)

## Broadband

- Assess public safety interoperability and coordination. (BB-04)

- Construct and operate a P-25 public safety radio communication system county-wide. (BB-05)

- Monitor policy developments and legislation to align state goals with local initiatives. (BB-06)

## Land Use

- Enforce flood hazard, river corridor protection and groundwater recharge protection ordinances. (LU-07)

- Pursue government purchase of environmentally sensitive lands to create of wildlife areas, nature preserves, and public parks. (LU-08)

- Establish a land conservation program to create and promote conservation easements or similar tools that preserve important natural areas. (LU-09)

- Update the Countywide Greenways Master Plan and define priorities for development. (LU-10)

- Incorporate design principles into development ordinances or by zoning conditions. (LU-11)

- Encourage the use of planned unit developments (PUD's). (LU-12)

- Develop and promote incentives for amenities, aesthetics, and infill. (LU-13)

- Promote development in surrounding areas that is compatible with airport uses. (LU-14)

- Review rezoning requests to ensure compatibility with airport district character area and Federal Aviation Administration requirements. (LU-15)

## Intergovernmental

- Update the Service Delivery Strategy with all municipalities with every Comprehensive Plan update, or when needed. (IG-01)

- Coordinate planning and development efforts in the region with the Coastal Regional Commission. (IG-02)

- Coordinate and refer information on key land use proposals and impacts with appropriate units of local government, school districts and the Coastal Regional Commission, when appropriate. (IG-03)

- Coordinate the planning, development and siting of schools with the Bulloch County Board of Education. (IG-04)

- Coordinate the planning, development and construction of municipal utilities when appropriate. (IG-05)

- Coordinate with state agencies regarding legislation and regulatory issues, and also to identify funding sources for operating and capital projects. (IG-06)

- Coordinate with federal agencies regarding legislation and regulatory issues and identify funding sources for operating and capital projects. (IG-07)

- Utilize Community Development Block Grant (CDBG) and related HUD funding for infrastructure, economic development, housing, and innovative projects. (IG-08)

## Community Facilities

- Annually update the six-year capital improvements program and budget. (CF-01)

- Update specific master plans affecting community facilities including, but not limited to transportation, recreation, public safety, solid waste, redevelopment, land use, when needed. (CF-02)

- Optimize the use and availability of SPLOST and TSPLOST as a capital funding source for community facilities projects. (CF-03)

- Optimize the use and availability of private, state and federal funding sources to leverage local funding sources for community facilities projects. (CF-04)

- Utilize existing Enterprise Resource Planning software to annually evaluate the need to restore, replenish, or add community facility assets. (CF-05)

# III. Financial Structure, Policy and Process

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# Fund Categories, Types and Descriptions

## Fund Description Overview

There are three categories of funds within government: governmental funds, proprietary funds and fiduciary funds. Governmental funds are where most governmental functions such as general administration, judicial, public safety, public works, transportation, health and welfare and culture and recreation are financed. Proprietary funds are those where business-type activities are budgeted from revenues for user fees and charges rather than general revenues such as taxes, fines, licenses or permits. Fiduciary funds are used when government is entrusted with resources for the benefit or private individuals, organizations or other governments.

Within these three fund categories are various fund types, each having its own unique purpose. Under governmental funds, there are the General fund, Special Revenue funds, Capital Projects funds, Debt Service funds and Permanent funds. Under proprietary funds, there are Enterprise funds and Internal Service funds. Under fiduciary funds, there are Agency funds, Investment Trust funds, Pension Trust funds and Private Purpose Trust funds. All County funds budgeted are on an annual basis and subject to appropriation by the Board of Commissioners, even though some projects may span multiple fiscal years. To the extent that the project revenues and expenditures can be assigned to a fiscal year, the budget amounts and documents reflect this. The exceptions are fiduciary funds held primarily by Constitutional Offices, and those belonging to component units of the County, such as the Bulloch County Board of Health and the Development Authority.

Further, a fund may be reported as a major fund or nonmajor fund, depending on whether the fund meets specific criteria. The reason for this distinction is to ensure that a government's most important funds are separately identified. One fund that is always reported as a major fund is the General fund. Other funds meeting the following criteria should also be separately identified as a major fund:

1. Total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual fund are at least 10% of the corresponding totals of assets, liabilities, revenues or expenditures for all funds of that category or type, and
2. Total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual fund are at least 5% of the corresponding total for all governmental and proprietary funds combined.

However, even if a fund does not meet the specific criteria above, a fund may be permitted to be reported as major if governing officials believe the fund is particularly important.

Bulloch County utilizes most of these fund types. The following section provides a broad overview of how the County utilizes the fund types and identifies the percentage of expenses or expenditures for that fund type to total expenses or expenditures for all funds. A more detailed explanation is found in corresponding fund sections throughout this budget document. Note that percentage of expenditures values are rounded up to the nearest whole number.

# County Fund Types

## 1. GENERAL FUND (43.3% of expenditures)

The General Fund is the County's primary operating fund. It accounts for the majority of the County's activities; it derives a large portion of its revenues from property tax and charges for services, and spends resources on most County departments, chief among them are the Sheriff, Emergency Medical Services, Public Works, Culture and Recreation, Planning and the Courts.

The criteria for determining whether an activity is accounted for in the General Fund is simply that the activity is not required to be accounted for and reported under any other fund. Thus, the General Fund acts as a catch-all for any activity that cannot be placed in a different fund. Additionally, Georgia state law requires the County to maintain a balanced budget for the General Fund and therefore, the General Fund is subject to annual appropriation by the governing body.

Since the resources of the General Fund are not typically restricted to specific purposes like the resources of Special Revenue, Capital Projects, or Fiduciary funds, they may be accumulated in the form of a fund balance (assets exceeding liabilities) for "rainy day" events such as emergencies, catastrophes, or other unforeseen demands. In fact, the County's fiscal policy is to maintain a healthy fund balance whereby citizens are guarded from the financial strains of fluctuating revenues caused by changes in economic conditions, unexpected service needs or disruption in the event of unexpected natural or man-made disasters.

## 2. SPECIAL REVENUE FUNDS (8.9% of expenditures)

The Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. In Georgia, local governments are legally required to establish special funds for E-911 activities. Other Special Revenue Funds maintained by Bulloch County include the Airport, Statesboro Fire District, Rural Fire, Drug Education, Jail Add-on Fee, Juvenile Services, Street Lighting District, Tourism and Grants. Additionally, the Sheriff and Correctional Institute have discretionary funds such as Inmate Phone funds, Commissary funds, Forfeiture, Seized Assets, and Employee Benefit funds.

## 3. CAPITAL PROJECTS FUNDS (38.1% of expenditures)

Capital Projects Funds must be used when resources are legally mandated or otherwise restricted, committed or assigned by regulations or covenants to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets but exclude those outlays that are financed by proprietary funds or for assets held in trust under fiduciary funds. For more information on the definition of a capital asset, see the glossary in this document.

Bulloch County's primary funding source for the acquisition and construction of capital facilities and assets for numerous years has been the Special Purpose Local Option Sales Tax (SPLOST), which has been approved by its citizens since 1997, though they also approved the issuance of general obligation bonds in 2012. Citizens most recently approved an additional sales tax specifically for Transportation, or T-SPLOST, in May 2018. The Capital Projects section of this

budget shows some of the projects scheduled for this fiscal year. When comparing expenditures between years, figures vary greatly due to the number and timing of projects appropriated.

## 4. ENTERPRISE FUND (3.8% of expenditures)

Enterprise Funds are used to account for business-type activities of the government whereby goods or services are provided to customers external to the government, and where the activity is financed with debt that is secured solely from the revenues of the activity or where the user fees and charges are sufficient to cover the costs of providing the goods or services, including related capital costs such as depreciation or debt service. In other words, the activity is to be self-supporting.

While other governments may have Enterprise Funds for water, gas and electricity, the County's sole Enterprise Fund is for Splash in the 'Boro Water Park. Revenues in this fund consist of user's admission to the water park, rental of facilities or equipment not included in the cost of admission, retail goods from the gift shop such as personal protective products like sunscreen, lip balm or sunglasses, and concessions.

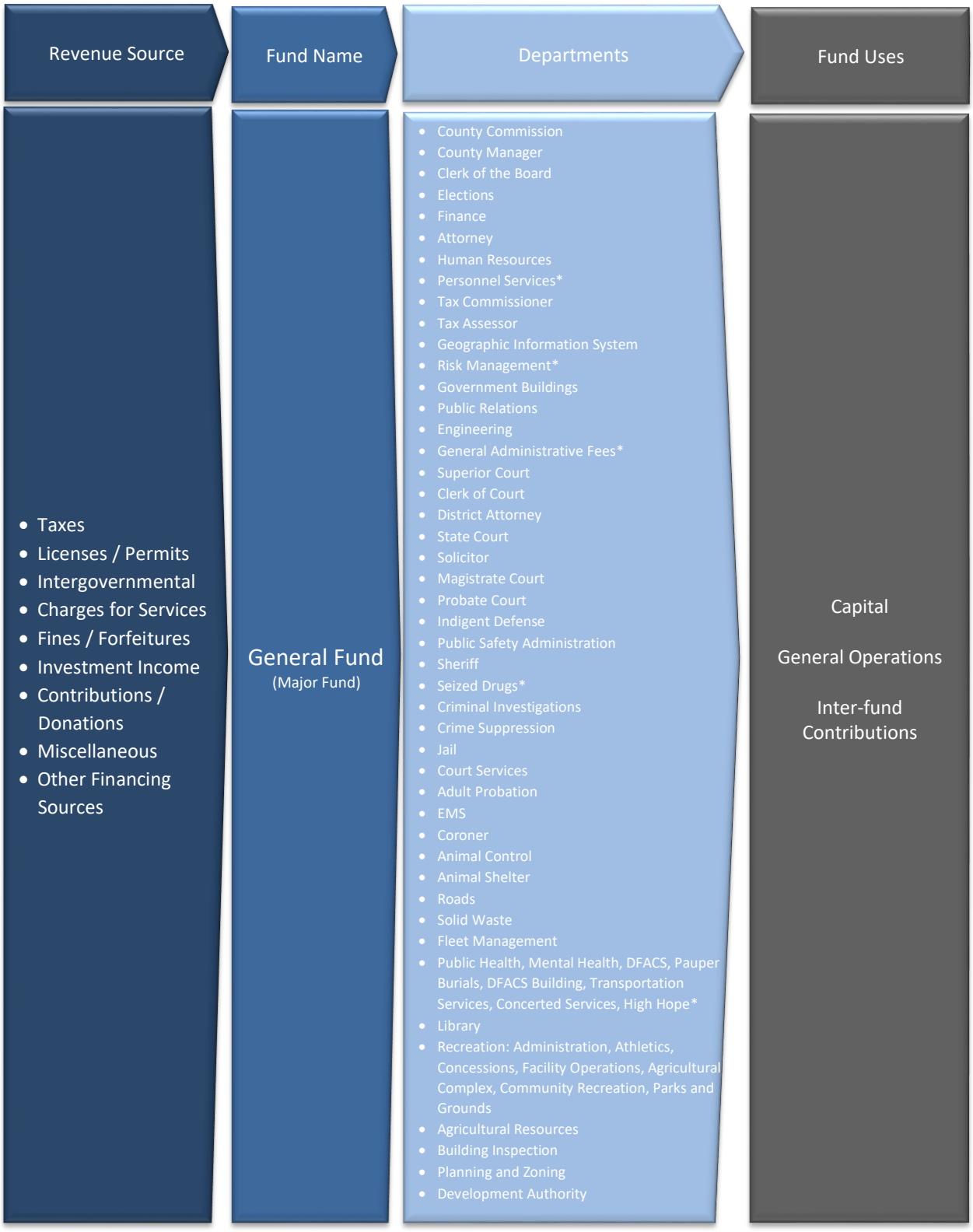
In the past, SPLASH revenues have been sufficient to cover all capital and operating costs, including depreciation and debt service, and to accumulate a fund balance. However, in recent years, due to a much larger facility expansion and consequently, increased debt service and depreciation expense of the new assets, revenues have not covered all costs. Moreover, current revenue projections fell short of budgeted expenses for fiscal year 2019, due to a delayed opening of the expandsion and bad weather. Although depreciation is not an expense for which cash must be paid, it is still included in the budget for this fund to aid staff in long term planning. It is the County's hope that patron attendance will continue to increase, thus boosting revenues once again to a level sufficient to cover all costs. However, if this does not happen, the County may need to borrow funds in the future to replace depreciated assets.

## 5. INTERNAL SERVICE FUNDS (5.9% of expenditures)

Internal Service Funds are used to account for business-type activities of the government whereby goods or services are provided to customers internal to the government, such as other funds, departments or agencies of the government on a cost-reimbursement basis. In other words, the goal of the fund over time is to generate revenues in the form of user fees and charges that are sufficient to cover the costs of providing the goods or services to break-even, but not make profit.

The County has two Internal Service Funds to accumulate revenue and expenditures relating to Employee Health Insurance and Food Service. The charges associated with these funds are assessed based upon the usage of the Insurance and Food Services that each fund or department uses. Since the General Fund accounts for the majority of the County's personnel costs, most of the incoming revenue for the Employee Health Insurance fund is from the General Fund. Similarly, since the County Jail and the Correctional Institute are accounted for in the General Fund, the only revenue into the Food Service fund is from the General Fund.

# Fund Structure




* Activity


Revenue Source
Fund Name
Departments
Fund Uses
Taxes
Intergovernmental
Charges for Services
Fines / Forfeitures
Investment Income
Miscellaneous
Other Financing Sources
Special Revenue Fund
(Non-major Fund)
BCCI Telephone*
Jail Add-on*
Drug Education*
Accountability Court
Juvenile Services*
E911
BCCI Inmate*
Sheriff Telephone*
Jail Commissary*
Confiscated Assts*
Sheriff Fingerprint*
Grants*
Airport
Street Lighting*
Statesboro Fire District*
Rural Fire
Tourism*
Capital
General Operations
Inter-fund Contributions
Public Safety
Maintenance
Airport
Charges for Services
Miscellaneous
Other Financing Sources
Internal Service Fund
(Major Fund)
Employee Health Insurance*
Food Service
Health Insurance
Charges for Services
Investment Income
Contributions / Donations
Miscellaneous
Other Financing Sources
Enterprise Fund
(Major Fund)
Aquatic Center – Summer
Aquatic Center – Winter
Aquatic Center – Concessions
Aquatic Center – Expansion
Provision of Waterpark Services
Special Purpose Option Sales Tax
Capital Improvement Fund
(Major Fund)
Airport
Economic Development
Elections
Facilities
Multi-purpose Arena
Public Safety
Recreation
Roads
Solid Waste
Construction and Acquisition of Capital Facilities or Items

* Activity

# Fund Structure by Activity

| Department / Activity | Fund | Primary Revenue Source |
|---|---|---|
| Accountability Court | Special Revenue | Grants and Forefeitures |
| Adult Probation | General | Taxes and Other Revenue |
| Agricultural Complex | General | Taxes and Other Revenue |
| Agricultural Resources | General | Taxes and Other Revenue |
| Airport | Special Revenue | User Fees |
| Animal Control | General | Taxes and Other Revenue |
| Animal Shelter | General | Taxes and Other Revenue |
| Athletics | General | Taxes and Other Revenue |
| Attorney | General | Taxes and Other Revenue |
| Board of Commissioners | General | Taxes and Other Revenue |
| Building Inspection | General | Taxes and Other Revenue |
| Clerk of Board | General | Taxes and Other Revenue |
| Clerk of Court | General | Taxes and Other Revenue |
| Community Recreation | General | Taxes and Other Revenue |
| Concerted Services Rent | General | Taxes and Other Revenue |
| Concessions | General | Taxes and Other Revenue |
| Confiscated Assets | Special Revenue | Fines and Forefeitures |
| Coroner | General | Taxes and Other Revenue |
| Correction Institute Inmate | Special Revenue | User Fees and Other Revenue |
| Correction Institute Phone | Special Revenue | Miscellaneous |
| County Manager | General | Taxes and Other Revenue |
| Court Services | General | Taxes and Other Revenue |
| Crime Suppression | General | Taxes and Other Revenue |
| Criminal Investigation | General | Taxes and Other Revenue |
| Development Authority | General | Taxes and Other Revenue |
| DFACS | General | Taxes and Other Revenue |
| DFACS Building and Plant | General | Taxes and Other Revenue |
| District Attorney | General | Taxes and Other Revenue |
| Drug Education | Special Revenue | Forfeitures |
| E911 | Special Revenue | User Fees |
| Elections | General | Taxes and Other Revenue |
| Emergency Medical Service | General | Taxes and Other Revenue |
| Employee Health Insurance | Internal Service | Taxes and Other Revenue |
| Engineering | General | Taxes and Other Revenue |
| Facility Operations | General | Taxes and Other Revenue |
| Finance | General | Taxes and Other Revenue |
| Fleet Management | General | Taxes and Other Revenue |
| General Administrative Fee | General | Taxes and Other Revenue |
| GIS | General | Taxes and Other Revenue |

| Department / Activity | Fund | Primary Revenue Source |
|---|---|---|
| Government Buildings | General | Taxes and Other Revenue |
| Grants | Special Revenue | Intergovernmental |
| High Hope | General | Taxes and Other Revenue |
| Human Resources | General | Taxes and Other Revenue |
| Indigent Defense | General | Taxes and Other Revenue |
| Jail | General | Taxes and Other Revenue |
| Jail Add-on | Special Revenue | Fines and Forfeitures |
| Jail Commissary | Special Revenue | User Fees |
| Juvenile Services | Special Revenue | Fines and Forfeitures |
| Magistrate Court | General | Taxes and Other Revenue |
| Mental Health | General | Taxes and Other Revenue |
| Parks and Grounds | General | Taxes and Other Revenue |
| Pauper Burials | General | Taxes and Other Revenue |
| Personnel Services | General | Taxes and Other Revenue |
| Planning and Zoning | General | Taxes and Other Revenue |
| Probate Court | General | Taxes and Other Revenue |
| Public Health | General | Taxes and Other Revenue |
| Public Relations | General | Taxes and Other Revenue |
| Public Safety Administration | General | Taxes and Other Revenue |
| Recreation Administration | General | Taxes and Other Revenue |
| Risk Management | General | Taxes and Other Revenue |
| Roads | General | Taxes and Other Revenue |
| Rural Fire | Special Revenue | Taxes |
| Seized Drugs | General | Taxes and Other Revenue |
| Sheriff | General | Taxes and Other Revenue |
| Sheriff Fingerprint | Special Revenue | Licenses and Permits |
| Sheriff Phone | Special Revenue | User Fees |
| Solicitor | General | Taxes and Other Revenue |
| Solid Waste | General | Taxes and Other Revenue |
| SPLASH | Enterprise | User Fees |
| State Court | General | Taxes and Other Revenue |
| Statesboro Fire District | Special Revenue | Tax |
| Statesboro Regional Library | General | Taxes and Other Revenue |
| Street Lighting District | Special Revenue | User Fees |
| Superior Court | General | Taxes and Other Revenue |
| Tax Assessor | General | Taxes and Other Revenue |
| Tax Commissioner | General | Taxes and Other Revenue |
| Tourism | Special Revenue | Taxes |
| Transportation Services | General | Taxes and Other Revenues |
| Zoning | General | Taxes and Other Revenues |

# Service Delivery

| Focus and Mission | Budget Department | |
|---|---|---|
| **General Government**<br>*Effective and Efficient*<br>To provide responsible administration and stewardship of Bulloch County's legal, financial, ministerial and democratic processes. | Attorney<br>Commissioners<br>Clerk of Board<br>County Manager<br>Elections | Finance<br>GIS<br>Public Relations<br>Tax Assessor<br>Tax Commissioner |
| **Judicial Services**<br>*Justice and Equity*<br>To administer as an agent of the State of Georgia, swift and effective justice as provided for in the state and Federal Constitution. | Accountability Court<br>Clerk of Courts<br>District Attorney<br>Magistrate Court<br>Probate Court | Public Defender<br>Superior Court<br>State Court Judge<br>Solicitor |
| **Public Safety**<br>*Protection of Lives and Property*<br>To protect lives and property by effective means with prompt and courteous service for the law-abiding citizens and guests of Bulloch County. | Adult Probation<br>Animal Control<br>Animal Shelter<br>Coroner<br>EMS<br>Jail | Public Safety Admin<br>Sheriff<br>Statesboro Fire District<br>Rural Fire |
| **Public Works**<br>*Improving Transportation and the Environment*<br>To deliver cost-effective maintenance and construction of key transportation infrastructure and public right-of-ways, and to protect and enhance the environment and public health through effective best management practices. | Airport<br>Roads and Bridges | Solid Waste<br>Street Tax Districts |
| **Community Services**<br>*Social / Educational Opportunity through Healthy Lifestyles*<br>To enable each citizen of Bulloch County to enjoy the highest quality of life through equal opportunities for enrichment and independent living. | DFACS<br>Extension Service<br>Health Department<br>Library | Recreation<br>Splash in the 'Boro |
| **Community Development**<br>*Growth Management and Economic Opportunity*<br>To plan and implement programs that enable economic prosperity, while protecting the public's health, safety and welfare. | Building Inspections<br>Dev Authority | Planning and Zoning<br>Tourism |
| **Capital Projects**<br>*Community Facilities and Economic Development*<br>To ensure a planned, long-term program for responsible investment in public infrastructure, community facilities and economic development. | Capital Funds<br>TSPLOST | SPLOST |

# Basis of Budgeting

## Budgetary Basis of Accounting

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County uses the current financial resources measurement focus and the modified accrual basis of accounting for financial reporting for all governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

All proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows.

## Relationship between Budgetary and GAAP Basis

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except for certain items that are adjusted on the County's accounting system at fiscal year-end. During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables budget units to monitor their budgets on a monthly basis through reports generated by the accounting system. The differences between the budgetary basis and GAAP are as follows:

- Certain expenditures, such as compensated absences, are not recognized for budgetary purposes but are accrued within the Proprietary Funds.

- Principal payments on long-term debt within the Proprietary Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

- Capital outlays within the Proprietary Funds are capitalized as assets on a GAAP basis, however, they are treated as expenditures on a budget basis.

- Bond and lease purchase proceeds in the Proprietary Funds are recognized as liabilities on a GAAP basis but are treated as revenues for budget purposes.

# Budget Process

## Preparation

Preparation of the FY 2019-2020 Budget represents the culmination of a yearlong process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives and strategic planning into service delivery. In so doing, the Bulloch County's budget continues its conformance with the four basic criteria established by the Government Finance Officers Association.

Policy Document

The County's budget process is conducted within the framework of the Strategic Plan, Comprehensive Plan, and comprehensive set of financial management policies, financial trends and fiscal forecasts. The information contained in these documents allows the policy makers an opportunity to review policies and goals that address long-term concerns and issues of the County and evaluate County services.

Operations Guide

The budget describes activities, services and functions carried out through departmental goals and objectives and continuation/enhancement of performance indicators. The document includes an organizational layout for the County and a three-year analysis on the levels of staffing.

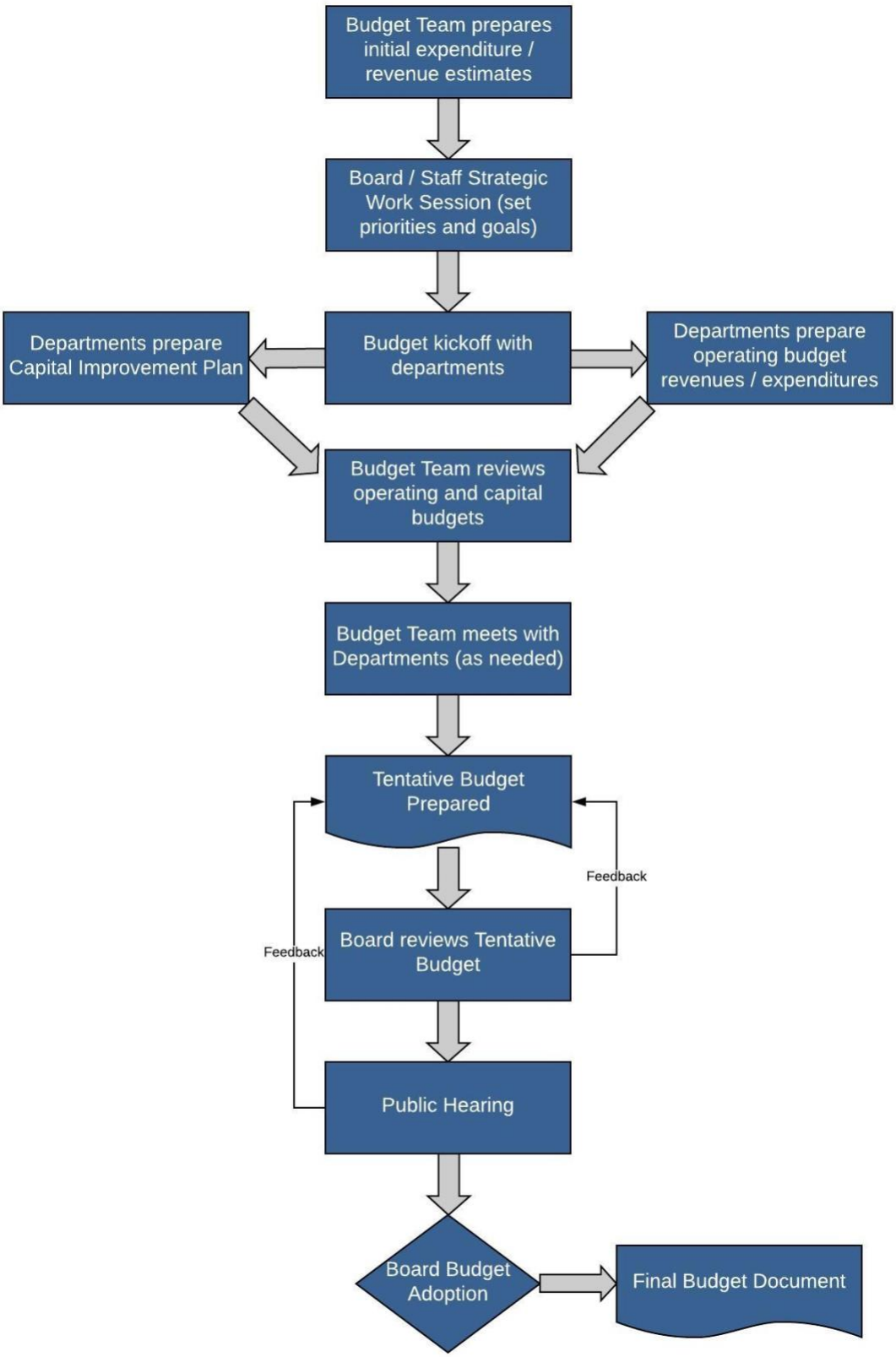
Financial Plan

The budget presents the County's fiscal resources through a process of needs analysis, service delivery priorities and contingency planning. The document includes the current and long-term debt obligations, list of major projects (including a capital improvement plan) and the basis of budgeting for all funds.

Communications Device

The budget seeks to communicate summary information, including an overview of significant budgetary issues, trends and resource choices to a diverse audience. It describes the process for preparing, reviewing and adopting the budget for the ensuing fiscal year. The document has been formatted with the focus on ease of understanding and access.

# Budget Process Steps



## Budget Calendar

| Date | Action |
|---|---|
| February 11, 2019 | Finalize fiscal impact of phase 2 of Pay and Compensation Plan |
| February 26, 2019 | Begin training on new online budget system (OpenGov) |
| March 2019 | Staff develop proposed major revenue and expenditure assumptions |
| March 29, 2019 | Training on budget expectations and preparation guidelines |
| April 15, 2019 | Dealine for budget submissions |
| April 16-21, 2019 | Budget Review Team reviews department submissions |
| April 22-29, 2019 | Budget Review Team meet with departments |
| May 1, 2019 | Insurance quotes due |
| May 1-24, 2019 | Employee open enrollment |
| May 29, 2019 | Tentative budget delivered to Board and available for public inspection |
| May 29, 2019 | Staff present operating budget proposal to the Board |
| June 4, 2019 | Public hearing on budget |
| June 18, 2019 | Board approves Budget |
| August 6, 2019 | Board approves Tax Digest |
| August 20, 2019 | Board approves final budget document |

## Budget Development Schedule

| Task | Feb | Mar | Apr | May | Jun | Jul | Aug |
|---|---|---|---|---|---|---|---|
| Budget kickoff (revenue/expentiure estimates) | | | | | | | |
| Provide budget training | | | | | | | |
| Departments develop budgets | | | | | | | |
| Reviews budget submissions | | | | | | | |
| Develop final budget document | | | | | | | |
| Board reviews budget | | | | | | | |
| Public hearing on proposed budget | | | | | | | |
| Budget adoption | | | | | | | |
| Budget document distributed | | | | | | | |
| Approve Tax Digest | | | | | | | |
| Board approves final budget document | | | | | | | |

Board  Budget Review Team  Budget Staff  Departments

## Funding Priority

The Board of Commissioners, along with the budget review team are responsible for determining priorities, targets and other guidelines consistent with good budgeting practices each year. These factors are then balanced against the opportunities and challenges facing the county in the pending fiscal year planning period. Each operating department and budget unit is given specific instructions and guidelines for preparing the budget. Each budget submission is evaluated and reconciled according to these criteria. Funding priorities are measured in two contexts.

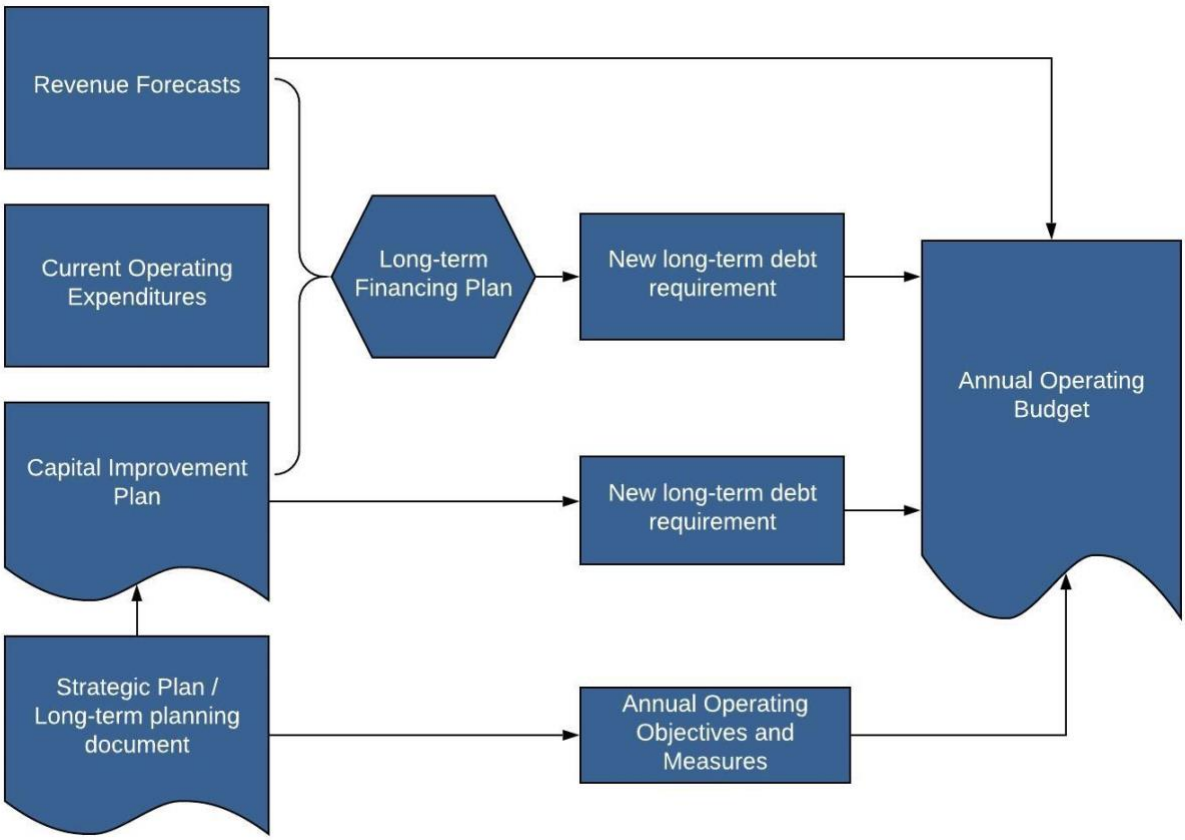
The Board of Commissioners determines priority-funding considerations for ***service functions*** for FY 2020 in the following rank-ordered context:

- Public Safety
- Public Works
- Judicial
- Health and Welfare
- Community and Economic Development
- General Government
- Libraries and Recreation

Priority funding considerations for ***departmental activities*** are determined by the budget review team and are submitted to internal departments and outside agencies in the following rank-ordered context:

- Mandated program requirements
- Non-mandated, but essential agreements and contracts
- Critical facility needs
- Critical vehicle and equipment needs
- Service improvements or new programs
- Compensation adjustments and additional personnel
- Ordinary costs
- Contingency

## Relationship Between the Budget Process and Long-Range Planning




## Monitoring and Reporting Process

As the budget year progresses, department directors have the responsibility of monitoring and tracking the status of expenditures against their budgets. This responsibility includes informing the County Manager of any significant departures from the plans approved in the operating budget.

Reports used in both the monitoring and reporting process include the use of computerized budget status reports, which compare budgeted amounts on a line item by line item basis with actual expenditures throughout the year. The Budget Office also prepares monthly reports to monitor funds to assist the departments with monitoring their own budgets. The online monthly expenditure reports show budget vs. actual for each fund by category, compared to spending at that time of year for the previous budget cycles.

## Amendments

Following adoption of the final budget, the County Commission can make amendments, as allowed under Georgia law. As projects are deemed necessary by the County Commission, the bidding/quote process, in conjunction with the County's purchasing policy, may result in the need to appropriate more funding in order to complete the projects. Once the bid/purchase is awarded by the Commissioners and it results in the need to appropriate more funding, Finance staff will bring an amendment to a subsequent County Commission meeting for approval.

# Financial Policies

## Purpose of Budgetary and Financial Policies

The construction of the budget is guided by entity-wide, long-term budgetary and financial policies. These policies guide the County in preparing, adopting, and executing the budget. Adhering to these policies provides several benefits to the County, including:

- Assisting the Chairman and Commissioners in the financial management of the County
- Saving time and energy by regulating the discussion of financial matters
- Engendering public confidence in fiscal decisions made by the County
- Providing continuity over time as elected officials and personnel changes occur

In addition, the County's budgetary and financial policies act as a guard to ensure a balanced budget. A budget is deemed "balanced" when approved expenditures and planned use of reserves do not exceed projected revenues. The over-arching policies surrounding the budget, development of financial forecasts and fiscal reponsibilty are summarized below.

## Adopting / Amending Financial Policies

The County periodically reviews the financial policies to ensure that they reflect current best practices. The Board of Commissioners has the authority to amend policies at a Commissioner meeting. The County's established budgetary and financial policies govern the general budget, revenues, expenditures, fund balance, debt, investment, capital facilities, reporting and accounting.

## General Budget Policies

As a part of the General Budgeting Policies, the County will:

- **Receive citizen input** to meet both the existing and future needs of residents.
- **Pursue economy and efficiency** in providing basic services. County services should not cost more than similar services provided by private industry.
- **Adopt a balanced budget** in the General Fund in accordance with the requirements of Georgia Law.
- **Maintain a stable property tax rate.** The Commissioners will usually not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, of (b) essential services needs more adequate funding.
- **Improve the productivity** of its programs and employees.
- **Reassess services** and service levels during and budget process.
- **Review annually** fees and charges for uses, future capital facilities, licenses, and permits on County services and facilities.
- **Set fees and charges** to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- **Maintain financial reserves** to guard its citizens against service disruption in the event of unexpected natural or man-made disasters; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.

- **Maintain and replace** equipment and capital improvements.
- **Maintain market rates of pay** to employees, which include both salary and benefits.
- **Charge Enterprise fund** for services provided by the General Fund.

## Revenue Policies

As a part of the Revenue Policies, the County will:

- **Base revenue forecasts** upon the best information available. In general, revenue forecasts will be slightly conservative. During economic downturns, which result in revenue shortfalls, the County will make adjustments in anticipated expenditures to compensate.
- **Amend the budget so that expenses will be reduced to conform to revenue**. Inter-fund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-defined repayment schedule of a short duration.
- **Vigilantly pursue payments** due to the extent consistent with the marginal costs of collection.
- **Create a diversified and stable revenue base** to protect County provided services from short-term fluctuations in any one revenue source. The use of one-time revenues to fund ongoing expenditures is discouraged.

## Expenditure Policies

As part of the Expenditure Policies, the County will:

- **Prioritize expenditures that will reduce future operating costs**, such as increased utilization of technology, equipment, and proven business methods.
- **Maintain annual expenditures at a conservative growth rate.** Increases in expenditures, as much as possible, should be limited to the amount it costs the County to provide the same level of services.

## Fund Balance Policies

As a part of the Fund Balance Policies, the County will:

- **Define fund reserve classifcations** so that users of financial information understand the County's varying resources as promulgated by the Governmental Accounting Standards Board.
- **Establish the expectation of fund reserves by fund type** to guide the County's leadership in making financial decisions.
- **Maintain adequate fund reserves** so that the County has reources to meet daily operations, unforseen expenditures, offset unanticipated revenue fluctuations, remain liquid during prolonged periods of revenue shortfalls and to reinforce the County's overall financial health and credit worthiness.

## Debt Policies

As a part of the Debt Policies, the County will:

- **Pay monetary liabilities when due** so that County financial obligations shall be considered first when allocating funds.
- **Plan the use of debt** so that debt service payments will be predictable and manageable part of the operating budget. Debt service payments are not extended beyond the estimated useful life of the project being financed.

- **Maintain good communications** with bond rating agencies concerning the County's financial condition. Seek to improve the County's bond rating.

## Investment Policies

As a part of the Investment Policies, the County will:

- **Comply will all Federal, State and other legal requirements** so that the County invests in a manner consistent with instruments allowed by regulatory bodies.
- **Apply the "prudent investor" standard** so that the County's investments will be made with judgment, care, discretion and intelligence while considering the probable safety of the capital and the income to be derived.
- **Ensure the diversification of investments** across issuers and maturities so that the risks of investing, such as Credit Risk and Interest Rate Risk, are mitigated and safety of the capital is preserved while meeting cash flow requirements.
- **Maintain internal control and oversight** so that County funds are protected from loss, theft or misuse.

## Capital Improvement Policies

As part of the Capital Improvement Policies, the County will:

- **Maintain a Capital Improvement Plan** and update it annually. Operating budgets are funded to adequately operate and maintain new capital improvements.
- **Begin maintaining an Economic Analysis Study** and update it annually so that the funding of Capital Improvements is not outpaced by inflation or development.

## Reporting Policies

As part of the Reporting Policies, the County will:

- **Prepare and deliver semi-annual detailed financial reports** to the County officials so that budgeted revenue projections and departmental expenditure control can be monitored.
- **Prepare and submit financial reports required by the State** in a timely manner.

## Accounting Policies

As a part of the Accounting Policies, the County will:

- **Establish and maintain a high degree of accounting practices** so that accounting systems will conform to accepted principles of standards of the Government Finance Officers Association.
- **Apply to the Government Finance Officers Association (GFOA)** for its certificate and awards for financial documents.
- **Prepare audit by an independent public accounting firm.**

# IV. Financial Overview

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# Personnel Summaries

## FY 2020 Staffing Overview

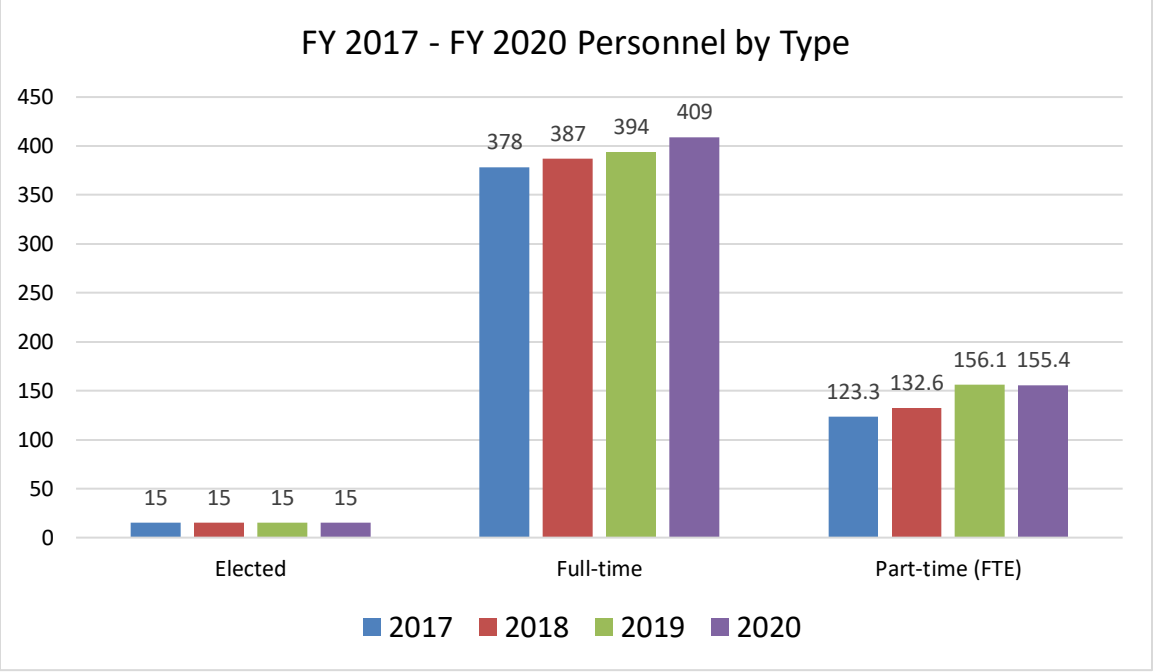
Funding for personnel costs within the County increased this fiscal year. Full-time equivalents (FTE's) increased this fiscal year. The County continues to experience growth and has added positions to maintain service levels.

## Personnel Trends

The County will add approximately 14.3 FTEs overall in FY 2020. The General Fund experienced four additional FTE's and increases in three departments (Roads, Sheriff, Probate Court). The Enterprise Fund remained the same as last year. The Special Revenue Fund increased 12 FTEs (10 – Rural Fire, 1 – E911, 1 – Accountability Court), while the Internal Service Fund will not have any FTEs in FY 2020. Specific changes will be detailed on the following page.

## Personnel Summary

Bulloch County has 48 departments with the majority falling within the General Fund (43). In addition, the General Fund is where the majority of the full-time employees (370) are funded. The County also has 15 elected positions, some are full-time (Tax Commissioner, Clerk of Court, State Court Judge, Solicitor, Magistrate Court Judge, Probate Court Judge and Sheriff), while others are part-time (County Commissioners and Coroner).

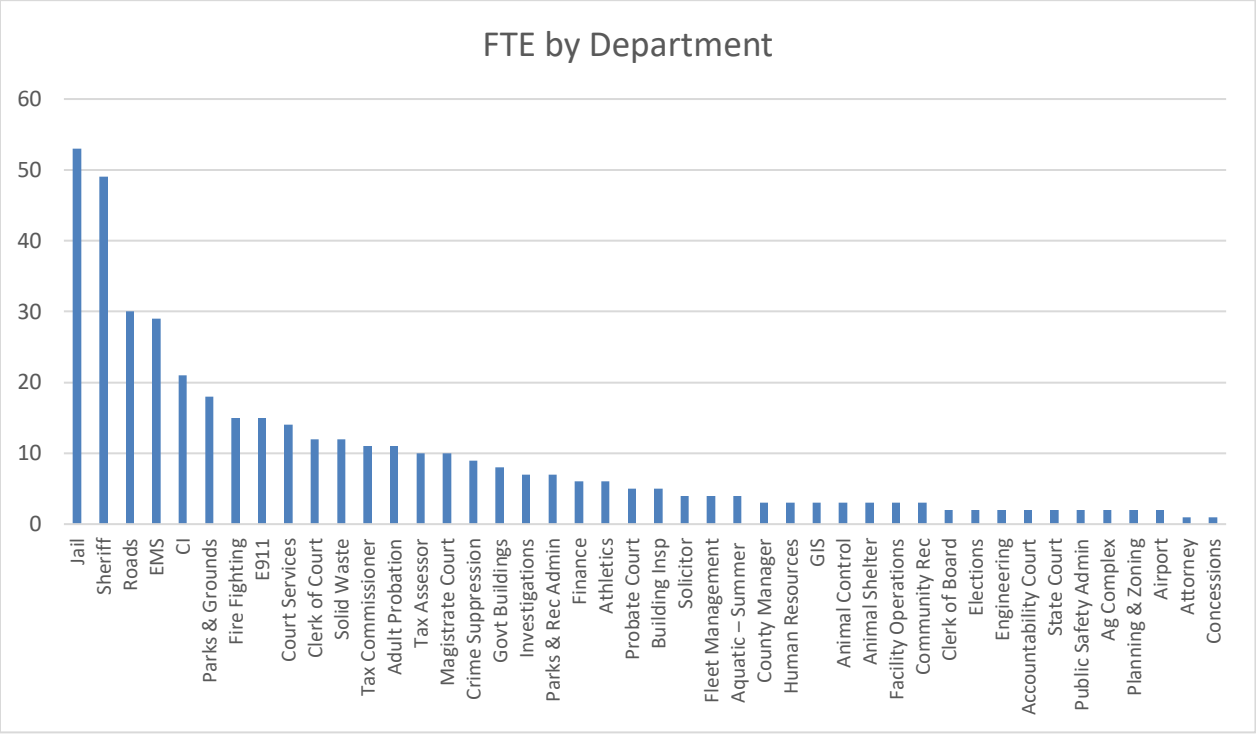


# Staffing Changes in FY 2020

Department FTE Decreases: Correctional Institute (2)
Food Service (2)

Department FTE Increases: Probate Court (1); Sheriff (2); Roads (1); E-911 (1); Fire (10); Accountability Court (1)

Above information includes part-time positions.



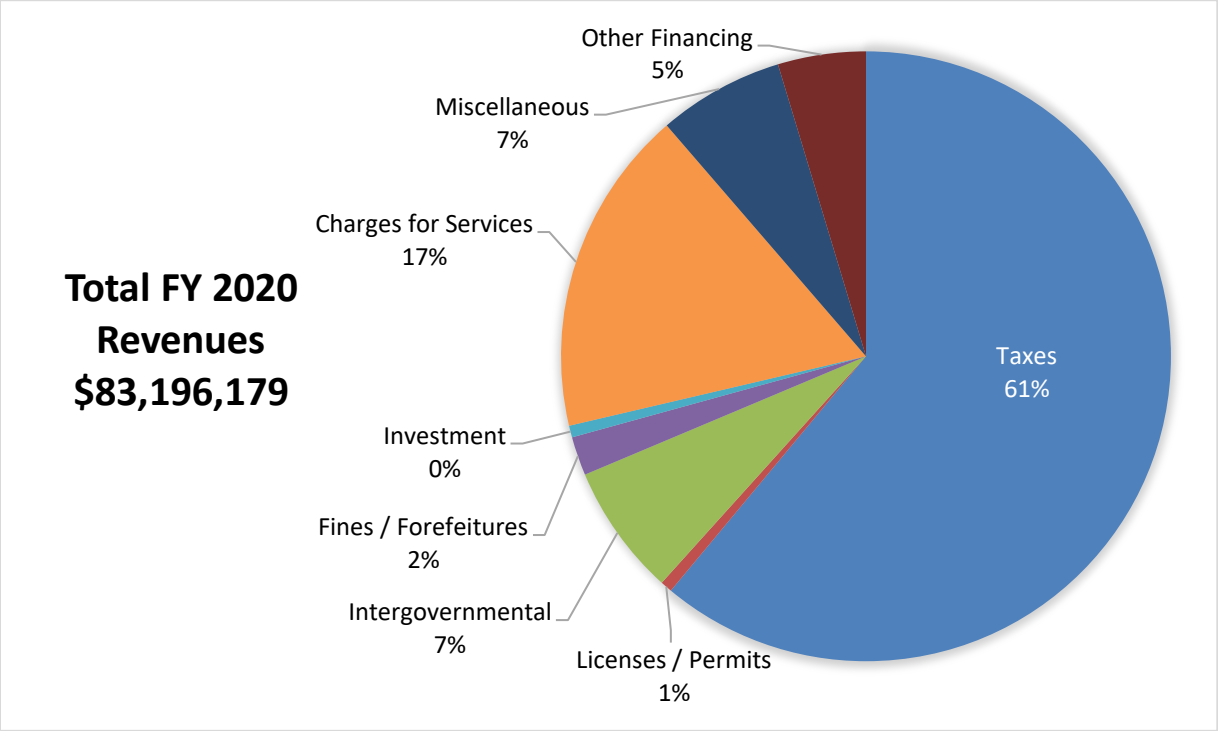
# Revenue Overview

## Introduction

The total budget for Bulloch County's combined funds for Fiscal Year 2020 amounts to $83,196,179, a decrease of 14.8% over the $93,383,031 projection for FY 2019. The decrease incurred primarily because of debt proceeds that were received in the current year for capital projects that will continue into the next fiscal year.

## Summary of Total Revenue Sources

The chart below details revenue sources, across all funds, for the County. It illustrates the overall funding received by Bulloch County. Each component will be discussed further as part of the individual fund.




### Total Revenue Categories

- Charges for Services – consists of charges for services for recreation, ambulance, solid waste, etc.
- Taxes – consists mostly of property, insurance premium, occupation and alcohol taxes
- Licenses / Permits – consists mostly of building, alcoholic beverage and late tag penalty permits
- Intergovernmental – consists mostly of grants and funding from other government agencies
- Fines / forfeitures – consists mostly of fines from Superior, State, Magistrate, and Probate Court
- Investment Income – consists mostly of interest earned on investments of idle cash
- Miscellaneous – consists mostly of rent of county owned property/buildings
- Other Finance Sources – consists of transfers between County funds and debt proceeds

## Revenue Projection Methodology

Revenue estimates are developed under the direction of the County Manager's office using a variety of methods including: trend analysis, regression analysis and econometric forecasting.

- *Trend analysis* involves data describing historical fiscal performance, and historical and projected econometric data modified for past, current and anticipated changes.
- *Regression analysis* is a statistical model that estimates the strength of a modeled relationship between multiple variables, controlling for a host of factors.
- *Econometric forecasting* estimates the impact of past, current, and anticipated economic performance on revenue sources.

Revenue estimates are based on judgment that incorporates information provided by: various analytical methods; current and potential legislative and political impacts; and national, state and local issues, and conditions likely to affect local revenue sources.

The County recognizes that a considerable amount of uncertainty surrounds all economic forecasts, and that the actual performance of the economy could be somewhat better or worse than estimated. Minimal revenue growth related to disposable income seems to reflect a cautious mood in consumers, while property tax revenue increased about 4.9% reflecting an improving housing market.

Taking all the factors into account, the County's total General Fund revenues are projected to in increase by approximately 0.8% over the current fiscal year 2019 year-end estimate. These estimates are based on our current revenue experience and, as much as can be determined, what is likely to occur over the next twelve months.

# Fund Revenue Summaries

What follows are brief summaries of revenue changes for each fund in the budget. The funds to be discussed are the General Fund, Enterprise Fund, Special Revenue Funds, Capital Improvement Funds and Internal Service Funds.

## General Fund

The General Fund is the largest fund in the budget, accounting for 50.3% of total revenues. General Fund revenues will increase in FY 2020 by 0.8% from $41.49 million projected in FY 2019 to $41.83 million in FY 2020. This increase can be attributed to increases in property tax, licenses/permits, intergovernmental and charges for services.

## Enterprise Fund

The Enterprise Fund is the smallest of the funds in the budget, comprising 3.4% of total revenues. Enterprise Fund revenues will increase in FY 2020 by 19.5% from $2.40 million projected for FY 2019 to $2.87 million in FY 2020. The large increase is related to replacing the dome for Splash in the 'Boro.

## Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 11.2% of total revenues. The Special Revenue Fund includes the CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, Multiple Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to increase 7.7% from $8.67 million projected for FY 2019 to $9.34 million in FY 2020. The increase can be attributed to moving the Accountability Court from the General Fund to the Special Revenue Fund.

## Capital Improvement Funds

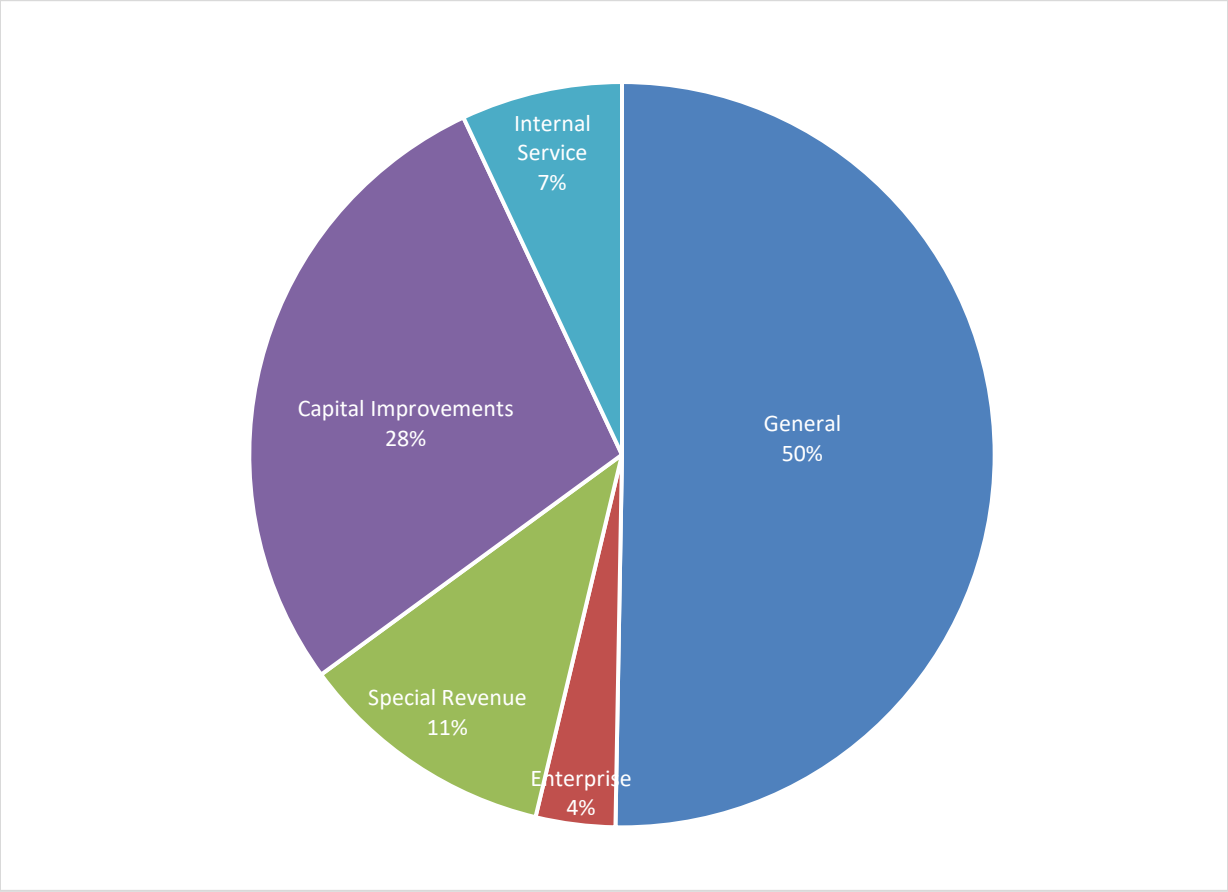
The Capital Improvement Funds comprise 28.0% of the total budget. Capital revenues are expected to decrease 32.9% from $34.76 million in FY 2019 to $23.34 million in FY 2020. The majority of the decrease is due to receipt of debt proceeds in FY 2019 for projects that will continue in FY 2020. The revenue in these funds includes sales tax revenues collected for and distributed to the municipalities within the County.

## Internal Service Fund

The Internal Service Funds comprise 7.0% of the total budget. Internal Service revenues are expected to decrease 3.9% from $6.06 million in FY 2019 to $5.82 million in FY 2020. The majority of the decrease is from cost saving from contracting out the Food Service department.

## Portion of Total Revenue by Fund

The chart represents the percentage of total revenue that each fund type brings into to County. The General Fund and Capital Improvement Funds bring in the majority of the revenue.



# Expenditure Overview

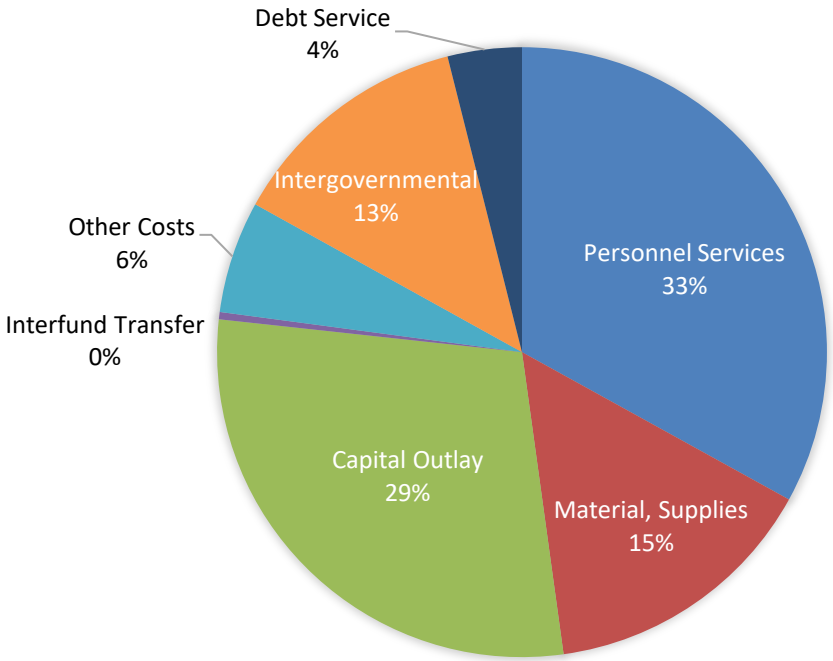
## Introduction

The total expenditures for Bulloch County's combined funds for Fiscal Year 2020 amounts to $96.5 million, an increase of 18.0% from the 2019 projection of $81.8 million. The increase occurred primarily from the increase in Capital Improvement expenditures.

## Summary of Total Expenditure Categories

The following chart details the various expenditure categories for the County across all the funds. We will explore expenditures broken down by fund throughout the budget in the department sections. This chart gives an overall picture of the money the County spends. The intergovernmental expenditures category accounts for the distribution of sales tax funds that are collected by the County for the municipalities within the County.

**Total FY 2020 Expenditures $95,868,942**



## Expenditure Projection Methodology

Expenditures estimates are developed after revenue projections have been completed. Each department is asked to report its expenditure requests for the upcoming fiscal year. These include all financial needs for each department, except personnel costs, which are calculated by the Finance Department. The Budget Committee, which consist of the Finance Department, County Manager, Assistant County Manager and Capital Projects Manager, then meets with most department heads to verify if the requests fall within projected revenues, or if some items need to be eliminated for the particular fiscal year. Following these meetings, a draft budget is completed and distributed to the County Commission for its changes and approval.

The County recognizes that there will be uncertainty and changes throughout the fiscal year that may alter the projected expenditures. However, because the County forecasts and budgets conservatively, the budget should remain balanced, regardless of unexpected changes.

## Fund Expenditures Summaries

Summaries of expenditure changes for each fund are found in the budget below. The funds discussed are the General Fund, Enterprise Fund, Special Revenue Fund, Capital Improvement Fund, and Internal Service Fund.

### General Fund

The General Fund is the largest fund in the budget accounting for 43.4% of total expenditures. General Fund expenditures will increase in FY 2020 by 3.1% from $40.58 million projected for FY 2019 to $41.83 million in FY 2020. This increase is primarily due to increased costs for 4 additional employees and costs associated with fully implementing the compensation plan.

### Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 3.8% of total County expenditures. Enterprise expenditures are expected to increase by 15.6% from $3.14 million projected in FY 2019 to $3.63 million in FY 2020. The increase is due to additional costs for the Splash in the Boro dome replacement and full-summer operation of Splash in the 'Boro.

### Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds in the overall budget comprising 8.9% of the total County expenditures. The Special Revenue Fund includes the CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, Multiple Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to decrease 16.8% from $10.31 million projected for FY 2019 to $8.58 million in FY 2020. This decrease is primarily due to capital outlays.

### Capital Improvement Funds

The cumulative Capital Improvements Funds are the second largest funds in the budget accounting for 38.1% of total expenditures. Capital expenditures are expected to increase by 75.4% from $20.97 million projected in FY 2019 to $36.79 million in FY 2020. The majority of the increase is due to expected completion of the jail renovation and public safety radio

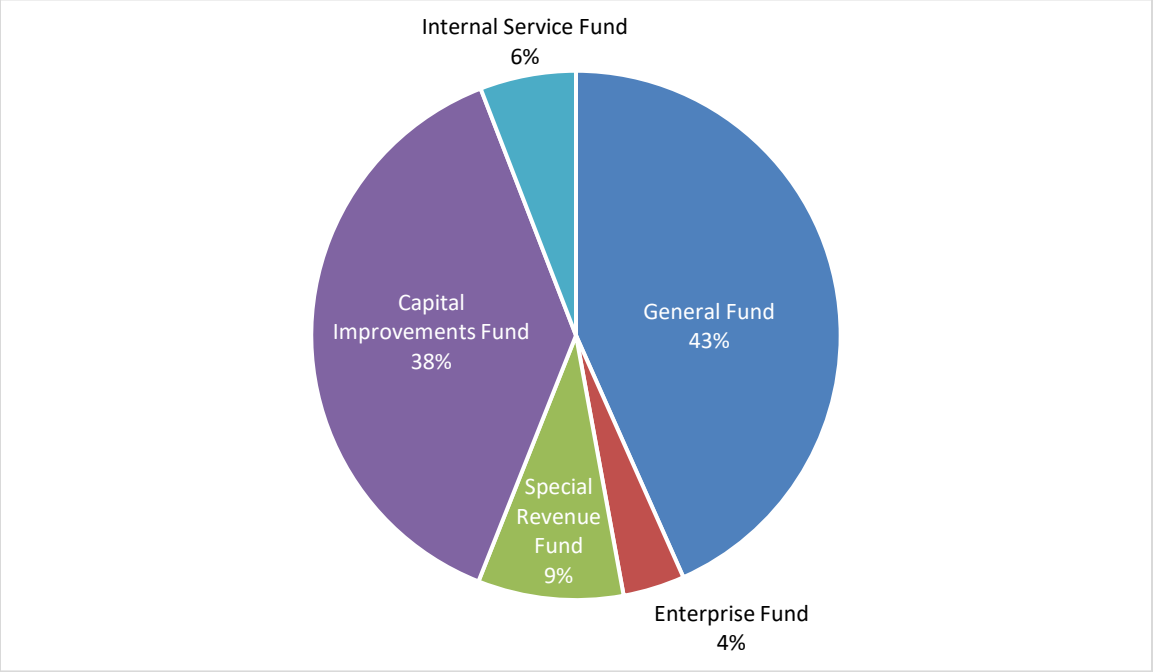
infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year.

Internal Service Funds

The cumulative Internal Service Funds are the fourth largest funds and account for 5.9% of total spending. The Internal Service Fund consists of the Employee Health and Kitchen funds. Internal Service expenditures are proposed to decrease 16.7% from $6.80 million projected for FY 2019 to $5.66 million in FY 2020. The decrease is primarily due to contracting out Food Service for the Jail and Correctional Institute.

## Portion of Total Expenditures by Fund

This chart represents the percentage of total expenditures for each fund. The General Fund and Capital Improvement Fund account for the majority of the County's expenditures.

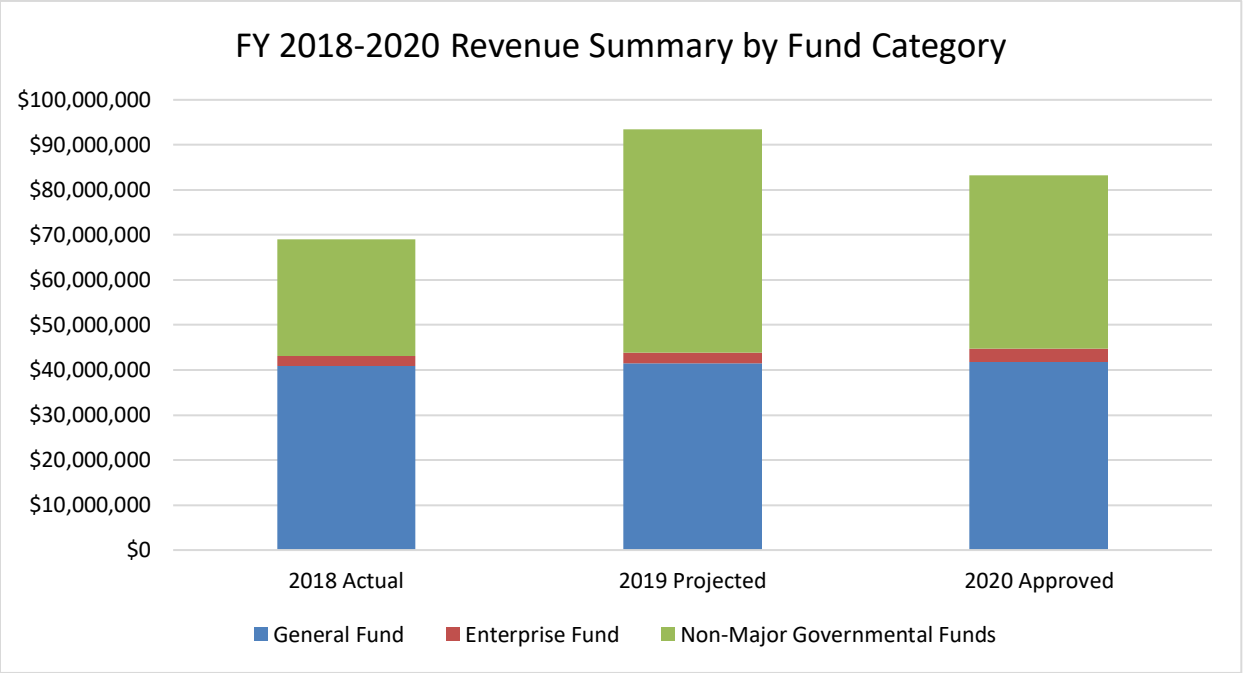


# Consolidated Financials

## Three-Year Consolidated Financials & Fund Financial Schedule

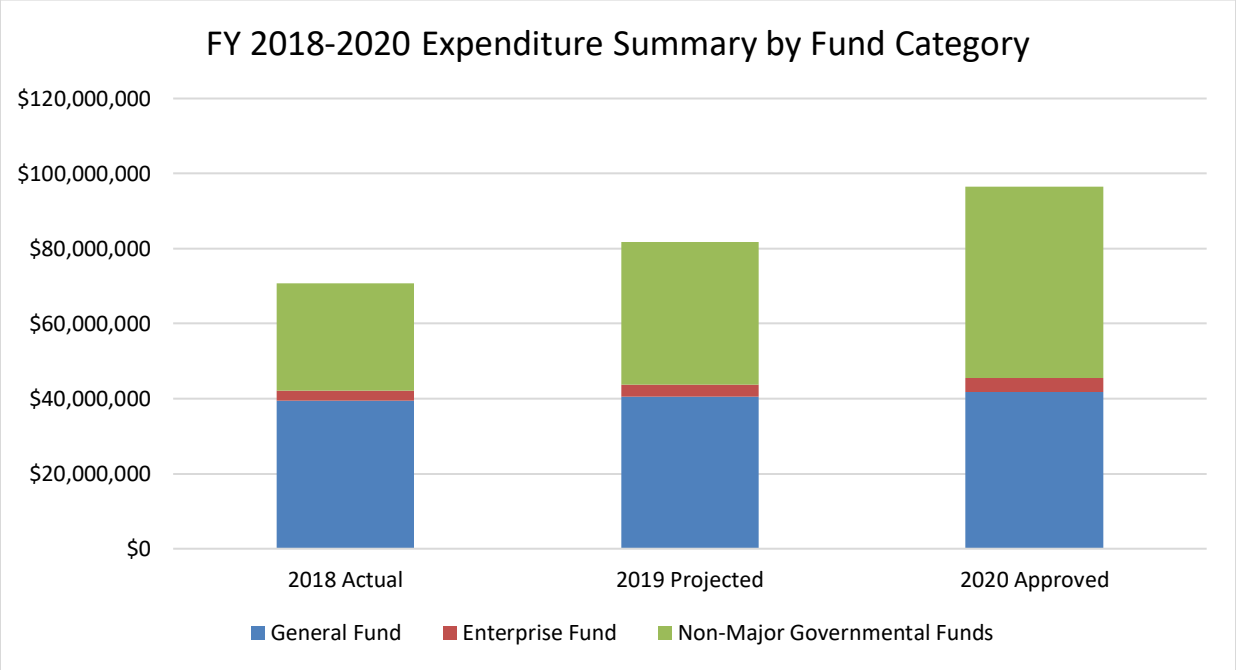
For all funds in FY 2020, we anticipate $83,196,179 in total revenue, an increase of 20.6% from FY 2018 of $69,006,361. The table below summarizes total revenue from FY 2018 to FY 2020. The graph illustrates FY 2018 to FY 2020 revenues and includes other financing sources.

| FY 2018-2019 Revenue Summary by Fund | | | | |
|---|---|---|---|---|
| **Fund** | **2018 Actual** | **2019 Projected** | **2020 Budget** | **2018-2020 Increase / Decrease** |
| General | 40,819,000 | 41,496,202 | 41,831,092 | 1,012,092 |
| Enterprise | 2,249,996 | 2,401,568 | 2,869,000 | 619,004 |
| Special Revenue | 7,414,753 | 8,668,490 | 9,339,622 | 1,924,869 |
| Capital Improvements | 11,990,550 | 34,758,989 | 23,335,470 | 11,344,920 |
| Internal Service | 6,532,062 | 6,057,782 | 5,820,995 | (711,067) |
| **Total** | **69,006,361** | **93,383,031** | **83,196,179** | **14,189,818** |



Based on expenditures from all funds (General, Enterprise, Capital Improvements, Internal Services, and Special Revenue), the County's total adopted budget for FY 2020 is $96,493,942, an increase of 36.3% from FY 2018 of $70,770,816. The reason for the significant increase is the expected completion of the sheriff/jail renovation and public safety radio infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year. The table below summarizes total expenditures from FY 2018 to FY 2020. The graph illustrates FY 2018 to FY 2020 expenditures.

| FY 2018-2020 Expenditure Summary by Fund | | | | |
|---|---|---|---|---|
| **Fund** | **2018 Actual** | **2019 Projected** | **2020 Budget** | **2018-2020 Increase / Decrease** |
| General | 39,417,741 | 40,579,511 | 41,831,092 | 2,413,351 |
| Enterprise | 2,638,172 | 3,142,100 | 3,632,604 | 994,432 |
| Special Revenue | 7,688,357 | 10,314,890 | 8,580,077 | 891,720 |
| Capital Improvements | 14,665,164 | 20,968,226 | 36,787,418 | 22,122,254 |
| Internal Service | 6,361,382 | 6,795,909 | 5,662,751 | (698,631) |
| **Total** | **70,770,816** | **81,800,636** | **96,493,942** | **25,723,126** |



# FY 2020 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2020 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together. Note that sales tax revenues collected for the municipalities within the County are included with the County tax revenues in the Capital Improvement Funds and then are expended through Intergovernmental expenditures in those funds.

| FY 2020 Revenue/Expenditure Summary by Fund | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Major Funds | | | Non-Major Funds | | |
| **Fund** | **General Fund** | **Capital Improvement Funds** | **Special Revenue Fund (Grants)** | **Enterprise Fund (SPLASH)** | **Special Revenue Funds** | **Internal Service Funds** | **2019-2020 Totals** |
| **FY 2020 Revenue** | | | | | | | |
| Taxes | 29,403,837 | 18,929,342 | | | 2,460,705 | | 50,793,884 |
| Licenses / Permits | 521,500 | | | | | | 521,500 |
| Intergovernmental | 1,098,400 | 2,391,478 | 2,096,477 | | 219,258 | | 5,805,613 |
| Charges for Services | 8,278,375 | | | 2,869,000 | 2,492,982 | 774,000 | 14,414,357 |
| Fines / Forfeitures | 1,421,700 | | | | 292,200 | | 1,713,900 |
| Investment | 327,000 | 190,900 | | | 37 | | 517,937 |
| Miscellaneous | 328,440 | | | | 254,213 | 4,968,000 | 5,550,653 |
| Other Financing | 451,840 | 1,823,750 | 1,523,750 | | | 78,995 | 3,878,335 |
| **Total** | **41,831,092** | **23,335,470** | **3,620,227** | **2,869,000** | **5,719,395** | **5,820,995** | **83,196,179** |
| **FY 2020 Expenditures** | | | | | | | |
| Personnel Services | 28,931,005 | | | 1,021,204 | 1,897,518 | 18,725 | 31,868,452 |
| Materials, Supplies | 9,842,260 | 491,133 | 9,293 | 900,500 | 1,619,795 | 1,412,711 | 14,275,692 |
| Capital Outlay | 127,765 | 23,663,998 | 2,580,934 | 376,500 | 1,136,553 | | 27,885,750 |
| Interfund Transfer | | | | 90,000 | 151,695 | 130,000 | 371,695 |
| Other Costs | | | | | 1,014,570 | 4,101,315 | 5,115,885 |
| Intergovernmental | 2,736,590 | 9,823,024 | | | | | 12,559,614 |
| Debt Service | 193,472 | 2,809,263 | | 619,000 | 169,719 | | 3,791,454 |
| **Total** | **41,831,092** | **36,787,418** | **2,590,227** | **3,007,604** | **5,989,850** | **5,662,751** | **95,868,942** |
| **Balance Summary** | | | | | | | |
| Excess / (Deficiency) | 0 | (13,451,948) | 1,030,000 | (138,604) | (270,455) | 158,244 | (12,672,763) |
| Fund Balance (Begin*) | 11,944,512 | 21,591,951 | 299,218 | 2,088,335 | 2,294,044 | 1,437,700 | 39,655,760 |
| Fund Balance (End) | 11,944,512 | 8,140,003 | 1,329,218 | 1,949,731 | 2,023,589 | 1,595,944 | 26,982,997 |
| Fund Balance % Change | 0% | (6.6%) | 344.2% | (36.6%) | (11.8%) | 11.0% | (34.6%) |

- SPLASH excludes $625,000 depreciation expense.
- The Beginning Fund Balance for FY2019-2020 is a projection and does not reflect actual fund performance for the 2018-2019 fiscal year.

## FY 2018-2020 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2018 – FY 2020 revenues and expenditures for all funds.

| Category | 2018 | 2019 Projected | 2020 Budget |
|---|---|---|---|
| **Revenue** | | | |
| Taxes | 40,234,342 | 49,722,047 | 50,793,884 |
| Licenses and Permits | 526,605 | 514,639 | 521,500 |
| Intergovernmental | 4,374,635 | 5,826,220 | 5,805,613 |
| Charges for Services | 13,584,965 | 13,929,796 | 14,414,357 |
| Fines / Forfeitures | 1,875,748 | 1,845,912 | 1,713,900 |
| Investment | 75,240 | 349,237 | 517,937 |
| Miscellaneous | 6,185,707 | 5,836,625 | 5,550,653 |
| Other Financing | 2,149,119 | 15,358,625 | 3,878,335 |
| **Total** | **69,006,361** | **93,383,031** | **83,196,179** |
| **Expenditures** | | | |
| Personnel Services | 28,158,837 | 28,830,118 | 31,868,452 |
| Materials, Supplies | 13,940,599 | 15,036,444 | 14,275,692 |
| Capital Outlay | 10,241,694 | 15,181,713 | 27,885,750 |
| Interfund Transfer | 701,150 | 244,197 | 371,695 |
| Other Costs | 8,169,322 | 8,399,883 | 5,740,885 |
| Debt Service | 3,372,334 | 4,016,170 | 3,791,454 |
| Intergovernmental | 6,186,880 | 10,092,111 | 12,559,614 |
| **Total** | **70,770,816** | **81,800,636** | **96,493,942** |
| **Balance Summary** | | | |
| Excess (Deficiency of Revenue over Expenditures) | (1,764,455) | 11,582,395 | (13,297,763) |
| Fund Balance – Ending | 28,073,365 | 39,655,760 | 26,357,997 |

# Fund Balance

## Fund Balance Overview

An important part of the financial well-being of a county is having a sufficient fund balance. In this budget document, a fund balance is defined as the excess of an entity's revenues over its expenditures. Bulloch County accumulates fund balances in its various funds for the following reasons: (1) to avoid short-term debt that might be needed to provide working capital; (2) to meet unexpected expenditures as the result of an emergency; (3) to secure the County's debt and its bond rating; (4) to accumulate funding for planned capital expenditures including the replacement of capital assets, and (5) to meet reserve requirements for liabilities already incurred, but not yet paid. All excess funds are invested consistent with the State law. The resulting interest income is used as an additional revenue source in each fund.

## Projected Changes in Fund Balance from Fiscal Year 2018 to 2019

Unfilled positions and a continued growth in revenues will result in an 8.3% increase in General Fund – Fund Balance. The Enterprise Fund balance will decrease approximately 36.6% due to payment for the Aquatic Center expansion, a very wet summer and delay in opening the expanded portion of Splash. Capital Improvements Fund Balance will increase by 119% due to delay in completion of large projects in FY 2019. Internal Service Fund Balance is expected to increase by 11% as a result of growth in the Employee Health Insurance fund balance.

## Projected Changes in Fund Balance from Fiscal Year 2019 to 2020

In Fiscal Year 2020, there are expected changes in fund balance as seen at the bottom of the table on page 80. Capital Funds will increase largely due to receipt of TSPLOST funds and debt issuance proceeds that will not be fully spent until FY 2020. The Enterprise Fund shows an increase because estimated depreciation expense on the Expansion was not included in the fund balance projection. Otherwise, the fund would likely show a decrease in fund balance for the year. Special Revenue Funds will decrease because of numerous planned capital outlays.

| Fund Balance | | | | |
|---|---|---|---|---|
| **Fund** | **Ending Fund Balance (7/1/18)** | **Ending Fund Balance (6/30/19)** | **Increase / (Decrease)** | **Percent Change** |
| General | 11,027,821 | 11,944,512 | 916,691 | 8.3% |
| Enterprise | 2,828,867 | 2,088,335 | (740,532) | (26.2%) |
| Special Revenue | 4,239,662 | 2,593,262 | (1,646,400) | (38.8%) |
| Capital Improvements | 7,801,188 | 21,591,951 | 13,790,763 | 176.8% |
| Internal Service | 2,175,827 | 1,437,700 | (738,127) | (33.9%) |
| **Total** | **28,073,365** | **39,655,760** | **11,582,395** | **41.3%** |

# V. General Fund


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# General Fund Overview

## General Fund Description and Major Changes

Description

The General Fund is the County's primary operating fund. It accounts for all financial resources, except those required to be accounted for in other funds and is commonly considered to represent the ordinary operations of a County. Therefore, the General Fund budget is usually the object of primary interest to citizens because it envelopes the core aspect of the County.

Major Changes

There have been few structural changes through the years in the General Fund. In FY 2020, the Mental Health Court will be renamed the Accountability Court to reflect a change in funding and function and moved to a Special Revenue Fund. The Board of Education function ended in FY 2018, upon completion of a 20-year agreement. In addition, the Senior Companion program was no longer funded in FY 2018. Both of these functions will continue to be shown in the budget for the next two years for historical purposes.

## General Fund Summary

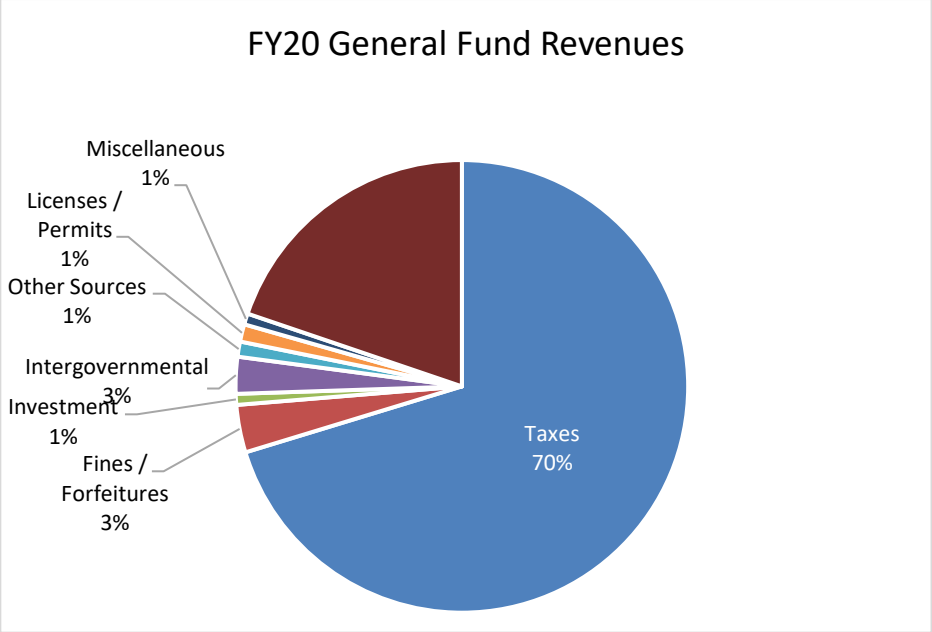
**Fund 100 – General Fund**
**Revenue and Expenditure Summary**

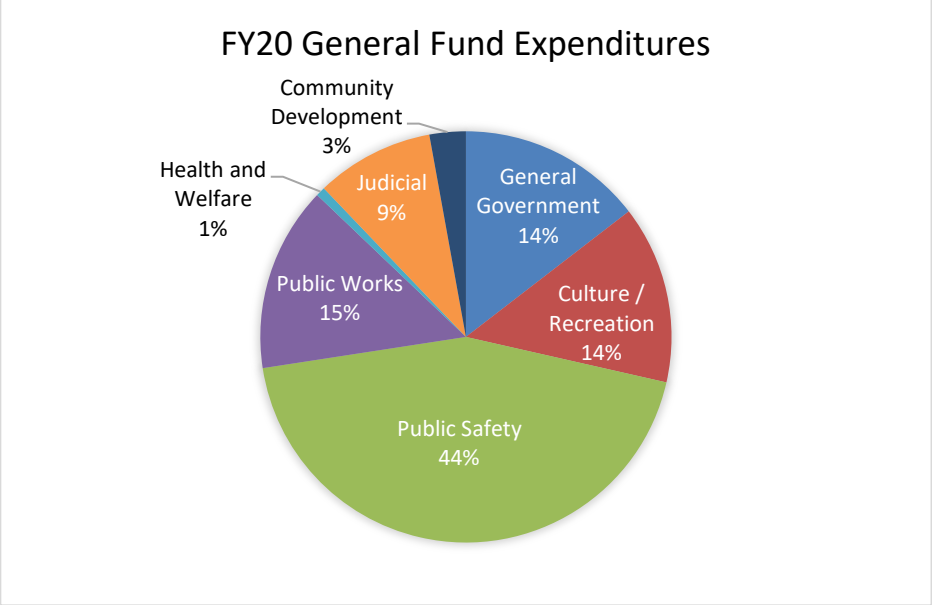
| General Fund Summary Expenditures | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 23,248,066 | 24,195,098 | 25,966,495 | 27,395,798 | 28,931,005 |
| Materials, Supplies and Services | 7,429,361 | 8,909,491 | 9,730,374 | 9,204,400 | 9,842,260 |
| Capital Outlay | 172,132 | 1,014,870 | 608,387 | 642,880 | 127,765 |
| Interfund Transactions | 16,160 | 1,210,250 | 467,460 | | |
| Other Costs | 3,028,197 | 2,833,977 | 2,441,557 | 2,739,295 | 2,736,590 |
| Debt Service | | 206,977 | 193,468 | 89,799 | 193,472 |
| Miscellaneous | 28,847 | | 10,000 | 306,870 | |
| **Total Expenditures** | **35,079,551** | **38,370,662** | **39,417,741** | **40,379,041** | **41,831,092** |

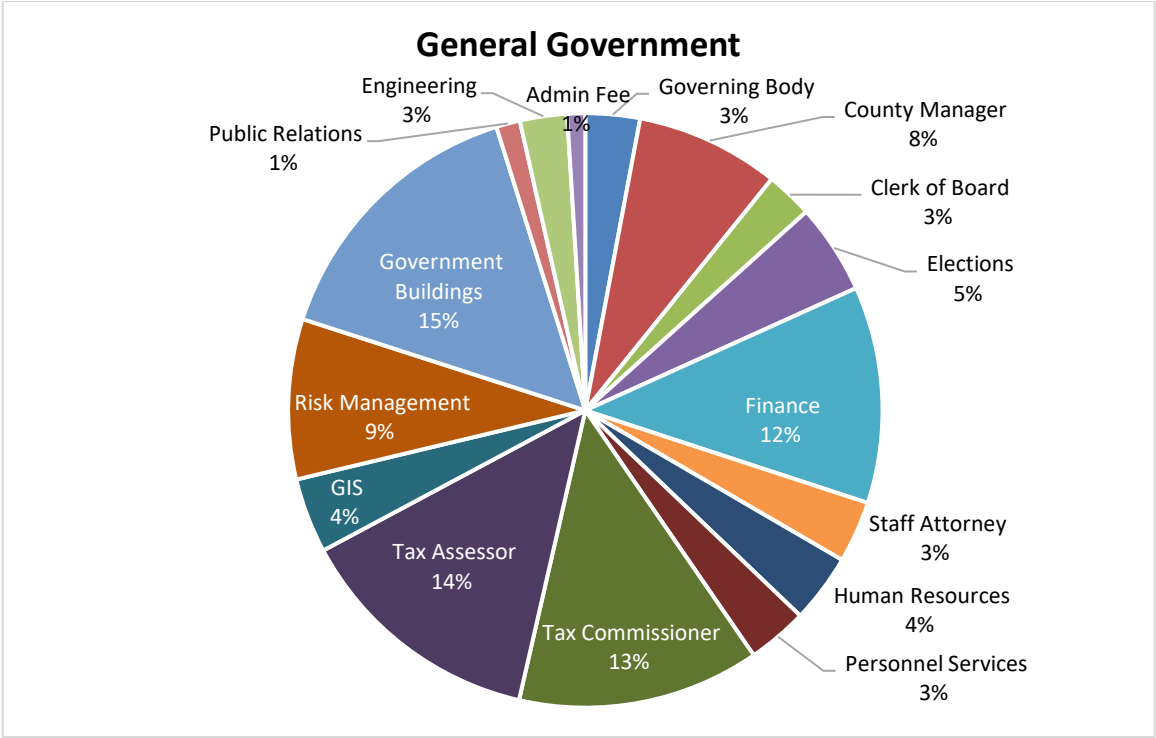
| General Revenues Summary Revenues | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Taxes | 25,708,947 | 26,718,247 | 27,711,513 | 28,118,647 | 29,403,837 |
| Licenses and Permits | 454,243 | 517,587 | 526,605 | 515,000 | 521,500 |
| Intergovernmental | 1,457,657 | 2,766,078 | 1,710,793 | 1,264,047 | 1,098,400 |
| Charges for Services | 7,129,207 | 7,678,508 | 7,934,348 | 8,049,260 | 8,278,375 |
| Fines and Forfeitures | 1,534,733 | 1,508,066 | 1,611,151 | 1,406,200 | 1,421,700 |
| Investment Income | 3,185 | 3,769 | 60,491 | 104,200 | 327,000 |
| Miscellaneous | 701,860 | 507,532 | 340,210 | 328,379 | 328,440 |
| Other Finance Sources | 374,205 | (258,446) | 923,889 | 593,308 | 451,840 |
| **Total Revenues** | **37,364,037** | **39,441,341** | **40,819,000** | **40,379,041** | **41,831,092** |

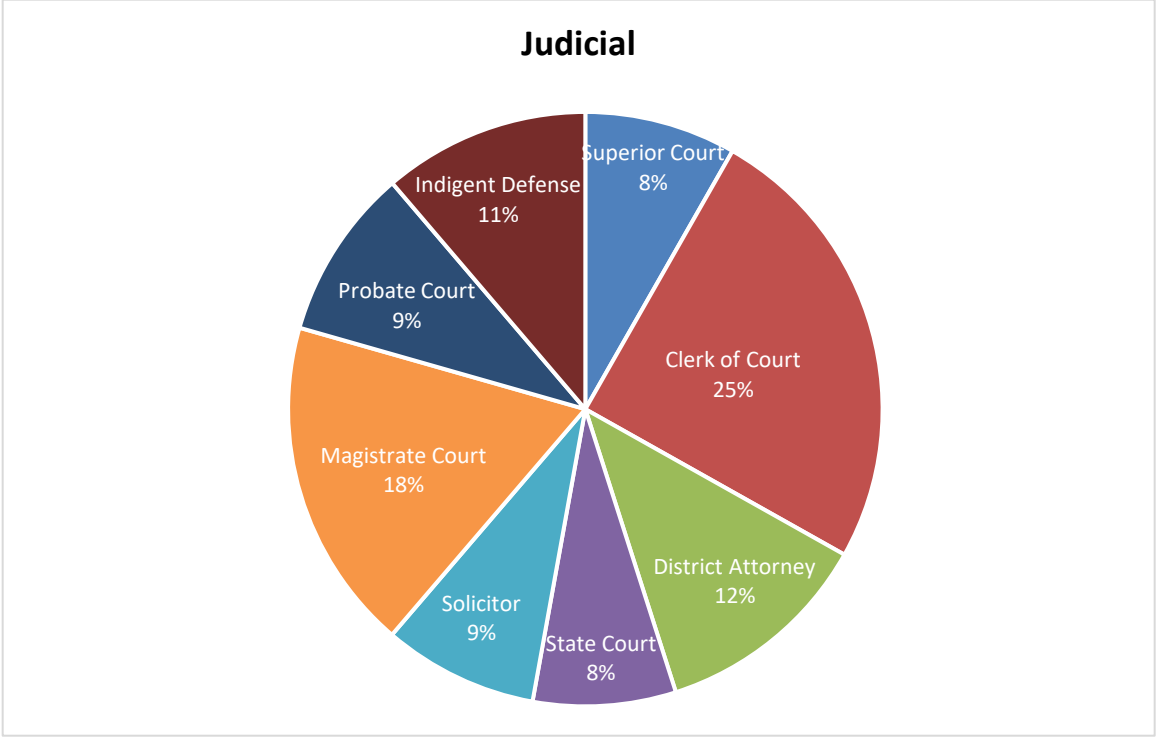
| General Fund Balance Summary | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Summary of Revenue Over Expenditures | 2,284,486 | 3,152,957 | 1,401,259 | 0 | 0 |
| **Fund Balance Ending** | **7,557,980** | **9,626,562** | **11,027,821** | **11,027,821** | **11,027,821** |

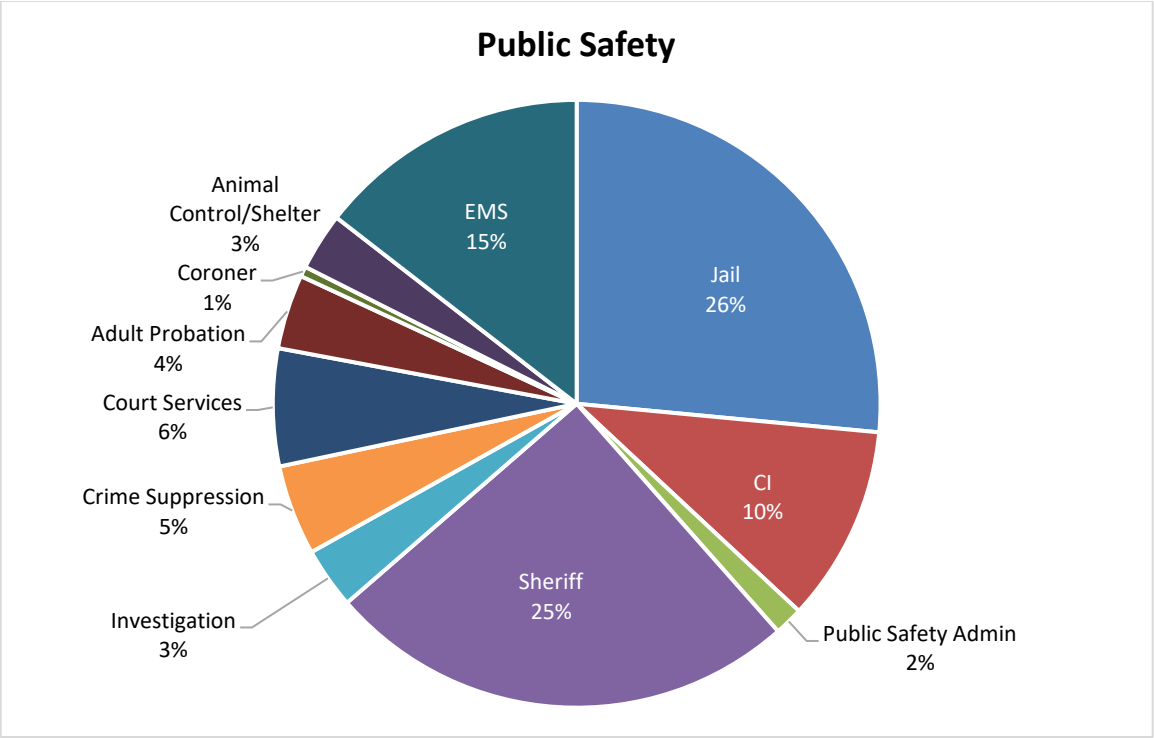
| Revenues | 2020 Approved | % of Total | Expenditures | 2020 Approved | % of Total |
|---|---|---|---|---|---|
| Taxes | 29,403,837 | 70.3 | General Government | 6,085,180 | 14.5 |
| Licenses and Permits | 521,500 | 1.2 | Judicial | 3,885,814 | 9.3 |
| Intergovernmental | 1,098,400 | 2.6 | Public Safety | 18,413,555 | 44.0 |
| Charges for Services | 8,282,375 | 19.8 | Public Works | 6,086,293 | 14.5 |
| Fines and Forfeitures | 1,421,700 | 3.4 | Health and Welfare | 307,410 | 0.7 |
| Investment Income | 327,000 | 0.8 | Culture and Recreation | 5,858,651 | 14.0 |
| Miscellaneous | 328,440 | 0.8 | Community Development | 1,194,189 | 2.9 |
| Other Financing Sources | 451,840 | 1.1 | Reserve - Contingency | | |
| **Total Revenues** | **41,831,092** | | **Total Expenditures** | **41,831,092** | |

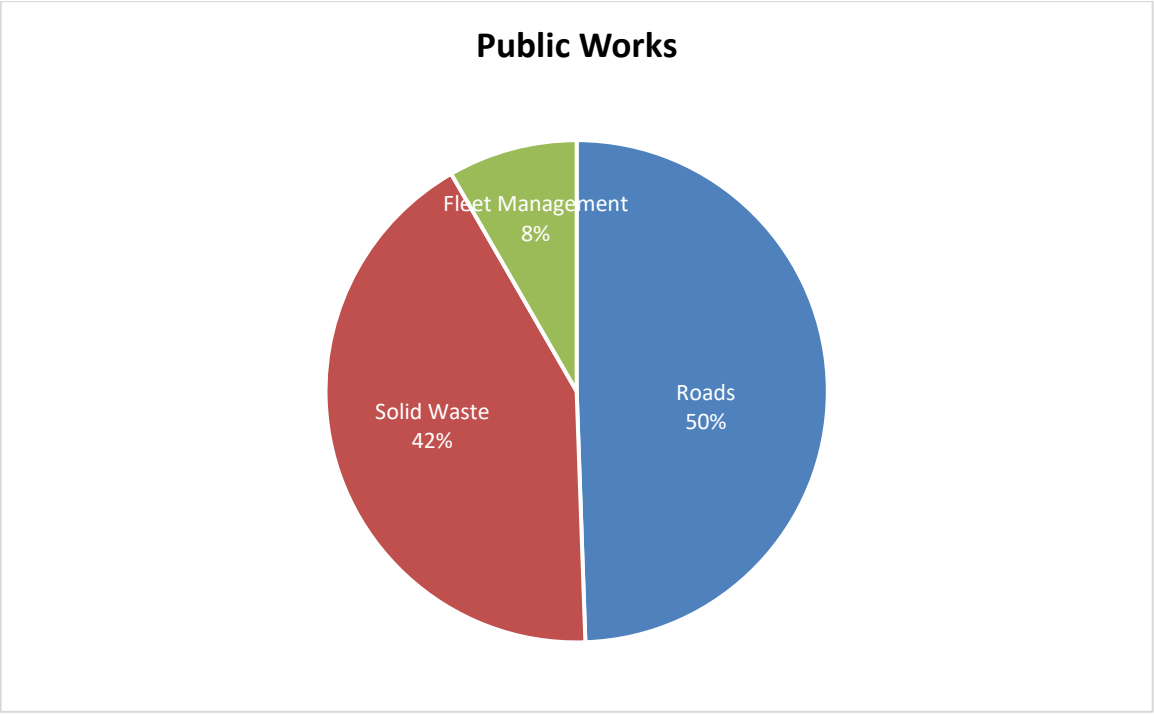


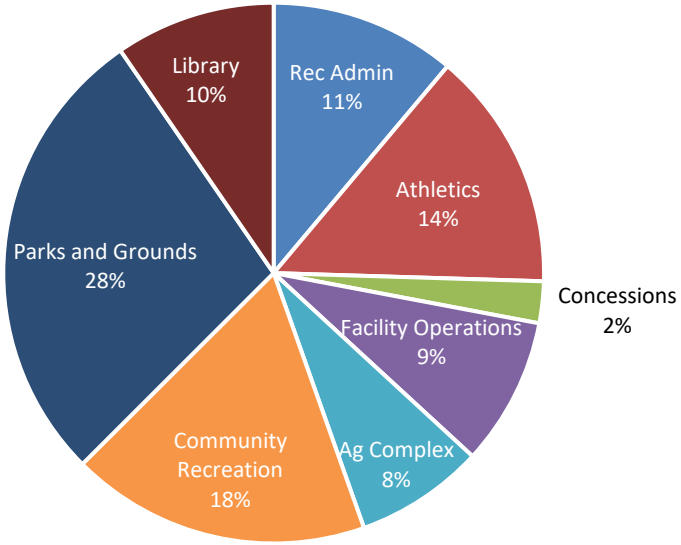

General Government
Engineering 3%
Admin Fee 1%
Governing Body 3%
County Manager 8%
Public Relations 1%
Clerk of Board 3%
Elections 5%
Government Buildings 15%
Finance 12%
Risk Management 9%
GIS 4%
Staff Attorney 3%
Tax Assessor 14%
Human Resources 4%
Tax Commissioner 13%
Personnel Services 3%


Judicial
Superior Court 8%
Indigent Defense 11%
Probate Court 9%
Clerk of Court 25%
Magistrate Court 18%
District Attorney 12%
Solicitor 9%
State Court 8%

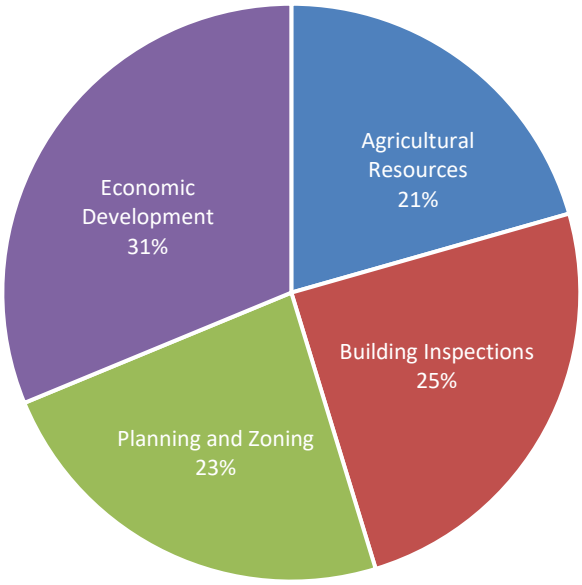

Public Safety
Animal Control/Shelter 3%
Coroner 1%
Adult Probation 4%
Court Services 6%
Crime Suppression 5%
Investigation 3%
EMS 15%
Jail 26%
CI 10%
Sheriff 25%
Public Safety Admin 2%

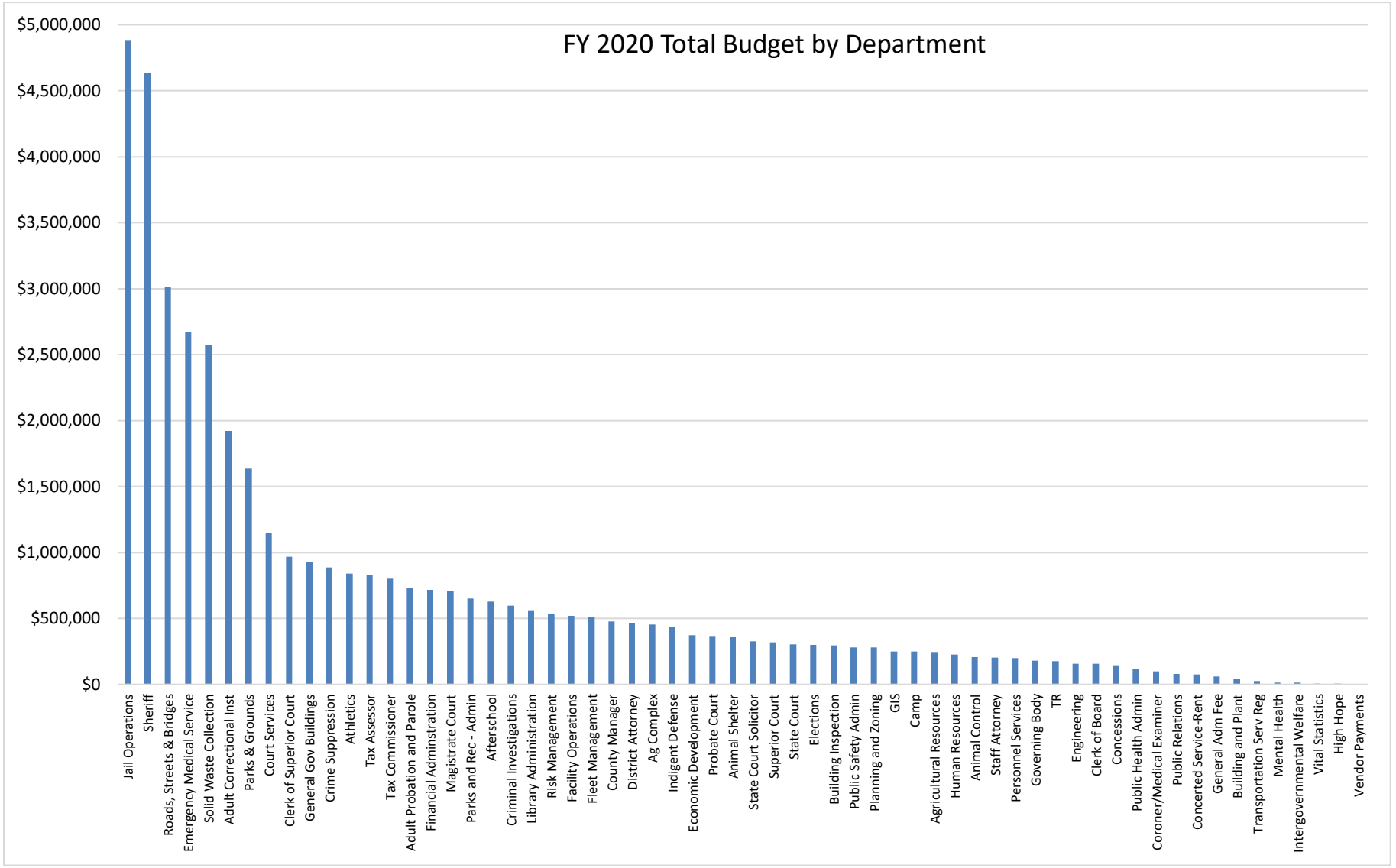

Public Works
Fleet Management 8%
Roads 50%
Solid Waste 42%

## Leisure Services




## Development Services




FY 2020 Total Budget by Department
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
Jail Operations
Sheriff
Roads, Streets & Bridges
Emergency Medical Service
Solid Waste Collection
Adult Correctional Inst
Parks & Grounds
Court Services
Clerk of Superior Court
General Gov Buildings
Crime Suppression
Athletics
Tax Assessor
Tax Commissioner
Adult Probation and Parole
Financial Adminstration
Magistrate Court
Parks and Rec - Admin
Afterschool
Criminal Investigations
Library Administration
Risk Management
Facility Operations
Fleet Management
County Manager
District Attorney
Ag Complex
Indigent Defense
Economic Development
Probate Court
Animal Shelter
State Court Solicitor
Superior Court
State Court
Elections
Building Inspection
Public Safety Admin
Planning and Zoning
GIS
Camp
Agricultural Resources
Human Resources
Animal Control
Staff Attorney
Personnel Services
Governing Body
TR
Engineering
Clerk of Board
Concessions
Public Health Admin
Coroner/Medical Examiner
Public Relations
Concerted Service-Rent
General Adm Fee
Building and Plant
Transportation Serv Reg
Mental Health
Intergovernmental Welfare
Vital Statistics
High Hope
Vendor Payments

# General Fund Revenues

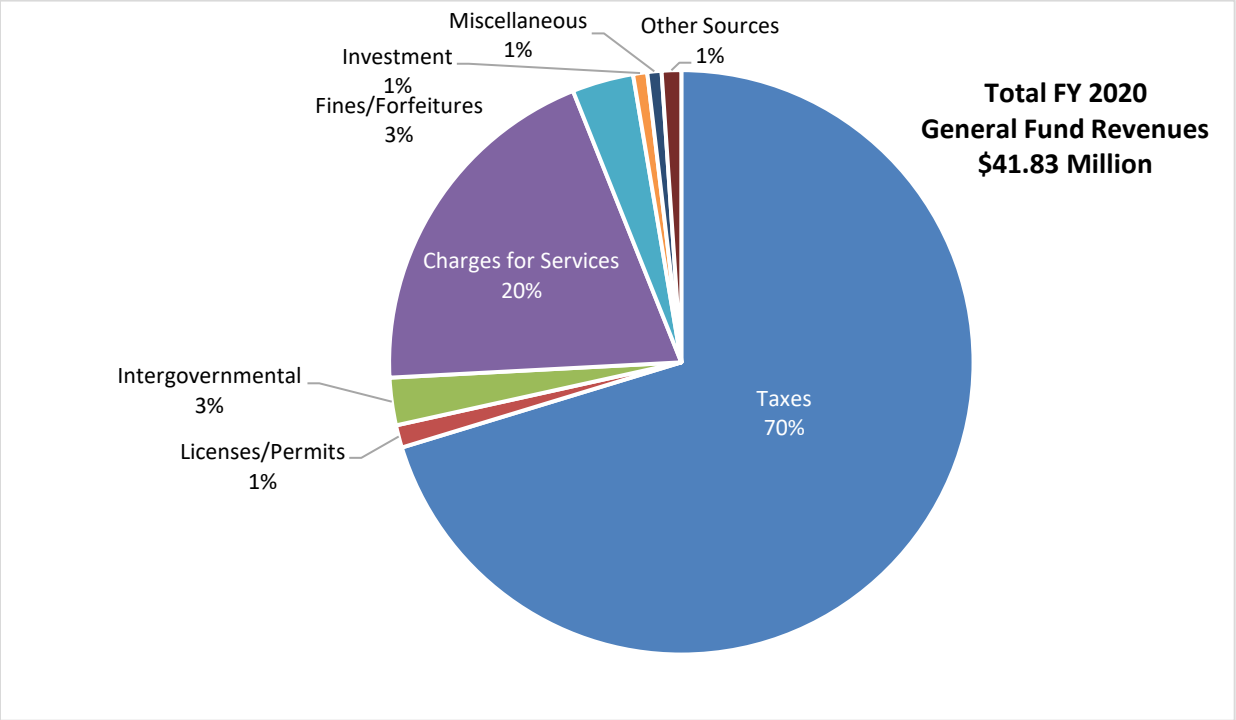
## General Fund Revenue Overview

The County has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as property taxes, franchise taxes, occupation taxes, insurance premium tax and others.

Departmental revenues are typically related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be reviewed in the context of the department's overall budget and will be monitored periodically to ensure the department is operating within budget constraints.

General Fund revenues are not received in equal monthly distributions or payments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The varying nature of revenue sources result in an uneven cash flow throughout the fiscal year. For example, the County's lowest cash balance generally occurs in September, before property taxes begin trickling in during the fall to replenish the cash balance. Where appropriate, this fluctuating intake of revenues has been taken into consideration when developing estimates for each revenue category.

# General Fund Revenues by Source FY 2020



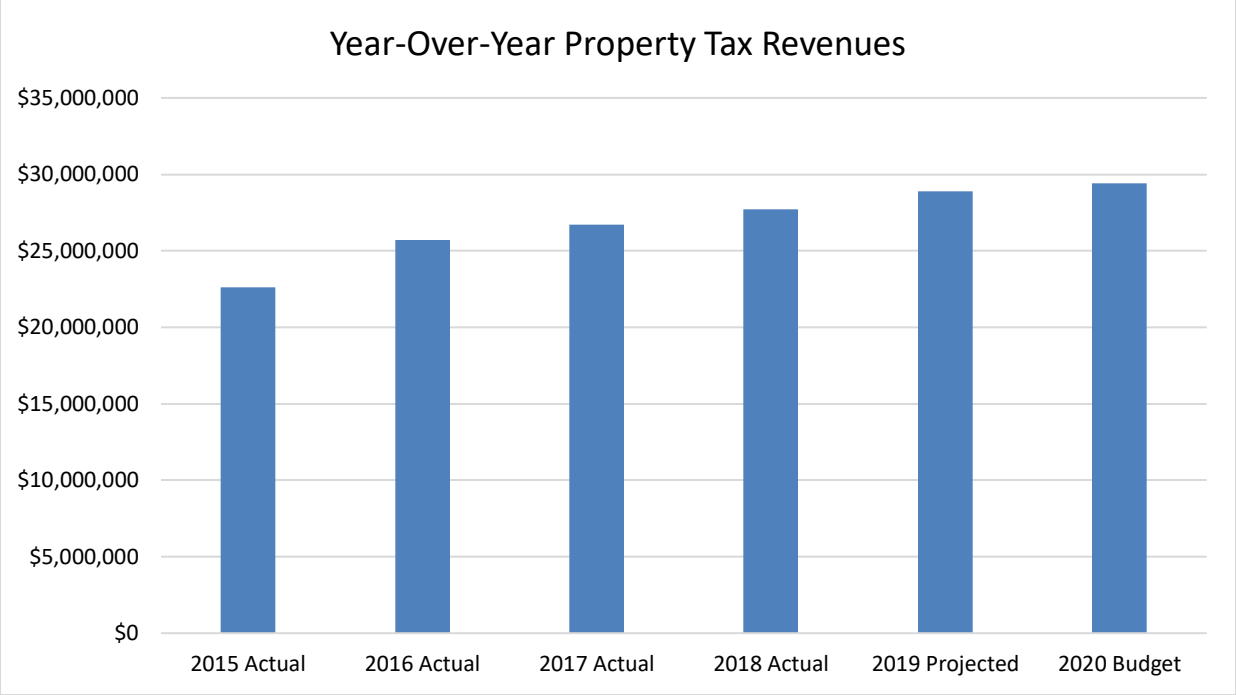

## General Fund Revenue Categories

- Charges for Services – consist of charges for services for recreation, ambulance, solid waste, etc.
- Taxes – consist mostly of property, insurance premium, occupation and alcohol excise taxes
- Licenses / Permits – consist mostly of building, alcoholic beverage and late tag penalty permits
- Intergovernmental – consists mostly of grants and funding from other government agencies
- Fines / forfeitures – consist mostly of fines from the Superior, State, Magistrate and Probate Courts
- Investment Income – consists mostly of interest earnings on the Old Hospital corpus
- Contributions – consist mostly of recreation contributions
- Miscellaneous – consists mostly of rental of county owned property/buildings
- Other Finance Sources – consist mostly of transfers from other County funds

# General Fund Revenue Sources

Property Tax

Property Tax is Bulloch County's largest source of tax revenue for the General Fund, and it is collected by the Tax Commissioner. This tax is an ad-valorem (value-based) tax imposed on real property and tangible personal property which Bulloch County property owners pay at a rate of 40% of the assessed value of the property. The County's property tax rate is currently 12.34 mills, the same as last year.

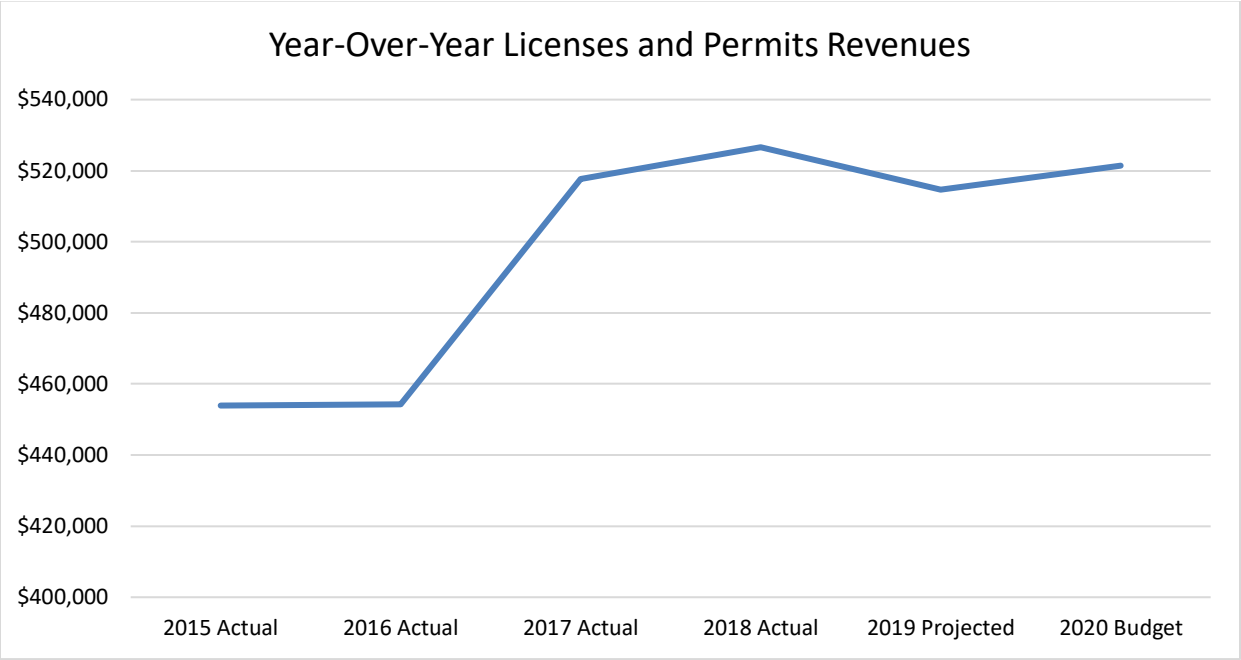



* Includes Current Year Real Property Taxes

The millage rate was increased in 2015 to fund additional Public Safety employees and to fund a five-year fund reserve stabilization initiative.

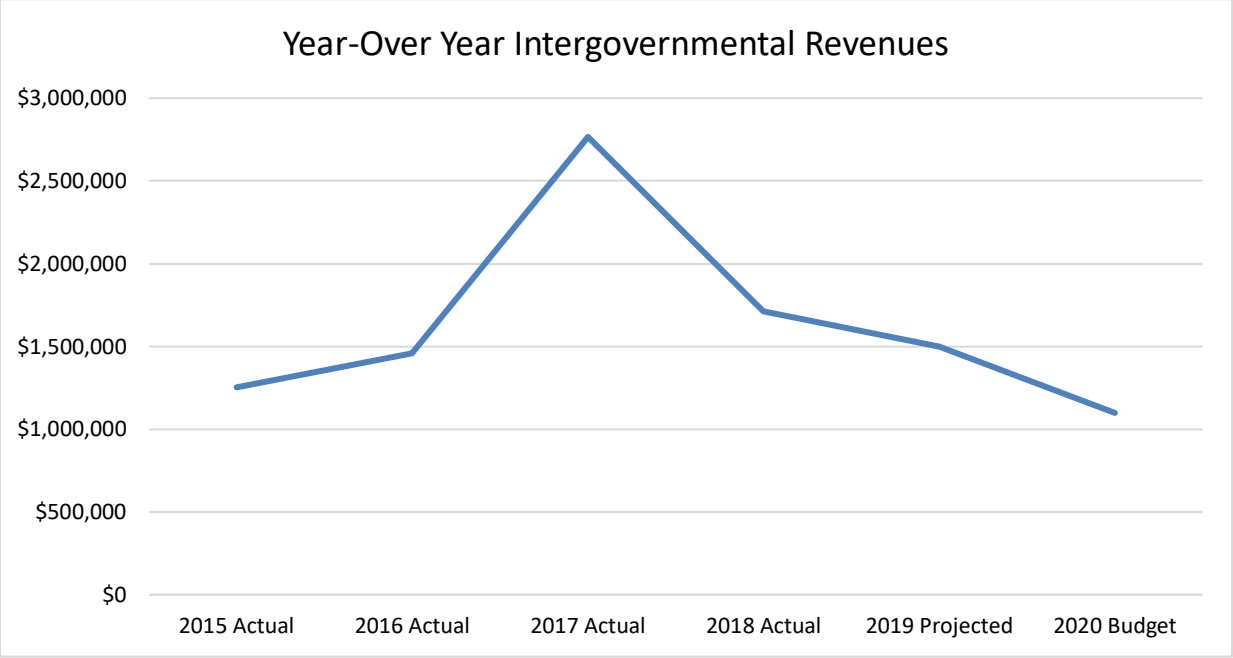
Licenses and Permits

Licenses and permits continue to trend upward at a modest rate. The primary source of Licenses and Permits revenue are Building Inspection, Alcohol Beverage, and Late Tag Penalties.



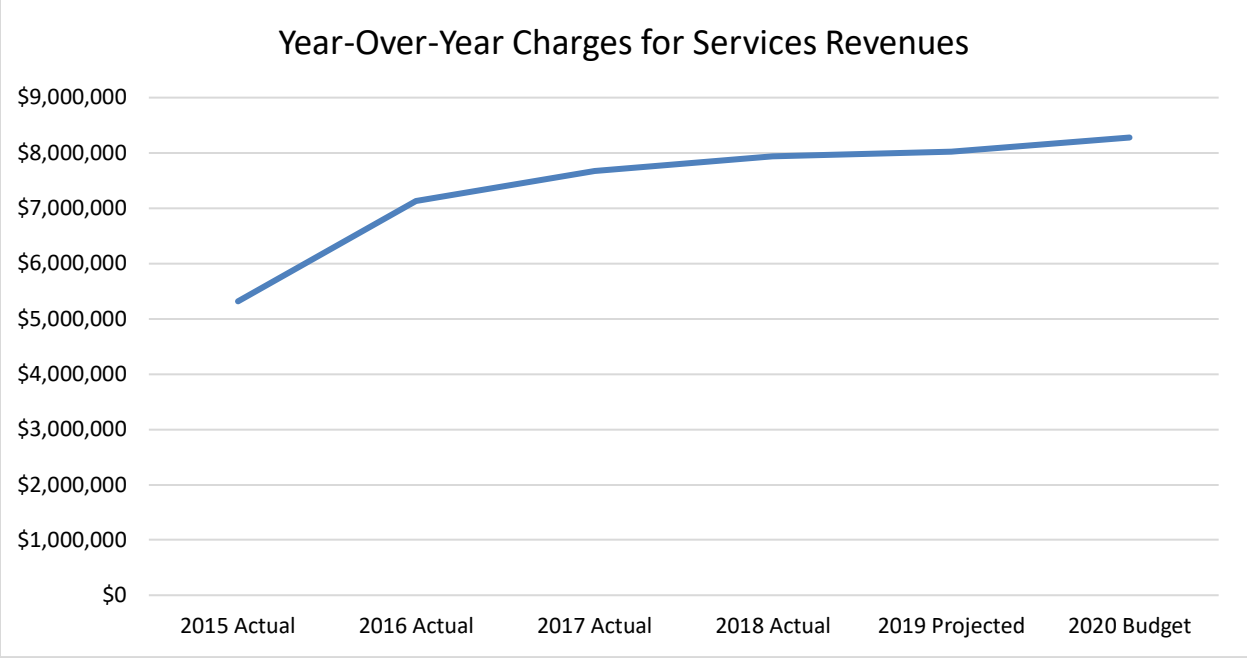

Intergovernmental Revenues

Intergovernmental Revenues have been fairly stable, except for 2017. In FY 2017, the County received reimbursement ($1.16 million) from FEMA for costs incurred for hurricane cleanup. One of the larger sources for this revenue is derived from housing for the US Marshall Service.



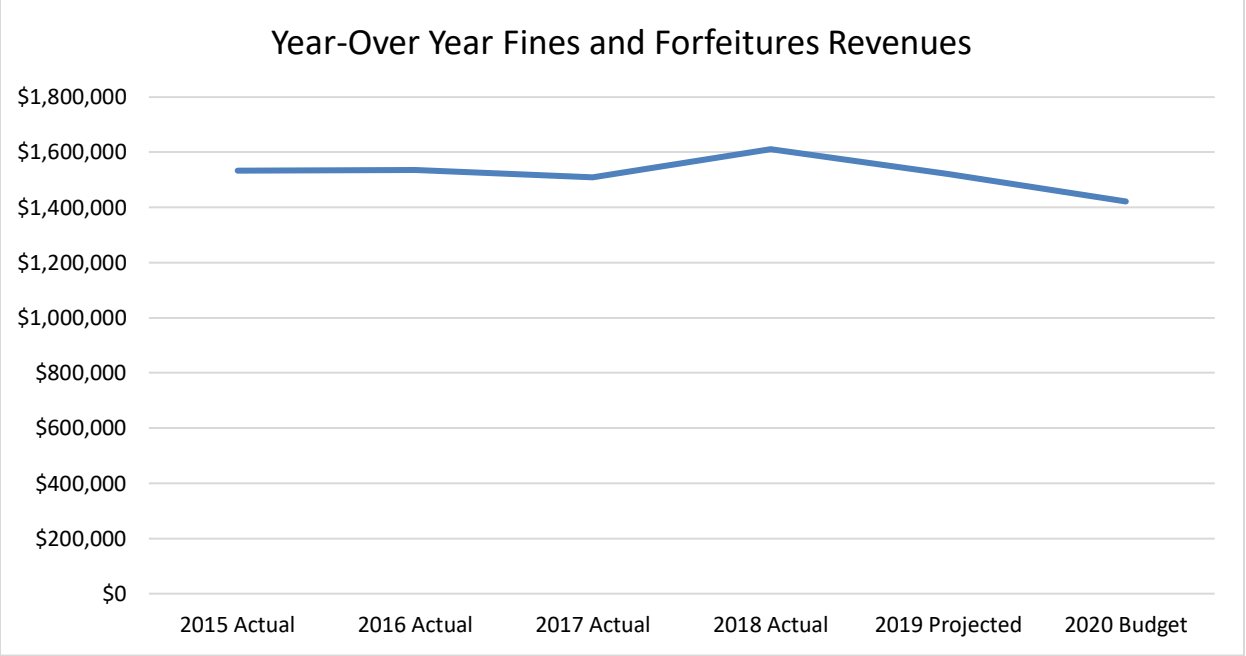
Charges for Services

Charges for Services continues to trend upward at a modest rate. The largest source of Charges for Services is Ambulance Fees, Prisoner Housing, Recreation Fees and Probation Fees.



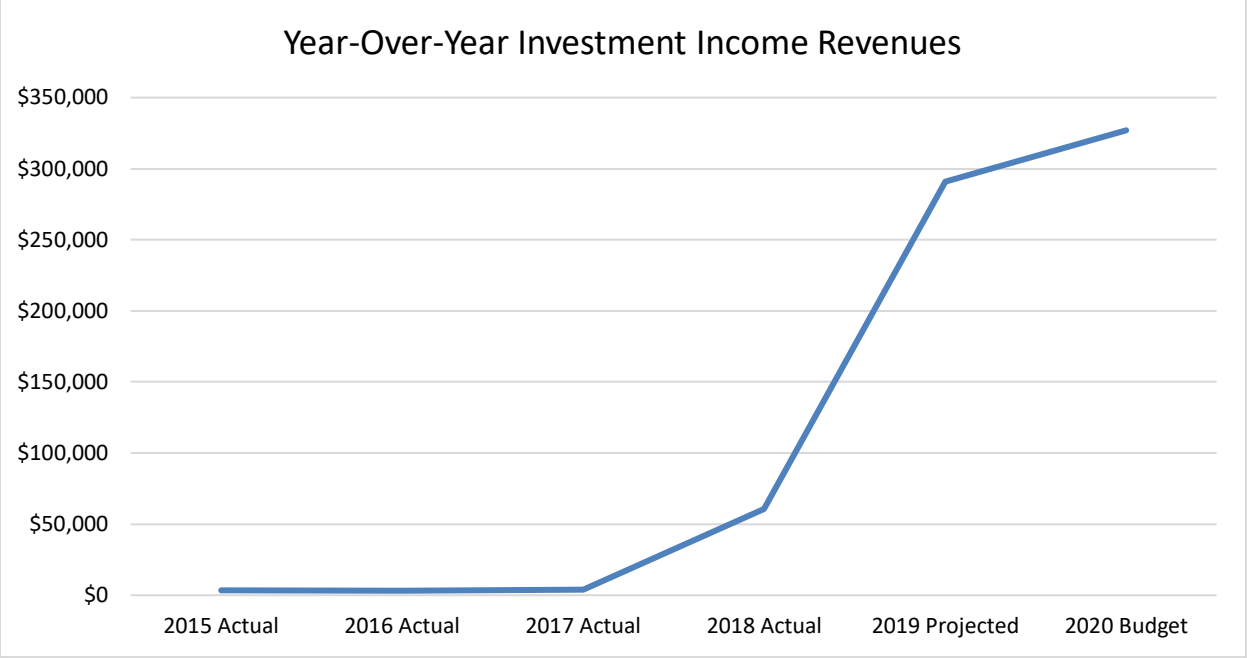

Fines and Forfeitures

Fines and Forfeitures are trending downward primarily due to lower Superior Court fines. State and Magistrate Court fines account for the majority of the fines.



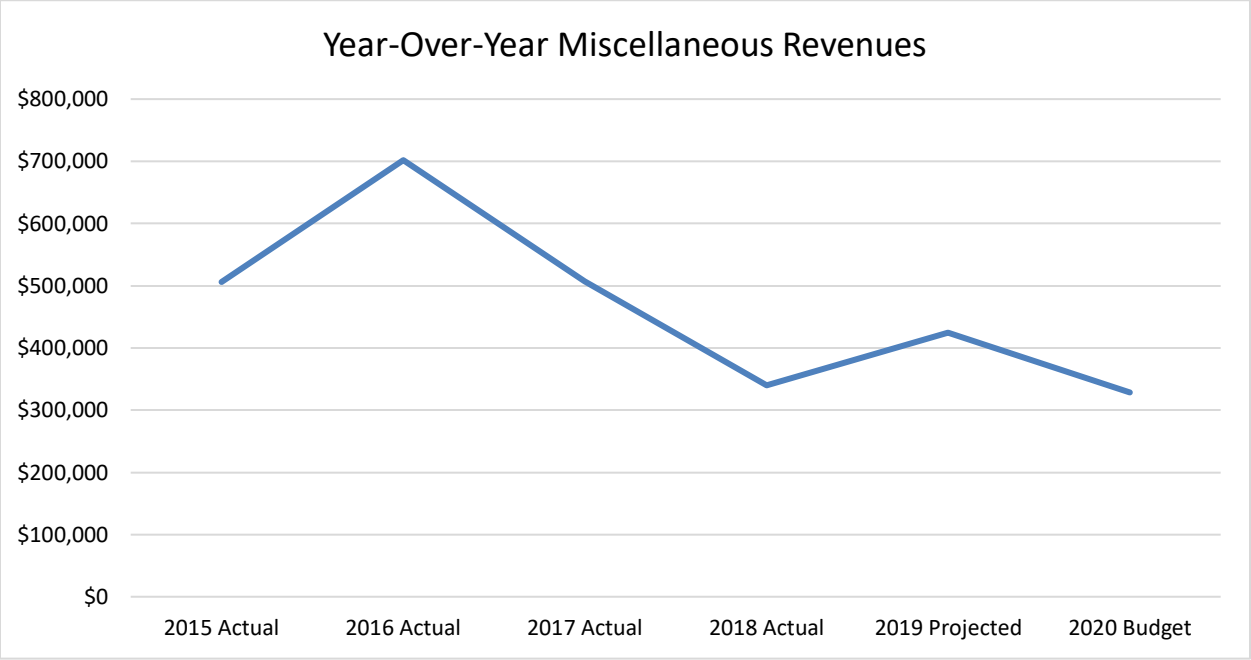
Investment Income

Investment Income continues to trend upward at a robust rate. Investment earnings on idle cash is responsible for the recent increase.



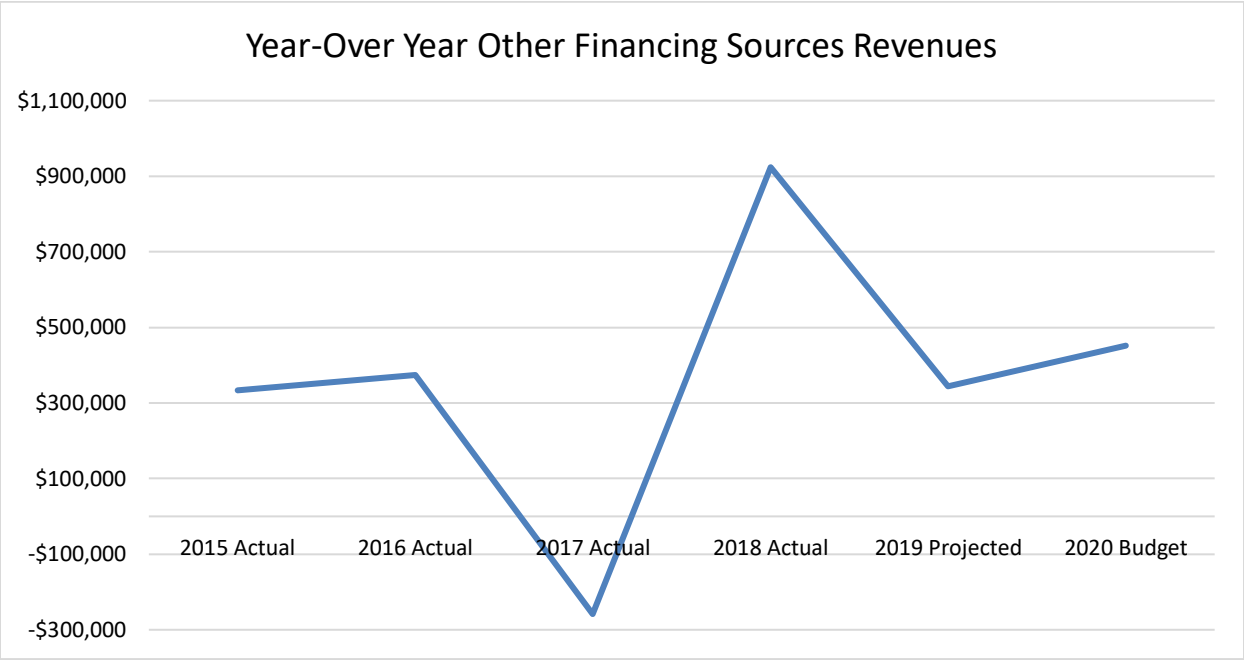

Miscellaneous Revenue

Miscellaneous Revenue is fairly volatile. The large increases in 2016 and 2017 were related to Reimbursement for Damaged Property and Other Revenue.



Other Financing Sources

Other Financing Sources are volatile. The major source of revenues are transfers into and out of the General Fund. The largest decrease in FY 2017 related to reimbursement of FEMA hurricane funds that were transferred into a Special Revenue Fund.



# General Fund Revenue Details

| Taxes | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 311101 Real Property Taxes – Current Year | 20,153,075 | 21,118,562 | 21,606,000 | 22,207,648 | 22,661,837 |
| 311120 Real Property Timber – Current Year | 99,686 | 103,919 | 95,000 | 119,120 | 120,000 |
| 311200 Real Property Taxes – Prior Year | 372,803 | 356,535 | 375,000 | 366,334 | 360,000 |
| 311310 Personal Property – Motor Vehicle | 1,545,131 | 1,540,246 | 1,539,147 | 1,508,364 | 420,000 |
| 311315 Title Ad Valorem Tax (TAVT) | 423,050 | 456,654 | 425,000 | 465,605 | 1,525,000 |
| 311316 Alternative Ad Valorem Tax (AAVT) | 38,145 | 35,637 | 36,000 | | 36,000 |
| 311320 Personal Property Manufactured Home | 202,397 | 281,018 | 218,000 | 235,000 | 230,000 |
| 311340 Intangible Recording Tax | 633,966 | 404,444 | 375,000 | 380,000 | 375,000 |
| 311350 Railroad Equipment | 12,843 | 17,295 | 11,500 | 15,000 | 15,000 |
| 311390 Personal Property Tax – Other | 2,134 | 2,768 | 2,000 | 1,800 | 2,000 |
| 311500 Property Not on Digest | 21,004 | 21,229 | 15,000 | 32,497 | 57,000 |
| 311600 Real Estate Transfer | 165,652 | 134,083 | 110,000 | 130,000 | 120,000 |
| 311750 Franchise Tax – Cable Television | 171,116 | 175,737 | 178,000 | 185,772 | 186,000 |
| 314200 Alcoholic Beverage Excise | 277,778 | 267,065 | 260,000 | 255,839 | 260,000 |
| 316100 Occupation Tax | 35,493 | 38,169 | 38,000 | 38,000 | 38,000 |
| 316200 Insurance Premium Tax | 2,211,755 | 2,373,439 | 2,485,000 | 2,559,205 | 2,620,000 |
| 316300 Financial Institution Tax | 107,668 | 102,221 | 100,000 | 117,296 | 120,000 |
| 319110 Real Property – Penalties and Interest | 184,569 | 229,699 | 200,000 | 215,000 | 210,000 |
| 319500 Fees-FIFA | | | | | 10,000 |
| 391205 TAVT Administration Fee | 59,982 | 52,793 | 50,000 | 50,000 | 38,000 |
| **Total Taxes** | **26,718,247** | **27,711,513** | **28,118,647** | **28,882,480** | **29,403,837** |

| Licenses and Permits | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 321101 Alcoholic Beverage License | 71,745 | 74,990 | 75,000 | 77,000 | 76,500 |
| 322210 Zoning and Land Use | 29,216 | 26,510 | 26,000 | 32,000 | 32,000 |
| 322400 Marriage License | 24,641 | 22,316 | 23,000 | 25,000 | 25,000 |
| 322910 Pistol Permit | 39,320 | 40,231 | 35,000 | 43,639 | 40,000 |
| 322990 Other Permits – Engineering | | | | 3,639 | |
| 323120 Building Inspection Permit | 227,703 | 247,506 | 250,000 | 230,000 | 240,000 |
| 323121 Manufactured Home Inspection Permit | 26,249 | 24,134 | 22,000 | 24,000 | 25,000 |
| 323125 Non-Permit Inspections | 10,000 | 8,900 | 9,000 | 8,000 | 8,000 |
| 324300 Late Tag Penalty | 88,713 | 82,018 | 75,000 | 75,000 | 75,000 |
| **Total Licenses and Permits** | **517,587** | **526,605** | **515,000** | **514,639** | **521,500** |

| Intergovernmental | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 331111 Law Enforcement | | 15,314 | 9,500 | 9,000 | 10,500 |
| 331150 Federal Grant | 1,160,447 | 467,460 | | 273,697 | |
| 331151 Federal Grant - BPV | | 4,784 | | 3,150 | |
| 334100 Emergency Management – Georgia | | | 24,400 | 21,065 | |
| 334110 Grant EMA | 5,000 | 12,108 | | | 24,400 |
| 334114 EMS - DCA Grant | 7,943 | | | | |
| 334122 Mental Health Court | 111,793 | 116,074 | 166,647 | 125,000 | |
| 334215 Grants | 37,903 | 1,248 | | | |
| 335200 PILOT – Forest Land Protection Grant | | 24,372 | | | |
| 336001 Environmental Management - Statesboro | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 |
| 336001 Mill Creek Dugouts – BOE | 125,869 | | | | |
| 336002 Mill Creek Batting Cages – BOE | 262,991 | | | | |
| 336003 Law Library | | 750 | | 1,010 | |
| 336004 Animal Control – Statesboro | 55,172 | 56,041 | 60,000 | 55,000 | 60,000 |
| 336011 Emergency Management – Statesboro | 21,565 | 5,000 | 5,000 | 5,000 | 5,000 |
| 361003 Interest – Hospital Authority | 838,795 | 855,124 | 860,000 | 865,317 | 860,000 |
| 389100 Reimburse FICA Expenditure | 16,600 | 30,518 | 16,500 | 16,500 | 16,500 |
| **Total Intergovernmental** | **2,766,078** | **1,710,793** | **1,264,047** | **1,496,739** | **1,098,400** |

| Charges for Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 322911 Fingerprinting - GBI Fees | 17,608 | 32,666 | 28,200 | 35,000 | 35,000 |
| 331112 US Marshall Housing | 539,050 | 595,400 | 575,000 | 800,000 | 575,000 |
| 331113 US Marshal Transport | 51,743 | 71,167 | 60,000 | 60,000 | 60,000 |
| 334215 Grants | | 27,360 | 34,000 | 25,000 | 15,000 |
| 336013 Elections – Other Cities | | 60,338 | 2,500 | 11,838 | 12,500 |
| 341100 Court Costs | 6,272 | 1,121 | 1,500 | 26,745 | 1,500 |
| 341110 Court Costs – Bond Administration | 53,630 | 35,760 | 40,000 | 43,000 | 45,000 |
| 341120 Court Costs – Probation Fee | 290,144 | 338,068 | 300,000 | 375,000 | 345,000 |
| 341130 Probation Transfer | 1,224 | 215 | 1,000 | | 1,000 |
| 341190 Serving Civil / Criminal | 23,478 | 23,813 | 22,000 | 17,000 | 17,000 |
| 341200 Recording of Legal Liens Instrument | 171,508 | 193,042 | 160,000 | 172,000 | 160,000 |
| 341203 Deed Scanning / Scanned Images | | 6,925 | 8,000 | | 8,000 |
| 341204 Attorney / Filing Fees | 1,243 | 516 | 250 | 125 | 250 |
| 341301 Subdivision Plan Fees | 5,068 | 6,410 | 6,000 | 2,500 | 1,500 |
| 341390 Addressing Fees | 5,180 | 4,206 | 4,000 | 3,500 | 4,000 |
| 341600 Motor Vehicle Tag Collection | 91,862 | 92,139 | 90,000 | 90,000 | 90,000 |
| 341702 Concerted Services Administration | 602 | 65 | | | |
| 341910 Election Qualifying Fees | 9,585 | | 5,000 | | 28,000 |
| 341930 Sale of Maps and Publications | 2,320 | 2,620 | 2,400 | 1,850 | 2,400 |
| 341931 Photocopies | | 86 | 50 | 15 | 50 |
| 341940 Commission – Tax Collections | 550,398 | 548,781 | 550,000 | 555,000 | 550,000 |
| 341945 Collection Fee – Hotel / Motel Tax | 602 | 456 | 600 | 600 | 375 |
| 341946 Collection Fee – Lighting District | 11,500 | 11,620 | 11,620 | 11,620 | 10,540 |
| 341947 Collection Fee – Fire District | 17,067 | 18,041 | 16,200 | 16,200 | 32,400 |
| 341975 Miscellaneous Revenue/Mail Fees | 16,231 | 4,755 | 5,000 | 250 | 14,500 |
| 342100 School Resource Office – BOE | 53,265 | 54,187 | 79,900 | 79,900 | 252,000 |
| 342101 Special Police Services | | 44,242 | 30,000 | 36,000 | 45,000 |
| 342320 Inmate Medical Reimbursement | 710 | 90 | 120 | | |
| 342330 Prisoner Housing | 1,130,564 | 1,136,080 | 1,100,000 | 975,000 | 965,850 |
| 342331 Jail Fees | 147,721 | 155,500 | 140,000 | 186,000 | 180,000 |
| 342333 Clothing Reimbursement | 3,657 | 2,572 | 2,000 | 1,500 | |
| 342600 Ambulance Fee | 1,681,983 | 1,772,438 | 1,800,000 | 1,775,000 | 1,800,000 |
| 342900 Radio Maintenance – BOE | 59,043 | 59,043 | 59,000 | 59,000 | 59,000 |
| 343001 Pipe Sale / Installation | 49,522 | 52,062 | 45,000 | 65,000 | 100,000 |
| 343010 Streets/Public Improvement Services | 2,440 | 4,470 | 2,500 | 275 | 2,500 |
| 343300 DOT Inmate Crew | 30,318 | 29,625 | 35,000 | 6,583 | |
| 344110 Roll-off Dumpsters | 527,287 | 539,523 | 525,000 | 580,000 | 565,000 |
| 344130 Recycled Material Sale | 286,491 | 209,185 | 245,000 | 160,000 | 160,000 |
| 346000 Animal Shelter | 28,606 | 20,096 | 15,000 | 17,000 | 17,500 |
| 347210 Facility Rentals | 66,693 | 83,538 | 75,000 | 85,000 | 85,000 |
| 347211 Gym Rentals | 9,308 | 7,878 | 8,000 | 6,000 | 6,000 |
| 347212 Field Rentals | 11,132 | 11,875 | 12,000 | 10,000 | 10,000 |
| 347300 Tournament Gate Fees | 43,262 | 33,607 | 35,000 | 30,000 | 35,000 |
| 347511 Registration Fees – Fall Youth / TR | 66,766 | 55,918 | 64,700 | 60,000 | 68,440 |
| 347512 Registration Fees – Winter | 21,996 | 21,940 | 27,900 | 21,000 | 25,200 |
| 347513 Registration Fees – Spring/Summer | 133,527 | 139,307 | 146,000 | 120,000 | 151,170 |
| 347514 Registration TR | 35,187 | 52,088 | 29,000 | 21,000 | 34,000 |
| 347515 Registration Fees – Our Time | 922,412 | 864,699 | 925,000 | 1,000,000 | 998,000 |
| 347516 Registration Fees – Tennis | 23,514 | 19,603 | 20,000 | 15,000 | 23,000 |
| 347518 Registration Fees – Summer Camp | 144,425 | 166,529 | 145,000 | 145,000 | 160,000 |
| 347520 Adult Player Contract Fees | 4,440 | 4,585 | 4,800 | 3,000 | 4,800 |
| 347521 Registration Fees – Tournament | 86,160 | 64,434 | 85,000 | 60,000 | 85,000 |
| 347525 Registration – Senior | 4,104 | 3,228 | 4,200 | 3,000 | 4,200 |
| 347526 Adult Team Entry Fees | 9,589 | 9,330 | 15,000 | 10,000 | 15,000 |
| 347530 Registration Fees – Instructional | 29,049 | 35,987 | 30,000 | 30,000 | 32,000 |
| 347531 Youth Uniform Fees | 5,674 | 6,625 | 3,900 | 8,500 | 3,900 |
| 347910 Concession Sales | 79,542 | 70,161 | 100,000 | 65,000 | 100,000 |

| Charges for Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 347930 Recreation – Program Fees | 29,635 | 19,529 | 10,000 | 36,129 | 12,500 |
| 347930 Ag Complex Revenues | | | 200,000 | | 200,000 |
| 347935 Summer Camp Misc Fees | | 6,608 | 18,120 | 10,000 | 2,000 |
| 347941 Miscellaneous Fees – Tennis | 2,676 | 1,568 | 2,300 | 2,100 | 2,300 |
| 371000 Participant Fees – Accountability Court | | | | 8,000 | |
| 371000 Donations | 1,738 | | | | |
| 371101 Sponsorship | 42,755 | 45,550 | 45,000 | 40,000 | 45,000 |
| 371101 Sponsorship | | 17,345 | 5,000 | 2,000 | 5,000 |
| 371101 Sponsorship | 33,209 | 37,213 | 33,500 | 41,000 | 15,000 |
| 389001 Road Cost Reimbursement | 3,793 | 520 | 3,000 | | |
| **Total Charges for Services** | **7,678,508** | **7,934,348** | **8,049,260** | **8,020,230** | **8,278,375** |

| Fines and Forfeitures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 341191 Forfeiture | 40,733 | 22,862 | 30,500 | 2,000 | |
| 341192 Restitution | 8,083 | 12,079 | 8,000 | 3,505 | 4,000 |
| 351110 Superior Court – Fines / Posts | 220,607 | 219,107 | 200,000 | 160,000 | 160,000 |
| 351111 Superior Court – Civil / Filing Fees | 37,762 | 41,692 | 35,000 | 38,000 | 35,000 |
| 351112 Superior Court – County Misc / Adjustment | 18,048 | 11,065 | 10,000 | 15,000 | 12,000 |
| 351113 Superior Court – Other Revenues | 215 | 50 | 200 | | 200 |
| 351120 State Court – Fines / Posts | 643,264 | 739,542 | 650,000 | 730,000 | 680,000 |
| 351121 State Court – Civil Filing | 11,629 | 13,485 | 12,000 | 12,500 | 12,000 |
| 351122 State Court – County Misc / Adjustment | 4,495 | 2,093 | 2,500 | 17,315 | 2,500 |
| 351123 State Court – Criminal | 34,650 | 9,903 | 12,000 | 3,000 | 12,000 |
| 351124 State Court – IDAF | 684 | 3,737 | 500 | 7,500 | 6,000 |
| 351130 Magistrate Court – Filing / Fee Service | 357,240 | 370,308 | 315,000 | 370,000 | 370,000 |
| 351131 Magistrate Court – Check Recovery | 2,786 | 4,185 | 4,000 | 4,500 | 4,000 |
| 351132 Magistrate Court – Trust Account | 28,510 | 33,352 | 27,500 | 50,000 | 40,000 |
| 351150 Probate Court | 85,514 | 75,106 | 75,000 | 80,000 | 80,000 |
| 351160 Juvenile Court | 5,607 | 4,618 | 4,000 | 8,000 | 4,000 |
| 351361 Seized Drug Funds | 8,239 | 47,969 | 20,000 | 21,030 | |
| **Total Fines and Forfeitures** | **1,508,066** | **1,611,151** | **1,406,200** | **1,522,350** | **1,421,700** |

| Investment Income | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 361001 Interest | | 19 | | 820 | |
| 361102 Interest – Tax Commissioner | 2,456 | 2,109 | 2,200 | 2,200 | 2,000 |
| 362010 Interest – Investment | 1,313 | 58,363 | 102,000 | 288,000 | 325,000 |
| **Total Investment Income** | **3,769** | **60,491** | **104,200** | **291,020** | **327,000** |

| Miscellaneous | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 371000 Donations | | 11,882 | | 460 | |
| 381001 Rent – Pineland | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 381002 Rent – DFACS | 155,100 | 155,100 | 155,100 | 155,100 | 155,100 |
| 381003 Rent – Department of Audits | 17,170 | 17,170 | 17,170 | 17,170 | 17,170 |
| 381004 Rent – College St | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 381005 Rent – Federal Agencies | 82,584 | 82,584 | 82,584 | 82,584 | 82,580 |
| 381006 Rent – State Soil and Water | 8,823 | | | | |
| 381010 Rent – Air Evac | 15,000 | 15,000 | 16,300 | 16,300 | 16,880 |
| 381011 Rent – Misyte, LLC | 900 | (1,425) | | | 8,500 |
| 381050 Rent – Miscellaneous | 1 | 71 | | 200 | |
| 383000 Reimbursement for Damaged Property | 155,933 | | | | |
| 389000 Other Miscellaneous Revenue | 23,795 | 11,600 | 9,000 | 104,362 | |
| 389101 Vendor Comp on Sale Tax | 86 | 93 | 85 | 105 | 70 |
| 389101 Vendor Comp on Sale Tax | 140 | 135 | 140 | 115 | 140 |
| **Total Miscellaneous** | **507,532** | **340,210** | **328,379** | **424,396** | **328,440** |

| Other Financing Sources | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Approved |
|---|---|---|---|---|---|
| 341701 SPLOST – Project Reimbursement | 93,822 | | | | |
| 383000 Reimbursement for Damaged Property | | 81,702 | 5,000 | 23,759 | 5,000 |
| 391200 Transfer-In | (1,191,012) | | | | |
| 391200 Transfer CDBG Administration | | | 37,500 | | 37,500 |
| 391201 Indirect Cost (Non-General Funds) | 265,690 | 183,690 | 295,000 | 185,000 | 276,340 |
| 391206 Transfer Jail Add-on | 99,286 | 110,031 | 105,700 | 90,000 | 98,000 |
| 391207 Transfer Drug Education | | | 21,435 | | |
| 391208 Transfer FEMA | | | 103,673 | | |
| 392100 Sale of Fixed Assets | 37,268 | 49,504 | 25,000 | 45,590 | 35,000 |
| 393500 Proceeds from Capital Lease | 436,500 | 498,962 | | | |
| **Total Other Financing Sources** | **(258,446)** | **923,889** | **593,308** | **344,349** | **451,840** |
| **Total Revenues** | **39,441,341** | **40,819,000** | **40,379,041** | **41,496,202** | **41,831,092** |

# General Fund Departments

The following section will include a thorough look into the various departments that are financially grouped within the General Fund. This means that the revenues for each of these departments are pooled into the General Fund, and the expenditures from each of the following departments will be funded by the General Fund. Unlike Special Revenue Funds, the revenues from a department do not necessarily equal the expenditures for the department. This allows the County to maintain departments that may be costly to operate.

This section will also include department accomplishments, organizational and personnel descriptions, and a detailed expenditure analysis. For many departments, performance or workload measurements are based on County objectives defined in the Budget Message.

# General Government

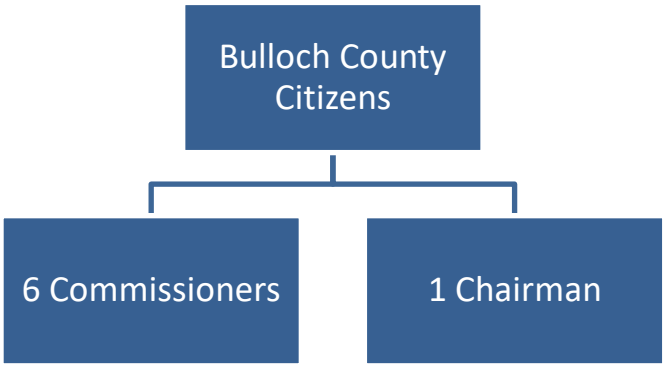
# County Commission

**Department Description**

The Board of Commissioners serves as the governing authority for Bulloch County government by setting public policy, enacting local laws and regulations, administering county property, setting the annual tax rate and exercising general financial management. The Commissioners partner with citizens to make Bulloch County a community of pride and choice for people to live, work and recreate. The Commission consists of a Chairman elected county-wide and six-members (four from District 2 and two from District 1). In FY 2020, the Board's major initiatives will be to strengthen its relationships with the state and federal government, focus on economic development, and stewardship of the County's finances.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Work Session Hours | 4.5 | 3.5 | 3 | 5 | 3 |
| Regular-called Meetings | 24 | 24 | 24 | 24 | 24 |
| Special-called Meetings | 7 | 4 | 5 | 5 | 4 |
| Training Hours | 28 | 144 | 56 | 86 | 72 |
| Resolutions | 26 | 23 | 25 | 22 | 24 |
| Ordinances | 3 | 1 | 2 | 2 | 2 |
| Proclamations | 9 | 7 | 6 | 9 | 8 |
| Appointments | 9 | 14 | 26 | 18 | 8 |

## County Commission Organization Chart

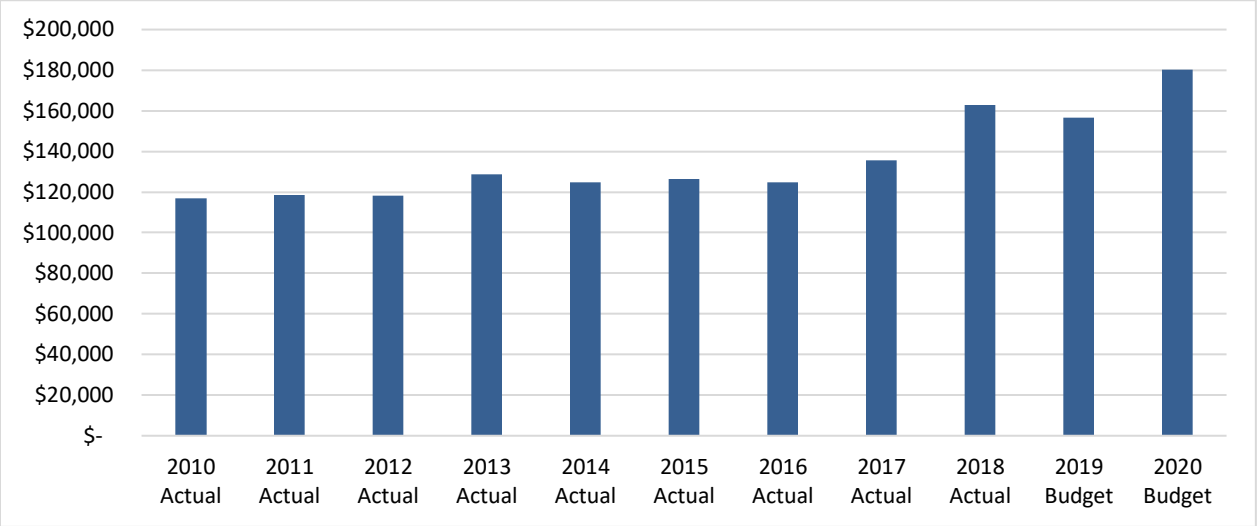



* The number before the job indicates how many people fill the position.

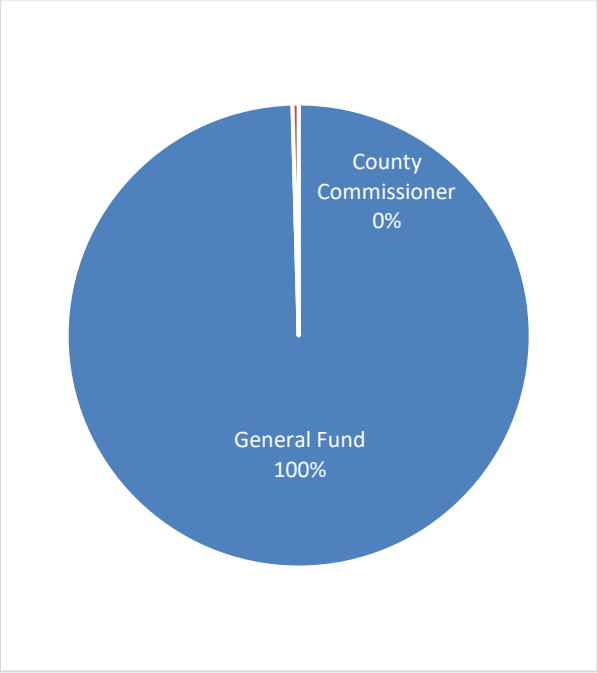
## County Commission Personnel Changes

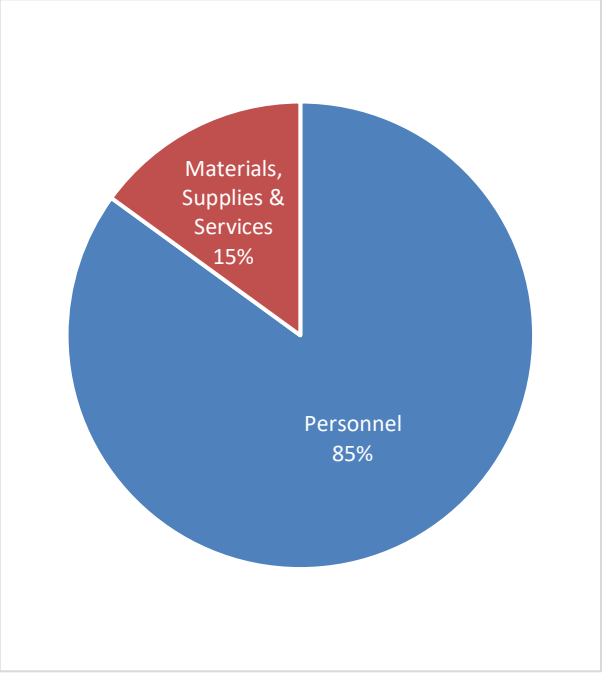
There are no changes to personnel for fiscal year 2020.

## County Commission Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 11100 – County Commission Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 105,787 | 135,792 | 133,802 | 148,933 | 153,164 |
| Materials, Supplies and Services | 29,751 | 27,094 | 22,900 | 26,151 | 27,024 |
| Capital Outlay | 193 | | | | |
| **Total Expenditures** | **135,731** | **162,886** | **156,702** | **175,084** | **180,189** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 7 | 7 | 7 | 7 | 7 |
| **Total FTE** | **7** | **7** | **7** | **7** | **7** |

**Fund 100 – General**
**Department 11100 – County Commission Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511101 Salaries – Part-time | 91,816 | 96,562 | 98,061 | 94,653 | 96,724 |
| 512100 Health and Life Insurance | 633 | 25,102 | 19,763 | 40,084 | 40,680 |
| 512200 Social Security | 7,024 | 6,863 | 7,502 | 6,432 | 7,399 |
| 512400 Retirement | 4,626 | 5,413 | 6,374 | 5,875 | 6,287 |
| 512700 Workers' Compensation | 1,687 | 1,852 | 2,102 | 1,889 | 2,074 |
| **Total Personnel Services** | **105,787** | **135,792** | **133,802** | **148,933** | **153,164** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 23 | 667 | 650 | 1,911 | 1,700 |
| 522202 Vehicle Maintenance | | | | 39 | |
| 522203 Equipment Maintenance | 637 | 994 | 500 | 1,197 | 1,000 |
| 522320 Equipment Rental | 149 | | | | 150 |
| 523201 Telephone | 1,593 | 1,948 | 1,700 | 2,445 | 2,000 |
| 523203 Postage | 1 | 76 | 100 | 8 | 125 |
| 523300 Advertising | 1,003 | 1,152 | 1,000 | 2,367 | 2,000 |
| 523500 Travel | 12,360 | 10,146 | 7,500 | 7,410 | 9,000 |
| 523700 Education and Training | 9,208 | 7,920 | 7,000 | 7,753 | 7,500 |
| 523900 Other Expenses | 277 | 206 | 250 | 952 | 250 |
| 531101 Supplies and Materials | 2,117 | 1,961 | 2,000 | 1,667 | 2,000 |
| 531155 Vehicle Parts | 129 | | 100 | | |
| 531270 Gasoline / Diesel | | 41 | 150 | 91 | 100 |
| 531300 Food | 1,758 | 1,803 | 1,750 | 312 | 1,000 |
| 531400 Books and Periodicals | 497 | 180 | 200 | | 200 |
| **Total Materials, Supplies & Services** | **29,751** | **27,094** | **22,900** | **26,151** | **27,025** |

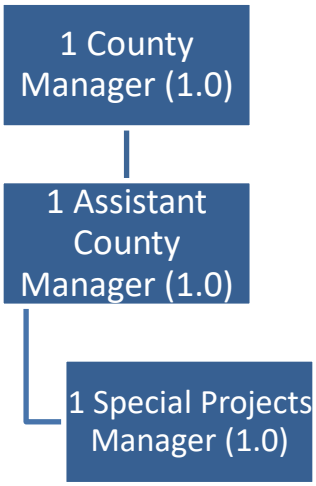
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | 193 | | | | |
| **Total Capital Outlay** | **193** | | | | |
| **Total Expenditures** | **135,731** | **162,886** | **156,702** | **175,084** | **180,189** |

# County Manager

**Department Description**

The County Manager is given the executive role to direct the daily operations of county departments under the direction of the Board of Commissioners. The County Manager and Assistant County Manager advise and confer with other county officers by administering and implementing policies, regulations and the annual budget and work plan to achieve the Board's vision of the community and on improving their operations. The County Manager and his immediate staff carry out and coordinate Board policies.

## County Manager Organization Chart

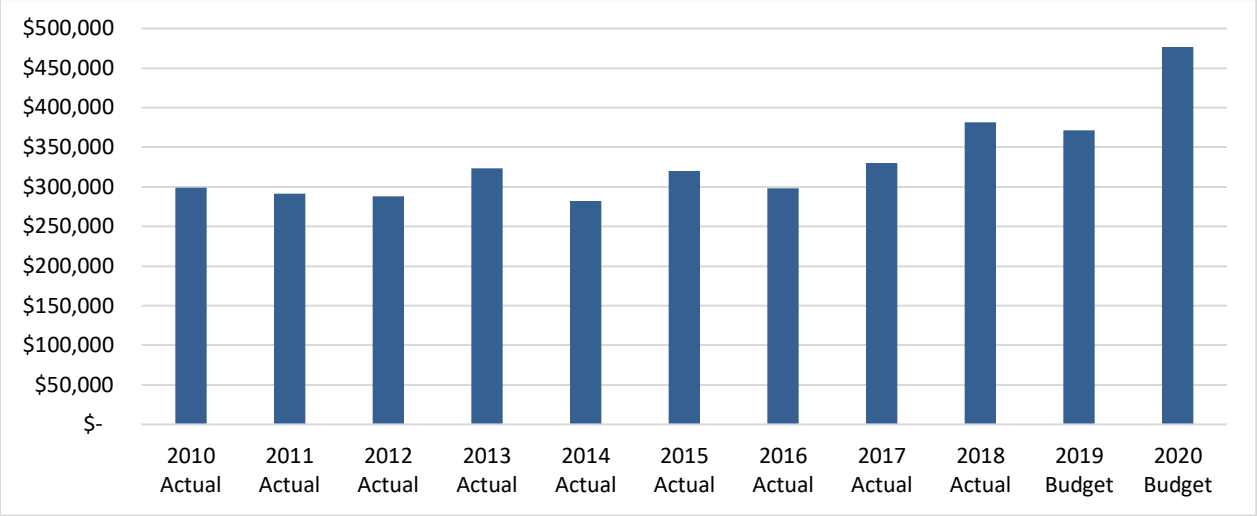



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

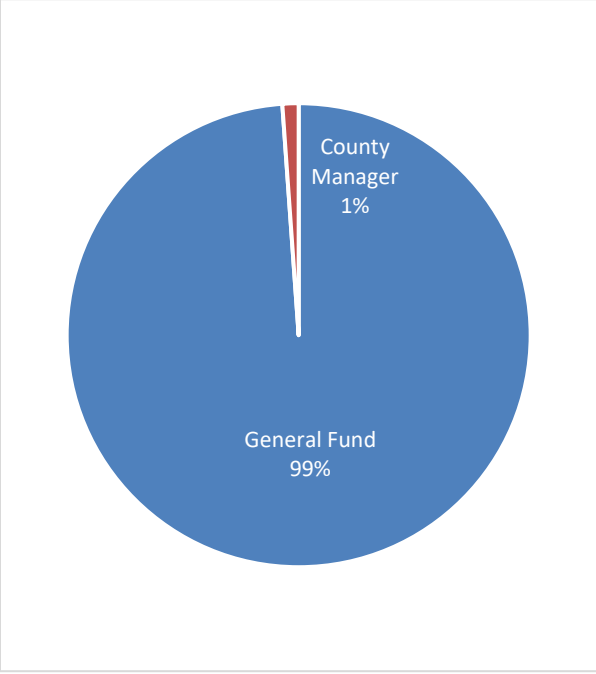
## County Manager Personnel Changes

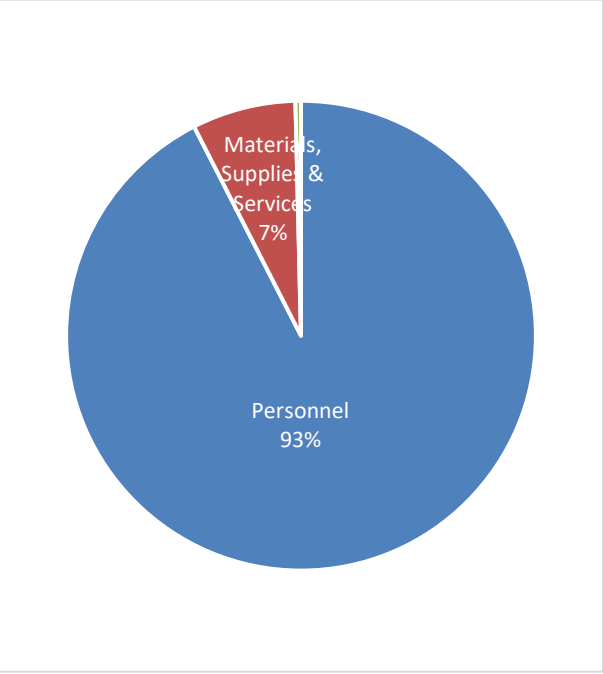
The Special Projects Manager was moved from the Zoning Department to the County Manager Budget for fiscal year 2020.

## County Manager Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 13200 – County Manager Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 303,618 | 349,690 | 342,223 | 354,135 | 440,636 |
| Materials, Supplies and Services | 24,925 | 30,840 | 27,200 | 27,773 | 34,050 |
| Capital Outlay | 1,682 | 1,307 | 1,600 | 811 | 1,800 |
| **Total Expenditures** | **330,225** | **381,837** | **371,023** | **382,718** | **476,486** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Revenues | 37,268 | 49,504 | 25,000 | 43,090 | 35,000 |
| **Total Revenues** | **37,268** | **49,504** | **25,000** | **43,090** | **35,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | 3 |
| **Total FTE** | **2** | **2** | **2** | **2** | **3** |

**Fund 100 – General**
**Department 13200 – County Manager Details**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salaries – Full-time | 250,607 | 265,167 | 258,248 | 265,374 | 338,154 |
| 511101 Salaries – Part-time | | 1,828 | | 1,733 | |
| 512100 Health and Life Insurance | 18,935 | 46,242 | 46,262 | 49,975 | 53,100 |
| 512200 Social Security | 17,355 | 18,669 | 19,756 | 18,216 | 25,869 |
| 512400 Retirement Contributions | 15,753 | 16,805 | 16,786 | 17,876 | 21,980 |
| 512700 Workers' Compensation | 968 | 979 | 1,171 | 962 | 1,533 |
| **Total Personnel Services** | **303,618** | **349,690** | **342,223** | **354,135** | **440,636** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 250 | | | | |
| 521201 Professional Services – IT | 720 | 1,011 | 1,000 | 1,272 | 1,600 |
| 522201 Equipment Maintenance | 637 | 994 | 750 | 1,218 | 1,000 |
| 522211 Software Maintenance | 959 | 1,196 | | | |
| 523201 Telephone | 2,131 | 1,696 | 1,700 | 1,639 | 2,700 |
| 523203 Postage | 86 | 31 | 50 | 25 | 50 |
| 523500 Travel | 11,029 | 10,602 | 11,500 | 12,738 | 13,000 |
| 523601 Dues | 2,574 | 4,713 | 3,300 | 1,959 | 3,800 |
| 523700 Education and Training | 2,510 | 6,232 | 6,200 | 6,332 | 9,000 |
| 523900 Other Purchased Services | 9 | 28 | | 29 | |
| 531101 Supplies and Materials | 3,078 | 2,962 | 1,900 | 2,145 | 2,200 |
| 531270 Gasoline / Diesel | 152 | 152 | 200 | 161 | 200 |
| 531300 Food | 289 | 514 | 600 | 253 | 500 |
| 531600 Small Equipment | 502 | 707 | | | |
| **Total Materials, Supplies & Services** | **24,925** | **30,840** | **27,200** | **27,773** | **34,050** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542401 Software | 1,682 | 1,307 | 1,600 | 811 | 1,800 |
| **Total Capital Outlay** | **1,682** | **1,307** | **1,000** | **811** | **1,800** |
| **Total Expenditures** | **330,225** | **381,837** | **371,023** | **382,718** | **476,486** |

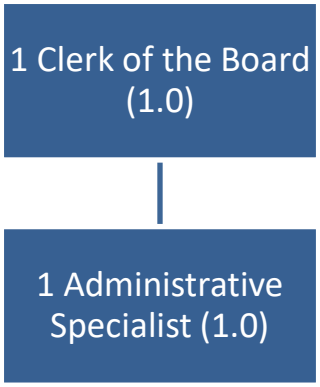
# Clerk of the Board

**Department Description**

The Clerk of the Board serves the Board of Commissioners as executive secretary by recording its official actions, preparing correspondence and reports and maintaining county records; preparing and administering official minutes and proceedings of the Board of Commissioners; and, acting as a liaison to the County Manager.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Meeting Minutes Prepared | 50 | 44 | 73 | 86 | 88 |
| Open Records Requests | 23 | 35 | 24 | 21 | 20 |
| Alcoholic Beverage Licenses Issued | 41 | 41 | 45 | 53 | 60 |
| Occupation Tax Certificates | 453 | 474 | 465 | 479 | 475 |

## Clerk of the Board Organization Chart

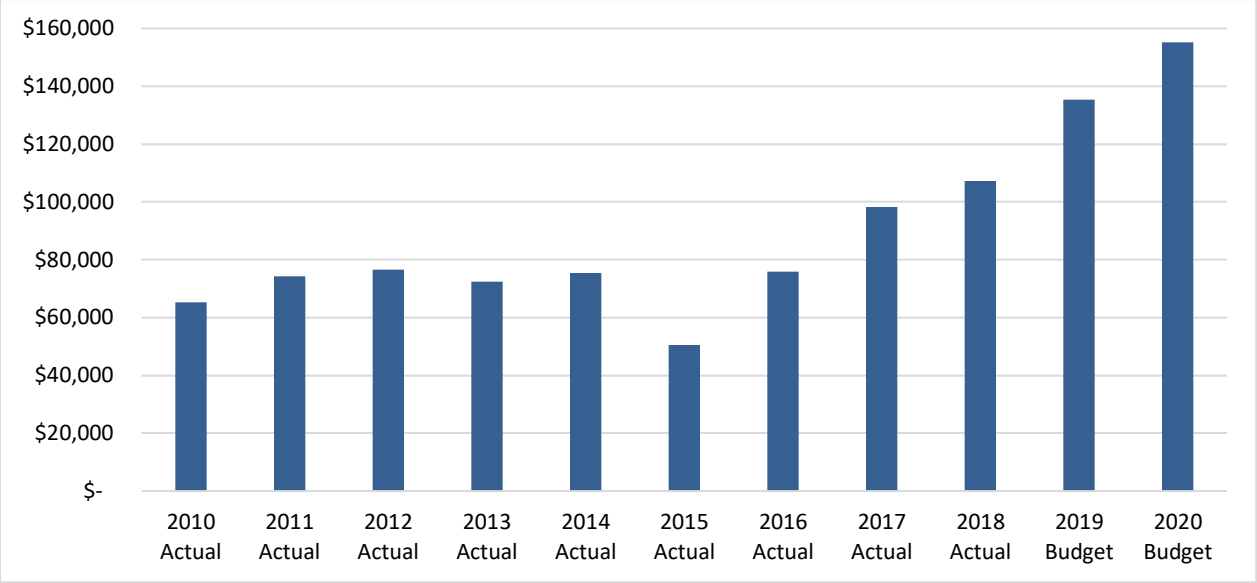



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

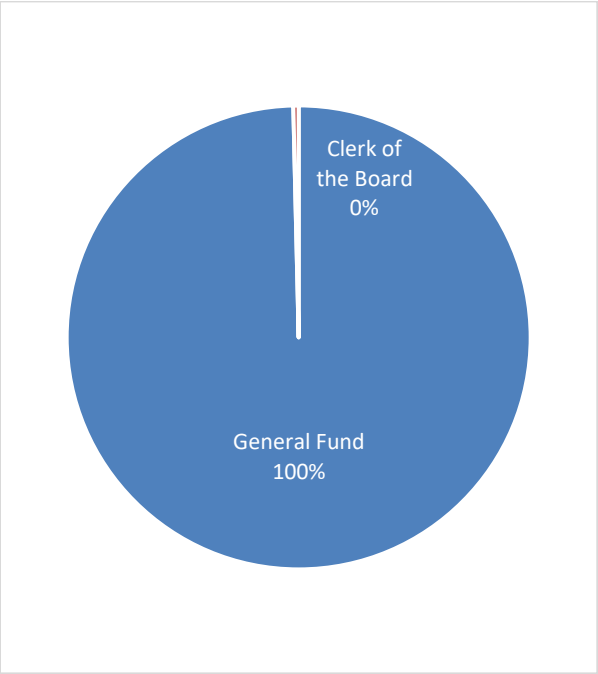
## Clerk of the Board Personnel Changes

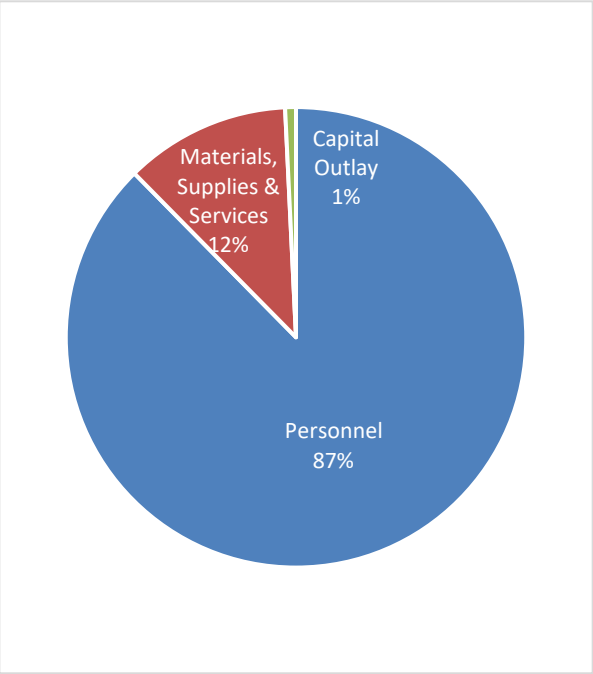
There are no changes to personnel for fiscal year 2020.

## Clerk of the Board Department Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 13300 – Clerk of the Board Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 71,775 | 86,246 | 116,689 | 118,979 | 135,967 |
| Materials, Supplies and Services | 10,873 | 19,478 | 18,650 | 9,064 | 18,050 |
| Capital Outlay | 15,506 | 1,612 | | | 1,175 |
| **Total Expenditures** | **98,154** | **107,337** | **135,339** | **128,043** | **155,192** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 385,016 | 380,224 | 373,000 | 370,839 | 374,500 |
| **Total Revenues** | **385,016** | **380,224** | **373,000** | **374,528** | **374,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1.3 | 2 | 2 | 2 |
| **Total FTE** | **1** | **1.3** | **2** | **2** | **2** |

**Fund 100 – General**
**Department 13300 – Clerk of the Board Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 44,632 | 55,948 | 77,001 | 72,399 | 81,949 |
| 511300 Overtime | 1,702 | 2,130 | 1,600 | 4,954 | 1,600 |
| 512100 Health and Life Insurance | 19,215 | 20,930 | 26,617 | 29,590 | 40,225 |
| 512200 Social Security | 3,080 | 3,955 | 6,013 | 5,223 | 6,391 |
| 512400 Retirement Contributions | 2,953 | 3,094 | 5,109 | 3,507 | 5,431 |
| 512700 Workers' Compensation | 193 | 188 | 349 | 205 | 371 |
| **Total Personnel Services** | **71,775** | **86,246** | **116,689** | **115,880** | **135,967** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 251 | 275 | 275 | 661 | 275 |
| 522201 Equipment Maintenance | 637 | 994 | 650 | 1,085 | 650 |
| 522204 Software Maintenance | 320 | 10,780 | 9,300 | 1,567 | 9,300 |
| 523201 Telephone | 92 | | | | |
| 523203 Postage | 333 | 202 | 325 | 137 | 300 |
| 523400 Printing and Binding | 1,876 | 1,175 | 1,600 | 759 | 1,200 |
| 523500 Travel | 2,040 | 970 | 1,775 | 838 | 1,675 |
| 523601 Dues | | | 125 | 107 | 100 |
| 523610 Bank Fee | 1,093 | 1,222 | 1,250 | 1,910 | 1,250 |
| 523700 Education and Training | 1,789 | 1,321 | 1,550 | | 1,500 |
| 531101 Other Purchased Services | 212 | 723 | | 691 | |
| 531101 Supplies and Materials | 1,592 | 1,783 | 1,550 | 1,469 | 1,450 |
| 531300 Food | 466 | 33 | 125 | 330 | 225 |
| 531600 Small Equipment | 172 | | 125 | | 125 |
| **Total Materials, Supplies & Services** | **10,873** | **19,478** | **18,650** | **9,553** | **18,050** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | 1,073 | | | 1,175 |
| 542400 Computers | 6,290 | | | | |
| 542401 Software | 9,216 | 540 | | | |
| **Total Capital Outlay** | **15,506** | **1,612** | | | **1,175** |
| **Total Expenditures** | **98,154** | **107,337** | **135,339** | **125,433** | **155,192** |

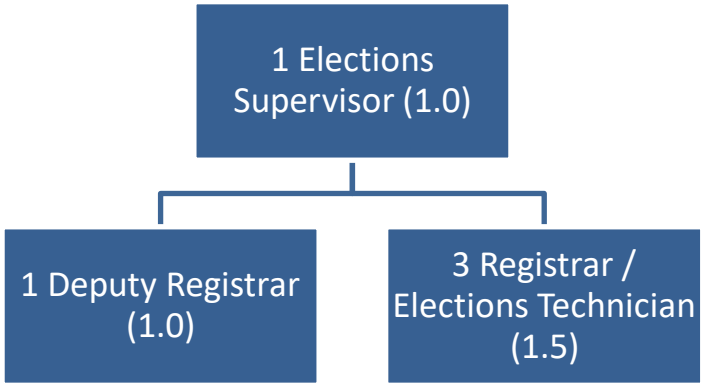
# Elections

**Department Description**
Governed by three members of the Board of Elections and Registration appointed by the County Commission, this office provides eligible residents of Bulloch County the opportunity to register and exercise their right to vote.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Elections (municipal / countywide) | 0 / 2 | 0 / 2 | 3/2 | 1/3 | 1/2 |
| Active Voters* | 29,461 | 32,626 | 38,640 | 39,983 | 41,000 |
| Early Voting* | 7.3 | 23.9 | 6.0 | 30.7 | 10.0 |
| Election Day Voting* | 28.1 | 28.6 | 14.0 | 28.3 | 28.2 |
| Voter Turnout* | 36.2 | 58.3 | 20.3 | 57.9 | 36.0 |

* Average all Countywide elections (percent).

## Elections Organization Chart

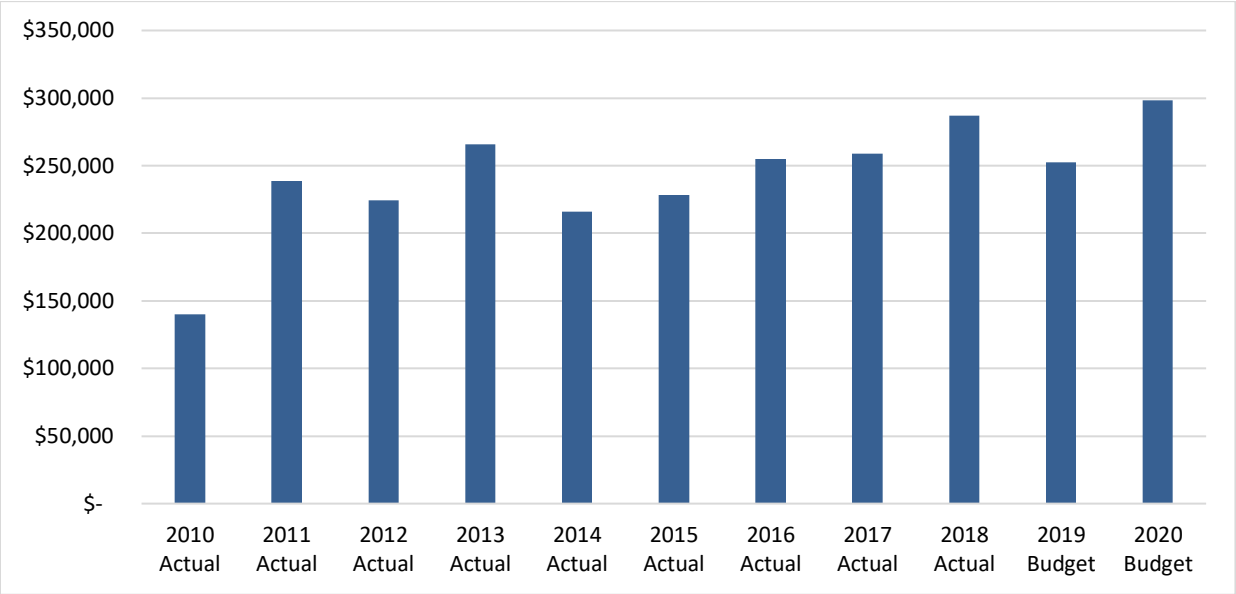



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

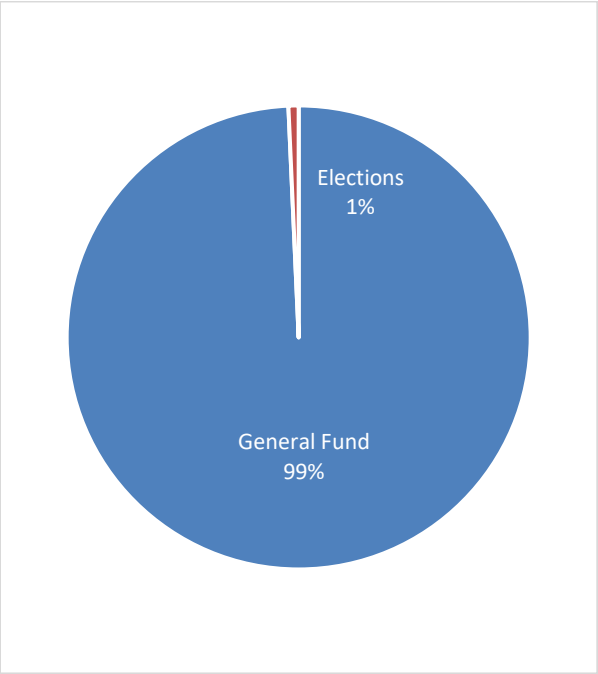
## Elections Personnel Changes

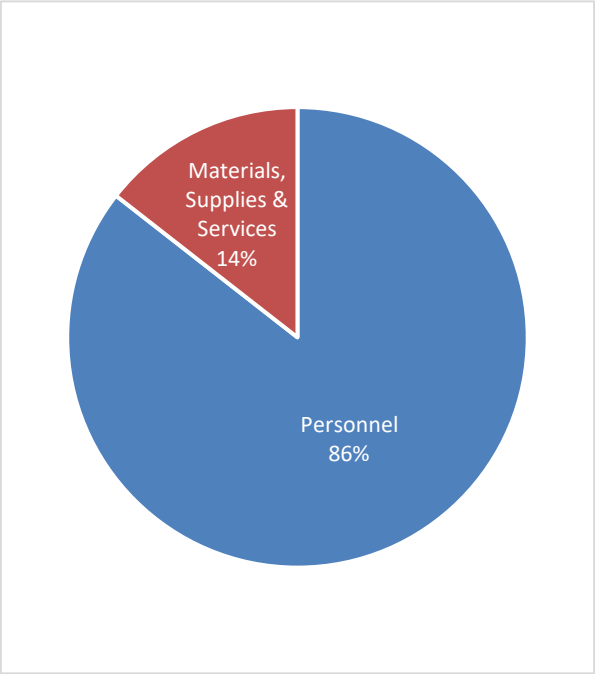
There are no changes to personnel for fiscal year 2020.

## Elections Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 14000 – Elections Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 226,687 | 252,600 | 217,484 | 256,006 | 255,263 |
| Materials, Supplies & Services | 30,234 | 34,228 | 34,815 | 35,824 | 43,115 |
| Capital Outlay | 1,875 | | | | |
| **Total Expenditures** | **258,796** | **286,828** | **252,299** | **291,830** | **298,378** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 9,585 | 60,338 | 7,500 | 11,838 | 40,500 |
| **Total Revenues** | **9,585** | **60,338** | **7,500** | **11,838** | **40,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | 2 |
| Part-time | 2.9 | 2.9 | 3.4 | 3.4 | 4.4 |
| **Total FTE** | **4.9** | **4.9** | **5.4** | **5.4** | **6.4** |

**Fund 100 – General**
**Department 14000 – Elections Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 99,849 | 118,771 | 103,097 | 109,568 | 110,681 |
| 511201 Salary – Part-time | 82,525 | 96,267 | 75,000 | 102,555 | 95,000 |
| 511300 Overtime | 9,612 | 4,450 | 4,000 | 8,331 | 10,000 |
| 512100 Health and Life Insurance | 13,404 | 13,668 | 13,669 | 14,085 | 13,676 |
| 512200 Social Security | 14,037 | 11,925 | 13,930 | 12,483 | 16,500 |
| 512400 Retirement Contributions | 6,610 | 6,877 | 6,961 | 8,389 | 7,844 |
| 512700 Workers' Compensation | 650 | 643 | 825 | 594 | 1,562 |
| **Total Personnel Services** | **226,687** | **252,600** | **217,484** | **256,006** | **255,263** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521100 Board of Elections | 2,460 | 2,180 | 2,500 | 2,118 | 2,750 |
| 521201 Professional Services – IT | 1,015 | 1,066 | 1,100 | 1,185 | 1,100 |
| 522201 Equipment Maintenance | 1,357 | 3,566 | 1,400 | 1,458 | 2,000 |
| 522204 Software Maintenance | | 1,500 | 3,000 | | 3,000 |
| 522310 Rental – Land and Building | 2,000 | 1,500 | 2,500 | 3,349 | 3,000 |
| 523201 Telephone | 1,330 | 688 | 500 | 761 | 1,300 |
| 523203 Postage | 7,961 | 5,443 | 7,500 | 6,449 | 8,000 |
| 523300 Advertising | 2,045 | 3,382 | 2,500 | 2,816 | 3,500 |
| 523400 Printing and Binding | 200 | | | | |
| 523500 Travel | 1,114 | 3,255 | 2,500 | 2,274 | 2,500 |
| 523601 Dues | 130 | 50 | 90 | 100 | 140 |
| 523700 Education and Training | 1,820 | 900 | 1,500 | 1,005 | 2,500 |
| 523900 Other Purchased Services | 47 | 549 | 325 | 180 | 325 |
| 531101 Supplies and Materials | 2,636 | 2,701 | 2,400 | 2,424 | 3,000 |
| 531103 Election Supplies | 6,118 | 7,449 | 7,000 | 11,704 | 10,000 |
| **Total Materials, Supplies & Services** | **30,234** | **34,228** | **34,815** | **35,824** | **43,115** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542401 Software | 1,875 | | | | |
| **Total Capital Outlay** | **1,875** | | | | |
| **Total Expenditures** | **258,796** | **286,828** | **252,299** | **291,830** | **298,378** |

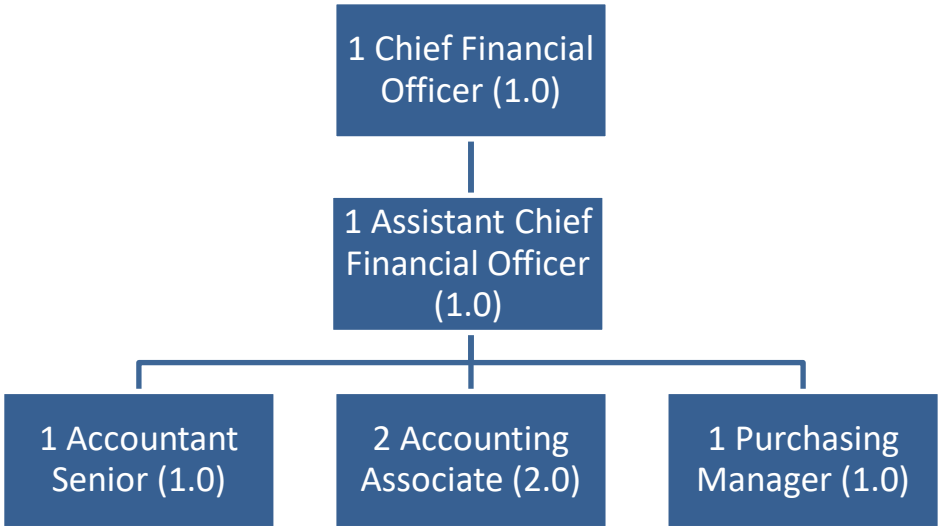
# Finance

**Department Description**

To establish, conduct and maintain the financial operations and reporting system of Bulloch County in accordance with all applicable laws and standards and Generally Accepted Accounting Principles as prescribed by legal and regulatory oversight bodies; to ensure the effective and economical use of public resources through proper budgeting and prudent cash management, procurement and debt issuance; and to generate and distribute timely, accurate and meaningful financial information to management. In FY17, a new financial software system was purchased to streamline processing invoices and increase efficiency.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Receive the GFOA's Distinguished Budget Award | | | | 1 | |
| Major Findings in Audit | 2 | 0 | 0 | 1 | |

## Finance Organization Chart

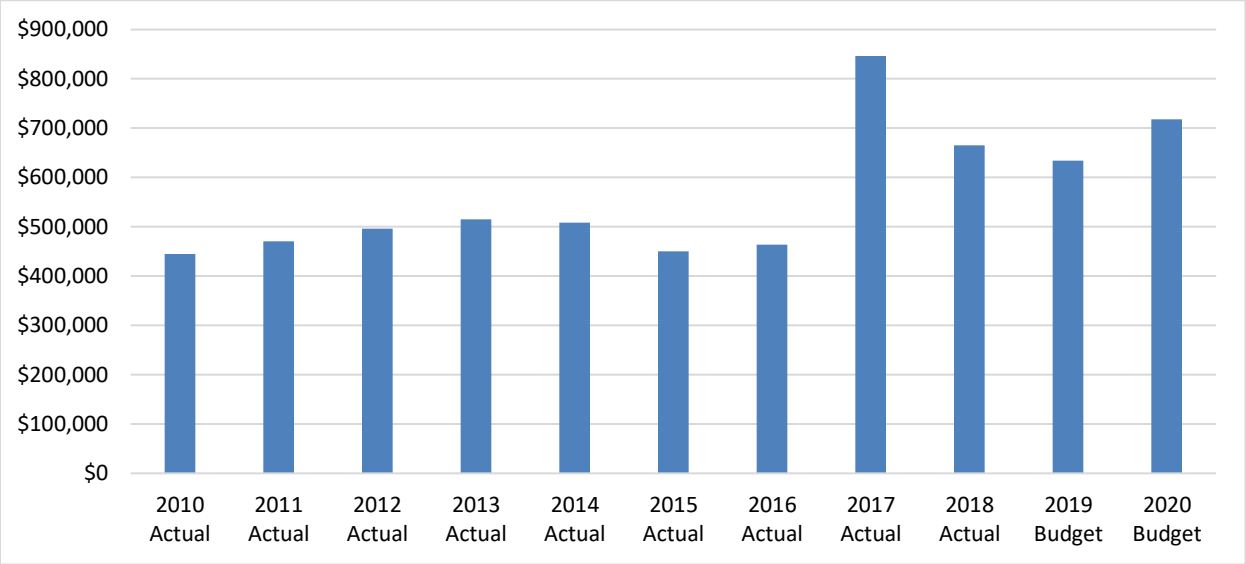



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

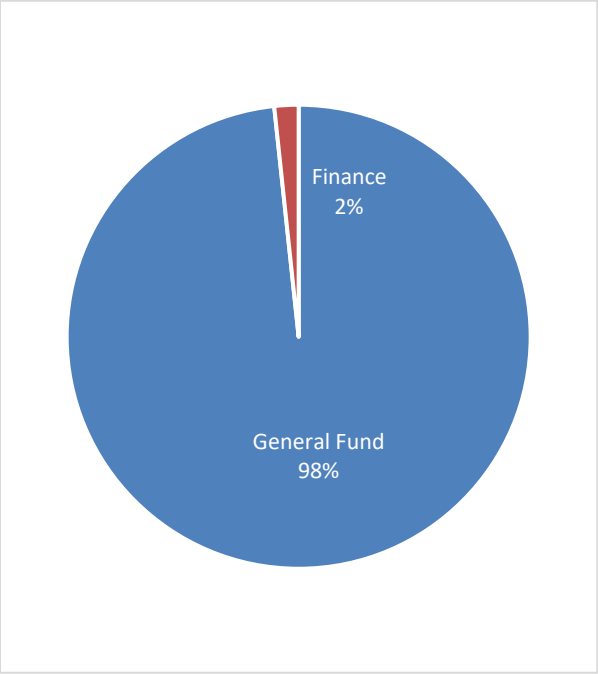
## Finance Personnel Changes

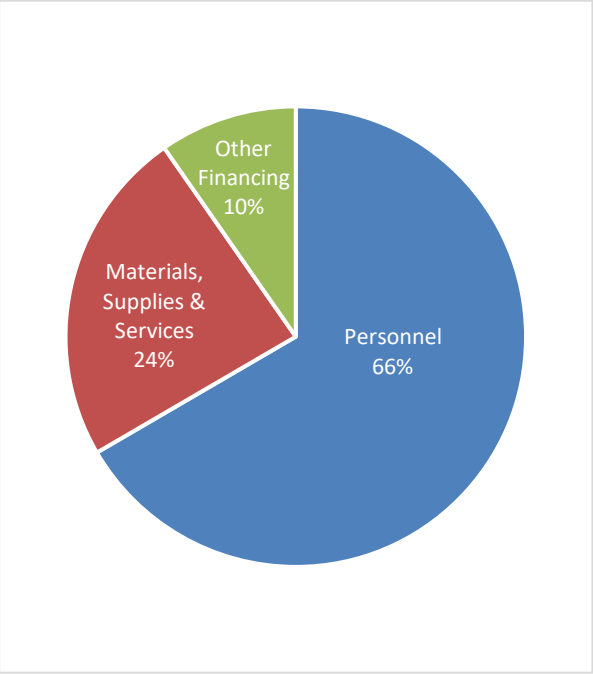
There are no changes to personnel for fiscal year 2020.

## Finance Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15100 – Finance Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 375,766 | 390,683 | 441,160 | 425,628 | 477,984 |
| Materials, Supplies & Services | 107,368 | 136,645 | 122,820 | 158,621 | 170,170 |
| Capital Outlay | 293,807 | 68,578 | | 201 | |
| Other Financing Uses | 69,533 | 69,533 | 69,534 | 69,534 | 69,534 |
| **Total Expenditures** | **846,475** | **665,439** | **633,514** | **653,982** | **717,688** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 824,141 | 851,789 | 441,000 | 694,506 | 729,840 |
| **Total Revenues** | **824,141** | **851,789** | **441,000** | **694,506** | **729,840** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 6 | 6 | 6 | 6 | 6 |
| **Total FTE** | **6** | **6** | **6** | **6** | **6** |

**Fund 100 – General**
**Department 15100 – Finance Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 289,756 | 306,058 | 338,270 | 334,120 | 368,020 |
| 511300 Overtime | 272 | 40 | 75 | 20 | 100 |
| 512100 Health and Life Insurance | 49,805 | 47,167 | 53,417 | 48,717 | 56,107 |
| 512200 Social Security | 19,820 | 21,405 | 25,878 | 23,454 | 28,161 |
| 512400 Retirement Contributions | 14,913 | 14,803 | 21,988 | 18,228 | 23,928 |
| 512700 Workers' Compensation | 1,201 | 1,210 | 1,533 | 1,087 | 1,668 |
| **Total Personnel Services** | **375,766** | **390,683** | **441,160** | **425,628** | **477,984** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 65,664 | 65,700 | 66,000 | 56,288 | 55,000 |
| 521201 Professional Services – IT | 1,717 | 1,770 | 1,650 | 1,925 | 1,750 |
| 522201 Equipment Maintenance | 637 | 994 | 485 | 1,197 | 1,100 |
| 522204 Software Maintenance | 17,503 | 44,534 | 30,100 | 54,163 | 56,200 |
| 522320 Rental – Equipment | 5,423 | 6,319 | 5,600 | 7,755 | 6,960 |
| 523201 Telephone | 1,340 | 1,293 | 635 | 705 | 960 |
| 523203 Postage | 2,776 | 2,597 | 2,700 | 2,728 | 2,700 |
| 523300 Advertising | 1,114 | 488 | 1,000 | 304 | 1,350 |
| 523500 Travel | 1,060 | 960 | 2,000 | 905 | 2,000 |
| 523601 Dues | 718 | 771 | 1,000 | 1,363 | 2,500 |
| 523610 Bank Fee | 2,003 | 4,097 | 2,000 | 20,929 | 26,000 |
| 523700 Education and Training | 2,659 | 3,021 | 4,300 | 3,778 | 8,000 |
| 523900 Other Purchased Services | 194 | 105 | 250 | 953 | 550 |
| 531101 Supplies and Materials | 3,275 | 3,992 | 3,500 | 5,090 | 4,500 |
| 531700 Gasoline / Diesel | 120 | 5 | | | |
| 531600 Small Equipment | 1,165 | | 1,600 | 537 | 600 |
| **Total Materials, Supplies & Services** | **107,368** | **136,645** | **122,820** | **158,621** | **170,170** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | 1,165 | 1,250 | | | |
| 542401 Software | 253,683 | 67,328 | | 201 | |
| 542500 Equipment | 38,959 | | | | |
| **Total Capital Outlays** | **293,807** | **68,578** | | **201** | |

| Other Financing Uses | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 581101 Principal | 69,533 | 65,694 | 66,634 | 66,634 | 66,634 |
| 582101 Interest | | 3,839 | 2,900 | 2,900 | 2,900 |
| **Total Other Financing Uses** | **69,533** | **69,533** | **69,534** | **69,534** | **69,534** |
| **Total Expenditures** | **846,475** | **665,439** | **633,514** | **653,982** | **717,688** |

# Attorney

**Department Description**

To provide legal counsel to the Board of Commissioners in a cost-effective manner by attending all regular and special meetings of the Board; to advise and represent the Board of Commissioners, other boards, the County Manager, County Officers and department heads in legal matters; to approve and/or draft legal ordinances and other legal instruments; to assist in enforcing County ordinances; and, to aid in compliance with various human resources regulations and risk management activities including employee benefits, training for harassment, ADA, FMLA and HIPPA.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Contracts, Lease and Other Agreements | 239 | 239 | 231 | 247 | 250 |
| BOC Minutes Reviewed | 24 | 24 | 24 | 24 | 24 |
| P&Z Minutes Reviewed | 12 | 12 | 12 | 12 | 12 |
| Opinions Issued | 219 | 217 | 213 | 230 | 240 |
| Litigation Notices Received | 24 | 19 | 13 | 15 | 20 |
| Open Records Requests | 40 | 36 | 47 | 50 | 60 |
| Research Items | 218 | 217 | 208 | 224 | 230 |

## Attorney Organization Chart

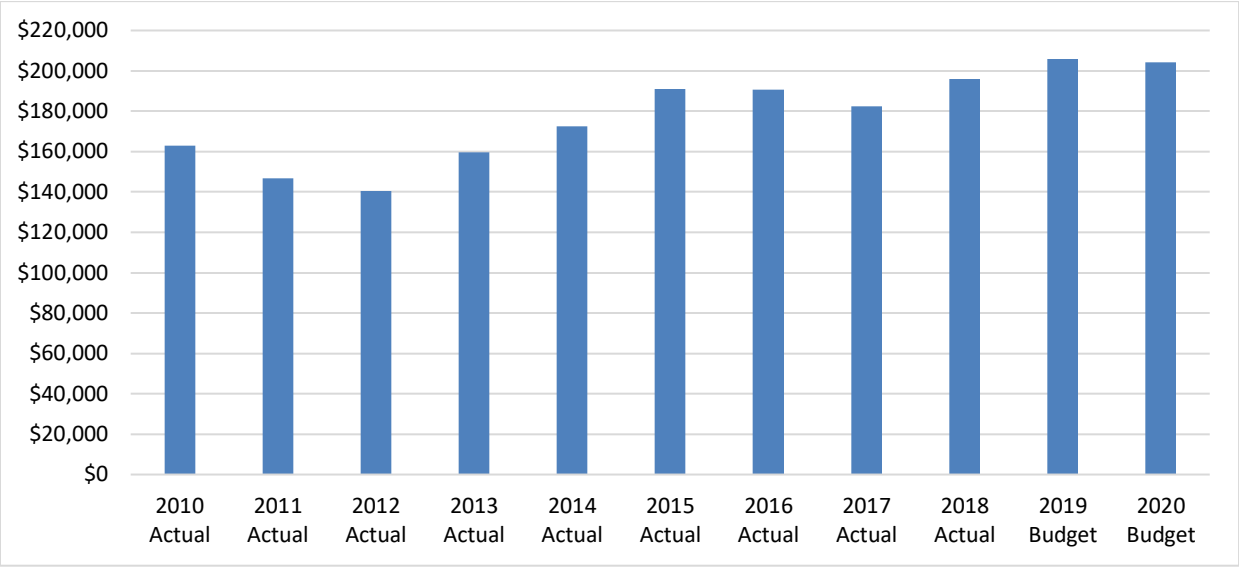



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

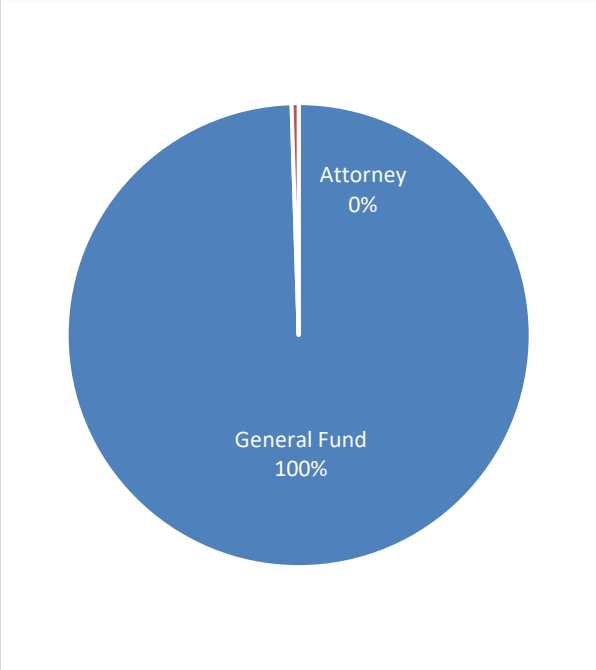
## Attorney Personnel Changes

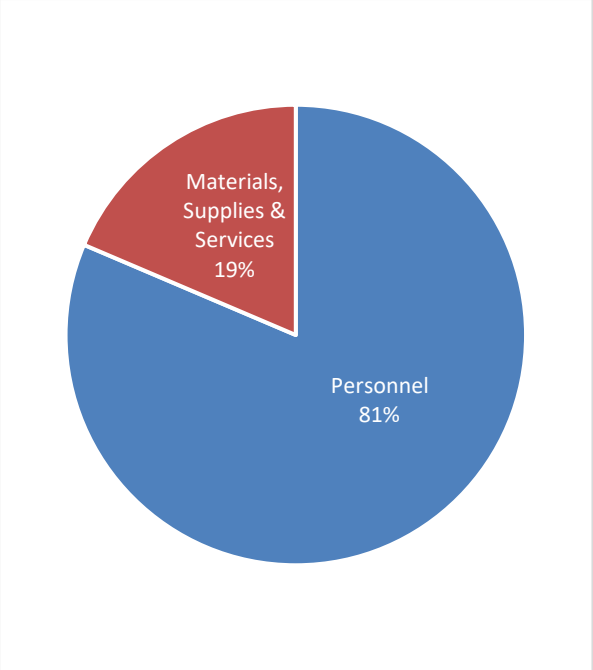
There are no changes to personnel for fiscal year 2020.

## Attorney Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15300 – Attorney Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 149,807 | 165,839 | 160,471 | 160,976 | 166,149 |
| Materials, Supplies & Services | 32,540 | 30,262 | 45,450 | 28,180 | 37,950 |
| **Total Expenditures** | **182,346** | **196,102** | **205,921** | **189,156** | **204,099** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | 86 | 50 | 15 | 50 |
| **Total Revenues** | | **86** | **50** | **15** | **50** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1 | 1 | 1 | 1 |
| **Total FTE** | **1** | **1** | **1** | **1** | **1** |

**Fund 100 – General**
**Department 15300 – Attorney Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 114,860 | 129,052 | 123,646 | 123,746 | 128,616 |
| 512100 Health and Life Insurance | 19,214 | 19,208 | 19,217 | 19,798 | 19,217 |
| 512200 Social Security | 8,321 | 9,403 | 9,459 | 8,979 | 9,839 |
| 512400 Retirement Contributions | 7,316 | 8,087 | 8,037 | 8,380 | 8,360 |
| 512700 Workers' Compensation | 96 | 89 | 112 | 73 | 117 |
| **Total Personnel Services** | **149,807** | **165,839** | **160,471** | **160,976** | **166,149** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 11,203 | 6,344 | 22,500 | 7,237 | 15,000 |
| 521201 Professional Services – IT | 229 | 384 | 400 | 443 | 400 |
| 522201 Equipment Maintenance | 637 | 1,051 | 750 | 1,309 | 750 |
| 523201 Telephone | 516 | 368 | 350 | 366 | 350 |
| 523203 Postage | 130 | 53 | 125 | 88 | 125 |
| 523400 Printing and Binding | 178 | 152 | 125 | 299 | 125 |
| 523500 Travel | 1,142 | 3,122 | 3,000 | 879 | 3,000 |
| 523601 Dues | 415 | 969 | 500 | 479 | 500 |
| 523700 Education and Training | 1,235 | 372 | 1,200 | 469 | 1,200 |
| 523900 Other Purchased Services | | 12 | | 6 | |
| 531101 Supplies and Materials | 1,528 | 1,298 | 1,500 | 745 | 1,500 |
| 531400 Books and Periodicals | | 15,617 | 15,000 | 15,860 | 15,000 |
| 531600 Small Equipment | 525 | 520 | | | |
| **Total Materials, Supplies & Services** | **32,540** | **30,262** | **45,450** | **28,180** | **37,950** |
| **Total Expenditures** | **182,346** | **196,102** | **205,921** | **189,156** | **204,099** |

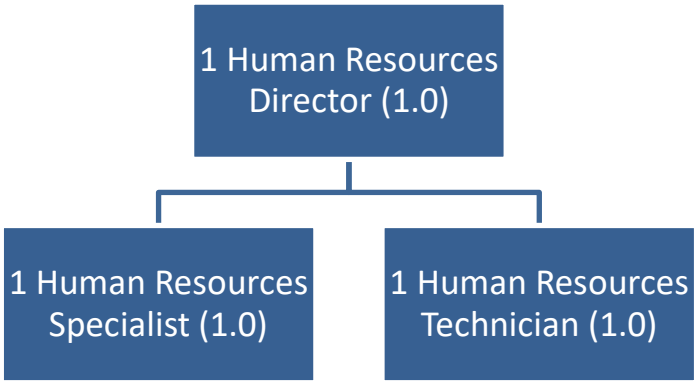
# Human Resources

**Department Description**

To create and sustain an empowered workforce through proper administration of county personnel policies in the areas of recruitment and selection, classification and compensation, benefits management and employee training and development while observing all federal, state and local statutory duties. The focus in FY 2020 is the use of technology to: improve business processes, strengthen customer service to existing and potential employees, and reduce inefficiency and duplication of effort. Additional focus will be placed on the final phases of updates to the employee compensation and classification plan and on improving employee engagement, involvement, and communications.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| # of Employees Hired (FT and PT) | 418 | 531 | 577 | 585 | 600 |
| Employees with 20+ Years of Service | 55 | 53 | 57 | 60 | 60 |

## Human Resources Organization Chart

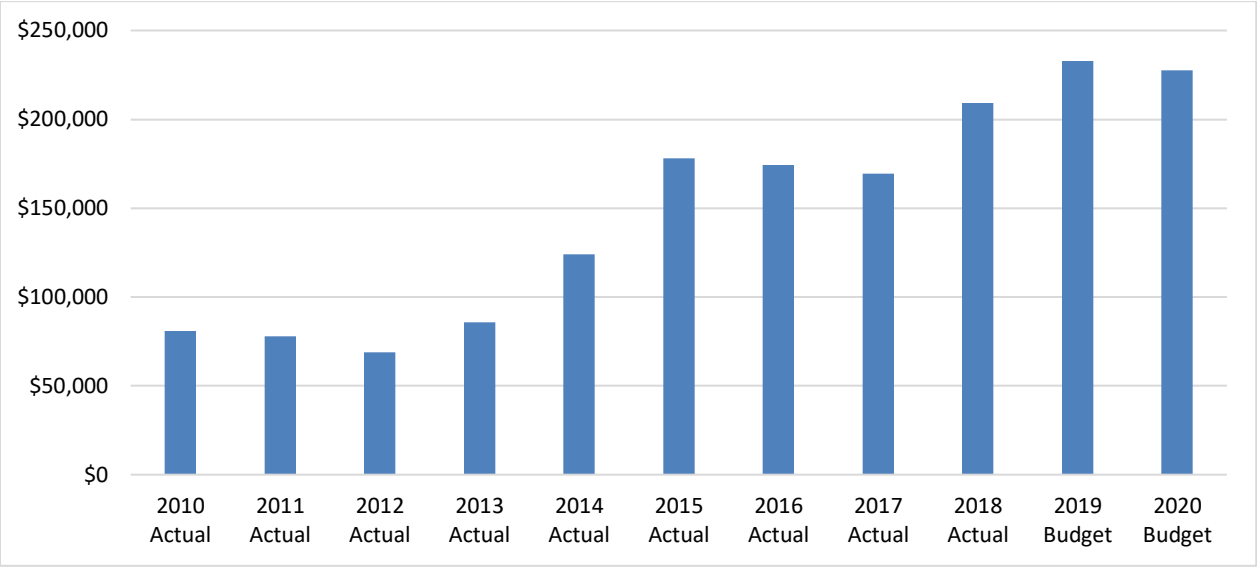



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

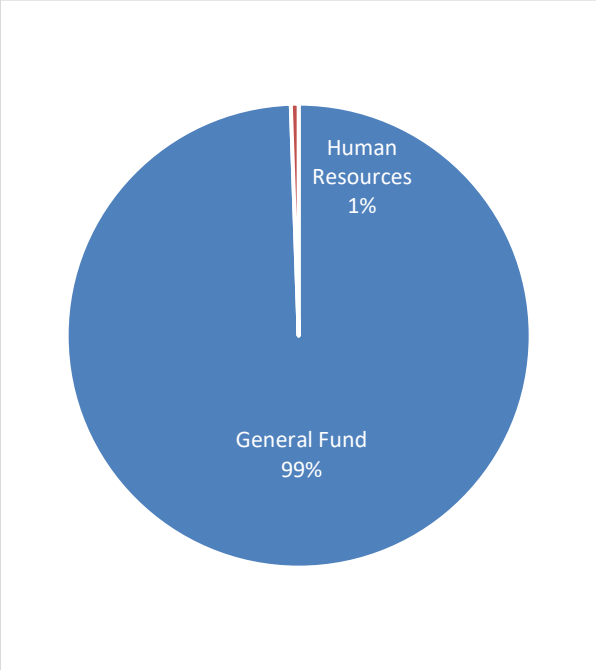
## Human Resources Personnel Changes

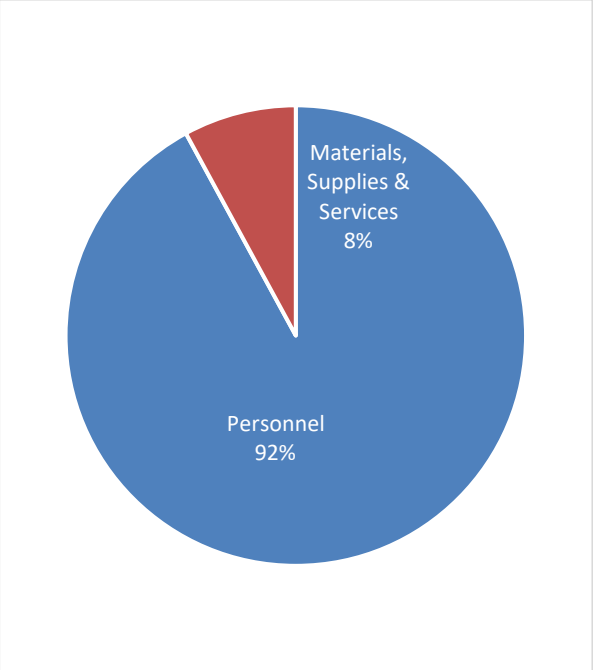
There are no changes to personnel for fiscal year 2020.

## Human Resources Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15400 – Human Resources Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 148,094 | 187,354 | 208,343 | 195,300 | 209,636 |
| Materials, Supplies & Services | 21,408 | 20,247 | 24,600 | 19,944 | 18,040 |
| Capital Outlays | | 1,620 | | | |
| **Total Expenditures** | **169,502** | **209,221** | **232,943** | **215,244** | **227,676** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 3 | 3 | 3 | 3 |
| Part-time | .6 | | | | |
| **Total FTE** | **2.6** | **3** | **3** | **3** | **3** |

**Fund 100 – General**
**Department 15400 – Human Resources Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 106,828 | 148,529 | 155,931 | 156,990 | 168,933 |
| 511101 Salary – Part-time | 11,559 | 2,571 | | | |
| 511300 Overtime | 4,115 | 2,375 | 1,000 | 471 | 1,000 |
| 512100 Health and Life Insurance | 12,250 | 14,914 | 28,499 | 15,332 | 14,891 |
| 512200 Social Security | 9,494 | 11,522 | 12,005 | 11,743 | 13,000 |
| 512400 Retirement Contributions | 3,343 | 6,910 | 10,201 | 10,262 | 11,046 |
| 512700 Workers' Compensation | 505 | 534 | 707 | 502 | 766 |
| **Total Personnel Services** | **148,094** | **187,354** | **208,343** | **195,300** | **209,636** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 697 | 854 | 850 | 962 | 900 |
| 522201 Equipment Maintenance | 637 | 994 | 650 | 1,176 | 1,000 |
| 522204 Software Maintenance | 9,547 | 7,081 | 6,000 | 8,055 | |
| 523201 Telephone | 683 | 456 | 600 | 424 | 1,440 |
| 523203 Postage | 290 | 212 | 350 | 412 | 350 |
| 523400 Printing and Binding | | 33 | 750 | | 400 |
| 523500 Travel | 1,669 | 2,390 | 2,850 | 1,286 | 4,000 |
| 523601 Dues | 737 | 768 | 900 | 919 | 900 |
| 523700 Education and Training | 740 | 2,219 | 2,400 | 2,376 | 3,300 |
| 523900 Other Purchased Service | 14 | 199 | 250 | 285 | 250 |
| 531101 Supplies and Materials | 6,393 | 4,836 | 9,000 | 4,049 | 5,500 |
| 531400 Books and Periodicals | | | | 160 | |
| 531600 Small Equipment | | 205 | | | |
| **Total Materials, Supplies & Services** | **21,408** | **20,247** | **24,600** | **19,944** | **18,040** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | 1,620 | | | |
| **Total Capital Outlay** | | **1,620** | | | |
| **Total Expenditures** | **169,502** | **209,221** | **232,943** | **215,244** | **227,676** |

# Personnel Services

**Department Description**

The Personnel Services Adjustment account is used to budget for Annual Leave Conversions. Elegible employees may cash-out up to 40 hours of annual leave but must retain a balance of at least 40 hours. Once the cash-out has been processed, the Personnel Services Adjustment is allocated to each department accordingly, which is why there are no amounts seen in fiscal years 2017 and 2018 in the table below.

**Fund 100 – General**
**Department – 15410 – Personnel Services**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511112 Annual Leave Conversions | | | 155,000 | | 199,155 |
| **Total Personnel Services** | | | **155,000** | | **199,155** |
| **Total Expenditures** | | | **155,000** | | **199,155** |

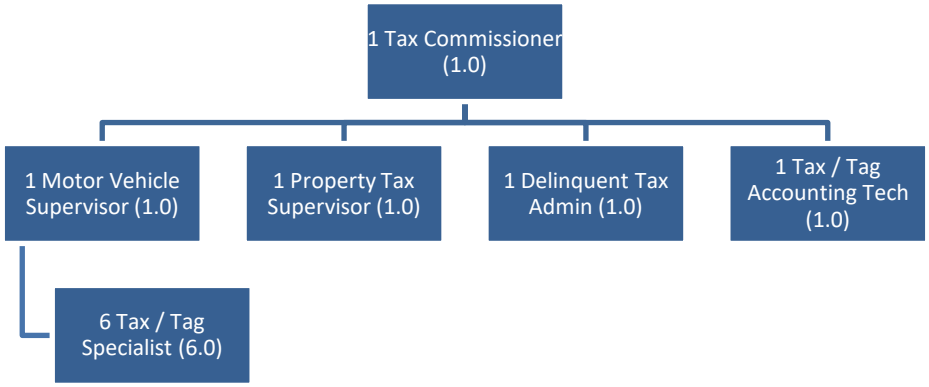
# Tax Commissioner

**Department Description**

To provide for the collection of ad valorem taxes for real and personal property, timber, heavy duty equipment, manufactured homes and motor vehicles for Bulloch County units of local government; and to issue motor vehicle tags and titles from the State of Georgia for County citizens. The Tax Commissioner works closely with the Tax Assessor to determine annual needs and projections for tax administration.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Vehicle Tag Renewals | 66,724 | 67,302 | 68,058 | 69,079 | 70,115 |
| % Collected – Real and Personal Property | 99.87 | 99.63 | 97.64 | 97.5 | 97.5 |
| Total Real and Personal Property Tax to Collect | 38,972,642 | 39,666,883 | 41,511,219 | 42,341,443 | 43,188,271 |
| Total Revenue from all Sources Collected | 53,864,753 | 54,240,319 | 54,789,089 | 55,400,000 | 56,231,000 |

## Tax Commissioner Organization Chart

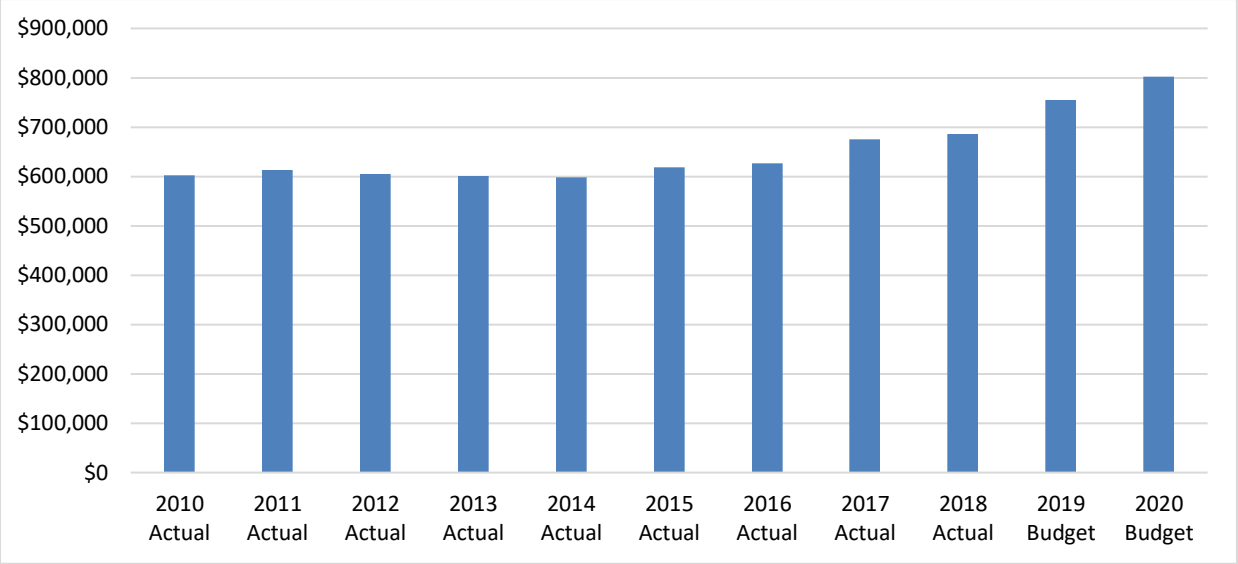



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

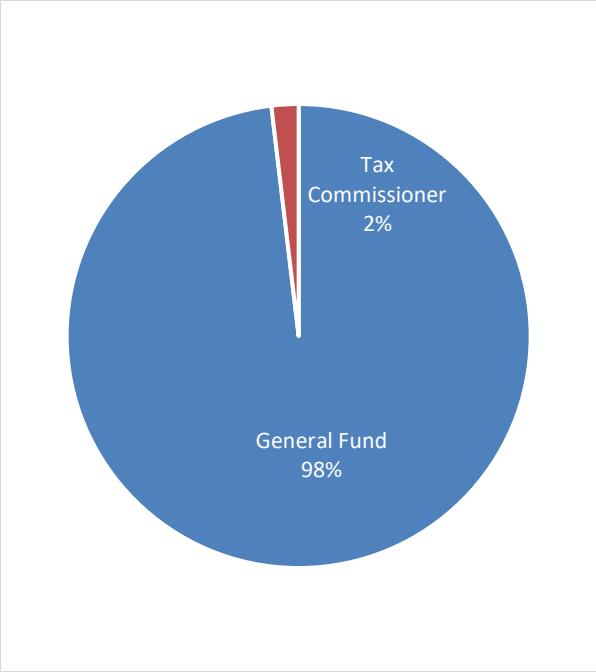
## Tax Commissioner Personnel Changes

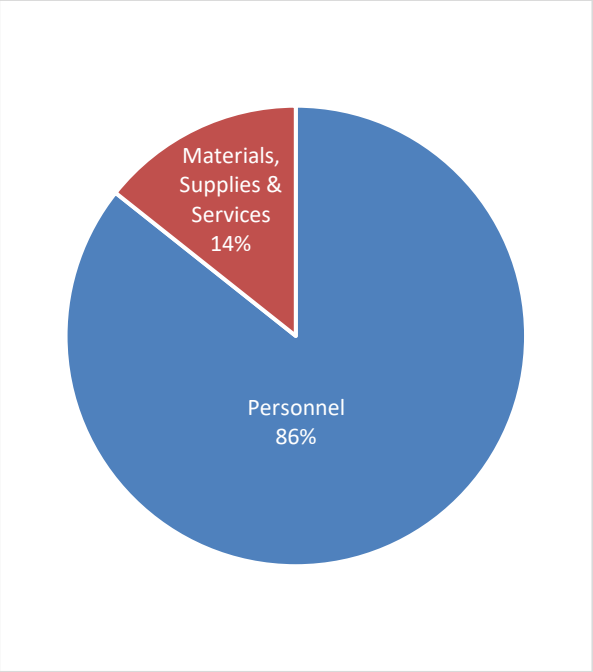
There are no changes to personnel for fiscal year 2020.

## Tax Commissioner Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15450 – Tax Commissioner Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 590,781 | 599,804 | 660,727 | 608,595 | 686,985 |
| Materials, Supplies & Services | 84,651 | 86,097 | 92,400 | 95,469 | 114,800 |
| Capital Outlays | 195 | | 2,500 | | |
| **Total Expenditures** | **675,627** | **685,901** | **755,627** | **704,064** | **801,785** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 26,105,772 | 27,399,849 | 27,819,767 | 28,542,693 | 28,779,725 |
| **Total Revenues** | **26,105,772** | **27,399,849** | **27,819,767** | **28,542,693** | **28,779,725** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 10 | 10 | 10 | 10 | 10 |
| **Total FTE** | **11** | **11** | **11** | **11** | **11** |

**Fund 100 – General**
**Department – 15450 – Tax Commissioner Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 405,083 | 398,345 | 433,356 | 421,540 | 467,458 |
| 511300 Overtime | 1,158 | 5,068 | 4,500 | 5,957 | 5,000 |
| 512100 Health and Life Insurance | 129,662 | 141,191 | 158,950 | 122,191 | 145,555 |
| 512200 Social Security | 28,404 | 27,803 | 33,496 | 29,816 | 36,143 |
| 512400 Retirement Contributions | 24,791 | 25,754 | 28,461 | 27,648 | 30,710 |
| 512700 Workers' Compensation | 1,683 | 1,644 | 1,964 | 1,443 | 2,119 |
| **Total Personnel Services** | **590,781** | **599,804** | **660,727** | **608,595** | **686,985** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | | 1,049 | | (781) | |
| 521201 Professional Services – IT | 1,415 | 1,708 | 2,000 | 2,054 | 2,000 |
| 521300 Technical | 51,783 | 50,842 | 55,000 | 60,650 | 76,800 |
| 522203 Equipment Maintenance | 931 | 981 | 1,500 | 1,224 | 1,500 |
| 522320 Rental – Equipment | 3,361 | 5,062 | 4,700 | 4,949 | 4,700 |
| 523201 Telephone | 2,228 | 997 | 900 | 455 | 600 |
| 523202 Website | | | 300 | | |
| 523203 Postage | 10,411 | 10,145 | 10,500 | 8,376 | 10,500 |
| 523300 Advertising | 289 | 289 | 400 | 323 | 300 |
| 523400 Printing and Binding | | 277 | 500 | 329 | 500 |
| 523500 Travel | 1,841 | 1,772 | 2,500 | 4,224 | 2,500 |
| 523601 Dues | 590 | 595 | 850 | 670 | 850 |
| 523700 Education and Training | 765 | 660 | 1,250 | 1,060 | 1,550 |
| 523900 Other Purchased Service | 61 | 394 | 400 | 238 | 400 |
| 531101 Supplies and Materials | 10,330 | 10,849 | 11,000 | 10,720 | 11,500 |
| 531400 Books and Periodicals | 433 | 478 | 600 | 482 | 600 |
| 531600 Small Equipment | 211 | | | 497 | 500 |
| **Total Materials, Supplies & Services** | **84,651** | **86,097** | **92,400** | **95,469** | **114,800** |

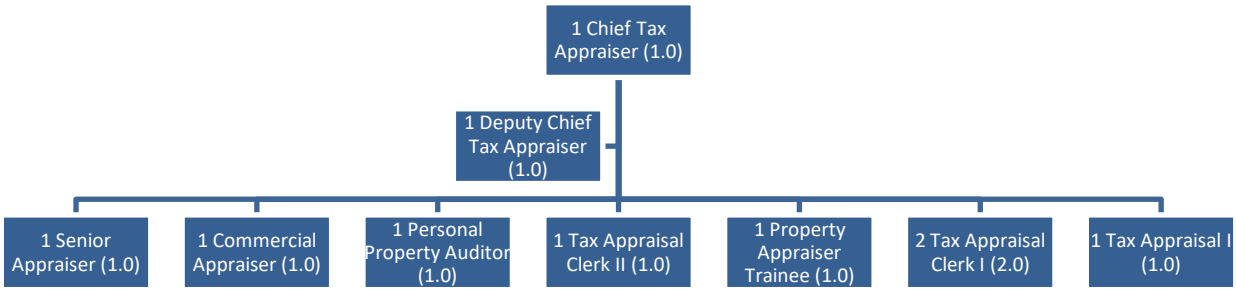
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | 195 | | | | |
| 542500 Equipment | | | 2,500 | | |
| **Total Capital Outlay** | **195** | | **2,500** | | |
| **Total Expenditures** | **675,627** | **685,901** | **755,627** | **704,064** | **801,785** |

# Tax Assessor

**Department Description**

To annually produce a value digest (inventory) of all taxable property located within Bulloch County in a fair, efficient and professional manner to be furnished to the units of local governments. The Tax Assessor works closely with the Tax Commissioner to determine annual needs and projections for tax administration. This office, like the Tax Commissioner's office, is also highly subject to state mandates in its operations. The state has passed key property tax reform bills in recent years that have adversely affected the department's ability to maintain uniformity in taxation. Despite these trends, the Property Tax remains the largest source of revenue for County Government. Automation utilized and spurred by GIS investment has increased office efficiency and reduced customer traffic and congestion, resulting in improved customer service. A significant annual function is to complete the tax digest for submission to Georgia Department of Revenue by the first of August.

## Tax Assessor Organization Chart

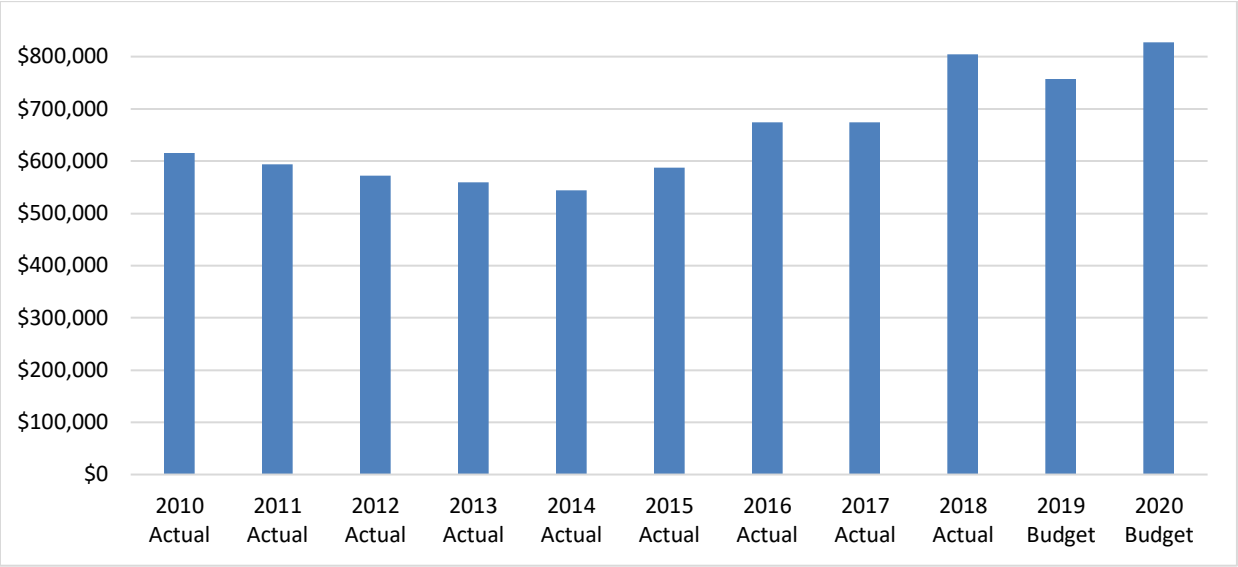



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

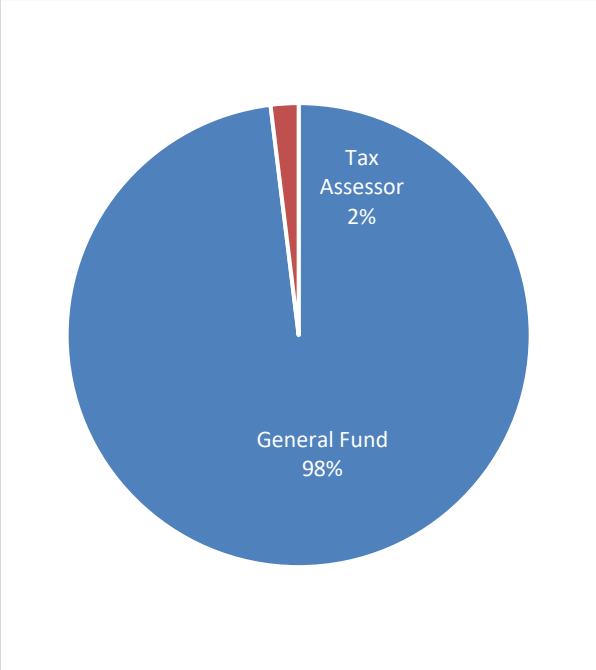
## Tax Assessor Personnel Changes

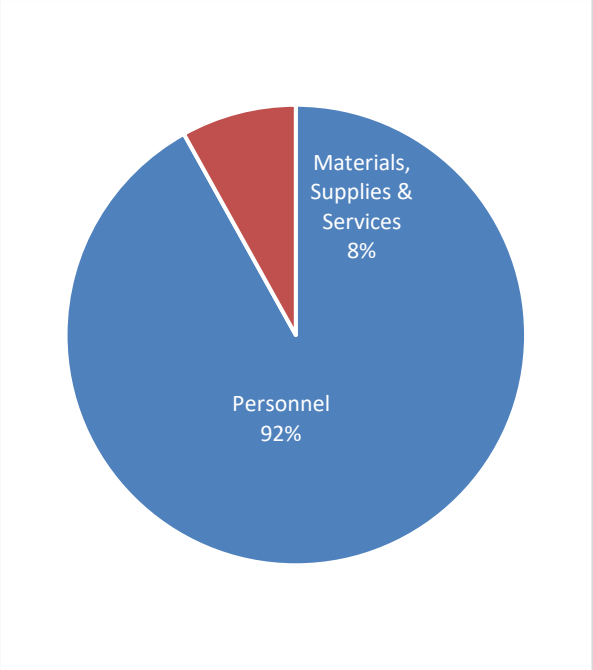
There are no changes to personnel for fiscal year 2020.

## Tax Assessor Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15500 – Tax Assessor Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 615,906 | 715,773 | 717,770 | 726,028 | 761,041 |
| Materials, Supplies & Services | 56,443 | 59,352 | 39,900 | 52,671 | 66,930 |
| Capital Outlays | 1,910 | 28,845 | | | |
| **Total Expenditures** | **674,259** | **803,971** | **757,670** | **778,699** | **827,971** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 10 | 10 | 10 | 10 | 10 |
| Part-time | | .5 | | | |
| **Total FTE** | **10** | **10.5** | **10** | **10** | **10** |

**Fund 100 – General**
**Department 15500 – Tax Assessor Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 447,395 | 510,105 | 509,111 | 510,284 | 541,707 |
| 511101 Salary – Part-time | | | 1,000 | | |
| 511300 Overtime | 43 | 651 | | 205 | |
| 512100 Health and Life Insurance | 107,117 | 135,330 | 131,344 | 142,426 | 138,260 |
| 512200 Social Security | 31,648 | 36,007 | 39,024 | 35,560 | 41,441 |
| 512400 Retirement Contributions | 26,550 | 29,922 | 33,092 | 33,473 | 35,211 |
| 512700 Workers' Compensation | 3,153 | 3,758 | 4,199 | 4,080 | 4,422 |
| **Total Personnel Services** | **615,906** | **715,773** | **717,770** | **726,028** | **761,041** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521103 Board of Assessors | 900 | 5,400 | 6,000 | 5,526 | 7,200 |
| 521201 Professional Services – IT | 2,436 | 2,733 | 2,500 | 2,743 | 2,800 |
| 521300 Technical | 35,276 | 26,842 | 11,000 | 27,000 | 27,000 |
| 522201 Equipment Maintenance | 599 | 652 | 500 | 605 | 6,230 |
| 522202 Vehicle Maintenance | | | 400 | 93 | 1,000 |
| 522204 Software Maintenance | | 1,139 | | 1,675 | |
| 522320 Rental – Equipment | | 112 | | 67 | |
| 523201 Telephone | 1,532 | 240 | 500 | 179 | 900 |
| 523203 Postage | 800 | 1,139 | 1,200 | 685 | 1,500 |
| 523400 Printing and Binding | | 289 | | | |
| 523500 Travel | 2,944 | 1,983 | 4,500 | 2,380 | 5,500 |
| 523601 Dues | 543 | 2,371 | 1,000 | 1,098 | 1,000 |
| 523700 Education and Training | 3,636 | 4,160 | 3,500 | 2,627 | 5,000 |
| 523900 Other Purchased Services | 200 | 920 | 600 | 382 | 600 |
| 531101 Supplies and Materials | 5,477 | 5,329 | 4,200 | 4,774 | 5,200 |
| 531155 Vehicle Parts | 187 | 3,009 | 500 | | |
| 531270 Gasoline / Diesel | 1,479 | 2,070 | 2,300 | 2,272 | 2,300 |
| 531400 Books and Periodicals | 435 | 709 | 1,200 | 564 | 700 |
| **Total Materials, Supplies & Services** | **56,443** | **59,352** | **39,900** | **52,671** | **66,930** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | | 26,624 | | | |
| 542400 Computers | 1,910 | | | | |
| 542401 Software | | 3,221 | | | |
| **Total Capital Outlay** | **1,910** | **28,845** | | | |
| **Total Expenditures** | **674,259** | **803,971** | **757,670** | **778,699** | **827,971** |

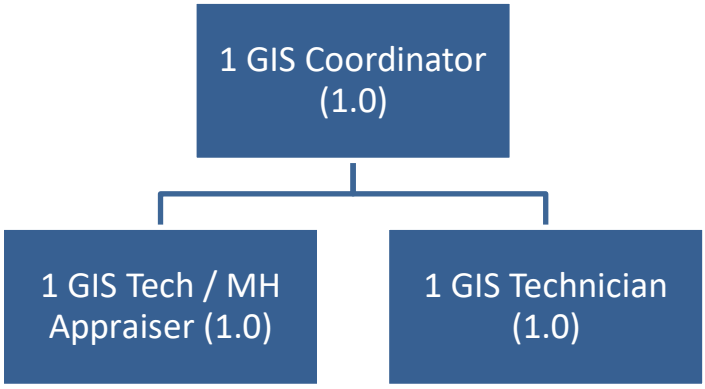
# Geographic Information System (GIS)

**Department Description**

To cost-effectively collect, develop, and maintain an automated system of relational data to be used for analysis, decision-making and public information consisting currently of more than 20 map layers as well as associated information for tax assessment, roads, zoning and land use, political boundaries, utilities and other purposes; to acquire imagery and other technology for the county in various formats and types at the highest level possible that integrate with the layers the office maintains; to work with all departments to integrate GIS technologies into their work to improve efficiency at the lowest cost.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Parcel Splits | 167 | 362 | 605 | 635 | 667 |
| Addresses Issued | 737 | 788 | 763 | 780 | 819 |

## GIS Organization Chart

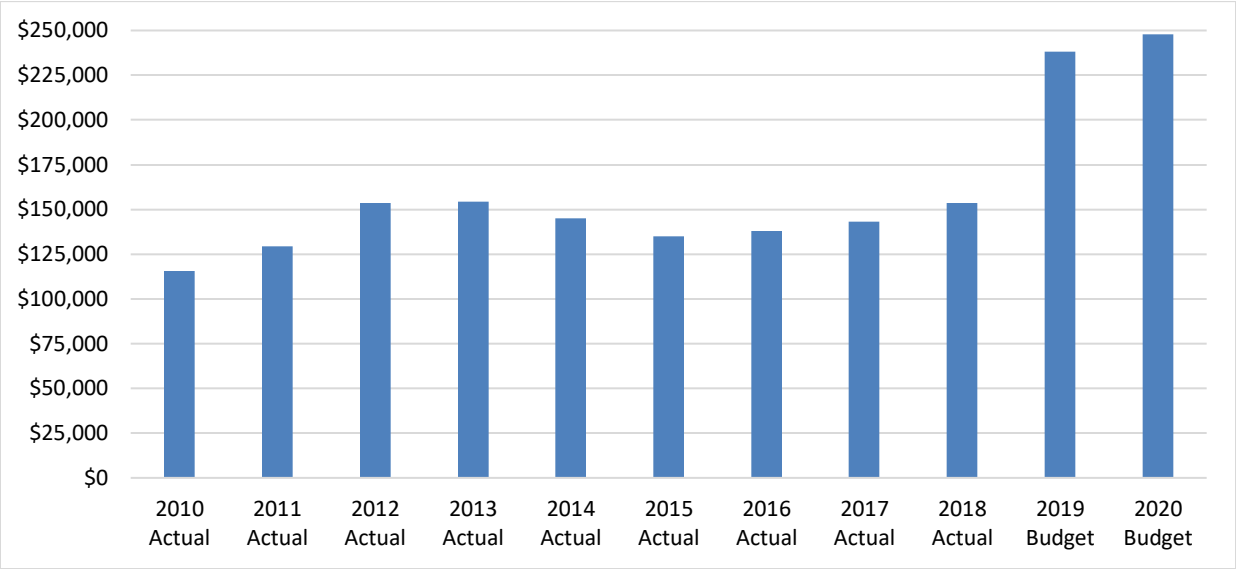



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

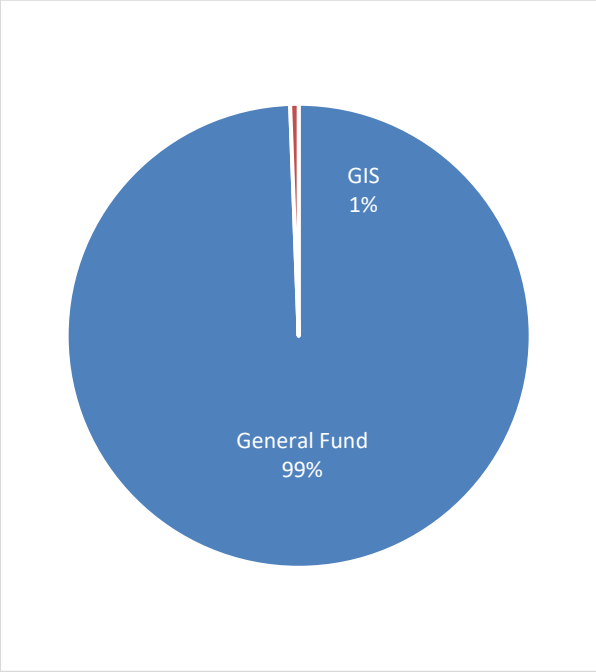
## GIS Personnel Changes

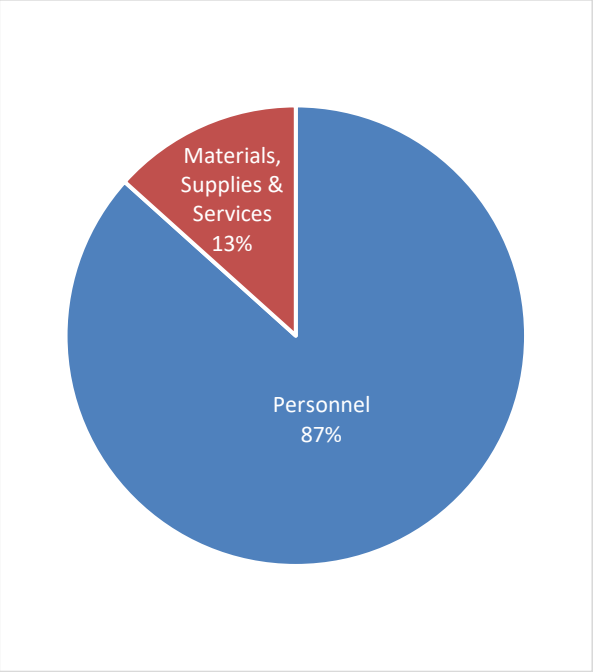
There are no changes to personnel for fiscal year 2020.

## GIS Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15510 – GIS Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 122,629 | 131,099 | 205,723 | 187,561 | 214,934 |
| Materials, Supplies & Services | 20,391 | 22,533 | 32,600 | 32,738 | 33,100 |
| **Total Expenditures** | **143,020** | **153,633** | **238,323** | **203,541** | **248,034** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 7,500 | 6,826 | 6,400 | 5,350 | 6,400 |
| **Total Revenues** | **7,500** | **6,826** | **6,400** | **5,350** | **6,400** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 3 | 3 | 3 |
| **Total FTE** | **2** | **2** | **3** | **3** | **3** |

**Fund 100 – General**
**Department 15510 – GIS Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 95,309 | 103,219 | 149,244 | 138,169 | 157,282 |
| 512100 Health and Life Insurance | 13,923 | 13,667 | 34,684 | 30,313 | 34,684 |
| 512200 Social Security | 6,879 | 7,287 | 11,417 | 9,462 | 12,032 |
| 512400 Retirement Contributions | 6,111 | 6,533 | 9,701 | 9,256 | 10,223 |
| 512700 Workers' Compensation | 405 | 393 | 677 | 360 | 713 |
| **Total Personnel Services** | **122,629** | **131,099** | **205,723** | **187,561** | **214,934** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 652 | 706 | 700 | 739 | 700 |
| 521300 Technical | 13,400 | 17,400 | 25,000 | 27,237 | 25,000 |
| 522201 Equipment Maintenance | | | 500 | | 500 |
| 523201 Telephone | 456 | 456 | 400 | 424 | 400 |
| 523203 Postage | 331 | 2 | 300 | 40 | 300 |
| 523500 Travel | 499 | 1,700 | 2,000 | 9 | 2,000 |
| 523601 Dues | 527 | 487 | 700 | 298 | 700 |
| 523700 Education and Training | 1,524 | 548 | 1,500 | | 1,500 |
| 523900 Other Purchased Service | 6 | 23 | | 23 | |
| 531101 Supplies and Materials | 822 | 1,208 | 1,000 | 1,437 | 1,500 |
| 531155 Vehicle Parts | 226 | 4 | | | |
| 531600 Small Equipment | 1,949 | | 500 | 635 | 500 |
| **Total Materials, Supplies & Services** | **20,391** | **22,533** | **32,600** | **32,738** | **33,100** |
| **Total Expenditures** | **143,020** | **153,633** | **238,323** | **220,299** | **248,034** |

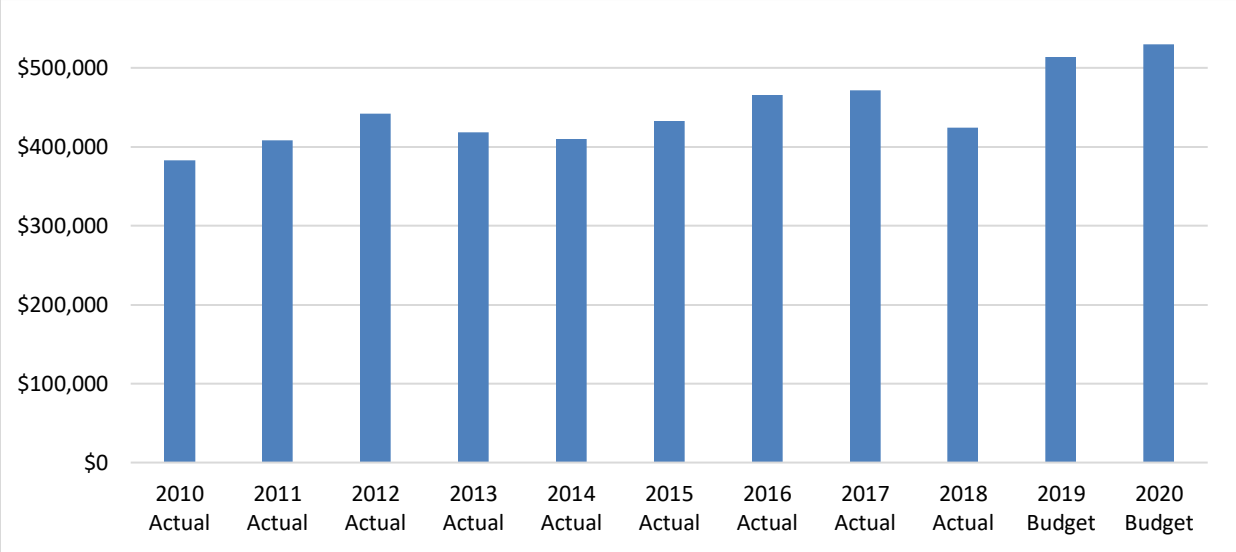
# Risk Management

**Department Description**

To provide funding for risk management activities through payment of insurance premiums for general property and liability, workers' compensation, fidelity bonds and other insurance products to protect the County against extreme financial losses. Risk management strives to serve County government through the reduction of liability risks, as well as ensure a safe working environment for County employees. Risk Management accomplishes this objective through the provision of risk assessment, safety awareness and internal analysis services. Risk management responsibilities for Bulloch County are shared among key appointed officials but works in conjunction with the Human Resources Director and a County employee safety committee.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| # of Employee Injuries | 49 | 39 | 56 | 50 | 50 |
| Average Cost (incurred) per Employee Injury | $3,460 | $889 | $1,706 | $2,000 | $2,000 |
| # of Property and Liability Claims | 42 | 41 | 29 | 35 | 35 |

## Risk Management Expenditure Trends




**Fund 100 – General**
**Department 15550 – Risk Management Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523101 Insurance – Liability, Property & Casual | 407,331 | 377,008 | 458,995 | 523,256 | 475,000 |
| 523102 Insurance Deductibles | 64,355 | 47,294 | 55,000 | 39,807 | 55,000 |
| **Total Materials, Supplies & Services** | **471,686** | **424,302** | **513,995** | **563,062** | **530,000** |
| **Total Expenditures** | **471,686** | **424,302** | **513,995** | **563,062** | **530,000** |

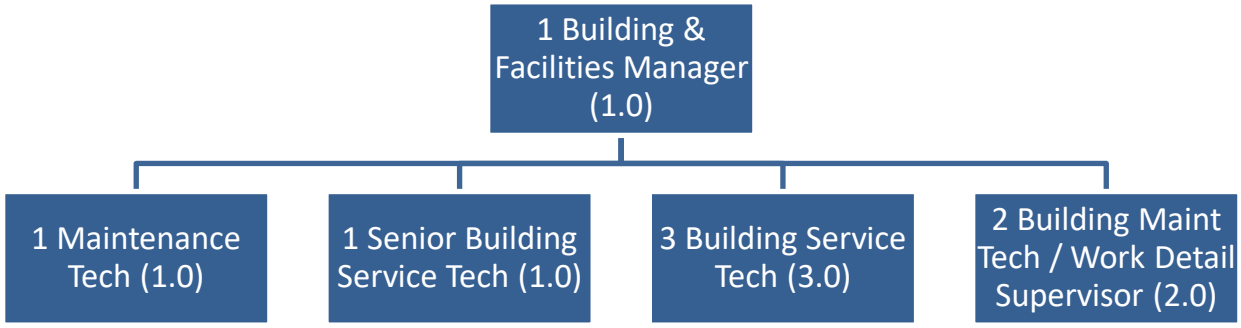
# Government Buildings

**Department Description**

To maintain the appearance, structural integrity, safety and functionality of all county-owned buildings in a cost-effective manner. The personnel supported in this department are mostly responsible for light maintenance, custodial and janitorial duties for county administrative buildings and courtrooms. Heavy maintenance is reliant on contractor labor and skilled inmate laborers from the Correctional Institute. With several new administrative buildings proposed over the next several years, consideration will be given to either increasing staff levels or alternatively providing technical resources to execute job responsibilities more efficiently.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| # of Building Maintained | 164 | 164 | 164 | 167 | 167 |
| Building Square Footage | 596,996 | 596,996 | 596,996 | 737,246 | 737,246 |
| Work Orders | 230 | 246 | 232 | 300 | 320 |

## Government Buildings Organization Chart

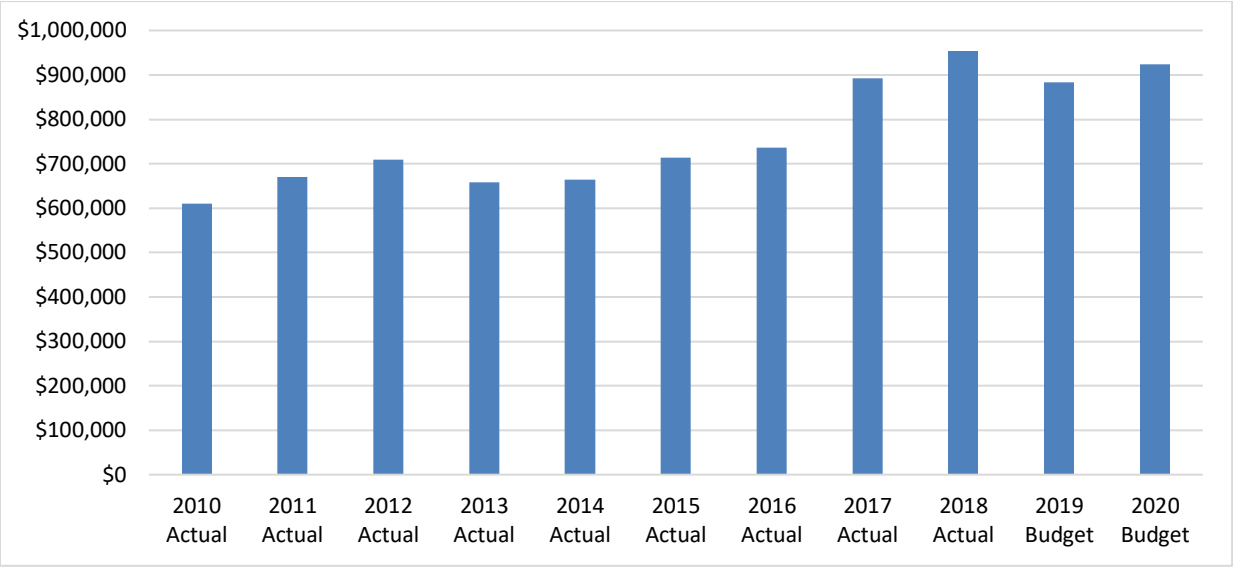



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

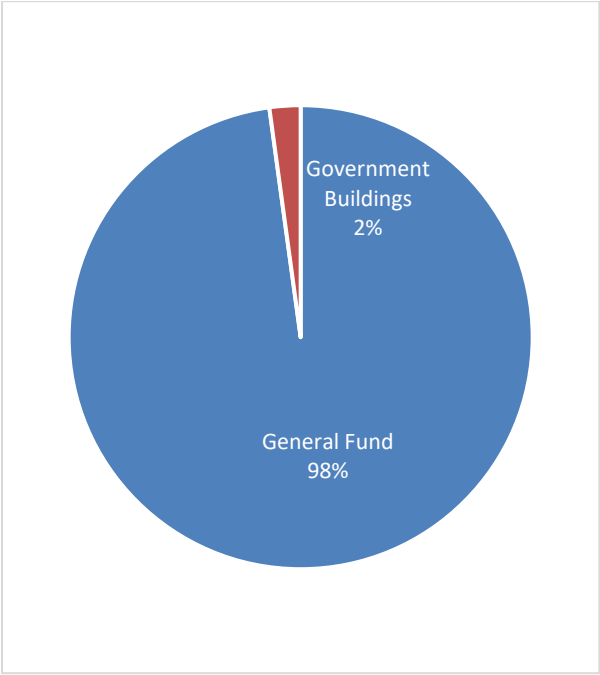
## Government Buildings Personnel Changes

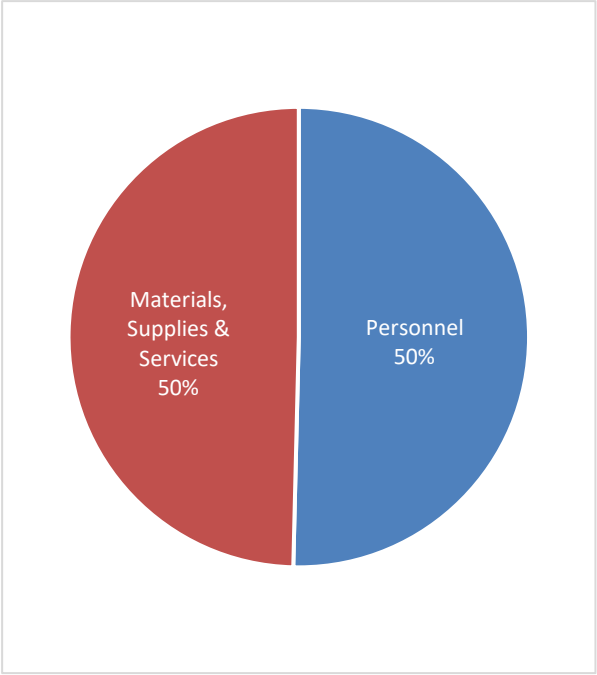
There is a re-opening of a vacant position for fiscal year 2020.

## Government Buildings Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15650 – Government Buildings Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 397,391 | 422,183 | 445,271 | 406,890 | 465,660 |
| Materials, Supplies & Services | 484,901 | 511,656 | 438,175 | 431,112 | 458,575 |
| Capital Outlays | 9,468 | 20,102 | | 6,144 | |
| **Total Expenditures** | **891,759** | **953,941** | **883,446** | **829,422** | **924,235** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 172,478 | 161,400 | 164,054 | 164,054 | 164,630 |
| **Total Revenues** | **172,478** | **161,400** | **164,054** | **164,054** | **164,630** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 8 | 8 | 8 | 7 | 8 |
| **Total FTE** | **8** | **8** | **8** | **7** | **8** |

**Fund 100 – General**
**Department 15650 – Government Buildings Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 271,419 | 286,487 | 295,755 | 269,616 | 296,355 |
| 511300 Overtime | 15,459 | 16,150 | 20,000 | 15,376 | 20,000 |
| 512100 Health and Life Insurance | 67,185 | 71,796 | 76,194 | 80,957 | 95,880 |
| 512200 Social Security | 20,382 | 21,503 | 24,155 | 20,157 | 24,201 |
| 512400 Retirement Contributions | 15,232 | 18,427 | 20,524 | 15,163 | 20,563 |
| 512700 Workers' Compensation | 7,714 | 7,821 | 8,643 | 5,621 | 8,661 |
| **Total Personnel Services** | **397,391** | **422,183** | **445,271** | **406,890** | **465,660** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | | 1,714 | | | |
| 521201 Professional Services – IT | 206 | 360 | 375 | 369 | 375 |
| 522100 Cleaning Services | 16,704 | 16,738 | 11,000 | 9,952 | 11,000 |
| 522201 Equipment Maintenance | 661 | 320 | 500 | | 500 |
| 522202 Vehicle Maintenance | 6,459 | 997 | 2,000 | 494 | 5,000 |
| 522203 Building Maintenance | 59,006 | 86,233 | 50,000 | 72,483 | 70,000 |
| 522204 Software Maintenance | | 1,089 | | 1,675 | |
| 522310 Rental – Land & Buildings | 3,008 | 3,074 | 3,000 | 3,223 | 3,000 |
| 522320 Rental – Equipment | 1,080 | 4,440 | 1,500 | 1,591 | 1,500 |
| 523201 Telephone | 6,085 | 9,056 | 3,800 | 4,441 | 3,800 |
| 523203 Postage | 1 | | | 8 | |
| 523205 Internet | 85,003 | 81,397 | 85,000 | 79,654 | 85,000 |
| 523500 Travel | | | | 502 | |
| 523700 Education and Training | | | | | 4,000 |
| 523900 Other Purchased Services | 132 | 6,758 | 500 | 834 | 500 |
| 531101 Supplies and Materials | 673 | 1,488 | 500 | 2,173 | 1,500 |
| 531120 Janitorial Supplies | 14,821 | 16,858 | 15,000 | 20,263 | 17,000 |
| 531137 Signs | 3,355 | 1,897 | 2,000 | | 2,000 |
| 531143 Landscaping Supplies | 2,317 | 4,735 | 2,700 | 1,447 | 2,700 |
| 531150 Building Maintenance Materials | 20,230 | 1,375 | 10,000 | | |
| 531155 Vehicle Repair | 5,507 | 2,495 | 3,000 | | |
| 531210 Water / Sewerage | 40,200 | 36,732 | 35,000 | 39,107 | 35,000 |
| 531230 Electricity | 202,227 | 213,385 | 195,000 | 179,325 | 195,000 |
| 531270 Gasoline / Diesel | 14,113 | 15,991 | 14,000 | 9,398 | 15,500 |
| 531600 Small Equipment | | 325 | 300 | 1,311 | 1,000 |
| 531610 Tools | 2,043 | 2,966 | 2,000 | 1,541 | 3,000 |
| 531710 Uniforms | 1,022 | 1,236 | 1,000 | 1,,162 | 1,200 |
| **Total Materials, Supplies & Services** | **484,901** | **511,656** | **438,175** | **431,112** | **458,575** |

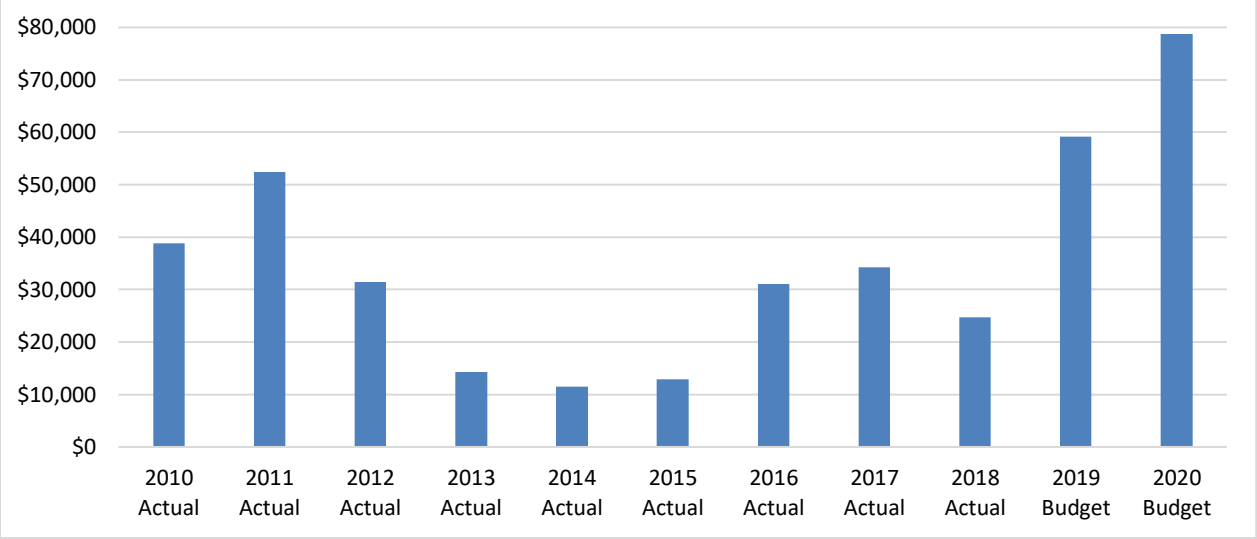
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541200 Site Improvements | 8,051 | | | | |
| 542300 Furniture and Fixtures | 117 | 20,102 | | 6,144 | |
| 542500 Equipment | 1,300 | | | | |
| **Total Capital Outlay** | **9,468** | **20,102** | | **6,144** | |
| **Total Expenditures** | **891,759** | **953,941** | **883,446** | **844,146** | **924,235** |

# Public Relations

**Department Description**

To keep Bulloch County citizens informed of programs, services and activities of County government so they may participate in and gain full benefit from County government, and so they are aware of how their local taxes and public funds are managed; to provide services to meet the internal and external customer communication needs regarding County government and government-related issues; to facilitate the exchange of information between Bulloch County residents and County government; to increase awareness and confidence in the professionalism and efficiency of Bulloch County government; to recognize, engage, and support employees as they contribute to the success of Bulloch County. The expenditures for budget primarily pay for special events and activities that carry out this mission.

## Public Relations Expenditure Trends




**Fund 100 – General**
**Department 15700 – Public Relations Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511101 Salary – Part-time | | | 15,000 | 6,782 | 15,673 |
| 512200 Social Security | | | 1,148 | 519 | 1,199 |
| 512700 Workers' Compensation | | | | | 71 |
| 521201 Professional Services - IT | | | | 118 | 365 |
| 523202 Website | 10,463 | 2,690 | 5,000 | 5,012 | 5,500 |
| 523300 Advertising | | 150 | 200 | | |
| 523900 Other Purchased Services | 1,301 | 1,168 | 500 | 1,587 | 6,100 |
| 531101 Supplies and Materials | 1,589 | 181 | 2,500 | 3,223 | 13,400 |
| 531300 Food | 7,112 | 5,213 | 9,000 | 3,009 | 10,000 |
| 531701 Awards / Presentation | 13,740 | 15,257 | 25,800 | 17,157 | 26,500 |
| **Total Materials, Supplies & Services** | **34,204** | **24,660** | **59,148** | **30,106** | **78,808** |
| **Total Expenditures** | **34,204** | **24,660** | **59,148** | **37,407** | **78,808** |

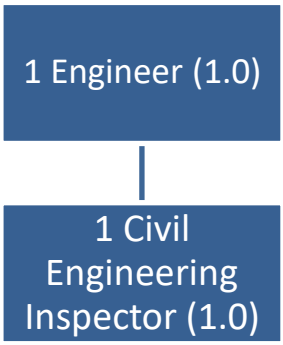
# Engineering

**Department Description**

Perform complex and professional engineering work for environmental, water, sewer, street, and other community development projects and programs ensuring competence and compliance with all current codes and criteria. Reviews private project development plans and makes site inspections for compliance with codes, regulations, and standards, adequacy of applications for permits and compliance with approved plans.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Miles of County Roads Resurfaced | | | 18 | 13 | 20 |
| # of Subdivision Roads Subgrade / Base Proof Roll Inspections | | | 5 | 17 | 20 |
| Miles of County Road Restriping | | | 50 | 0 | 50 |
| Intersection Improvement Projects Completed | | | 0 | 1 | 1 |

## Engineering Organization Chart

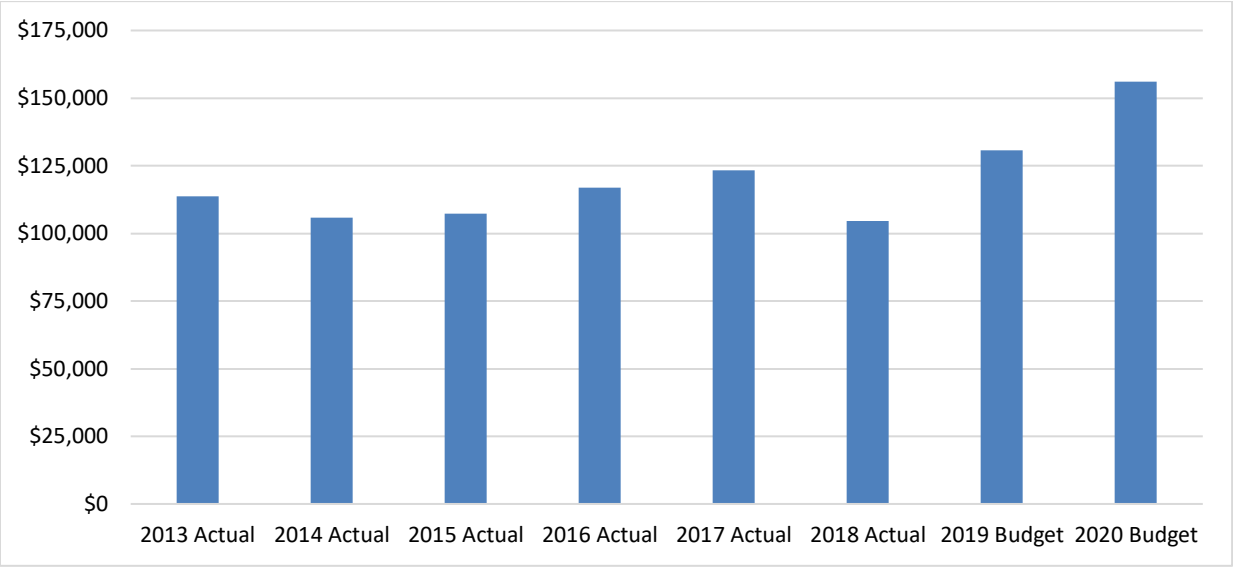



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

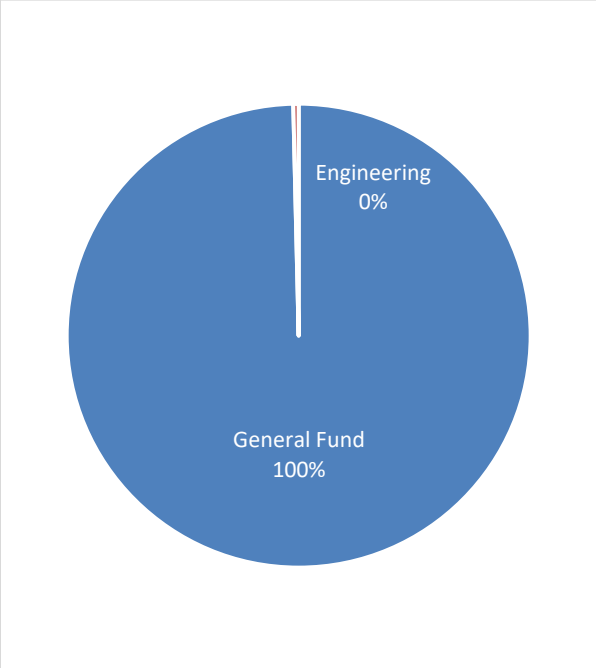
## Engineering Personnel Changes

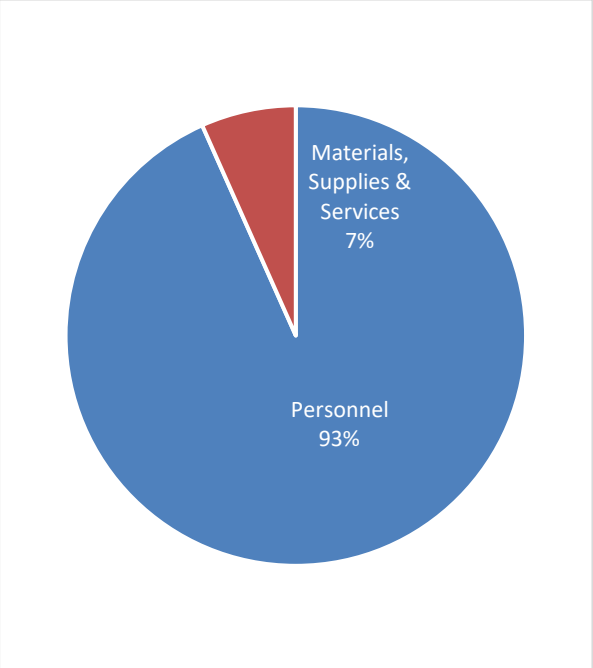
There are no changes to personnel for fiscal year 2020.

## Engineering Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 15750 – Engineering Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 118,105 | 88,409 | 96,080 | 113,798 | 145,584 |
| Materials, Supplies & Services | 4,390 | 13,100 | 7,850 | 8,257 | 10,400 |
| Capital Outlays | 907 | 3,000 | 27,500 | 31,338 | |
| **Total Expenditures** | **123,402** | **104,509** | **131,430** | **153,394** | **155,984** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1 | 1 | 1.6 | 2 |
| **Total FTE** | **1** | **1** | **1** | **1.6** | **2** |

**Fund 100 – General**
**Department 15750 – Engineering Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 85,704 | 74,920 | 82,540 | 99,054 | 119,229 |
| 512100 Health and Life Insurance | 19,214 | 4,058 | 91 | 3,028 | 6,929 |
| 512200 Social Security | 6,227 | 5,649 | 6,314 | 7,517 | 9,121 |
| 512400 Retirement Contributions | 5,457 | 1,970 | 5,365 | 2,311 | 7,750 |
| 512700 Workers' Compensation | 1,503 | 1,812 | 1,770 | 1,888 | 2,556 |
| **Total Personnel Services** | **118,105** | **88,409** | **96,080** | **113,798** | **145,584** |

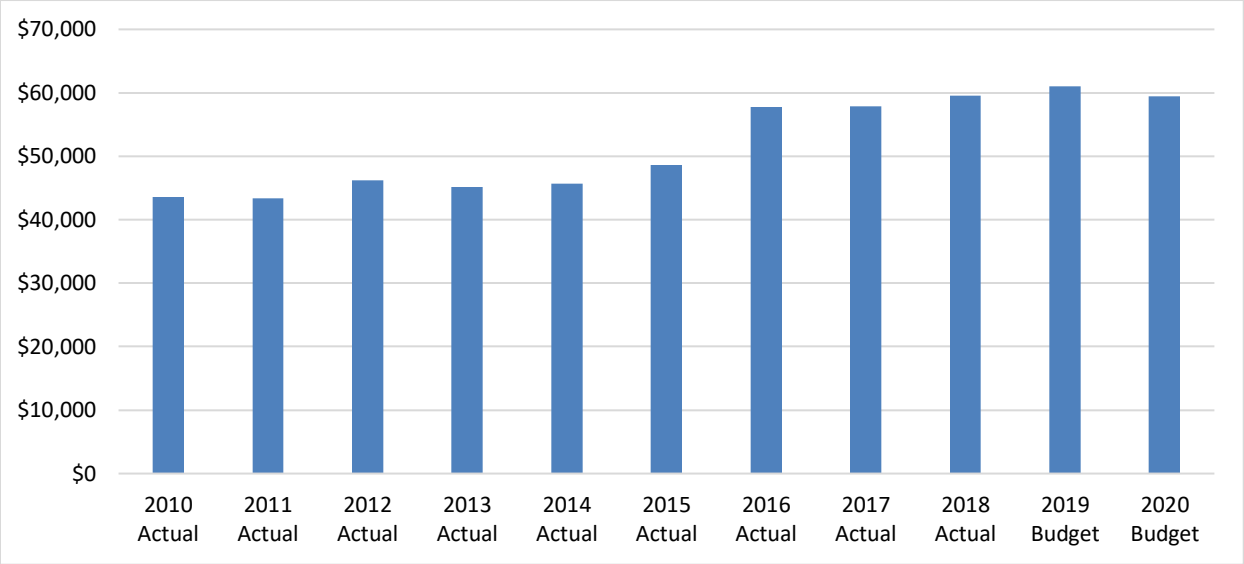
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 206 | 275 | 250 | 392 | 300 |
| 522201 Equipment Maintenance | 637 | 1,071 | 400 | 1,197 | 900 |
| 522204 Software Maintenance | | | 800 | | 1,000 |
| 523201 Telephone | 959 | 663 | 1,000 | 842 | 1,800 |
| 523203 Postage | 11 | 18 | 25 | 17 | 25 |
| 523500 Travel | | 393 | 600 | 355 | 700 |
| 523601 Dues | 612 | | 375 | 419 | 375 |
| 523700 Education and Training | 128 | 200 | 600 | 713 | 800 |
| 531101 Supplies and Materials | 1,039 | 4,106 | 2,000 | 2,192 | 2,000 |
| 531270 Gasoline / Diesel | 797 | 1,088 | 1,300 | 2,058 | 2,000 |
| 531400 Books and Periodicals | | | | 33 | |
| 531600 Small Equipment | | 5,286 | 500 | 39 | 500 |
| **Total Materials, Supplies & Services** | **4,390** | **13,100** | **7,850** | **8,257** | **10,400** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | | | 27,500 | 30,362 | |
| 542400 Computer | 907 | | | 977 | |
| 542401 Software | | 3,000 | | | |
| **Total Capital Outlay** | **907** | **3,000** | **27,500** | **31,338** | |
| **Total Expenditures** | **123,402** | **104,509** | **131,430** | **153,394** | **155,984** |

# General Administrative Fees

**Department Description**
To provide funding for association dues which benefit and advocate the interests of the county governing body. The fee for this service is set by the State of Georgia and based on population.

## General Administrative Fees Expenditure Trends




**Fund 100 – General**
**Department 15950 – General Administrative Fees Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523601 Dues – Professional | 57,904 | 59,568 | 61,000 | 59,294 | 59,500 |
| **Total Materials, Supplies & Services** | **57,904** | **59,568** | **61,000** | **59,294** | **59,500** |
| **Total Expenditures** | **57,904** | **59,568** | **61,000** | **59,294** | **59,500** |

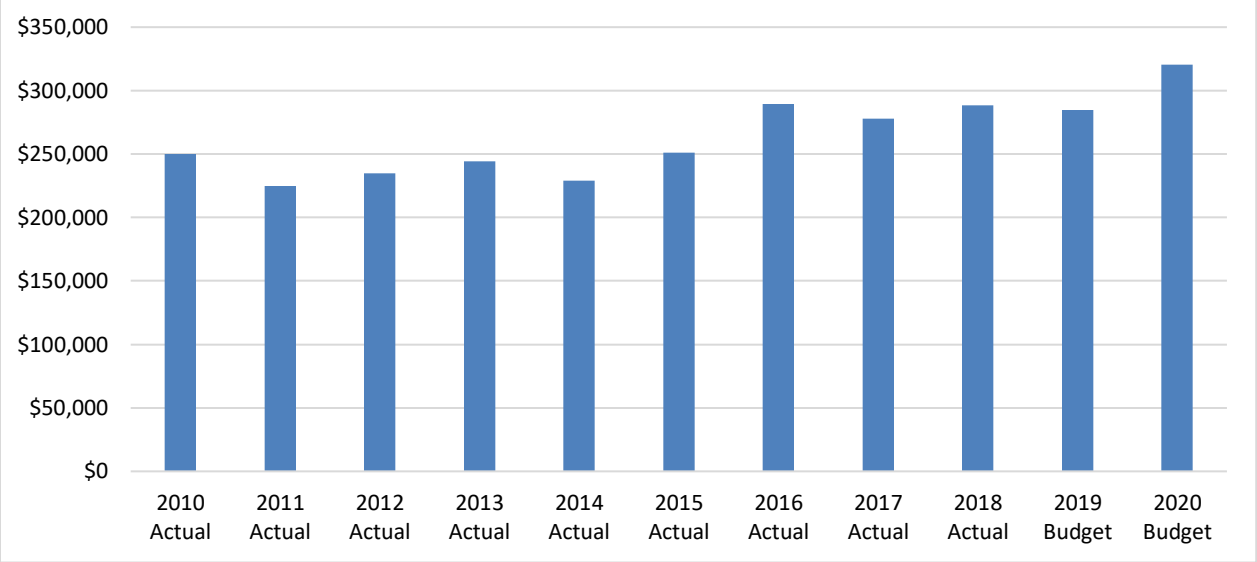
# Judicial

# Superior Court

**Department Description**

To provide a judicial forum for civil and criminal proceedings for the adult and juvenile citizens of Bulloch County as prescribed by the State Constitution and for a functional judiciary as prescribed by law. Funding is provided to the Circuit by a population-based formula to support salaries, operating expenses and capital outlays. The population growth of the judicial circuit, fueled largely by Bulloch and Effingham Counties has increased caseloads and subsequent hearings. This phenomenon is likely to continue. A juvenile court will be started in FY 2020.

## Superior Court Expenditure Trends




**Fund 100 – General**
**Department 21500 – Superior Court Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521306 Court Recorders | 93,161 | 98,306 | 100,000 | 81,706 | 100,000 |
| **Total Materials, Supplies & Services** | **93,161** | **98,306** | **100,000** | **81,706** | **100,000** |

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571100 Superior Court | 184,785 | 190,000 | 184,785 | 189,082 | 220,525 |
| **Total Other Costs** | **184,785** | **190,000** | **184,785** | **189,082** | **220,525** |
| **Total Expenditures** | **277,946** | **288,306** | **284,785** | **270,788** | **320,525** |

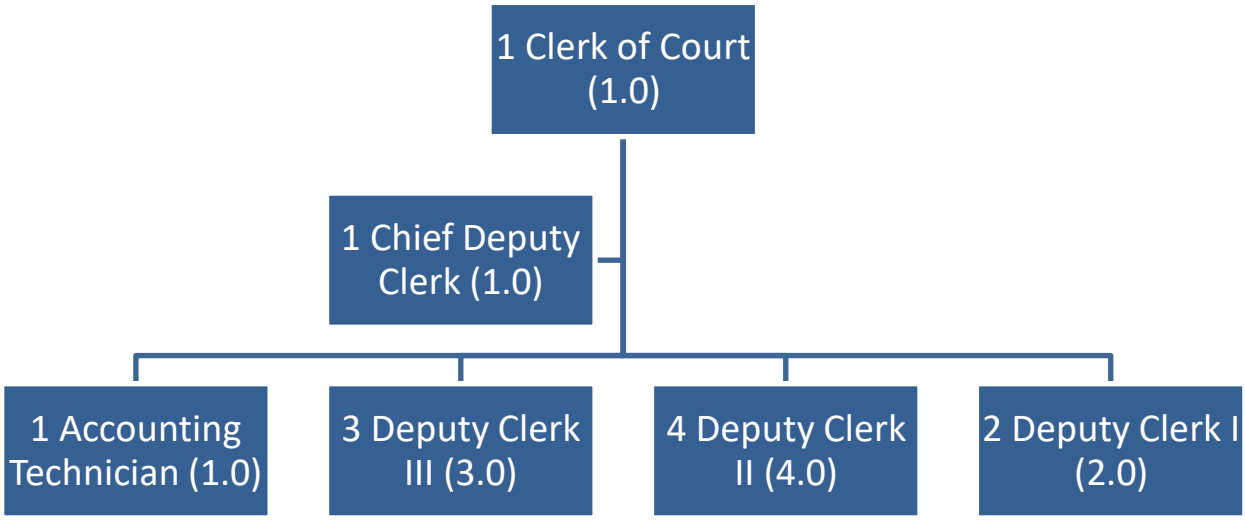
# Clerk of Court

**Department Description**

To file and record all real estate and personal property records for the county, while aiding the public in records searches; file and record all proceedings for civil and criminal issues for the Superior, State, and Juvenile Courts; to issue notary public commissions and passports, and to record military discharges. This budget division also supports incidental court services for jury management. This budget function is likely to require increasing automation and technology expenditures in the future in order to minimize space for records storage. This service is further affected by increasing caseloads and hearings for the courts that it serves.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Civil Superior Cases Filed | 1,060 | 744 | 800 | 1,043 | 1,000 |
| Criminal Superior Cases Filed | 600 | 586 | 678 | 657 | 660 |
| Civil State Cases Filed | 216 | 225 | 235 | 183 | 190 |
| Criminal State Cases Filed | 2,292 | 2,085 | 2,106 | 1,844 | 1,900 |
| Deed Instruments | 9,260 | 10,004 | 9,839 | 8,273 | 8,300 |
| Plats | 151 | 276 | 285 | 273 | 275 |
| Uniform Commercial Code Financing Statements | 1,672 | 2,168 | 2,291 | 2,097 | 2,100 |
| Liens | 6,353 | 5,826 | 11,798 | 7,721 | 7,700 |
| Civil Domestic Filings | 571 | 424 | 409 | 332 | 330 |
| Traffic Tickets | 2,819 | 3,424 | 3,547 | 2,684 | 2,700 |

## Clerk of Court Organization Chart

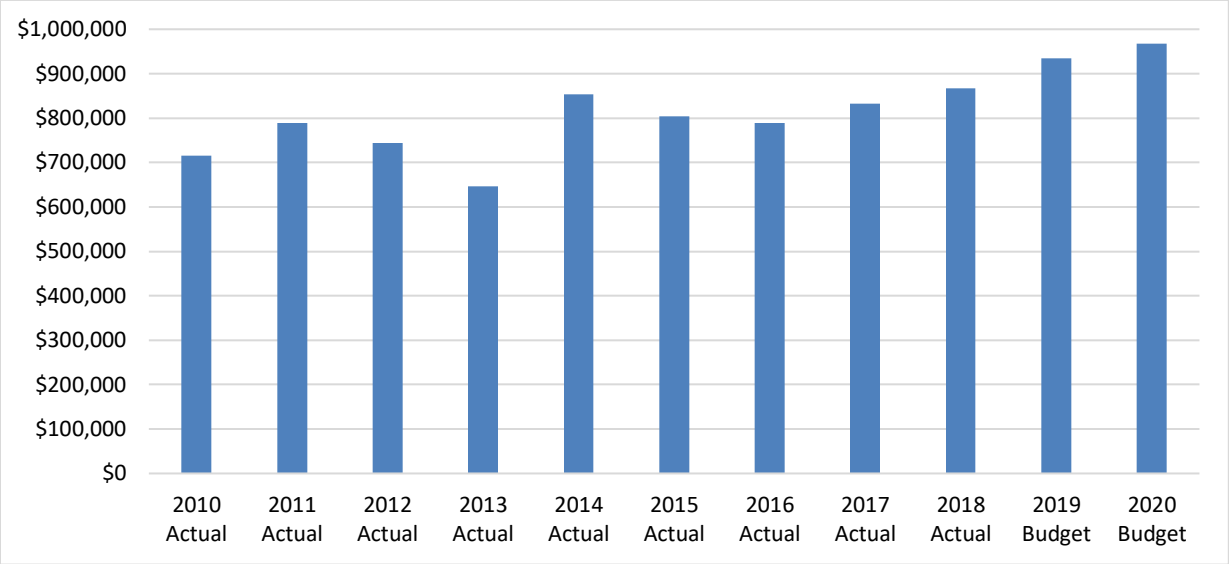



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

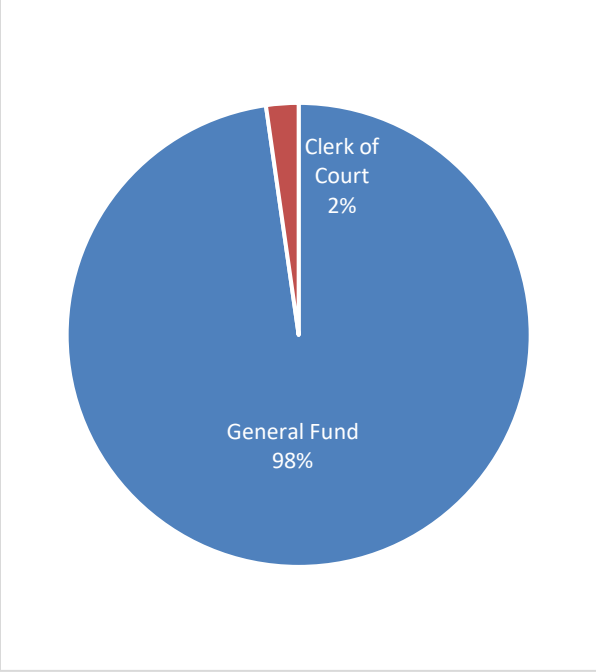
## Clerk of Court Personnel Changes

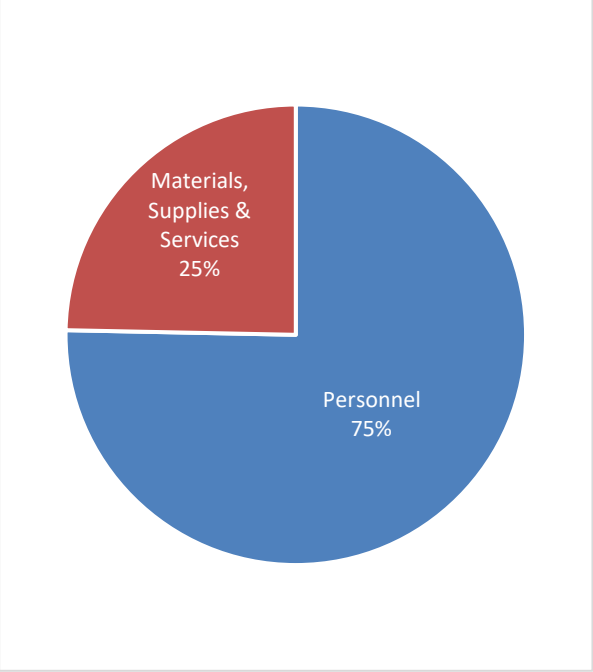
There are no changes to personnel for fiscal year 2020.

## Clerk of Court Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 21800 – Clerk of Court Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 608,855 | 639,377 | 672,812 | 648,008 | 728,653 |
| Materials, Supplies & Services | 220,735 | 219,863 | 262,385 | 234,664 | 238,750 |
| Capital Outlays | 3,400 | 8,172 | | 140 | |
| **Total Expenditures** | **832,990** | **867,411** | **935,197** | **882,812** | **967,403** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,998,811 | 1,816,991 | 1,615,450 | 1,317,689 | 2,083,235 |
| **Total Revenues** | **1,998,811** | **1,816,991** | **1,615,450** | **1,620,418** | **2,083,235** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1 | 1 | 1 | 1 |
| Part-time | 11 | 11 | 11 | 11 | 11 |
| **Total FTE** | **12** | **12** | **12** | **12** | **12** |

**Fund 100 – General**
**Department 21800 – Clerk of Court Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 391,707 | 436,064 | 459,407 | 447,692 | 494,785 |
| 511101 Salary – Part-time | 22,923 | 5,690 | | | |
| 511300 Overtime | 43 | 49 | | 109 | 7,000 |
| 512100 Health and Life Insurance | 146,292 | 146,277 | 146,316 | 149,775 | 153,622 |
| 512200 Social Security | 27,964 | 30,819 | 35,145 | 31,113 | 38,387 |
| 512400 Retirement Contributions | 18,216 | 18,738 | 29,861 | 17,806 | 32,616 |
| 512700 Workers' Compensation | 1,710 | 1,740 | 2,083 | 1,513 | 2,243 |
| **Total Personnel Services** | **608,855** | **639,377** | **672,812** | **648,008** | **728,653** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521100 Board of Equalization | 874 | 1,956 | 4,000 | 440 | 4,000 |
| 521201 Professional Services – IT | 4,258 | 4,530 | 4,350 | 3,817 | 4,350 |
| 522201 Equipment Maintenance | 4,559 | 5,242 | 5,000 | 6,686 | 5,000 |
| 522204 Software Maintenance | 16,277 | 70,999 | 98,935 | 91,927 | 86,000 |
| 522320 Rental – Equipment | 10,910 | 10,298 | 9,000 | 10,466 | 9,150 |
| 523201 Telephone | 6,613 | 1,784 | 1,700 | 1,902 | 1,700 |
| 523203 Postage | 12,813 | 9,605 | 12,000 | 10,502 | 10,500 |
| 523300 Advertising | 1,294 | 476 | 400 | 445 | 400 |
| 523400 Printing and Binding | 40,524 | | | | |
| 523500 Travel | 4,406 | 4,182 | 5,000 | 1,847 | 5,000 |
| 523601 Dues | 754 | 900 | 1,000 | 1,395 | 1,250 |
| 523606 Fees – Jurors / Bailiffs | 84,548 | 75,522 | 95,000 | 69,626 | 85,000 |
| 523610 Bank Fee | (226) | 133 | | -179 | |
| 523700 Education and Training | 1,725 | 700 | 2,000 | 223 | 2,000 |
| 523850 Contract Labor | 8,467 | 4,943 | 5,000 | 17,489 | 5,000 |
| 523900 Other Purchased Services | 304 | 7,321 | | 714 | |
| 531101 Supplies and Materials | 20,420 | 20,281 | 17,500 | 18,688 | 17,500 |
| 531300 Food | 700 | 153 | 350 | | 350 |
| 531400 Books and Periodicals | 921 | 244 | 650 | 850 | 800 |
| 531600 Small Equipment | 594 | 594 | 500 | 824 | 750 |
| **Total Materials, Supplies & Services** | **220,735** | **219,863** | **262,385** | **234,664** | **238,750** |

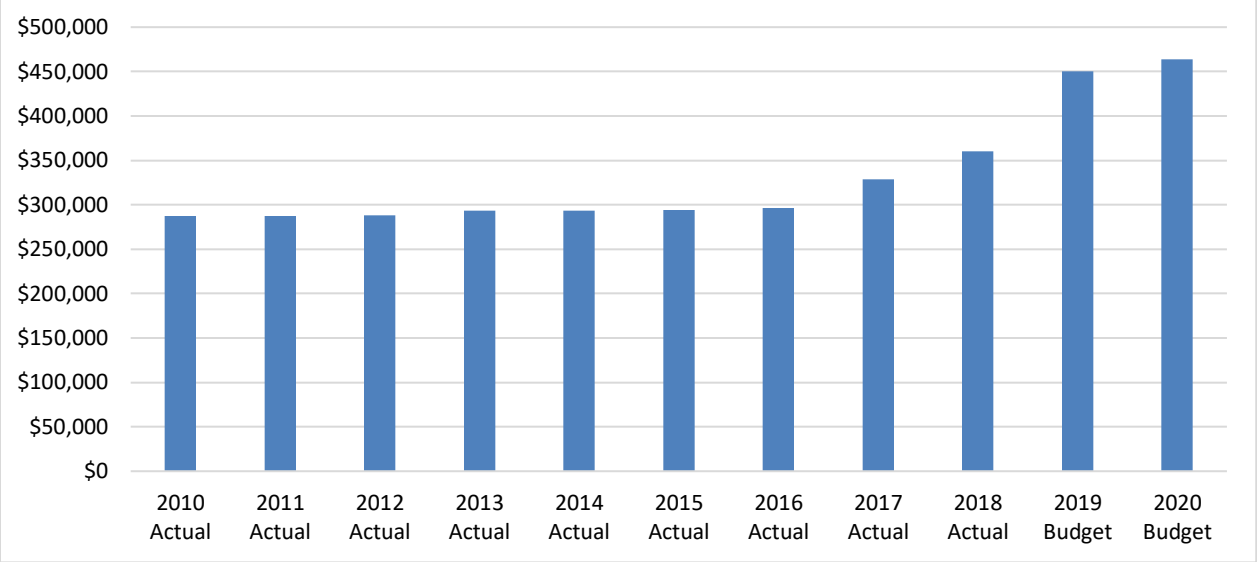
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | 3,400 | 1,248 | | 140 | |
| 542500 Equipment | | 6,924 | | | |
| **Total Capital Outlay** | **3,400** | **8,172** | | **140** | |
| **Total Expenditures** | **832,990** | **867,411** | **935,197** | **882,812** | **967,403** |

# District Attorney

**Department Description**

To provide fair, efficient and expeditious investigation and prosecution of civil and criminal proceedings under state jurisdiction; to assemble and inform grand juries of matters pending investigation to determine indictments; to provide child support enforcement to families and children; prosecute welfare fraud to provide assistance and representation to victims of crimes, and to work with law enforcement, elected officials, citizens and the judiciary of the circuit to ensure public respect and confidence in the criminal justice system. Funding is provided to the Circuit by a population-based formula to support salaries, expenses and capital outlay.

## District Attorney Expenditure Trends




**Fund 100 – General**
**Department 22000 – District Attorney Detail**

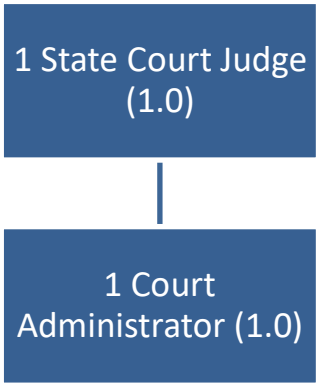
| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571200 District Attorney | 328,700 | 360,000 | 450,000 | 450,000 | 463,500 |
| **Total Other Costs** | **328,700** | **360,000** | **450,000** | **450,000** | **463,500** |
| **Total Expenditures** | **328,700** | **360,000** | **450,000** | **450,000** | **463,500** |

# State Court

**Department Description**
To provide a judicial forum for civil cases not reserved by the Constitution for the Superior Court and for which there is no limit on the amount in controversy; all misdemeanor criminal offenses alleged in Bulloch County; traffic offenses in the unincorporated portions of Bulloch County, and for traffic cases filed in any Municipal Court in Bulloch County where a jury trial is demanded; and appeals from Magistrate Court civil decisions.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Civil Case Filings | 216 | 225 | 235 | 235 | 235 |
| Traffic Cases Filed | 2,819 | 3,424 | 3,547 | 3,500 | 3,500 |
| Misdemeanor Case Filings | 2,292 | 2,085 | 2,010 | 2,100 | 2,100 |
| Probation Revocations | 173 | 224 | 296 | 300 | 300 |

## State Court Organization Chart

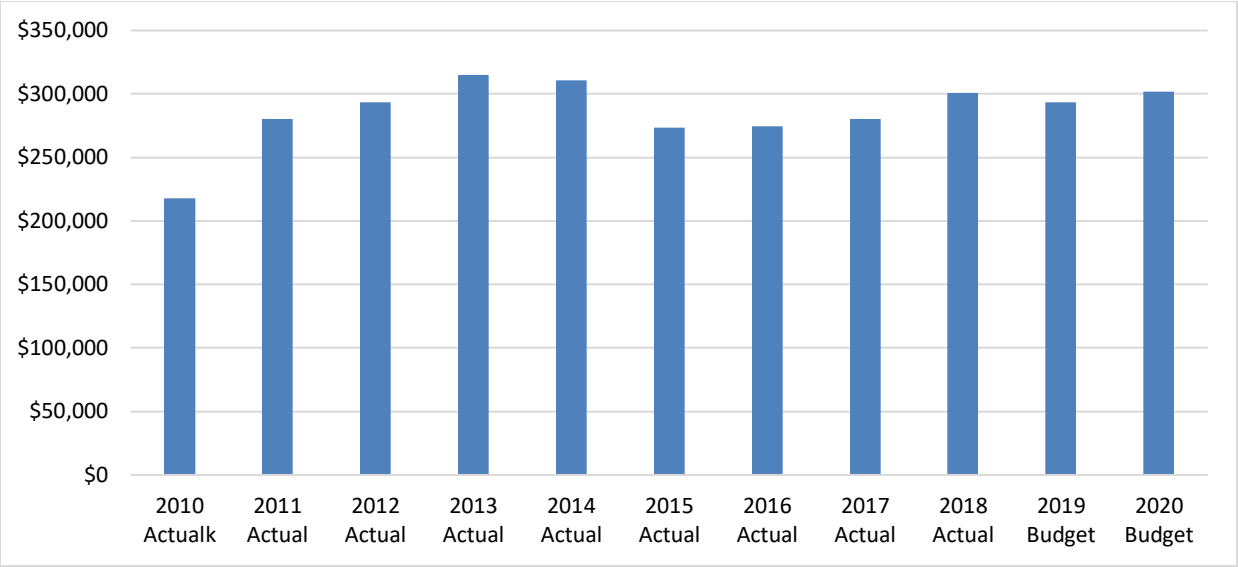



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

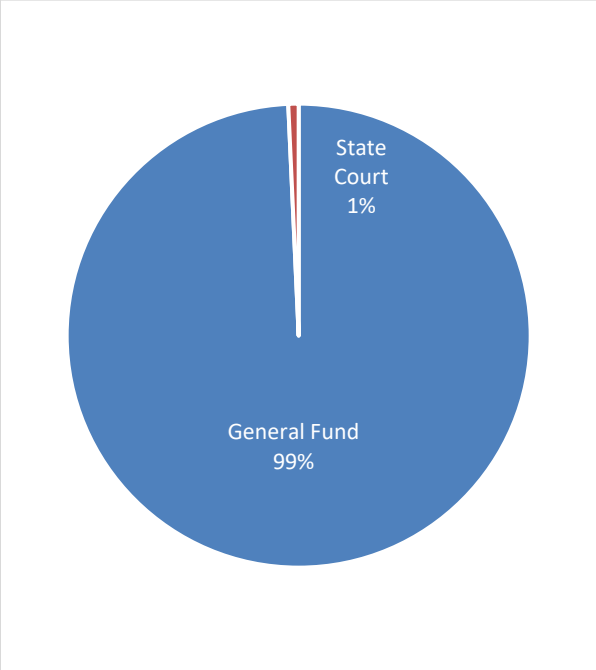
## State Court Personnel Changes

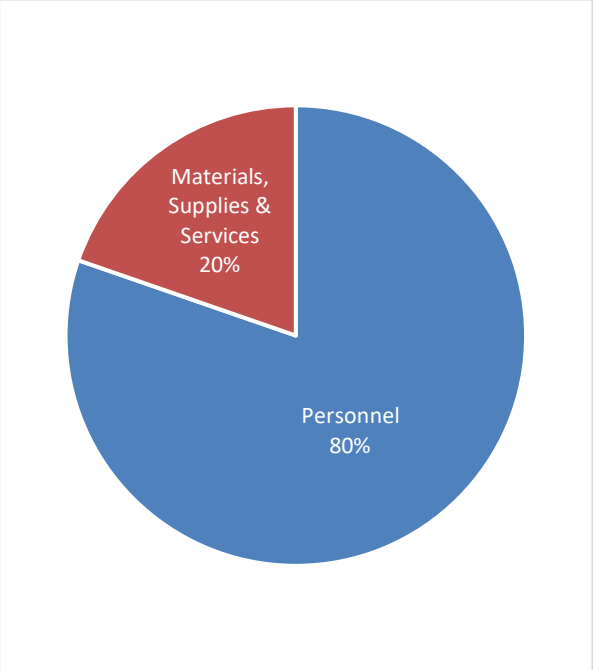
There are no changes to personnel for fiscal year 2020.

## State Court Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 23000 – State Court Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 224,602 | 238,270 | 235,994 | 233,088 | 242,541 |
| Materials, Supplies & Services | 55,581 | 62,308 | 57,330 | 61,433 | 59,480 |
| **Total Expenditures** | **280,182** | **300,577** | **293,324** | **294,521** | **302,021** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 1 | 1 | 1 | 1 | 1 |
| **Total FTE** | **2** | **2** | **2** | **2** | **2** |

**Fund 100 – General**
**Department 23000 – State Court Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 167,474 | 179,840 | 176,785 | 174,000 | 182,648 |
| 512100 Health and Life Insurance | 42,011 | 41,997 | 42,017 | 43,285 | 42,016 |
| 512200 Social Security | 11,728 | 12,675 | 13,524 | 12,195 | 13,973 |
| 512400 Retirement Contributions | 2,663 | 3,064 | 2,868 | 3,009 | 3,076 |
| 512700 Workers' Compensation | 725 | 694 | 801 | 599 | 828 |
| **Total Personnel Services** | **224,602** | **238,270** | **235,994** | **233,088** | **242,541** |

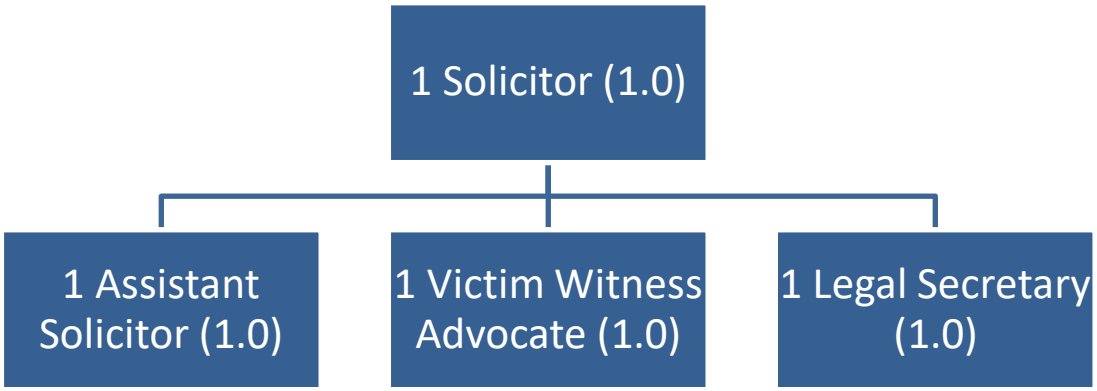
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 5,469 | 9,319 | 5,400 | 5,903 | 6,000 |
| 521201 Professional Services – IT | 468 | 626 | 600 | 510 | 600 |
| 521300 Technical | 38,506 | 45,000 | 45,000 | 46,047 | 45,000 |
| 522201 Equipment Maintenance | 455 | 162 | 500 | 1,595 | 1,200 |
| 523201 Telephone | 258 | 30 | 30 | 31 | 30 |
| 523203 Postage | 587 | 1,100 | 1,000 | 716 | 1,000 |
| 523500 Travel | 2,625 | 2,664 | 2,000 | 3,692 | 2,700 |
| 523601 Dues | 610 | 367 | 300 | 159 | 300 |
| 523700 Education and Training | 574 | 1,005 | 500 | 827 | 650 |
| 523900 Other Purchased Services | 1,087 | | | 184 | |
| 531101 Supplies and Materials | 2,771 | 2,035 | 2,000 | 1,769 | 2,000 |
| 531600 Small Equipment | 2,171 | | | | |
| **Total Materials, Supplies & Services** | **55,581** | **62,308** | **57,330** | **61,433** | **59,480** |
| **Total Expenditures** | **280,182** | **300,577** | **293,324** | **294,521** | **302,021** |

# Solicitor

**Department Description**
To support the State Court by prosecuting misdemeanor criminal offenses; traffic offenses in the unincorporated area of Bulloch County including Brooklet, Register and Portal as well as the Magistrate Court when demanded; and appeals for Magistrate Court decisions.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Revenue | $1,066,236 | $1,165,202 | $1,324,894 | $1,350,000 | $1,136,000 |
| Criminal Cases | 2,292 | 2,791 | 2,106 | 2,264 | 2,300 |
| Traffic Cases | 2,819 | 3,464 | 3,547 | 3,228 | 3,300 |

## Solicitor Organization Chart

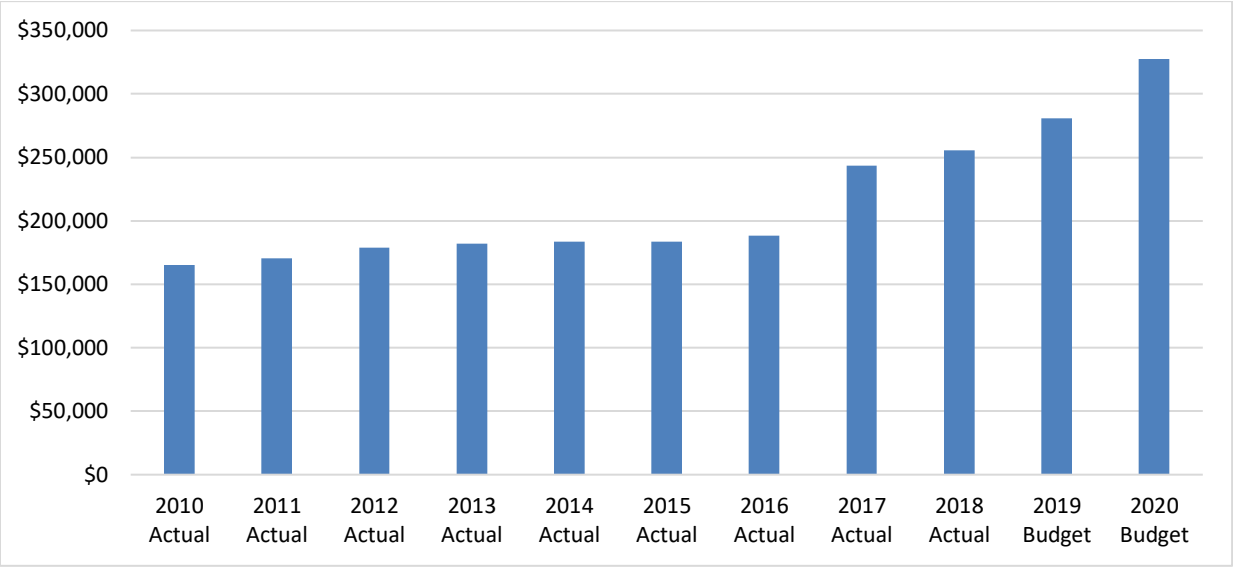



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

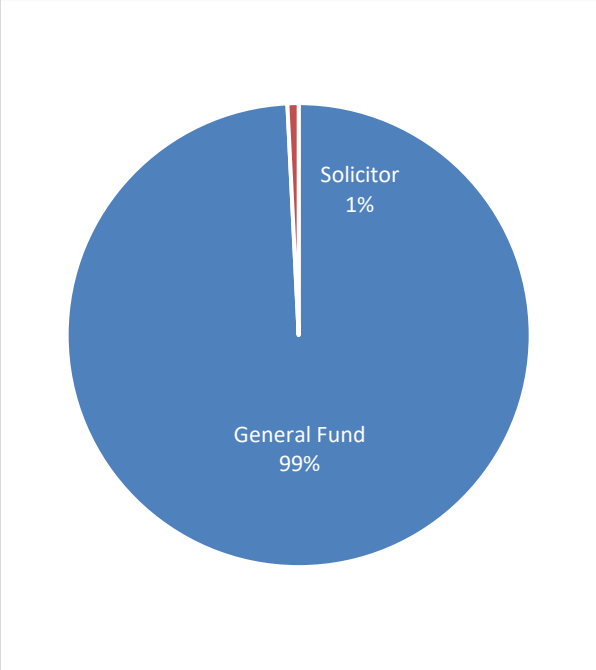
## Solicitor Personnel Changes

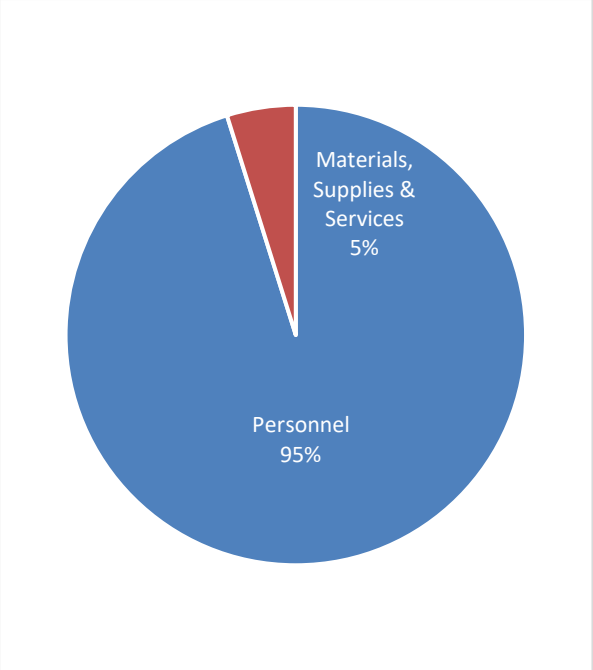
There are no changes to personnel for fiscal year 2020.

## Solicitor Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 23100 – Solicitor Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 232,962 | 246,924 | 266,992 | 264,298 | 311,850 |
| Materials, Supplies & Services | 10,479 | 8,826 | 13,850 | 10,914 | 15,850 |
| Capital Outlays | | | | 1,756 | |
| **Total Expenditures** | **243,441** | **255,750** | **280,842** | **276,968** | **327,700** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 2 | 2 | 3 | 3 | 3 |
| **Total FTE** | **3** | **3** | **4** | **4** | **4** |

**Fund 100 – General**
**Department 23100 – Solicitor Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 195,963 | 204,375 | 211,484 | 211,659 | 250,769 |
| 511300 Overtime | 140 | 9 | | 244 | |
| 512100 Health and Life Insurance | 20,350 | 26,127 | 32,893 | 33,890 | 32,893 |
| 512200 Social Security | 14,191 | 14,647 | 16,179 | 15,577 | 19,184 |
| 512400 Retirement Contributions | 1,602 | 1,007 | 5,478 | 2,214 | 7,867 |
| 512700 Workers' Compensation | 715 | 759 | 959 | 714 | 1,137 |
| **Total Personnel Services** | **232,962** | **346,924** | **266,992** | **264,298** | **311,850** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 652 | 857 | 600 | 935 | 1,000 |
| 522201 Equipment Maintenance | 119 | 99 | 800 | 461 | 500 |
| 523201 Telephone | 808 | 716 | 800 | 645 | 2,050 |
| 523203 Postage | 778 | 327 | 1,000 | 469 | 800 |
| 523500 Travel | 1,779 | 1,280 | 4,000 | 1,730 | 3,000 |
| 523601 Dues | 500 | 814 | 1,000 | 984 | 1,000 |
| 523700 Education and Training | 195 | 256 | 600 | 207 | 600 |
| 523900 Other Purchased Service | 41 | 305 | 50 | 619 | 900 |
| 531101 Supplies and Materials | 4,992 | 2,519 | 3,500 | 3,410 | 3,500 |
| 531400 Books and Periodicals | 614 | 1,652 | 1,500 | 1,455 | 2,500 |
| **Total Materials, Supplies & Services** | **10,479** | **8,826** | **13,850** | **10,914** | **15,850** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | | | | 1,756 | |
| **Total Capital Outlay** | | | | **1,756** | |
| **Total Expenditures** | **243,441** | **255,750** | **280,842** | **276,698** | **327,700** |

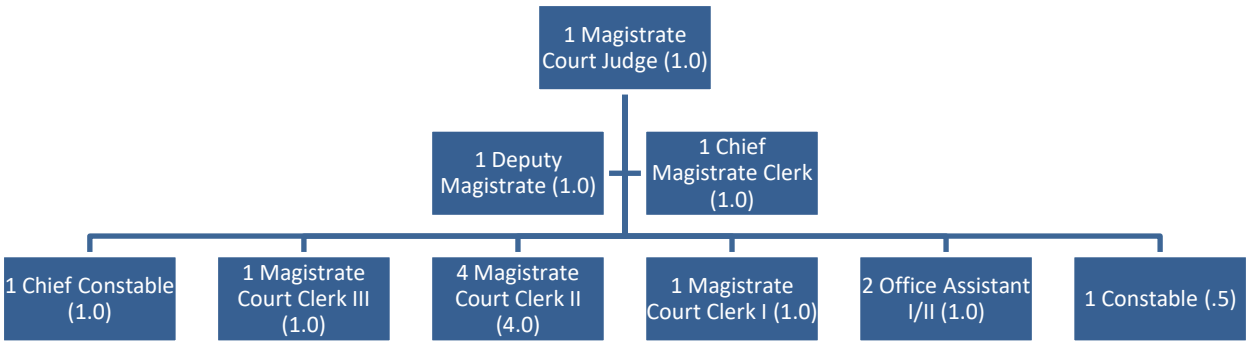
# Magistrate Court

**Department Description**

To assist the public with civil and criminal filings as allowed by law and as prescribed in the Official Code of Georgia Annotated in a prompt, courteous and professional manner; civil filings including claims of $15,000 or less, dispossessory warrants, garnishments of wages or bank accounts, personal property foreclosure and writs of possession, interrogatories, levies, and abandoned motor vehicles; county ordinance violation hearings, criminal filings including bad check warrants, probable cause hearings, warrant processing for law enforcement and private citizens, search warrants and bonds for good behavior.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Civil Claims | 4,109 | 4,041 | 3,976 | 3,956 | 4,286 |
| Other Criminal Warrants | 3,319 | 2,946 | 3,077 | 3,968 | 4,158 |
| County Ordinance Hearings | 242 | 165 | 218 | 118 | 124 |
| Other Civil Hearings | 875 | 918 | 735 | 957 | 1,005 |
| Criminal Hearings including Private Checks | 1,281 | 1,316 | 1,344 | 1,310 | 1,461 |
| Constable Assisted Move Outs | 210 | 225 | 230 | 260 | 280 |
| Search Warrants | 180 | 168 | 214 | 201 | 211 |

## Magistrate Court Organization Chart

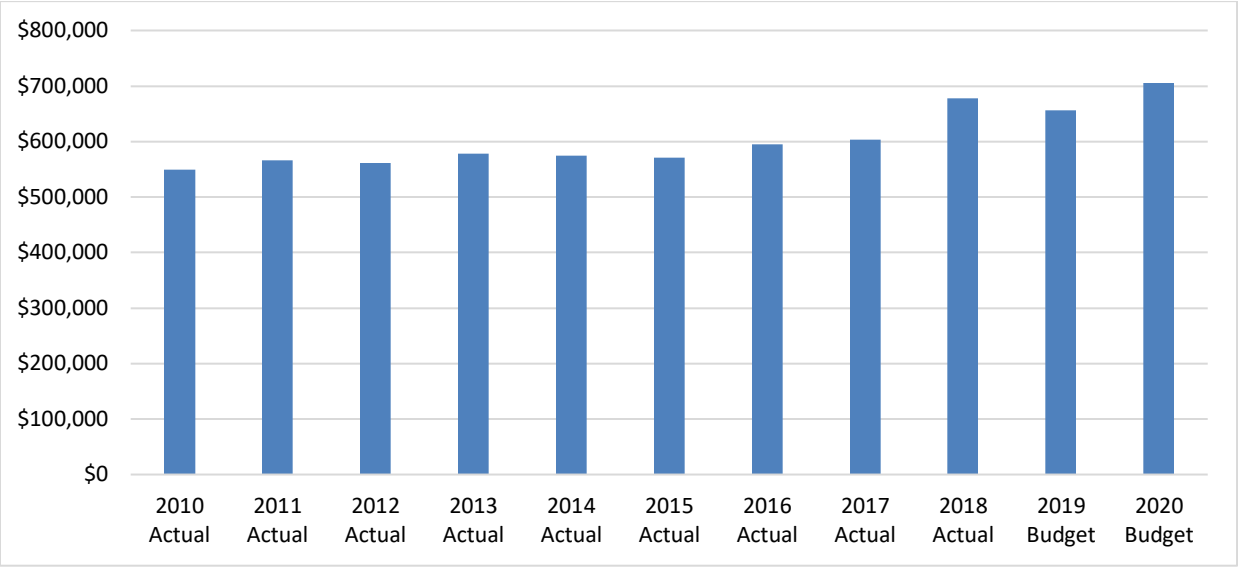



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

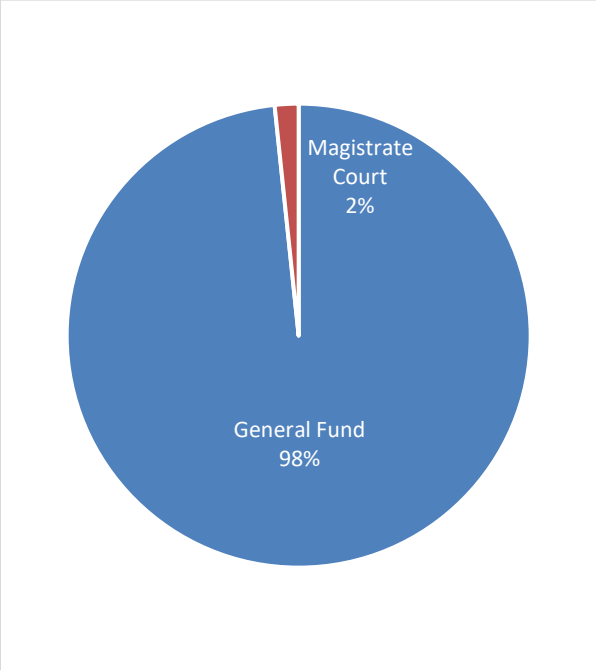
## Magistrate Court Personnel Changes

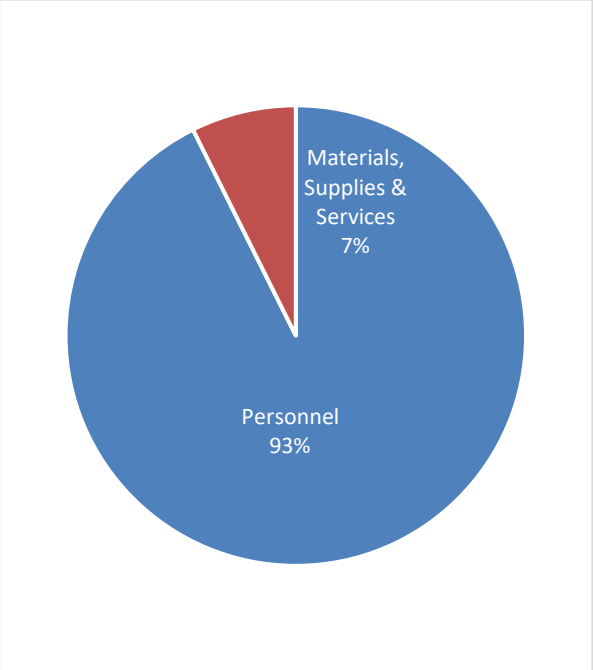
There are no changes to personnel for fiscal year 2020.

## Magistrate Court Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 24000 – Magistrate Court Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 555,310 | 600,844 | 609,766 | 612,419 | 652,927 |
| Materials, Supplies & Services | 47,650 | 51,220 | 46,050 | 62,674 | 51,950 |
| Capital Outlays | 794 | 26,130 | | 1,033 | |
| **Total Expenditures** | **603,754** | **678,194** | **655,816** | **676,126** | **704,877** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 388,536 | 407,846 | 346,500 | 424,500 | 414,000 |
| **Total Revenues** | **388,536** | **407,846** | **346,500** | **424,500** | **414,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 9 | 9 | 9 | 9 | 9 |
| Part-time | 1.1 | 1.1 | 1.6 | 1.6 | 1.9 |
| **Total FTE** | **11.1** | **11.1** | **11.6** | **11.6** | **11.9** |

**Fund 100 – General**
**Department 24000 – Magistrate Court Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 389,023 | 422,663 | 426,044 | 419,154 | 454,064 |
| 511101 Salary – Part-time | 27,694 | 40,523 | 39,184 | 49,929 | 49,476 |
| 512100 Health and Life Insurance | 82,127 | 76,404 | 77,718 | 80,039 | 77,717 |
| 512200 Social Security | 29,267 | 32,836 | 35,590 | 33,179 | 38,521 |
| 512400 Retirement Contributions | 24,110 | 25,483 | 27,693 | 27,470 | 29,514 |
| 512700 Workers' Compensation | 3,089 | 2,935 | 3,538 | 2,648 | 3,635 |
| **Total Personnel Services** | **555,310** | **600,844** | **609,766** | **612,419** | **652,927** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 2,977 | 3,360 | 3,400 | 3,027 | 3,500 |
| 522201 Equipment Maintenance | 1,920 | 1,519 | 1,800 | 2,680 | 1,800 |
| 522202 Vehicle Maintenance | 122 | 912 | 1,000 | 6,148 | 2,000 |
| 522204 Software Maintenance | 12,000 | 11,285 | 12,000 | 12,279 | 12,000 |
| 523201 Telephone | 8,844 | 12,005 | 6,000 | 10,630 | 7,200 |
| 523203 Postage | 4,200 | 2,227 | 3,300 | 4,912 | 4,000 |
| 523300 Advertising | 289 | 289 | 500 | 323 | 500 |
| 523400 Printing and Binding | 1,516 | 2,391 | 2,500 | 3,796 | 2,500 |
| 523500 Travel | 1,574 | 732 | 1,000 | 2,373 | 1,500 |
| 523601 Dues | 40 | 345 | 350 | 163 | 350 |
| 523700 Education and Training | 735 | 694 | 1,100 | 703 | 2,000 |
| 531101 Supplies and Materials | 6,264 | 6,596 | 5,000 | 6,849 | 5,500 |
| 531155 Vehicle Parts | 382 | 1,522 | 1,000 | | |
| 531270 Gasoline / Diesel | 3,442 | 4,229 | 4,000 | 5,395 | 6,000 |
| 531400 Books and Periodicals | 1,464 | 2,278 | 2,100 | 854 | 2,100 |
| 531600 Small Equipment | 826 | | | 2,150 | |
| 531710 Uniforms | 1,055 | 835 | 1,000 | 392 | 1,000 |
| **Total Materials, Supplies & Services** | **47,650** | **51,220** | **46,050** | **62,674** | **51,950** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | | 25,270 | | | |
| 542300 Furniture and Fixtures | 794 | 308 | | | |
| 542400 Computer | | 552 | | | |
| **Total Capital Outlay** | **794** | **26,130** | | | |
| **Total Expenditures** | **603,754** | **678,194** | **655,816** | **676,126** | **704,877** |

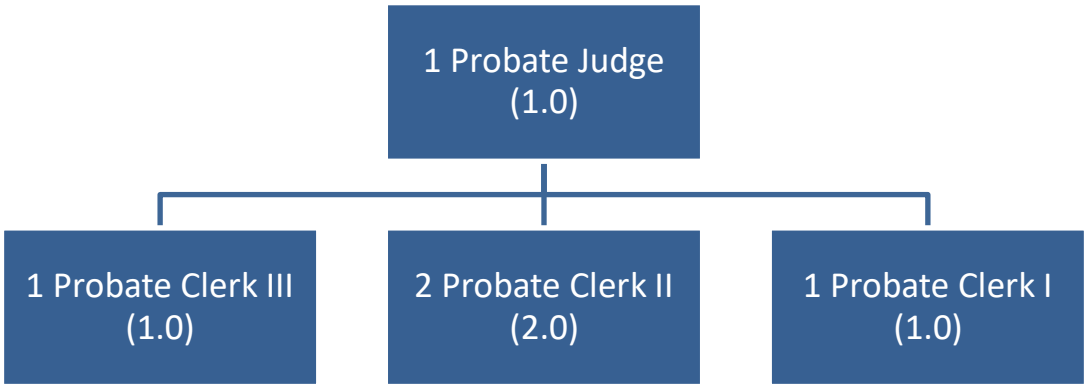
# Probate Court

**Department Description**

To serve the citizens of Bulloch County by providing the administration of estates for deceased persons, guardianships and conservatorships of minors and incapacitated adults, commitment hearings for the mentally ill and persons with substance abuse issues, and to authorize issuance of firearms permits, marriage licenses, explosives permits, and birth certificate amendments.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Marriage Licenses | 472 | 449 | 458 | 450 | 450 |
| Firearm Licenses | 1,568 | 1,312 | 1,550 | 1,580 | 1,600 |
| Guardianships | 170 | 200 | 138 | 200 | 200 |
| Estates | 441 | 489 | 693 | 750 | 750 |
| Marriage License Certificates | 670 | 742 | 692 | 700 | 700 |
| Mental Health Filings | 38 | 52 | 37 | 40 | 40 |

## Probate Court Organization Chart

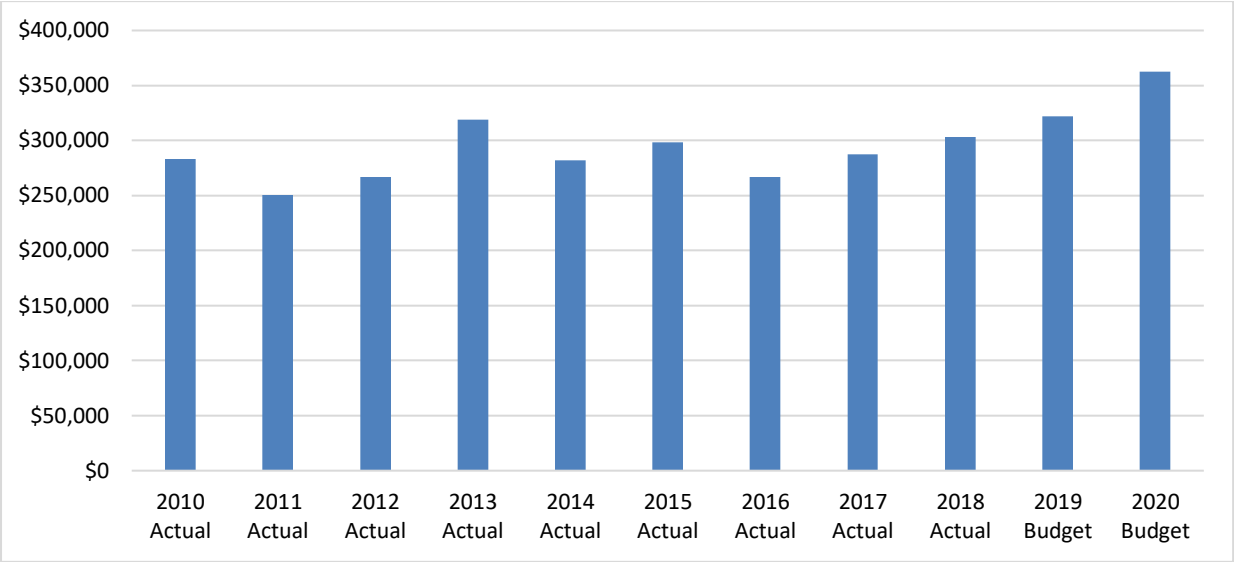



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

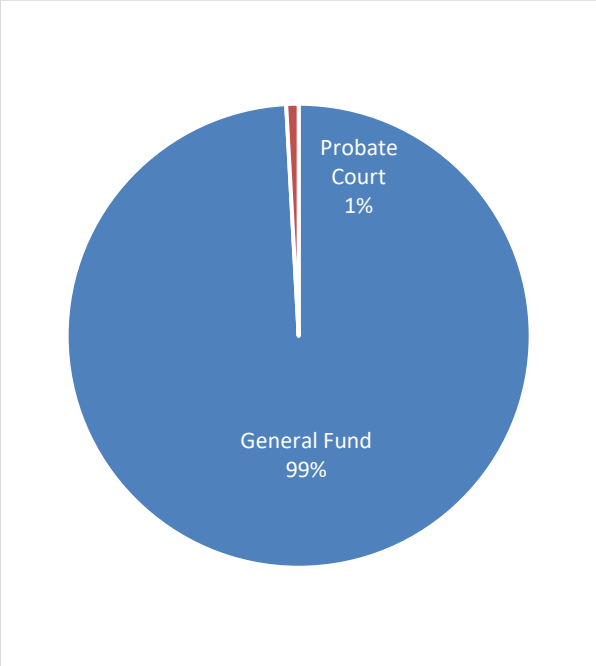
## Probate Court Personnel Changes

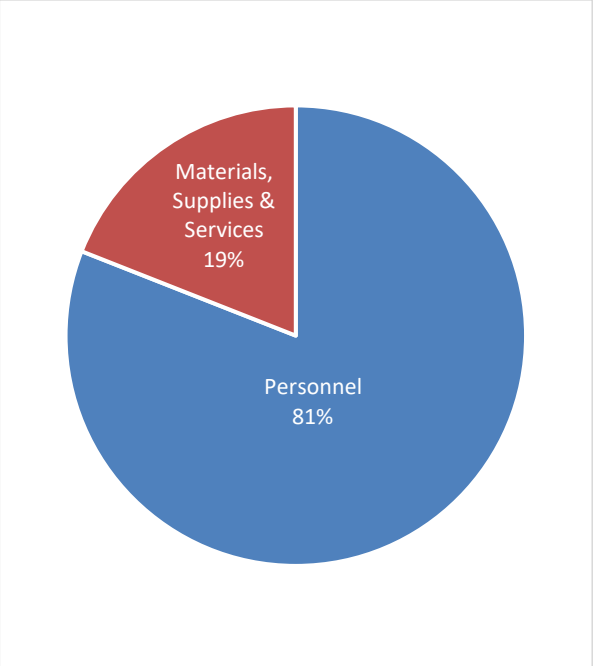
A part-time clerk position will transition to a full-time clerk position in fiscal year 2020.

## Probate Court Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 24500 – Probate Court Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 224,584 | 233,355 | 262,737 | 243,504 | 293,688 |
| Materials, Supplies & Services | 60,273 | 68,574 | 59,060 | 71,466 | 69,000 |
| Capital Outlays | 2,490 | 1,114 | | 1,129 | |
| **Total Expenditures** | **287,522** | **303,043** | **321,797** | **316,098** | **362,688** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 167,083 | 170,318 | 161,200 | 183,639 | 180,000 |
| **Total Revenues** | **167,083** | **170,318** | **161,200** | **183,639** | **180,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 3 | 3 | 3 | 3 | 4 |
| Part-time | .6 | .6 | .8 | .8 | |
| **Total FTE** | **4.6** | **4.6** | **4.8** | **4.8** | **5** |

**Fund 100 – General**
**Department 24500 – Probate Court Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 169,234 | 165,228 | 179,824 | 160,893 | 207,196 |
| 511101 Salary – Part-time | 10,656 | 13,481 | 12,818 | 16,613 | |
| 511300 Overtime | 1,744 | 780 | | 1,049 | |
| 512100 Health and Life Insurance | 22,438 | 34,227 | 42,028 | 47,723 | 56,234 |
| 512200 Social Security | 14,113 | 12,885 | 14,737 | 12,449 | 15,851 |
| 512400 Retirement Contributions | 5,582 | 6,020 | 11,689 | 4,165 | 13,468 |
| 512700 Workers' Compensation | 818 | 734 | 1,641 | 612 | 939 |
| **Total Personnel Services** | **224,584** | **233,355** | **262,737** | **243,504** | **293,688** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 1,466 | 5,285 | 5,000 | 2,090 | 5,000 |
| 521304 Weapons Permit ID | 221 | (311) | | 1,485 | |
| 522201 Equipment Maintenance | 6,039 | 935 | 500 | 5,982 | 6,100 |
| 522203 Building Maintenance | 6,222 | 120 | | | |
| 522204 Software Maintenance | 3,079 | 5,201 | 4,300 | 2,980 | 3,250 |
| 522320 Rental – Equipment | 1,006 | 1,220 | | 839 | 1,025 |
| 523201 Telephone | 2,167 | 1,530 | 1,500 | 1,443 | 1,500 |
| 523203 Postage | 3,952 | 3,257 | 2,500 | 2,908 | 3,650 |
| 523300 Advertising | 354 | 272 | 700 | 267 | 500 |
| 523400 Printing and Binding | 7,060 | 3,769 | 4,500 | 1,1011 | 4,500 |
| 523500 Travel | 2,726 | 2,448 | 3,200 | 3,502 | 3,200 |
| 523601 Dues | 520 | 535 | 510 | 3,502 | 550 |
| 523700 Education and Training | 1,460 | 900 | 1,500 | 1,933 | 1,750 |
| 523900 Other Purchased Services | 5,079 | 9,399 | 200 | 304 | 200 |
| 523900 GBI | 11,567 | 27,630 | 28,000 | 36,052 | 28,000 |
| 531101 Supplies and Materials | 6,321 | 5,389 | 4,500 | 8,585 | 6,500 |
| 531400 Books and Periodicals | 1,033 | 995 | 2,150 | 1,588 | 2,150 |
| 531600 Small Equipment | 175 | | | | 1,125 |
| **Total Materials, Supplies & Services** | **60,449** | **68,574** | **59,060** | **71,466** | **69,000** |

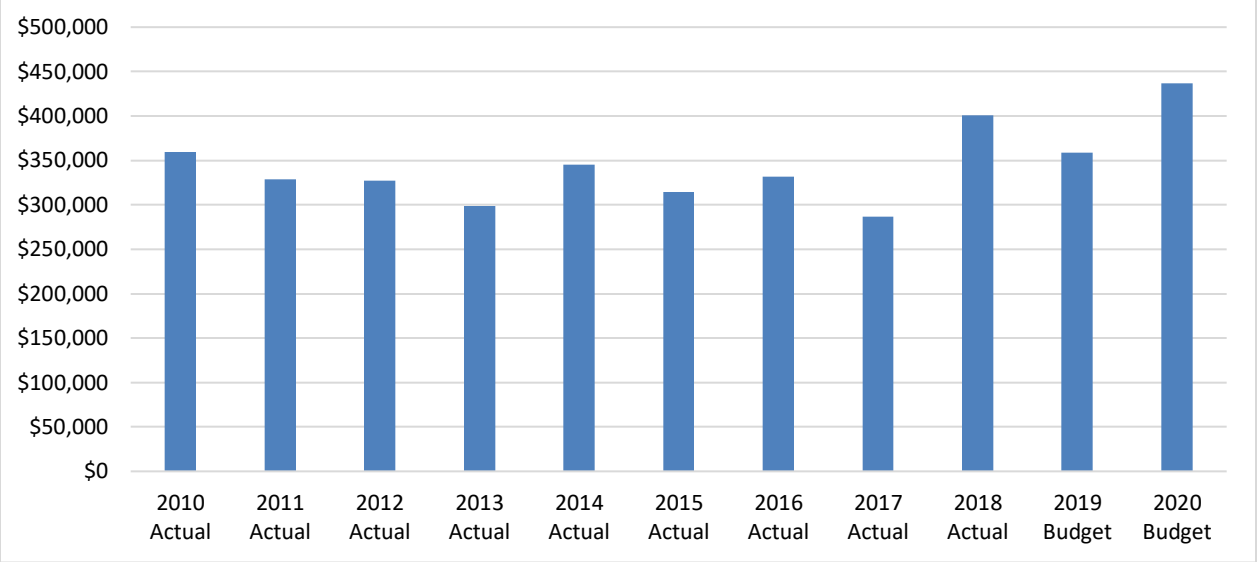
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furnitures and Fixtures | | 772 | | | |
| 542400 Computers | 2,315 | 342 | | | |
| 542500 Equipment | 175 | | | 1,129 | |
| **Total Capital Outlay** | **2,490** | **1,114** | | **1,129** | |
| **Total Expenditures** | **287,522** | **303,043** | **321,797** | **316,098** | **362,688** |

# Indigent Defense

**Department Description**

To provide funding through a population-based formula to the Ogeechee Circuit Public Defender's Office pursuant to the provisions of the Georgia Indigent Defense Act of 2003 for the provision of criminal defense for indigent persons accused of violating local or state laws. Funding is provided for staffing and expenses, for other outside counsel to indigent clients where a conflict of interest may exist, and an administrative fee of 10% to the state. Though this service has been well managed at the circuit level, state funding issues continue to place pressure on local governments to contribute more to the service.

## Indigent Defense Expenditure Trends




**Fund 100 – General**
**Department 28000 – Indigent Defense Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521202 Professional – Lawyers | 239,414 | 353,419 | 312,000 | 373,125 | 390,000 |
| **Total Materials, Supplies & Services** | **239,414** | **353,419** | **312,000** | **373,125** | **390,000** |

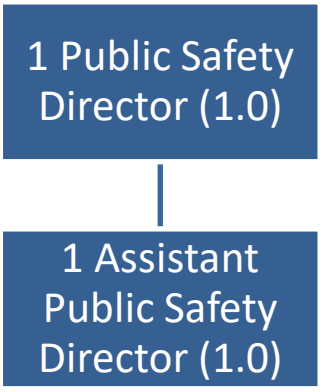
| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571300 Indigent Defense Administration | 47,100 | 47,100 | 47,100 | 48,195 | 47,100 |
| **Total Other Costs** | **47,100** | **47,100** | **47,100** | **48,195** | **47,100** |
| **Total Expenditures** | **286,514** | **400,519** | **359,100** | **421,321** | **437,100** |

# Public Safety

# Public Safety Administration

**Department Description**
To lead and direct the five different departments in the area of public safety and emergency management including a regional E-911 center, EMS-Rescue, county fire services, emergency management/homeland security, and animal services; to create an environment where jobs can be performed at peak levels; to help promote partnership between citizens, elected officials and employees; to seek outside funding to leverage operations; and, to save lives and protect property.

## Public Safety Administration Organization Chart

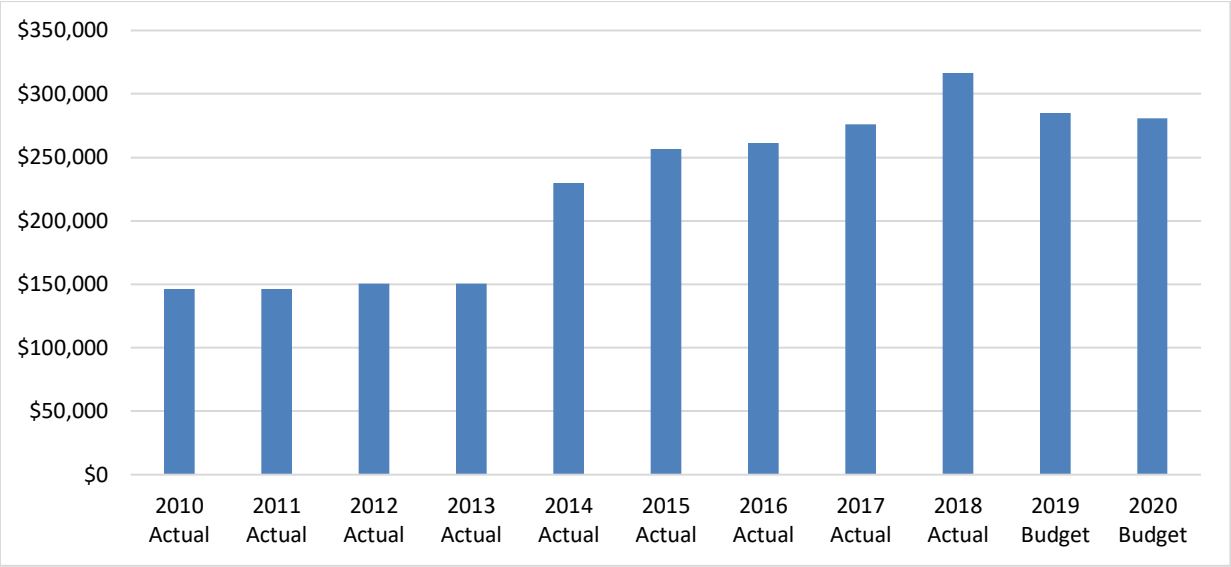



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

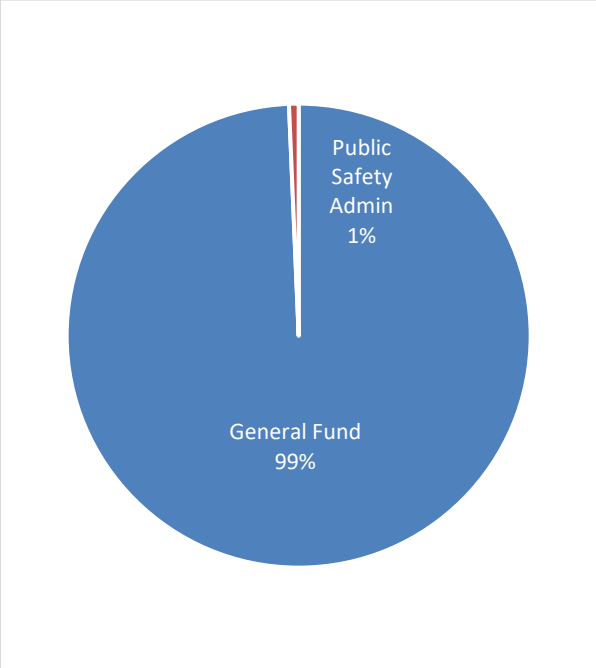
## Public Safety Administration Personnel Changes

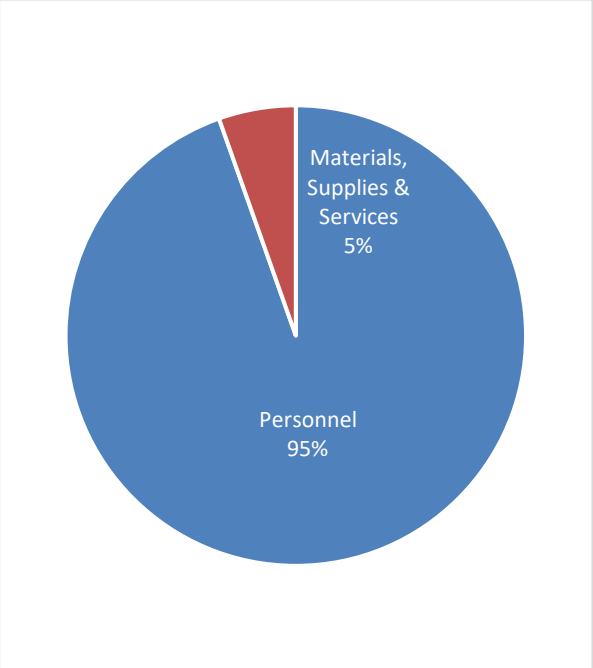
There are no changes to personnel for fiscal year 2020.

## Public Safety Administration Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 31000 – Public Safety Administration Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 258,409 | 279,449 | 270,407 | 265,487 | 265,826 |
| Materials, Supplies & Services | 17,394 | 15,415 | 14,650 | 13,321 | 15,220 |
| Capital Outlay | | 21,428 | | | |
| **Total Expenditures** | **275,803** | **316,292** | **285,057** | **278,808** | **281,046** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,246,055 | 76,151 | 88,400 | 85,065 | 88,400 |
| **Total Revenues** | **1,246,055** | **76,151** | **88,400** | **85,065** | **88,400** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | 2 |
| **Total FTE** | **2** | **2** | **2** | **2** | **2** |

**Fund 100 – General**
**Department 31000 – Public Safety Administration Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 186,480 | 204,678 | 196,390 | 198,442 | 204,637 |
| 512100 Health and Life Insurance | 42,011 | 42,017 | 42,017 | 35,985 | 27,846 |
| 512200 Social Security | 12,745 | 14,138 | 15,024 | 13,790 | 15,655 |
| 512400 Retirement Contributions | 11,874 | 12,855 | 12,765 | 13,395 | 13,301 |
| 512700 Workers' Compensation | 5,299 | 5,760 | 4,210 | 3,874 | 4,387 |
| **Total Personnel Services** | **258,409** | **279,449** | **270,407** | **265,487** | **265,826** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 2,279 | 2,371 | 2,300 | 1,805 | 2,300 |
| 522201 Equipment Maintenance | | | | 78 | |
| 522202 Vehicle Maintenance | 2,806 | 389 | 1,500 | 504 | 1,000 |
| 523201 Telephone | 3,495 | 3,592 | 3,350 | 3,531 | 3,520 |
| 523203 Postage | 9 | 32 | | 9 | |
| 523204 Weather Service | 3,967 | 3,666 | 3,500 | 3,181 | 3,700 |
| 523300 Advertising | 585 | | 350 | | |
| 523500 Travel | 614 | 1,524 | 900 | 1,482 | 2,000 |
| 523601 Dues | 188 | 190 | 300 | 441 | 300 |
| 523700 Education and Training | | 519 | | | |
| 523900 Other Purchased Services | 36 | 12 | 50 | 45 | 50 |
| 531101 Supplies and Materials | 546 | 945 | 400 | 381 | 400 |
| 531155 Vehicle Repair Parts | (33) | 288 | 300 | | |
| 531270 Gasoline / Diesel | 1,488 | 1,495 | 1,400 | 1,858 | 1,650 |
| 531300 Food | 1,414 | 392 | 300 | 7 | 300 |
| 531710 Uniforms | | | | | |
| **Total Materials, Supplies & Services** | **17,394** | **15,415** | **14,650** | **13,321** | **15,220** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | | 21,248 | | | |
| **Total Capital Outlay** | | **21,248** | | | |
| **Total Expenditures** | **275,803** | **316,292** | **285,057** | **278,808** | **281,046** |

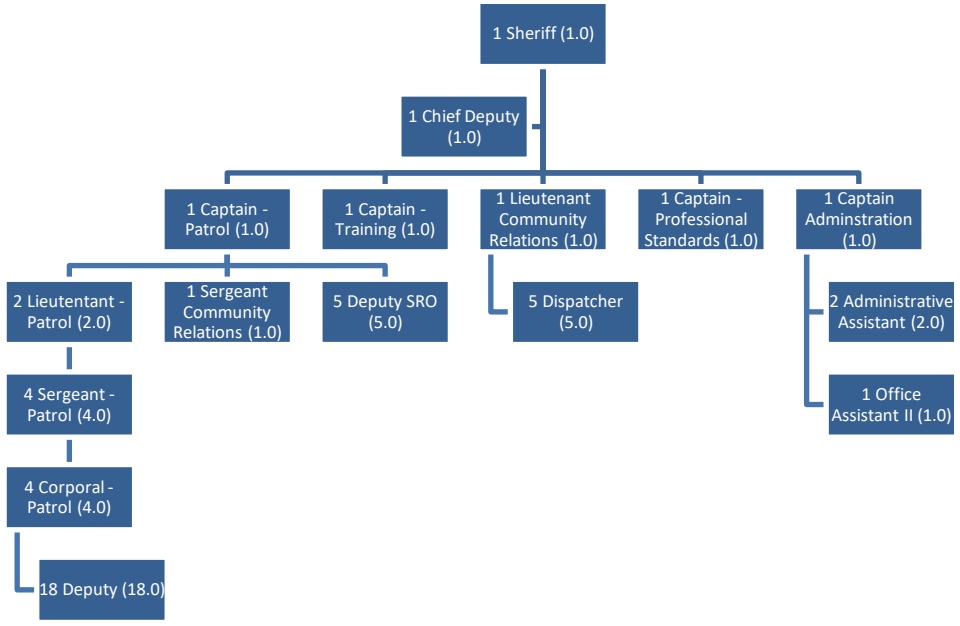
# Sheriff

**Department Description**

To protect the citizens of Bulloch County by providing professional and secure detention facilities, enforcing civil and criminal laws; providing outstanding public service with integrity and upholding the constitutionality of the Sheriff's Office; to maintain social order within prescribed ethical and constitutional limits while providing professional law enforcement services; to act in the capacity as the chief law enforcement agency for Bulloch County's citizens and guests in an effort to protect life and property; to maintain public order; provide traffic control and to promote community service.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Calls for Service | 23,119 | 23,984 | 24,976 | 30,672 | 36,368 |
| Incident Reports | 4,213 | 4,015 | 4,032 | 4,357 | 4,682 |
| Family Violence Incidents | 452 | 428 | 337 | 215 | 230 |
| Incidents Cleared by Arrest | 596 | 741 | 962 | 978 | 994 |
| Total Arrests | 1,745 | 1,262 | 1,185 | 1,197 | 1,209 |
| Accident Reports | 164 | 178 | 124 | 181 | 238 |
| Citations | 2,506 | 1,934 | 1,952 | 2,163 | 2,374 |
| Firearms Background Checks | 1,416 | 1,457 | 1,520 | 1,600 | 1,680 |
| GCIC Data Entries | 33,851 | 37,174 | 40,497 | 43,865 | 47,233 |

## Sheriff Organization Chart

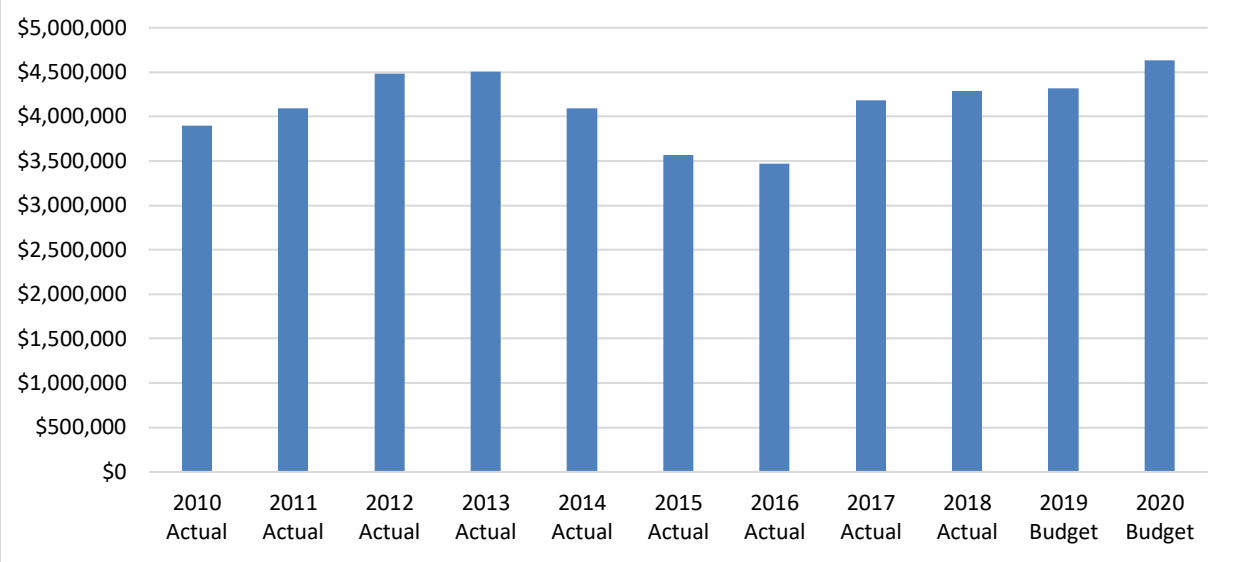



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

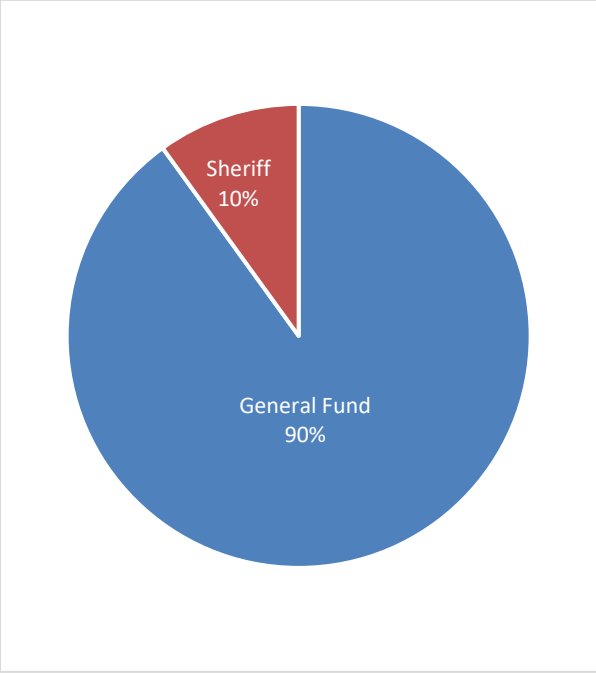
## Sheriff Personnel Changes

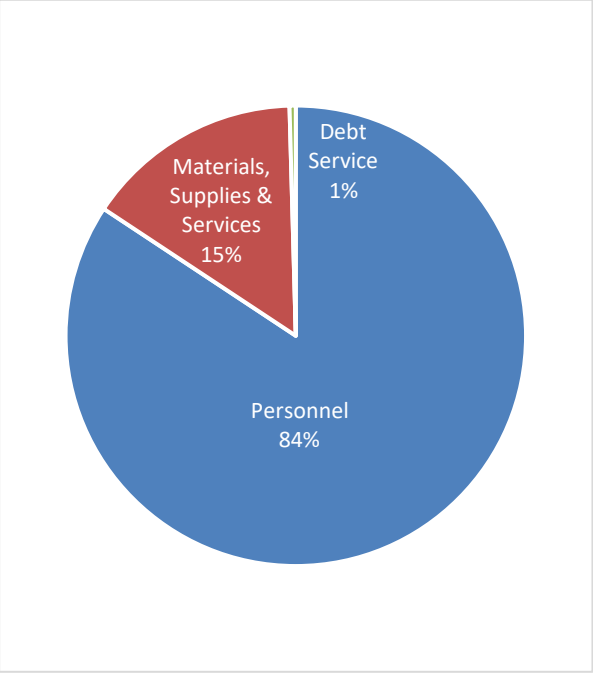
A Dispatcher and School Resource Officer will be added in fiscal year 2020.

## Sheriff Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 33010 – Sheriff Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 3,237,322 | 3,443,901 | 3,588,350 | 3,540,732 | 3,906,926 |
| Materials, Supplies & Services | 676,561 | 785,239 | 707,400 | 778,445 | 707,400 |
| Capital Outlays | 126,757 | 35,131 | | 428 | |
| Debt Service | 137,443 | 20,263 | 20,265 | 20,265 | 20,265 |
| **Total Expenditures** | **4,179,333** | **4,284,534** | **4,316,015** | **4,339,868** | **4,634,591** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 98,817 | 178,088 | 119,400 | 144,655 | 307,500 |
| **Total Revenues** | **98,817** | **178,088** | **119,400** | **124,381** | **307,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| Full-time | 44 | 44 | 45 | 46 | 48 |
| **Total FTE** | **45** | **45** | **46** | **47** | **49** |

**Fund 100 – General**
**Department 33010 – Sheriff Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 1,923,389 | 2,079,773 | 2,097,124 | 2,159,217 | 2,349,965 |
| 511300 Overtime | 490,004 | 529,872 | 526,204 | 488,168 | 530,000 |
| 512100 Health and Life Insurance | 473,218 | 457,467 | 533,715 | 496,346 | 569,629 |
| 512200 Social Security | 173,313 | 188,777 | 200,685 | 191,585 | 220,317 |
| 512400 Retirement Contributions | 133,524 | 140,846 | 170,516 | 159,092 | 187,198 |
| 512700 Workers' Compensation | 43,874 | 47,165 | 60,106 | 46,323 | 49,817 |
| **Total Personnel Services** | **3,237,322** | **3,443,901** | **3,588,350** | **3,470,656** | **3,906,926** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 1,250 | | 1,000 | | 1,000 |
| 521201 Professional Services – IT | 38,008 | 27,512 | 22,100 | 25,235 | 22,100 |
| 522201 Equipment Maintenance | 19,452 | 27,718 | 26,000 | 35,897 | 26,000 |
| 522202 Vehicle Maintenance | 84,654 | 103,457 | 90,000 | 135,416 | 137,500 |
| 522203 Building Maintenance | 1,598 | 290 | | 381 | |
| 522204 Software Maintenance | | 5,783 | 5,000 | 3,351 | 5,000 |
| 522320 Rental – Equipment | 7,092 | 1,669 | | 2,168 | |
| 523201 Telephone | 32,909 | 56,150 | 47,100 | 57,331 | 47,100 |
| 523203 Postage | 3,059 | 2,617 | 3,000 | 1,756 | 3,000 |
| 523300 Advertising | 3,118 | 1,715 | 2,000 | 1,021 | 2,000 |
| 523500 Travel | 36,365 | 39,258 | 30,000 | 45,945 | 30,000 |
| 523601 Dues | 1,746 | 1,974 | 5,000 | 1,730 | 5,000 |
| 523610 Bank Fee | 10 | | | | |
| 523700 Education and Training | 11,241 | 5,659 | 5,000 | 5,338 | 5,000 |
| 523900 Other Purchased Services | 2,244 | 4,814 | 4,200 | 13,343 | 4,200 |
| 531101 Supplies and Materials | 51,376 | 37,083 | 45,000 | 58,431 | 45,000 |
| 531115 Inmate Food | | 4,275 | | 2,060 | |
| 531120 Janitorial Supplies | 35 | 53 | | | |
| 531150 Building Maintenance Material | 849 | | | | |
| 531155 Vehicle Parts | 43,191 | 61,084 | 47,500 | | |
| 531210 Water / Sewerage | 64,236 | 66,996 | 63,000 | 65,052 | 63,000 |
| 531220 Natural Gas | 16,010 | 15,635 | 14,500 | 16,406 | 14,500 |
| 531230 Electricity | 30,086 | 29,996 | 27,000 | 29,143 | 27,000 |
| 531270 Gasoline / Diesel | 184,823 | 236,722 | 220,000 | 218,145 | 220,000 |
| 531300 Food | 96 | | | | |
| 531600 Small Equipment | | 1,090 | | 1,395 | |
| 531710 Uniforms | 44,363 | 53,689 | 50,000 | 58,899 | 50,000 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| **Total Materials, Supplies & Services** | **677,811** | **785,239** | **707,400** | **778,445** | **707,400** |
| | | | | | |
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 542200 Vehicles | 54,362 | 34,906 | | | |
| 542400 Computers | | 225 | | 428 | |
| 542500 Equipment | 72,395 | | | | |
| **Total Capital Outlay** | **126,757** | **35,131** | | **428** | |
| | | | | | |
| Debt Service | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 581101 Principal (D1003) | 20,263 | 19,145 | 19,149 | 19,149 | 19,149 |
| 581101 Principal | 98,745 | | | | |
| 582101 Interest | 18,435 | 1,119 | 846 | 846 | 846 |
| **Total Debt Service** | **137,443** | **20,263** | **20,265** | **20,265** | **20,265** |
| **Total Expenditures** | **4,179,333** | **4,284,534** | **4,316,015** | **4,339,868** | **4,634,591** |

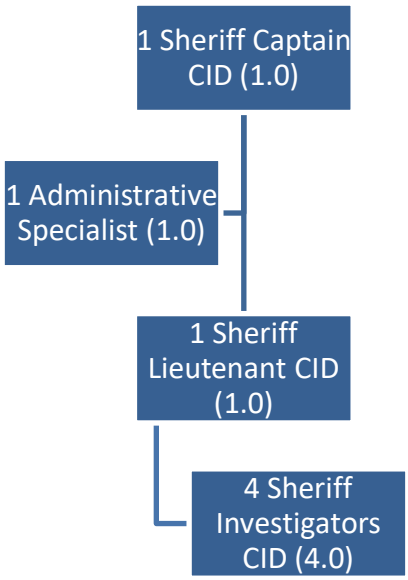
# Criminal Investigation

**Department Description**

To provide additional resources to Sheriff's Investigators as an aid in prosecuting and apprehending offenders by detecting, investigating and preventing criminal activity, and to recover property.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Active Investigations | 370 | 375 | 436 | 475 | 514 |
| Clearance Rate | 35% | 62% | 41% | 50% | 59% |
| Stolen Property | | | $1,672,716 | $1,500,000 | $1,586,000 |
| Recovered Property | | | $417,200 | $500,000 | $500,000 |
| Sex Offenders Registered Per Month | 8 | 10 | 14 | 16 | 17 |
| Total Sex Offenders on Registry | 85 | 100 | 108 | 115 | 120 |

## Criminal Investigation Organization Chart

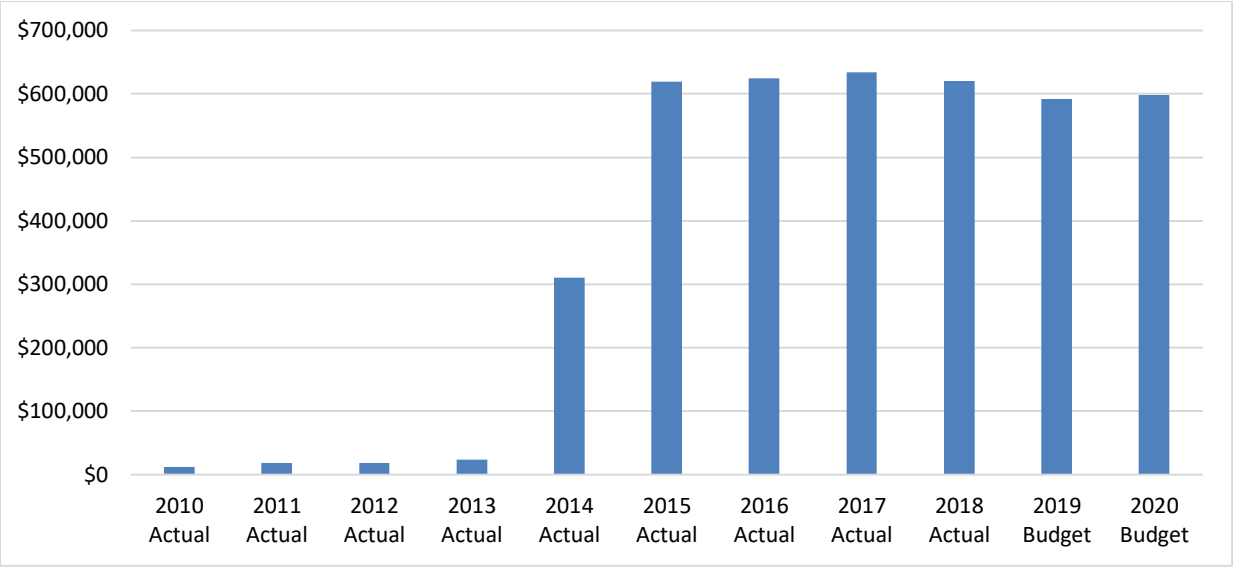



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

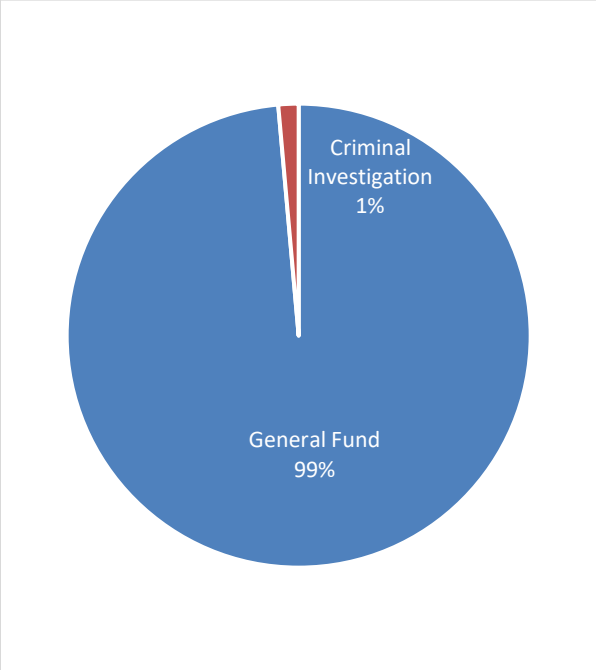
## Criminal Investigation Personnel Changes

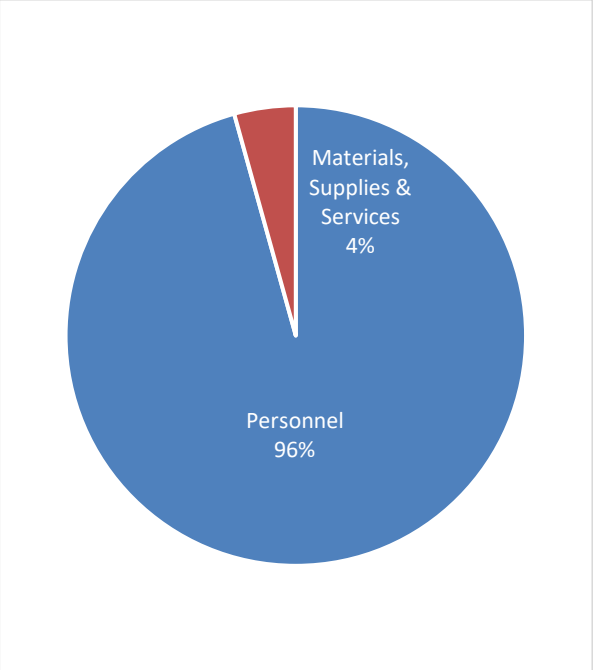
There are no changes to personnel for fiscal year 2020.

## Criminal Investigation Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 33210 – Criminal Investigation Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 616,116 | 600,555 | 565,424 | 530,347 | 572,189 |
| Materials, Supplies & Services | 18,003 | 20,211 | 26,400 | 31,479 | 25,800 |
| **Total Expenditures** | **634,120** | **620,766** | **591,824** | **561,826** | **597,989** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 7 | 7 | 7 | 7 | 7 |
| **Total FTE** | **7** | **7** | **7** | **7** | **7** |

**Fund 100 – General**
**Department 33210 – Criminal Investigation Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 363,832 | 362,977 | 329,411 | 332,082 | 354,026 |
| 511300 Overtime | 120,951 | 114,643 | 108,360 | 99,378 | 108,360 |
| 512100 Health and Life Insurance | 55,789 | 46,795 | 54,175 | 28,632 | 35,048 |
| 512200 Social Security | 34,955 | 34,672 | 33,490 | 31,742 | 35,373 |
| 512400 Retirement Contributions | 30,696 | 31,216 | 28,455 | 29,258 | 30,055 |
| 512700 Workers' Compensation | 9,894 | 10,253 | 11,533 | 9,254 | 9,327 |
| **Total Personnel Services** | **616,116** | **600,555** | **565,424** | **530,347** | **572,189** |

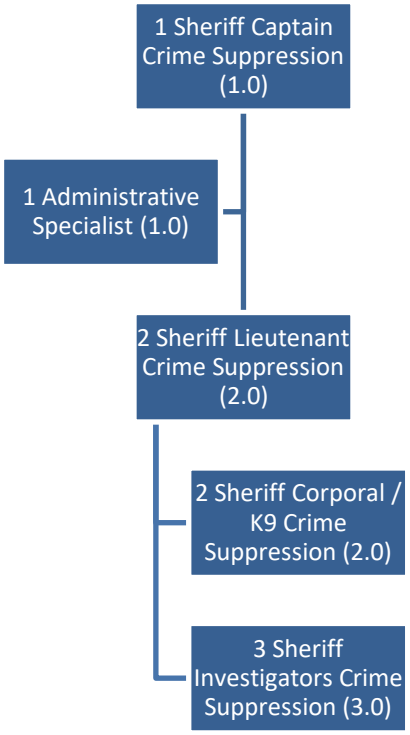
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522201 Equipment Maintenance | | | | 192 | |
| 522202 Vehicle Maintenance | 595 | 451 | 5,000 | 4,591 | 1,500 |
| 523201 Telephone | 3,152 | 3,551 | 3,200 | 2,437 | 2,800 |
| 523203 Postage | 28 | 98 | | | |
| 523500 Travel | 78 | 112 | | 138 | |
| 523900 Other Purchased Services | 3,164 | 7,873 | 6,200 | 11,903 | 12,000 |
| 531101 Supplies and Materials | 8,649 | 7,161 | 10,000 | 6,558 | 7,500 |
| 531300 Food | 117 | 37 | | | |
| 531710 Uniforms | 2,219 | 928 | 2,000 | 5,658 | 2,000 |
| **Total Materials, Supplies & Services** | **18,003** | **20,211** | **26,400** | **31,479** | **25,800** |
| **Total Expenditures** | **634,120** | **620,766** | **591,824** | **561,826** | **597,989** |

# Crime Suppression

**Department Description**
To provide intensive law enforcement services directed at interdiction and intervention of the trade and consumption of illegal drugs, using tactics to reduce both the supply and demand of illegal drugs in Bulloch County.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Drug Related Arrests | 587 | 182 | 178 | 205 | 215 |
| Deployments | 43 | 283 | 233 | 731 | 745 |
| Public Demonstrations | 4 | 24 | 45 | 78 | 80 |
| Drug Detections | 21 | 117 | 210 | 486 | 492 |
| Canine Apprehensions | 7 | 78 | 130 | 348 | 351 |

## Crime Suppression Organization Chart

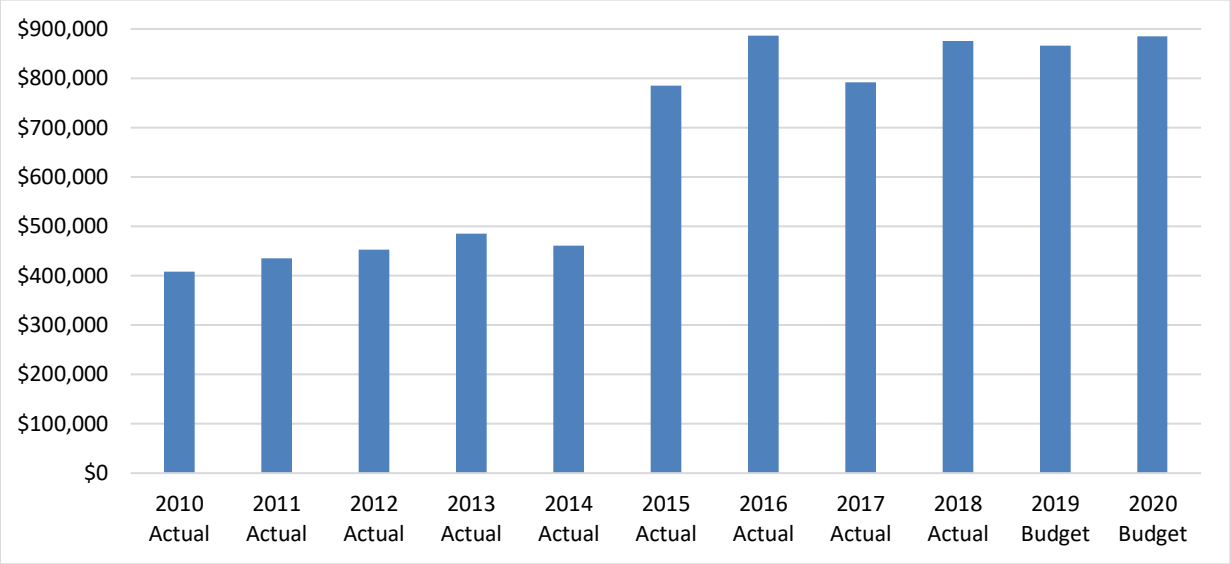



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

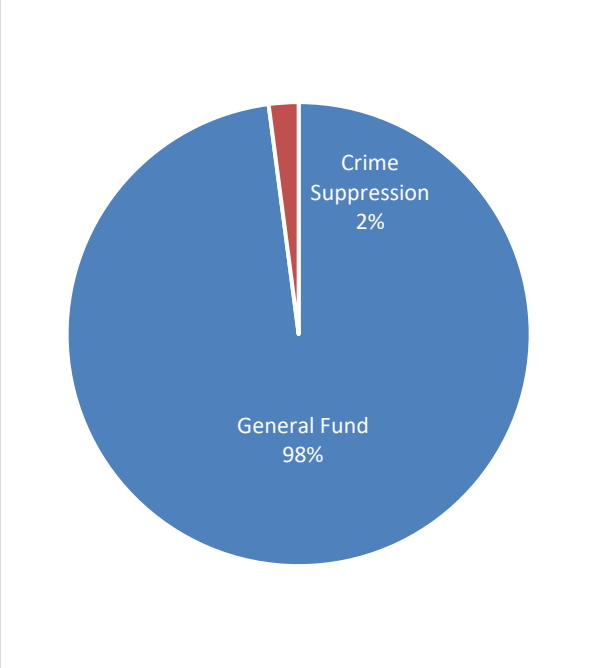
## Crime Suppression Personnel Changes

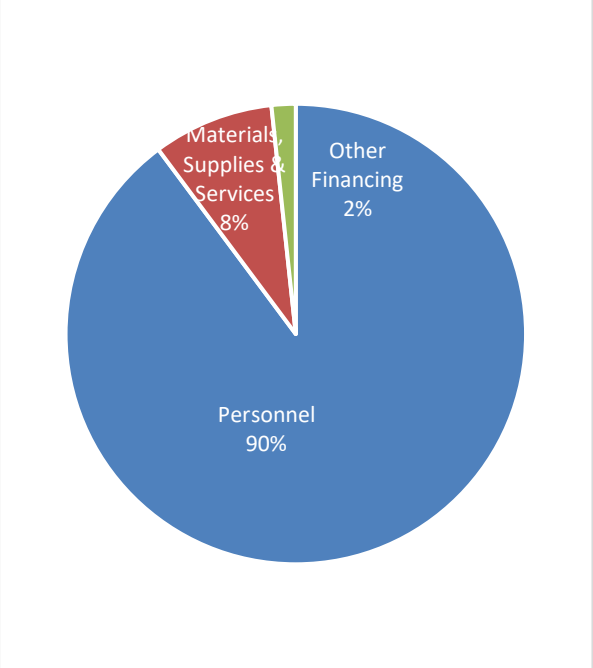
There are no changes to personnel for fiscal year 2020.

## Crime Suppression Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 33220 – Crime Suppression Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 675,205 | 759,139 | 769,074 | 774,936 | 794,446 |
| Materials, Supplies & Services | 101,052 | 107,110 | 82,525 | 80,563 | 75,125 |
| Other Financing Uses | 15,001 | 10,000 | 15,000 | 10,000 | 15,000 |
| **Total Expenditures** | **791,658** | **876,249** | **866,599** | **865,499** | **884,571** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 9 | 9 | 9 | 9 | 9 |
| **Total FTE** | **9** | **9** | **9** | **9** | **9** |

**Fund 100 – General**
**Department 33220 – Crime Suppression Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 365,276 | 418,579 | 425,085 | 445,600 | 461,571 |
| 511300 Overtime | 120,570 | 142,980 | 135,000 | 129,812 | 135,000 |
| 512100 Health and Life Insurance | 111,171 | 108,875 | 115,914 | 108,164 | 102,270 |
| 512200 Social Security | 34,822 | 40,693 | 42,847 | 41,803 | 45,638 |
| 512400 Retirement Contributions | 31,088 | 36,434 | 36,406 | 38,778 | 38,777 |
| 512700 Workers' Compensation | 12,279 | 11,578 | 13,823 | 10,779 | 11,190 |
| **Total Personnel Services** | **675,205** | **759,139** | **769,074** | **761,709** | **794,446** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | | | | 540 | |
| 522201 Equipment Maintenance | 400 | | | 511 | |
| 522202 Vehicle Maintenance | 20,544 | 13,672 | 10,000 | 3,778 | 10,000 |
| 522203 Building Maintenance | 1,662 | 1,154 | 2,000 | 895 | 2,000 |
| 523201 Telephone | 10,553 | 10,614 | 11,000 | 5,193 | 3,600 |
| 523500 Travel | 272 | | | | |
| 523601 Dues | 23 | 24 | 25 | 27 | 25 |
| 523700 Education and Training | | 508 | | | |
| 523900 Other Purchased Services | 40 | 325 | | 56 | |
| 531101 Supplies and Materials | 23,130 | 34,783 | 13,500 | 28,763 | 13,500 |
| 531155 Vehicle Parts | 86 | 458 | | | |
| 531210 Water / Sewerage | 563 | 503 | 500 | 468 | 500 |
| 531230 Electricity | 4,265 | 4,187 | 4,500 | 4,056 | 4,500 |
| 531270 Gasoline / Diesel | 27,620 | 27,025 | 28,000 | 20,899 | 28,000 |
| 531600 Small Equipment | | | | 2,752 | |
| 531701 Canine Supplies | 7,201 | 4,924 | 10,000 | 9,063 | 10,000 |
| 531710 Uniforms | 5,093 | 8,933 | 3,000 | 3,562 | 3,000 |
| **Total Materials, Supplies & Services** | **101,452** | **107,110** | **82,525** | **80,563** | **75,125** |

| **Other Costs** | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 573000 PE-PI Fund | 15,000 | 10,000 | 15,000 | 10,000 | 15,000 |
| **Total Other Costs** | **15,000** | **10,000** | **15,000** | **10,000** | **15,000** |
| **Total Expenditures** | **791,657** | **876,249** | **866,599** | **865,499** | **884,571** |

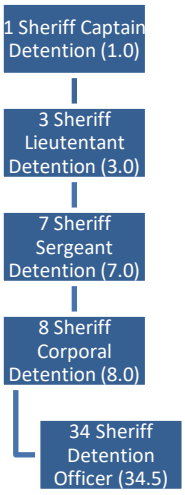
# Jail

**Department Description**

To provide and maintain a common county jail in which to house prisoners who have pending court hearings or are being held after sentencing. This budget division faces many challenges. The long-term challenge will be estimating future capacity at the presently expanded facility. In FY 2009, an expansion of the present jail facility built in 1989 increased capacity from 120 to 381 beds, with a current capacity count of 340. The housing of federal inmates daily is likely to help offset total operating costs. There are increasing cost impacts related to inmate medical care. Jail activities include the transport of prisoners, substance abusers and mental patients to and from medical care facilities. Such transport is mandated by the criminal justice system, as is the cost of inmate medical care. While Bulloch County insures itself from catastrophic risk and provides lower level nursing care, medical and dental care for inmates having higher level conditions remain the financial responsibility of the county. The Jail works diligently to minimize medical costs by ensuring that eligible prisoners utilize Medicaid or other insurance benefits. However, most of the inmate population does not have any insurance benefits. Finally, there is the issue of housing state prisoners. The State of Georgia, by mandate is supposed to provide reimbursements for state inmates housed in county jails, which is less than the total cost.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Average Daily Jail Population | 433 | 391 | 400 | 448 | 418 |
| Average Bookings Per Day | 14 | 12 | 11 | 13 | 13 |
| Total Inmates Booked into Jail | 5,487 | 4,434 | 4,149 | 4,920 | 4,748 |
| Lowest/Highest Inmate Count | 380/487 | 350/433 | 356/454 | 376/497 | 368/468 |

## Jail Organization Chart

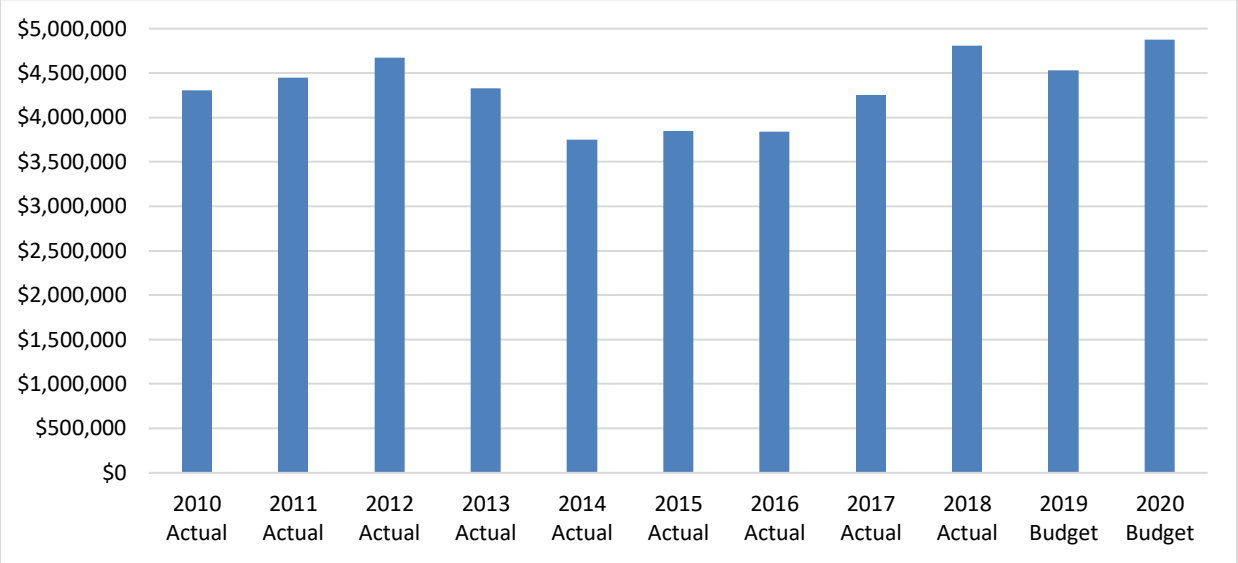



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

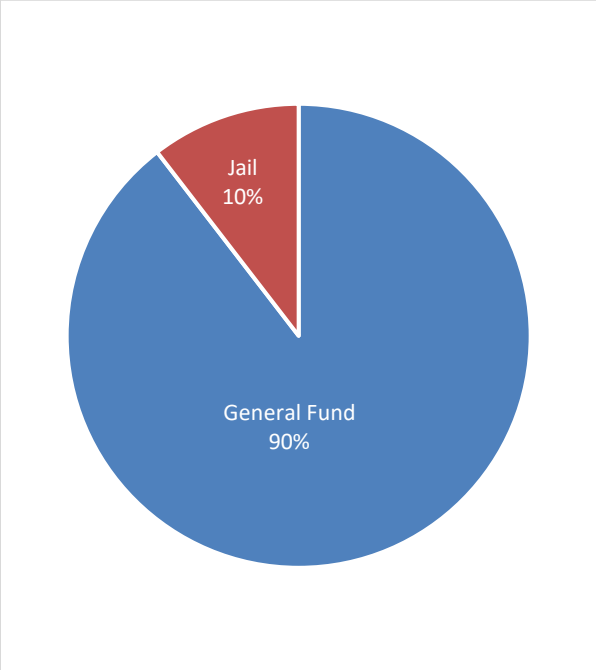
## Jail Personnel Changes

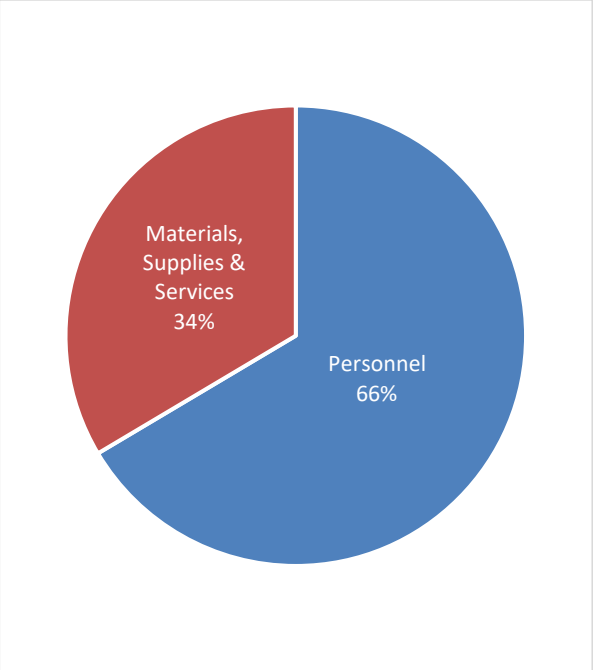
There are no changes to personnel for fiscal year 2020.

## Jail Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 33260 – Jail Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 2,640,507 | 3,105,268 | 3,022,970 | 3,134,981 | 3,243,032 |
| Materials, Supplies & Services | 1,615,117 | 1,700,289 | 1,507,700 | 1,849,749 | 1,636,500 |
| **Total Expenditures** | **4,255,624** | **4,805,557** | **4,530,670** | **4,984,729** | **4,879,532** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 914,908 | 991,672 | 942,700 | 1,312,000 | 975,000 |
| **Total Revenues** | **914,908** | **991,672** | **942,700** | **1,312,000** | **975,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 53 | 53 | 53 | 53 | 53 |
| Part-time | | | .6 | 0.6 | 0.6 |
| **Total FTE** | **53** | **53** | **53.6** | **53.6** | **0.6** |

**Fund 100 – General**
**Department 33260 – Jail Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 1,675,564 | 1,863,293 | 1,836,450 | 1,934,878 | 2,031,545 |
| 511101 Salary – Part-time | 21,515 | 17,696 | 8,944 | 20,403 | 18,897 |
| 511300 Overtime | 279,912 | 395,335 | 255,000 | 357,822 | 255,000 |
| 512100 Health and Life Insurance | 392,024 | 520,997 | 570,852 | 547,490 | 558,580 |
| 512200 Social Security | 143,796 | 163,843 | 160,680 | 166,356 | 176,366 |
| 512400 Retirement Contributions | 87,102 | 100,992 | 135,944 | 125,537 | 148,625 |
| 512700 Workers' Compensation | 40,593 | 43,112 | 55,099 | 43,740 | 54,019 |
| **Total Personnel Services** | **2,640,507** | **3,105,268** | **3,022,970** | **3,196,224** | **3,243,032** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 550,269 | 582,402 | 440,000 | 750,719 | 690,000 |
| 521201 Professional Services – IT | | | | 3,936 | |
| 522201 Equipment Maintenance | 11,375 | 16,257 | 10,000 | 3,850 | 10,000 |
| 522202 Vehicle Maintenance | 3,722 | 560 | 1,000 | | 1,000 |
| 522203 Building Maintenance | 31,700 | 20,455 | 35,200 | 17,506 | 25,000 |
| 522320 Rental – Equipment | 5,998 | 2,475 | 5,000 | 3,438 | 4,000 |
| 523201 Telephone | 2,343 | 3,160 | 3,000 | 2,713 | 3,000 |
| 523500 Travel | | 158 | | 17 | |
| 523900 Other Purchased Services | 4,987 | 4,390 | 2,500 | 3,569 | 3,500 |
| 531101 Supplies and Materials | 37,385 | 25,256 | 17,000 | 29,580 | 27,000 |
| 531115 Inmate Food | 605,052 | 688,433 | 662,000 | 739,490 | 550,000 |
| 531116 Bedding and Clothing | 14,412 | 4,240 | 5,000 | 3,939 | 5,000 |
| 531117 Laundry | 9,088 | 6,799 | 10,000 | 452 | 7,000 |
| 531120 Janitorial Supplies | 44,281 | 51,090 | 40,000 | 31,268 | 40,000 |
| 531150 Building Maintenance Material | 25,130 | 13,475 | 15,000 | | |
| 531210 Water / Sewerage | 122,808 | 128,328 | 122,000 | 125,362 | 122,000 |
| 531220 Natural Gas | 32,020 | 31,063 | 30,000 | 32,813 | 30,000 |
| 531230 Electricity | 99,021 | 99,859 | 90,000 | 100,308 | 99,000 |
| 531710 Uniforms | 15,536 | 21,891 | 20,000 | 20,595 | 20,000 |
| **Total Materials, Supplies & Services** | **1,615,117** | **1,700,289** | **1,507,700** | **1,869,554** | **1,636,500** |
| **Total Expenditures** | **4,255,624** | **4,805,557** | **4,530,670** | **5,065,779** | **4,879,532** |

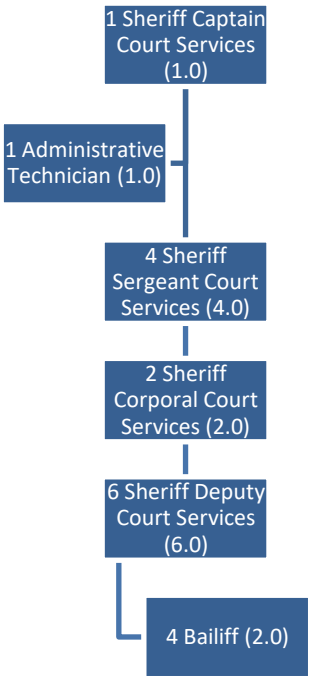
# Court Services

**Department Description**

To protect the users of Bulloch County Court facilities including court officials and county personnel doing business with the county judiciary and citizens. The Sheriff, in consultation with the County Judiciary, is responsible for Court Security by law. Currently, this provides a system of adequate coverage for the Courthouse, Judicial Annex and Magistrate Court Buildings.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Civil Papers Served or Attempted | 249 | 798 | 1,779 | 1,882 | 1,985 |
| Subpoenas Served or Attempted | 37 | 609 | 1,339 | 1,473 | 1,607 |
| Misdemeanor and Felony Warrants | 3,271 | 2,323 | 2,299 | 2,488 | 2,677 |
| Mental Health Transports | 113 | 82 | 120 | 105 | 115 |

## Court Services Organization Chart

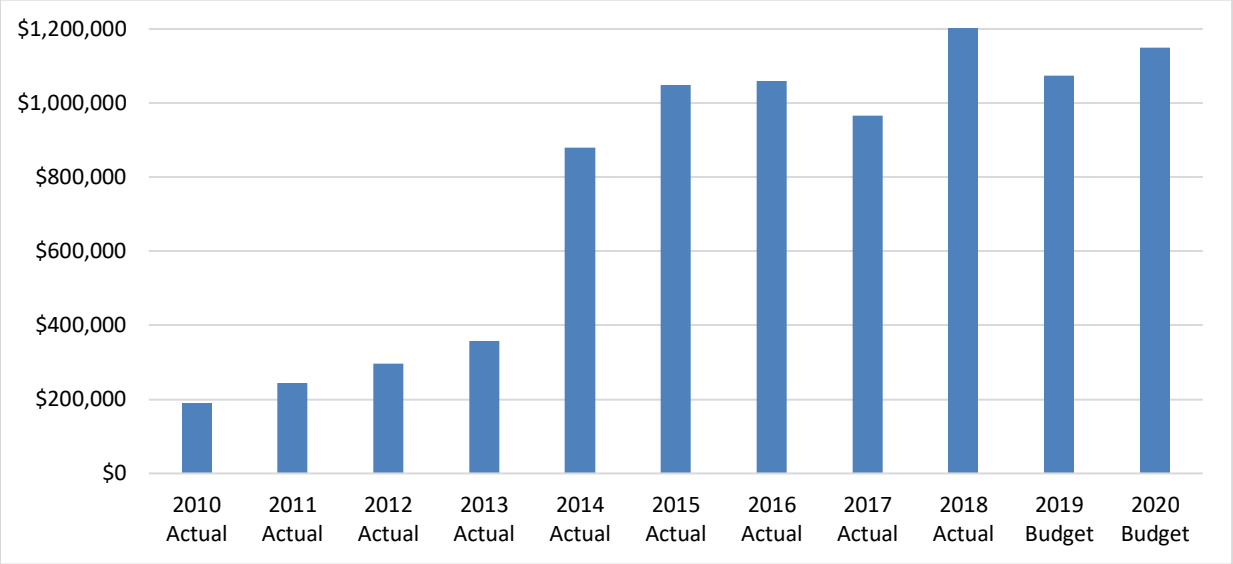



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

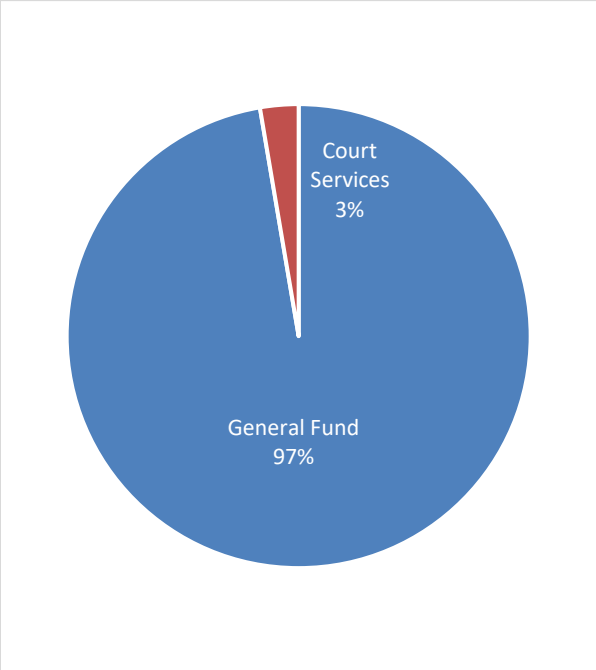
## Court Services Personnel Changes

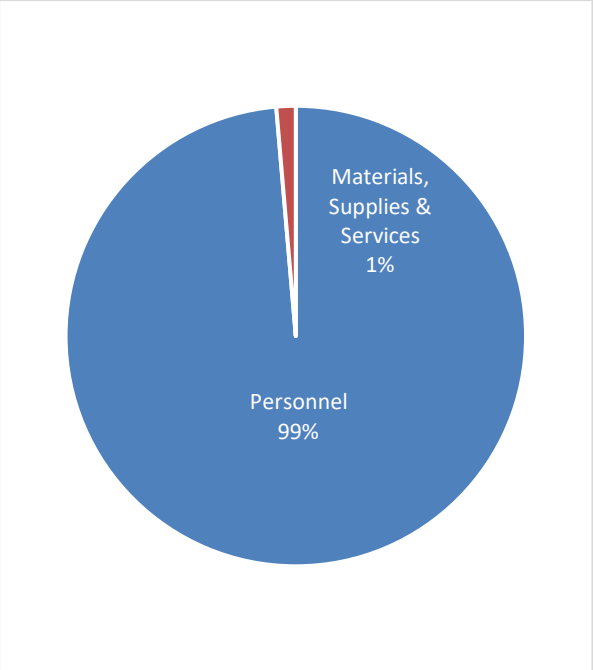
There are no changes to personnel for fiscal year 2020.

## Court Services Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 33600 – Court Services Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 957,502 | 1,184,887 | 1,058,762 | 1,178,295 | 1,134,409 |
| Materials, Supplies & Services | 8,662 | 24,254 | 15,600 | 18,438 | 15,600 |
| **Total Expenditures** | **966,186** | **1,209,141** | **1,074,362** | **1,196,733** | **1,150,009** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 13 | 14 | 14 | 14 | 14 |
| Part-time | 2.9 | 2.5 | 2.2 | 2.2 | 2.2 |
| **Total FTE** | **15.9** | **16.5** | **16.2** | **16.2** | **16.2** |

**Fund 100 – General**
**Department 33600 – Court Services Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 499,052 | 601,659 | 581,383 | 626,816 | 647,546 |
| 511101 Salary – Part-time | 57,240 | 62,765 | 51,025 | 64,009 | 55,279 |
| 511300 Overtime | 144,142 | 227,340 | 136,320 | 186,842 | 136,320 |
| 512100 Health and Life Insurance | 151,685 | 163,019 | 169,872 | 170,102 | 163,685 |
| 512200 Social Security | 49,961 | 63,934 | 58,808 | 62,387 | 64,195 |
| 512400 Retirement Contributions | 39,103 | 48,970 | 46,651 | 51,893 | 50,951 |
| 512700 Workers' Compensation | 16,318 | 17,201 | 14,704 | 16,245 | 16,433 |
| **Total Personnel Services** | **957,502** | **1,184,887** | **1,058,762** | **1,178,295** | **1,134,409** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 23 | | | 1,003 | |
| 522202 Vehicle Maintenance | | 6,260 | 5,000 | 2,071 | 5,000 |
| 522203 Building Maintenance | 718 | 3,089 | 1,000 | 1,120 | 1,000 |
| 523201 Telephone | 4,324 | 7,448 | 4,600 | 5,937 | 4,600 |
| 523900 Other Purchased Services | 120 | 140 | | 268 | |
| 531710 Uniforms | 3,499 | 7,317 | 5,000 | 8,038 | 5,000 |
| **Total Materials, Supplies & Services** | **8,684** | **24,254** | **15,600** | **18,438** | **15,600** |
| **Total Expenditures** | **966,186** | **1,209,141** | **1,074,362** | **1,196,733** | **1,150,009** |

# Correctional Institute

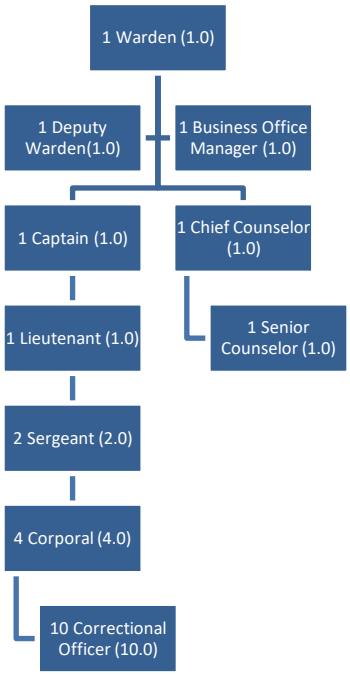
**Department Description**

To provide safe and secure prisoner housing, primarily for state inmates under contract with the Georgia Department of Corrections, and for a limited number of county inmates; to provide an inmate labor force working daily for county departments including public works, solid waste, recreation and facilities management, and for other agencies upon request. Since 1946, this facility has been used as a work camp primarily for state prisoners (160 of the 170 prisoners housed are state prisoners). Therefore, this budget division principally reflects the costs for basic housing, in-house supervision and facility care. However, the camp does place additional focus on anti-recidivist behavior. The State of Georgia, by mandate provides reimbursements of $22 per day for state inmates housed in county jails. This rate provides less than two-thirds of the total cost.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Average Daily Census | 157 | 157 | 160 | 135*/165 | 135*/165 |
| Average # of Daily Outside Work Details | 44 | 53 | 53 | 57* | 59* |
| Inmate to Guard Staffing Standard | 1 to 56 | 1 to 60 | 1 to 60 | 1 to 60 | 1 to 60 |

* Depends on ratio of County and state inmates. Average reflects one dorm assigned to Sheriff.

## Correctional Institute Organization Chart

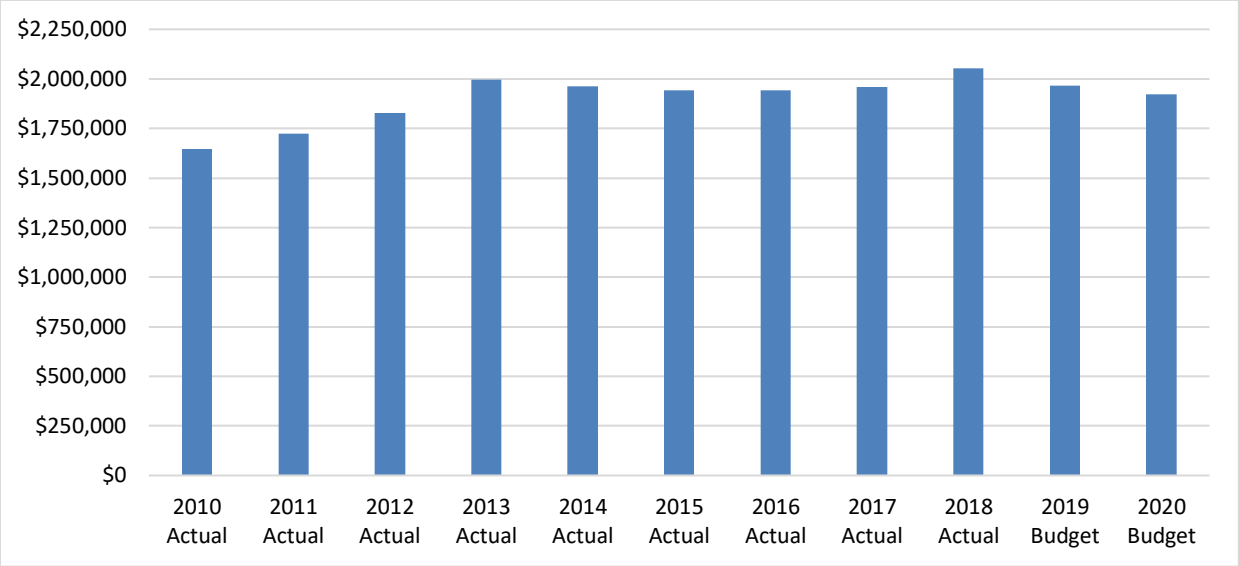



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

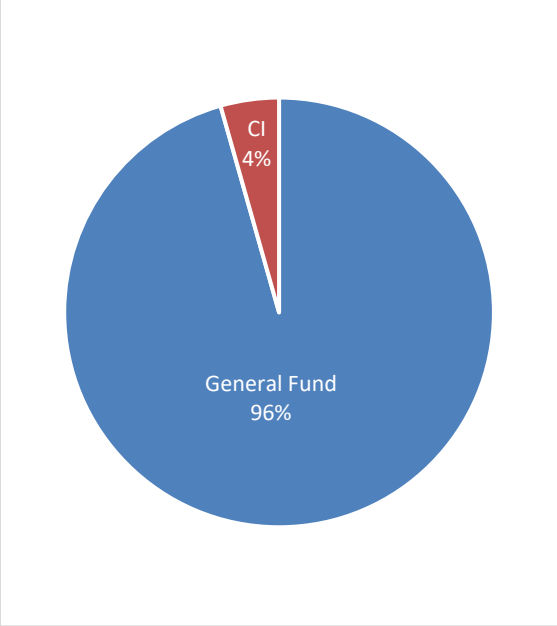
## Correctional Institute Personnel Changes

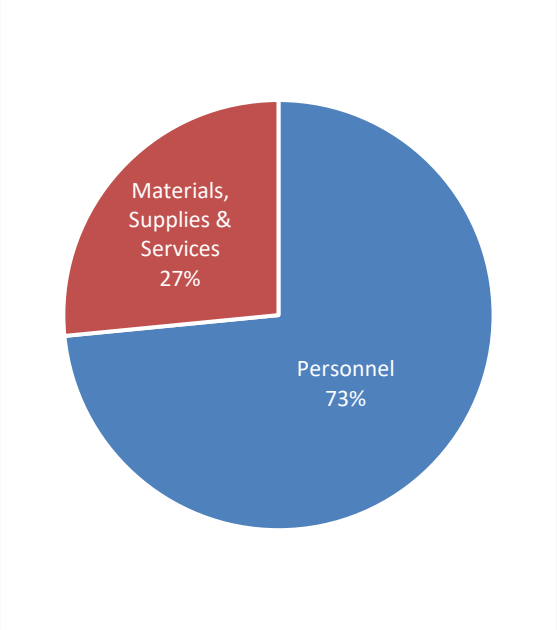
There is a decrease of two full-time positions (replaced by part-time personnel) for fiscal year 2020.

## Correctional Institute Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 34200 – Correctional Institute Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 1,338,318 | 1,401,839 | 1,414,685 | 1,292,229 | 1,412,463 |
| Materials, Supplies & Services | 536,807 | 649,734 | 551,150 | 508,092 | 510,400 |
| Capital Outlays | 771 | | 1,500 | 39,184 | |
| Interfund Transfer | 19,239 | | | | |
| **Total Expenditures** | **1,979,137** | **2,051,572** | **1,967,335** | **1,839,505** | **1,922,863** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,151,162 | 1,143,497 | 1,107,120 | 1,007,000 | 967,850 |
| **Total Revenues** | **1,151,162** | **1,143,497** | **1,107,120** | **1,007,000** | **967,850** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 24 | 23 | 23 | 23 | 21 |
| Part-time | 1.4 | 1.4 | 1.2 | 1.2 | 3.9 |
| **Total FTE** | **25.4** | **24.4** | **24.2** | **24.2** | **24.9** |

**Fund 100 – General**
**Department 34200 – Correctional Institute Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 840,823 | 865,182 | 885,350 | 627,769 | 732,532 |
| 511101 Salary – Part-time | 44,931 | 30,968 | 45,000 | 142,490 | 58,283 |
| 511300 Overtime | 140,046 | 155,222 | 124,000 | 232,097 | 248,000 |
| 512100 Health and Life Insurance | 167,496 | 199,723 | 188,199 | 148,008 | 209,610 |
| 512200 Social Security | 74,427 | 75,818 | 80,658 | 73,055 | 79,469 |
| 512400 Retirement Contributions | 49,269 | 52,724 | 65,608 | 48,004 | 63,735 |
| 512700 Workers' Compensation | 21,327 | 22,201 | 25,870 | 20,805 | 20,834 |
| **Total Personnel Services** | **1,338,318** | **1,401,839** | **1,414,685** | **1,292,229** | **1,412,463** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 84,002 | 94,327 | 55,000 | 56,367 | 55,000 |
| 521201 Professional Services – IT | 3,773 | 3,938 | 3,800 | 6,158 | 3,800 |
| 521300 Technical | 638 | | | 201 | |
| 522201 Equipment Maintenance | 1,072 | 4,266 | 3,500 | 5,769 | 4,200 |
| 522202 Vehicle Maintenance | 694 | 986 | 1,500 | 7,484 | 9,000 |
| 522203 Building Maintenance | 7,519 | 11,838 | 2,500 | 18,691 | 7,000 |
| 522320 Rental – Equipment | 2,692 | 4,786 | 3,500 | 5,235 | 3,500 |
| 523201 Telephone | 10,850 | 10,073 | 9,500 | 8,164 | 9,500 |
| 523203 Postage | 295 | 170 | 200 | 89 | 200 |
| 523400 Printing and Binding | 225 | 81 | 250 | 39 | 300 |
| 523500 Travel | 2,301 | 1,833 | 2,500 | 266 | 2,500 |
| 523601 Dues | 418 | 24 | 500 | 27 | 500 |
| 523700 Education and Training | 679 | 206 | 800 | | 800 |
| 523900 Other Purchased Services | 1,405 | 1,157 | 1,100 | 3,172 | 1,100 |
| 531101 Supplies and Materials | 14,219 | 12,072 | 12,000 | 9,971 | 13,000 |
| 531115 Inmate Food | 283,165 | 289,931 | 270,000 | 214,521 | 224,000 |
| 531116 Bedding and Clothing | 45,828 | 42,665 | 33,000 | 40,255 | 33,000 |
| 531117 Laundry | 5,171 | 3,390 | 5,000 | 1,225 | 5,000 |
| 531120 Janitorial Supplies | 18,845 | 19,305 | 17,500 | 13,425 | 17,500 |
| 531150 Building Maintenance Materials | 6,113 | 23,933 | 2,500 | | |
| 531155 Vehicle Parts | 6,871 | 6,712 | 7,500 | | |
| 531210 Water / Sewerage | 39,265 | 41,606 | 40,000 | 40,255 | 40,000 |
| 531220 Natural Gas | 13,867 | 12,005 | 12,000 | 13,044 | 12,000 |
| 531230 Electricity | 53,296 | 50,287 | 49,000 | 46,794 | 49,000 |
| 531270 Gasoline / Diesel | 11,953 | 13,020 | 13,000 | 15,988 | 13,000 |
| 531600 Small Equipment | 893 | 575 | 1,000 | 98 | 2,500 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 531710 Uniforms | 4,758 | 550 | 4,000 | 762 | 4,000 |
| **Total Materials, Supplies & Services** | **620,809** | **649,734** | **551,150** | **508,092** | **510,400** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | 771 | | | | |
| 542300 Furniture | | | | 458 | |
| 542400 Computers | | | | 465 | |
| 542500 Equipment | | | 1,500 | 38,260 | |
| **Total Capital Outlay** | **771** | | **1,500** | **39,184** | |

| Interfund Transaction | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Transfer Other Fund | 19,239 | | | | |
| **Total Interfund Transaction** | **19,239** | | | | |
| **Total Expenditures** | **1,959,899** | **2,051,572** | **1,967,335** | **1,839,505** | **1,922,863** |

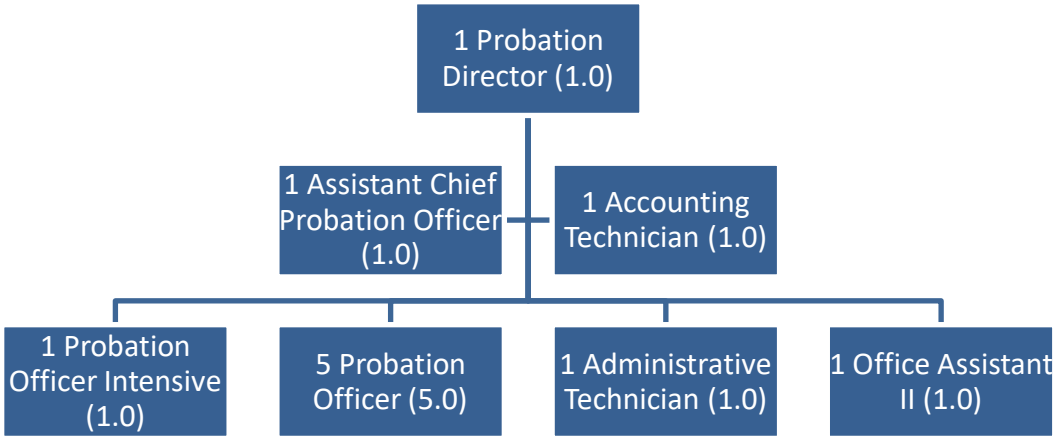
# Adult Probation

**Department Description**

The Probation Department enforces probation sentencing and conditions for misdemeanor offenders. The Department serves State and Superior Court of Bulloch County, and the Town of Portal. Services provided includes; collecting fines, fees, and restitution, detour further criminal activity, and to assure restitution is distributed to the victims. The Department collaborates with other criminal justice agencies in protecting the public. Officers assist in the rehabilitation of criminal offender through individual assessment and professional guidance. The court utilizes probation to relieve overcrowded jails and shift the burden from incarceration to supervision.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Average Open Caseload | 1,349 | 1,381 | 1,351 | 1,360 | 1,380 |
| Per Office Caseload | 192 | 197 | 193 | 195 | 200 |
| Hours of Community Service Labor Provided | 36,343 | 25,891 | 31,572 | 32,462 | 32,541 |
| New Warrants Issued (monthly) | 24 | 27 | 20 | 22 | 27 |

## Adult Probation Organization Chart

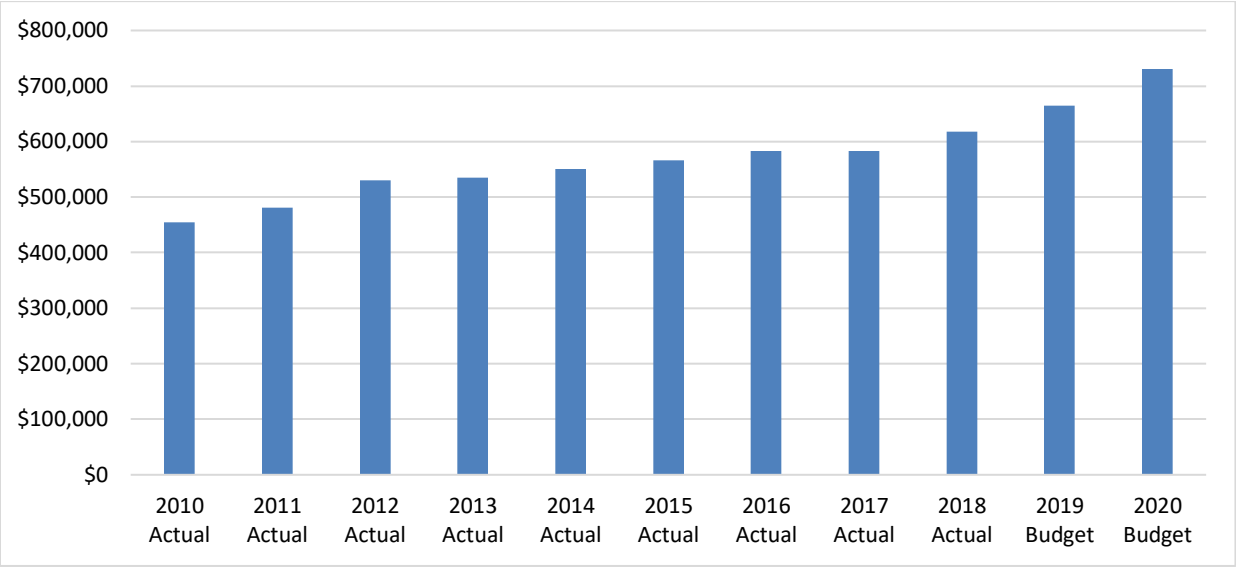



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

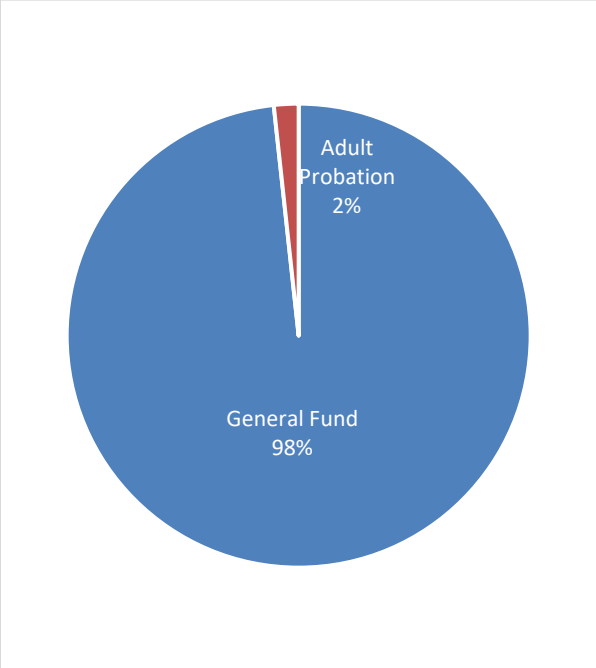
## Adult Probation Personnel Changes

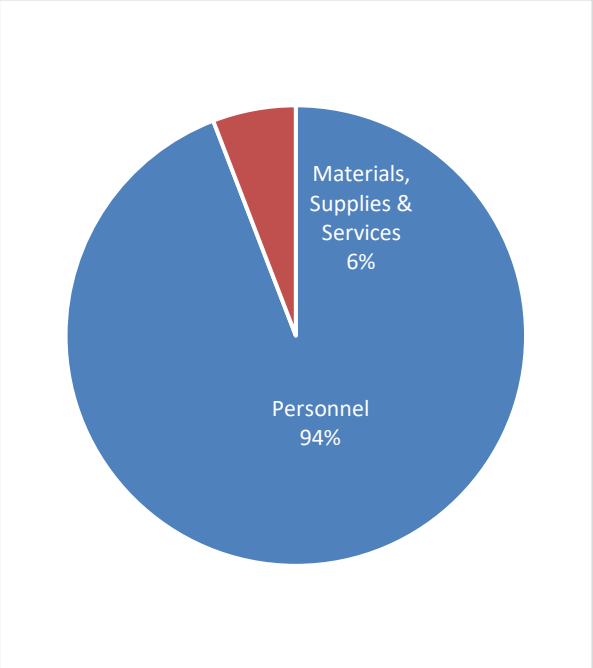
There are no changes to personnel for fiscal year 2020.

## Adult Probation Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 34500 – Adult Probation Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 554,724 | 579,794 | 622,477 | 598,588 | 687,444 |
| Materials, Supplies & Services | 25,183 | 38,343 | 42,370 | 38,618 | 42,650 |
| Capital Outlays | 144 | | | | |
| **Total Expenditures** | **582,748** | **618,137** | **664,847** | **628,206** | **730,094** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 291,368 | 338,284 | 301,000 | 350,000 | 346,000 |
| **Total Revenues** | **291,368** | **338,284** | **301,000** | **350,000** | **346,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 11 | 11 | 11 | 11 | 11 |
| **Total FTE** | **11** | **11** | **11** | **11** | **11** |

**Fund 100 – General**
**Department 34500 – Adult Probation Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 395,756 | 406,081 | 425,876 | 408,847 | 461,873 |
| 511300 Overtime | 6,579 | 3,588 | 7,000 | 4,066 | 10,000 |
| 512100 Health and Life Insurance | 90,984 | 109,721 | 118,235 | 114,496 | 138,759 |
| 512200 Social Security | 27,937 | 28,009 | 33,115 | 28,247 | 36,098 |
| 512400 Retirement Contributions | 24,812 | 23,753 | 28,137 | 26,4003 | 30,672 |
| 512700 Workers' Compensation | 8,655 | 8,643 | 10,114 | 7,530 | 10,042 |
| **Total Personnel Services** | **554,724** | **579,794** | **622,477** | **589,588** | **687,444** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 2,697 | 3,221 | 3,000 | 3,480 | 3,400 |
| 522201 Equipment Maintenance | 2,586 | 2,001 | 2,500 | 3,138 | 3,100 |
| 522202 Vehicle Maintenance | 69 | 517 | 1,000 | 440 | 1,000 |
| 522204 Software Maintenance | | 1,089 | 1,620 | 1,675 | 1,000 |
| 522320 Rental – Equipment | 2,480 | 3,327 | 1,500 | 820 | 1,500 |
| 523201 Telephone | 3,599 | 3,061 | 3,000 | 2,692 | 5,000 |
| 523203 Postage | 1,262 | 1,269 | 1,500 | 420 | 1,500 |
| 523500 Travel | 3,805 | 2,893 | 5,000 | 5,239 | 5,000 |
| 523601 Dues | 100 | 100 | 450 | 112 | 450 |
| 523700 Education and Training | 1,465 | 585 | 2,000 | 1,797 | 2,000 |
| 523900 Other Purchased Services | 583 | 1,623 | 500 | 6,404 | 5,500 |
| 531101 Supplies and Materials | 7,664 | 8,995 | 16,500 | 8,389 | 8,500 |
| 531270 Gasoline / Diesel | 732 | 804 | 1,500 | 807 | 1,500 |
| 531400 Books and Periodicals | 613 | 657 | 800 | 766 | 800 |
| 531600 Small Equipment | 225 | 7,202 | 1,500 | 2,438 | 2,400 |
| **Total Materials, Supplies & Services** | **27,880** | **38,343** | **42,370** | **38,618** | **42,650** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | 144 | | | | |
| **Total Capital Outlays** | **144** | | | | |
| **Total Expenditures** | **582,748** | **618,137** | **664,847** | **628,206** | **730,094** |

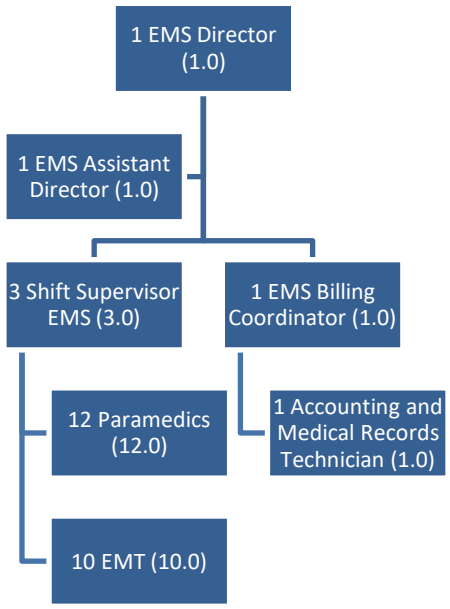
# Emergency Medical Service (EMS)

**Department Description**

To provide advanced life support response from dispatch to arrival in 10 minutes or less providing pre-hospital treatment; to provide both emergency and non-emergency patient transport to medical facilities both locally and out-of-town; to maintain medical and billing records; to provide on-site presence at heavily attended community events and assemblies; to provide critical support and mutual-aid for seven counties, fire services and law enforcement; and to provide educational and training opportunities at health fairs, career days and similar activities. Revenue collection is an on-going issue. Offsetting reductions for Medicaid is a continuing trend. The county will only be reimbursed for managed care rates and not actual full cost. The collection rate is favorable compared to other counties. However, it is unlikely that full cost recovery will ever be possible.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Service Requests | 8,872 | 8,846 | 9,094 | 9,275 | 9,460 |
| Local Transports | 5,519 | 5,348 | 5,826 | 5,942 | 6,060 |
| Out-of-Town Transports | 739 | 678 | 555 | 511 | 471 |
| No Transport Calls | 2,352 | 2,465 | 2,659 | 2,712 | 2,766 |
| Average Revenue per Call | $270 | $299 | $247 | $194 | $190 |

## EMS Organization Chart

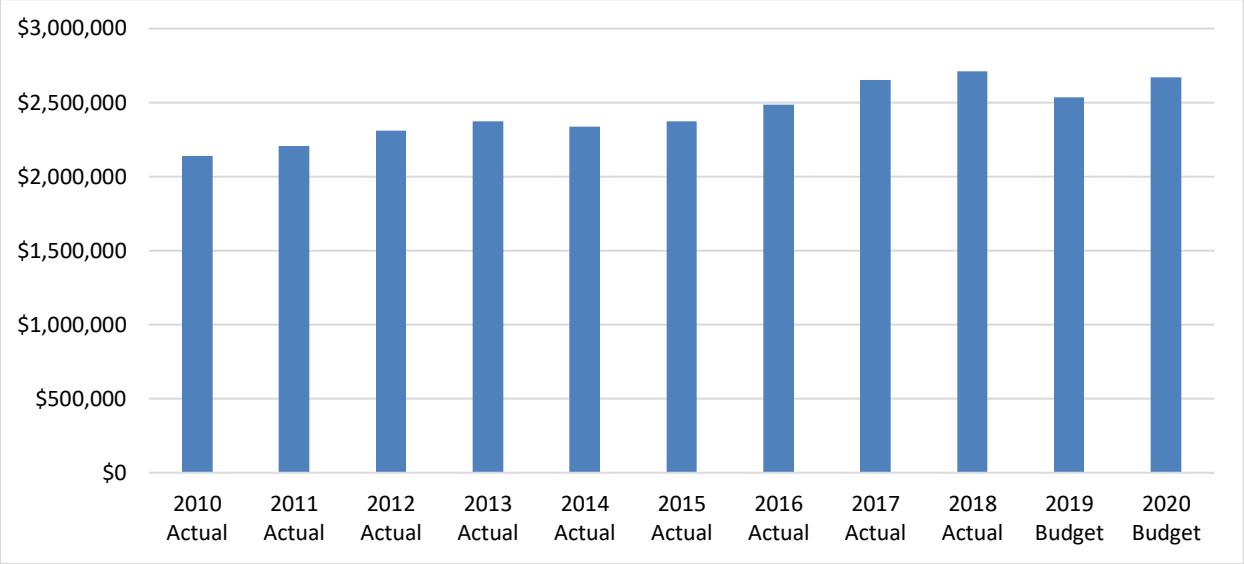



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

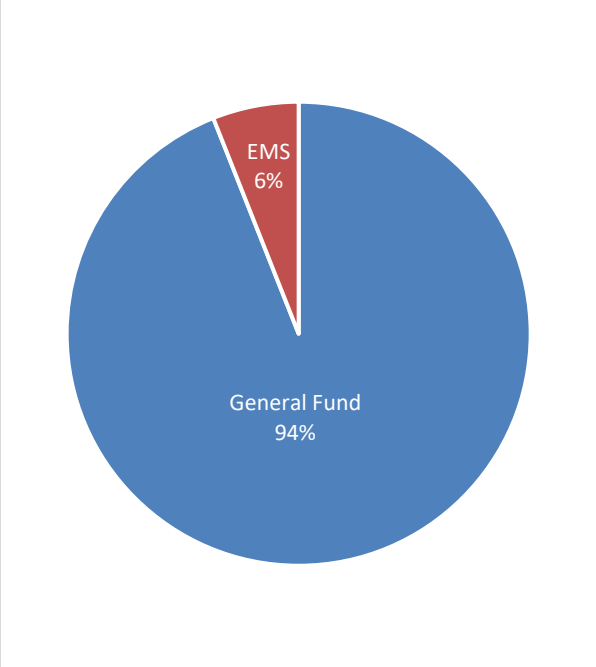
## EMS Personnel Changes

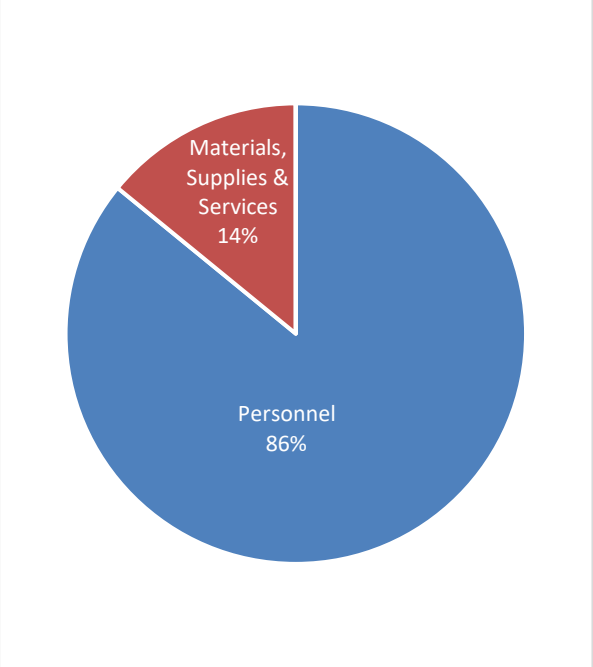
There are no changes to personnel for fiscal year 2020.

## EMS Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 36000 – EMS Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 2,216,470 | 2,326,249 | 2,161,465 | 2,368,461 | 2,294,148 |
| Materials, Supplies & Services | 391,141 | 383,950 | 373,620 | 343,111 | 376,120 |
| Capital Outlays | 3,295 | 625 | | 12,400 | |
| Other Costs | | 150 | 150 | 150 | 150 |
| **Total Expenditures** | **2,653,894** | **2,710,974** | **2,535,235** | **2,724,123** | **2,670,418** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,690,256 | 1,772,438 | 1,800,000 | 1,785,000 | 1,800,000 |
| **Total Revenues** | **1,690,256** | **1,772,438** | **1,800,000** | **1,785,000** | **1,800,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 25 | 29 | 29 | 29 | 29 |
| Part-time | 5.7 | 5.7 | 5.7 | 5.7 | 4.4 |
| **Total FTE** | **30.7** | **34.7** | **34.7** | **34.7** | **33.4** |

**Fund 100 – General**
**Department 36000 – EMS Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 1,078,566 | 1,094,542 | 1,074,104 | 1,113,507 | 1,189,203 |
| 511101 Salary – Part-time | 124,441 | 104,414 | 130,000 | 118,707 | 103,748 |
| 511300 Overtime | 442,350 | 508,961 | 337,000 | 489,789 | 337,000 |
| 512100 Health and Life Insurance | 373,641 | 362,854 | 358,870 | 389,176 | 399,000 |
| 512200 Social Security | 115,463 | 120,779 | 117,894 | 120,696 | 123,502 |
| 512400 Retirement Contributions | 82,010 | 86,253 | 91,722 | 90,985 | 99,203 |
| 512700 Workers' Compensation | 42,837 | 48,447 | 51,875 | 45,602 | 42,492 |
| **Total Personnel Services** | **2,259,307** | **2,326,249** | **2,161,465** | **2,368,461** | **2,294,148** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 4,523 | 4,612 | 13,700 | 12,779 | 13,700 |
| 521201 Professional Services – IT | 8,694 | 7,084 | 7,500 | 6,623 | 7,500 |
| 522110 Medical Waste Disposal | 2,860 | 2,275 | 2,500 | 1,887 | 2,500 |
| 522201 Equipment Maintenance | 8,497 | 12,527 | 16,700 | 5,583 | 16,700 |
| 522202 Vehicle Maintenance | 88,614 | 69,813 | 70,000 | 60,248 | 75,000 |
| 522203 Building Maintenance | 5,783 | 3,933 | 4,000 | 4,797 | 5,000 |
| 522204 Software Maintenance | | 13,647 | 18,420 | 3,708 | 18,420 |
| 522320 Rental – Equipment | 7,957 | 6,947 | 6,750 | 7,755 | 6,750 |
| 523201 Telephone | 14,808 | 13,475 | 10,000 | 6,452 | 10,000 |
| 523203 Postage | 6,524 | 10,380 | 9,500 | 14,990 | 12,000 |
| 523204 Pagers | 1,589 | 1,520 | 1,600 | 879 | 1,600 |
| 523300 Advertising | 742 | 605 | 750 | | 750 |
| 523400 Printing and Binding | 4,494 | 636 | 750 | | 750 |
| 523500 Travel | 1,177 | 3,868 | 1,700 | 621 | 1,700 |
| 523601 Dues | | | | 720 | |
| 523610 Bank Fee | 2,125 | 3,546 | 3,100 | 5,033 | 3,100 |
| 523700 Education and Training | 2,254 | 2,836 | 3,500 | 2,824 | 3,500 |
| 523800 Licenses | 16,500 | 16,500 | 16,500 | 16,856 | 16,500 |
| 523900 Other Purchased Services | 6,662 | 4,052 | 2,000 | 9,564 | 2,000 |
| 531101 Supplies and Materials | 10,562 | 14,429 | 12,000 | 12,799 | 12,000 |
| 531111 Medical Supplies | 54,032 | 55,914 | 55,000 | 59,447 | 55,000 |
| 531112 Drugs | 15,703 | 19,719 | 20,500 | 10,539 | 20,500 |
| 531120 Janitorial Supplies | 6,961 | 7,505 | 6,500 | 3,199 | 6,500 |
| 531150 Building Maintenance Material | 1,356 | 1,026 | 1,000 | | |
| 531155 Vehicle Parts | 29,390 | 10,333 | 5,000 | | |
| 531210 Water / Sewerage | 4,276 | 3,396 | 3,000 | 3,197 | 3,000 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 531220 Natural Gas | 721 | 1,069 | 1,000 | 764 | 1,000 |
| 531230 Electricity | 14,054 | 13,816 | 14,000 | 12,647 | 14,000 |
| 531270 Gasoline / Diesel | 52,965 | 64,053 | 55,000 | 69,832 | 55,000 |
| 531600 Small Equipment | 9,176 | 3,002 | 1,550 | 371 | 1,550 |
| 531710 Uniforms | 8,143 | 11,432 | 10,100 | 8,998 | 10,100 |
| **Total Materials, Supplies & Services** | **391,141** | **383,950** | **373,620** | **343,111** | **376,120** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | | | 4,785 | |
| 542400 Computers | 3,098 | 625 | | 638 | |
| 542401 Software | 197 | | | 6,977 | |
| **Total Capital Outlay** | **3,295** | **625** | | **12,400** | |

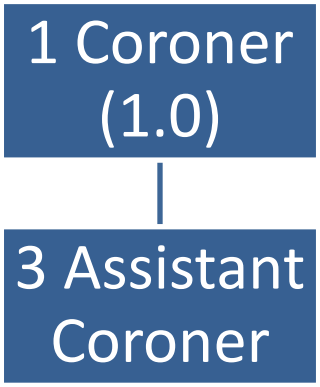
| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571000 Intergovernmental Fees | 150 | 150 | 150 | 150 | 150 |
| **Total Other Costs** | **150** | **150** | **150** | **150** | **150** |
| **Total Expenditures** | **2,653,894** | **2,710,974** | **2,535,235** | **2,724,123** | **2,670,418** |

# Coroner

**Department Description**

To aid in the investigation, determination and certification of cause and manner of deaths under the Coroner's jurisdiction (homicide, suicide, trauma, unexpected death, death in police custody, unattended death, etc.) occurring in Bulloch County; respond to on-scene investigations for all homicides, most suicides, suspicious deaths and some accidental deaths. Provide general and on-scene investigations of all homicides, suicides and suspicious deaths, and provide autopsies as necessary. Consult with law enforcement, legal and other interested parties, and expert testimony in court procedures.

## Coroner Organization Chart

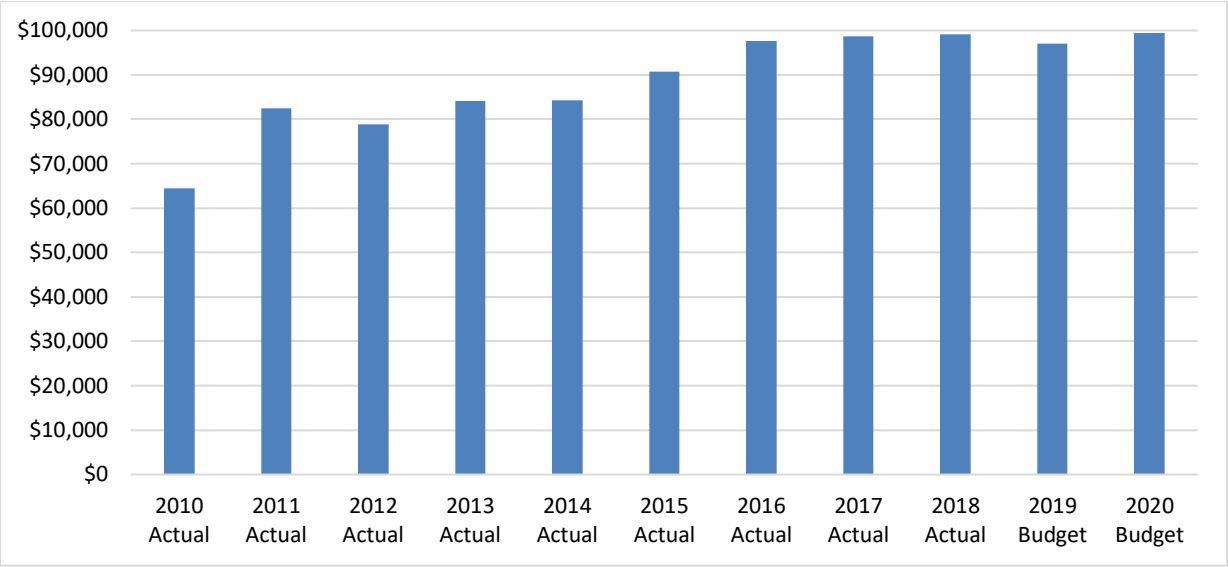



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

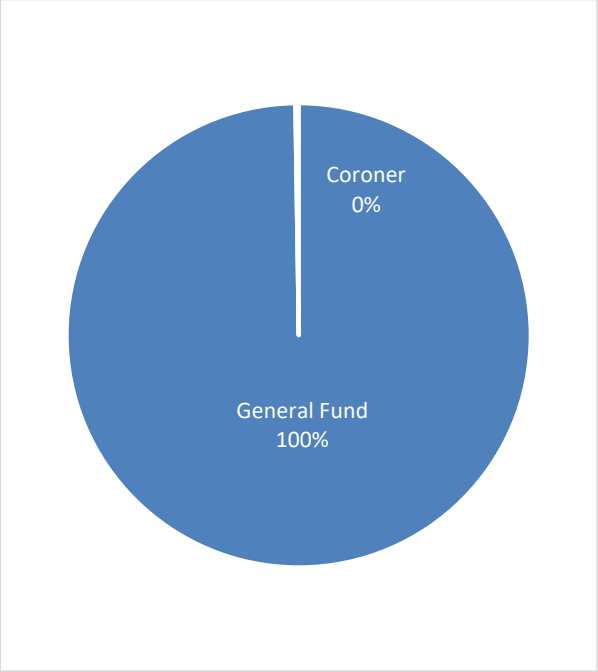
## Coroner Personnel Changes

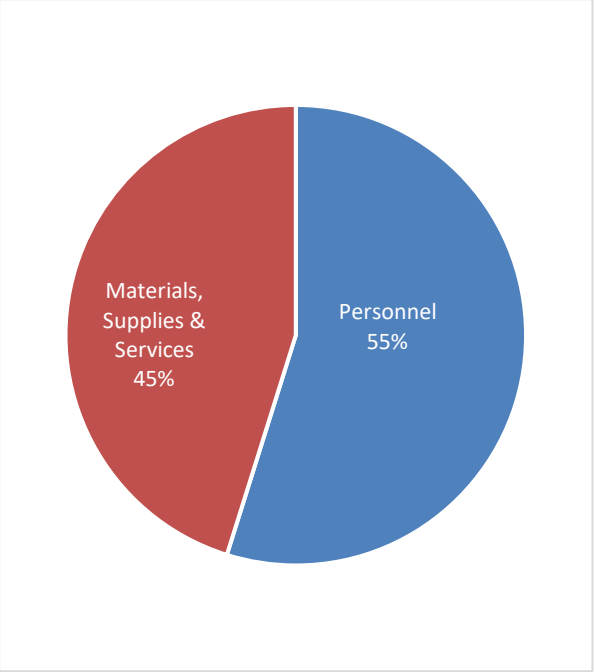
There are no changes to personnel for fiscal year 2020.

## Coroner Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 37000 – Coroner Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 49,211 | 34,166 | 54,495 | 58,025 | 54,495 |
| Materials, Supplies & Services | 49,226 | 64,902 | 42,500 | 44,924 | 44,875 |
| **Total Expenditures** | **98,665** | **99,068** | **96,995** | **102,949** | **99,370** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Elected | 1 | 1 | 1 | 1 | 1 |
| **Total FTE** | **1** | **1** | **1** | **1** | **1** |

**Fund 100 – General**
**Department 37000 – Coroner Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 27,825 | 5,075 | 30,500 | | |
| 511101 Salary – Part-time | | 9,500 | | 33,628 | 30,500 |
| 512100 Health and Life Insurance | 19,263 | 17,967 | 21,008 | 21,553 | 21,008 |
| 512200 Social Security | 1,652 | 930 | 2,333 | 2,136 | 2,333 |
| 512700 Workers' Compensation | 471 | 694 | 654 | 708 | 654 |
| **Total Personnel Services** | **49,211** | **34,166** | **54,495** | **58,025** | **54,495** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 229 | 275 | 275 | 274 | 275 |
| 522201 Equipment Maintenance | 4,899 | 41 | 300 | | 200 |
| 522202 Vehicle Maintenance | 851 | | 1,200 | 167 | 750 |
| 523201 Telephone | 2,561 | 1,927 | 1,800 | 4,184 | 3,600 |
| 523203 Postage | | 8 | 25 | | 10 |
| 523500 Travel | 9,443 | 10,235 | 10,000 | 8,841 | 10,000 |
| 523601 Dues | 300 | 300 | 300 | | 300 |
| 523700 Education and Training | 1,800 | 1,440 | 1,800 | 1,607 | 1,440 |
| 523850 Contract Labor | 7,000 | 26,425 | 7,000 | 5,274 | 6,000 |
| 523900 Other Purchased Services | 20,245 | 20,260 | 17,500 | 23,062 | 20,500 |
| 531101 Supplies and Materials | 1,654 | 1,786 | 1,200 | 510 | 700 |
| 531600 Small Equipment | 300 | 1,305 | 300 | | 300 |
| 531710 Uniforms | 173 | 901 | 800 | 1,002 | 800 |
| **Total Materials, Supplies & Services** | **49,454** | **64,902** | **42,500** | **44,924** | **44,875** |
| **Total Expenditures** | **98,665** | **99,068** | **96,995** | **102,949** | **99,370** |

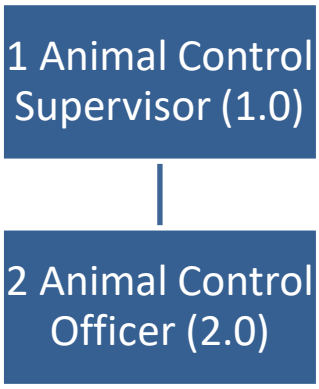
# Animal Control

**Department Description**

To provide animal control service in a cost-effective and professional manner by active enforcement of state and local laws and ordinances, humane sheltering, handling and disposal of unwanted animals and the promotion of responsible pet ownership. The advent of this service several years ago has provided an effective means for managing the nuisances associated for stray and unwanted animal populations, while at the same time, providing a public safety and public health element caused by dangerous animals. The growth of Bulloch County's population has increased the need and demand for animal control services, where they previously had not existed. This has created a higher level of service demanded by the residents. Prior to FY16, two Humane Enforcement officers were accounted for in Animal Shelter. They were moved into the Animal Control Department beginning in FY16.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Animal Control Calls/Complaints | 2,069 | 2,146 | 2,065 | 20,94 | 2,101 |
| Citations Given | 339 | 303 | 251 | 297 | 283 |

## Animal Control Organization Chart

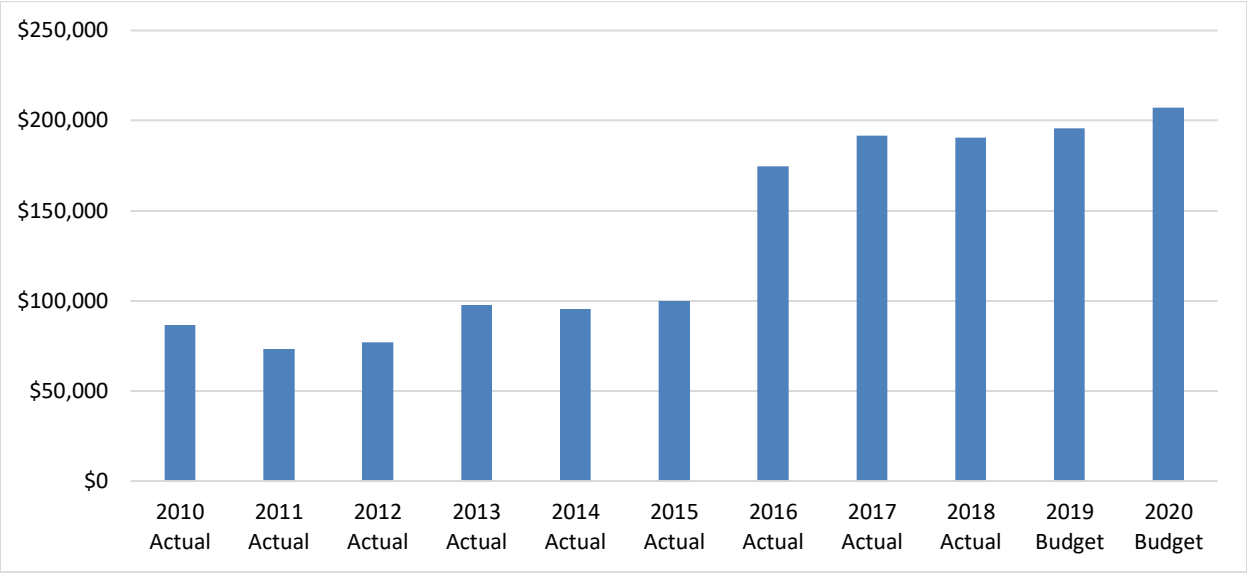



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

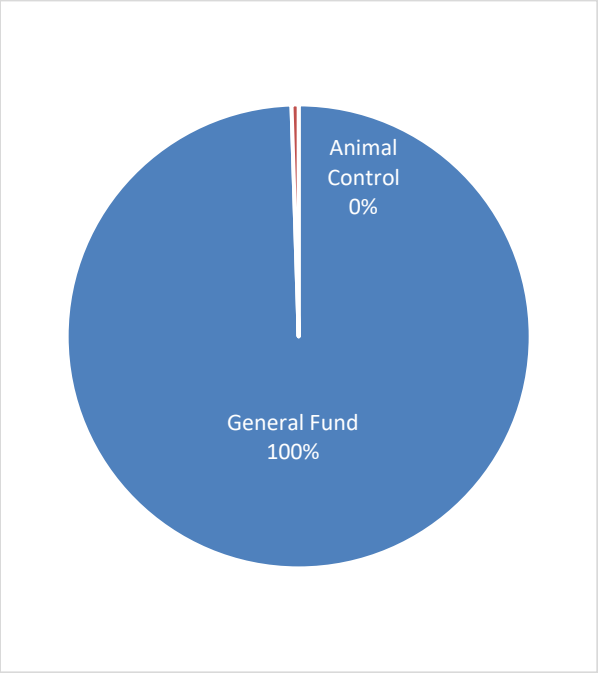
## Animal Control Personnel Changes

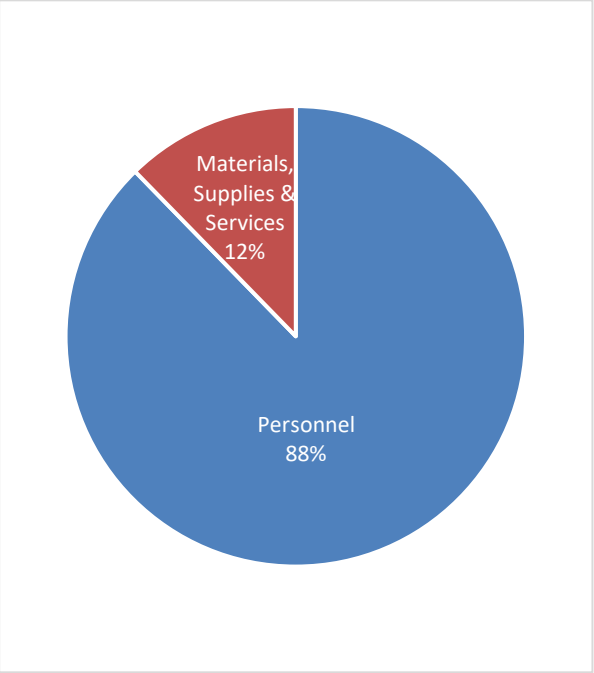
There are no changes to personnel for fiscal year 2020.

## Animal Control Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 39100 – Animal Control Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 165,232 | 166,347 | 169,703 | 156,711 | 181,814 |
| Materials, Supplies & Services | 24,457 | 23,309 | 26,095 | 19,260 | 25,495 |
| Capital Outlays | 1,935 | 725 | | | |
| **Total Expenditures** | **191,624** | **190,381** | **195,798** | **175,971** | **207,309** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 55,172 | 56,041 | 60,000 | 55,000 | 60,000 |
| **Total Revenues** | **55,172** | **56,041** | **60,000** | **55,000** | **60,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 3 | 3 | 3 | 3 | 3 |
| **Total FTE** | **3** | **3** | **3** | **3** | **3** |

**Fund 100 – General**
**Department 39100 – Animal Control Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 89,368 | 90,145 | 96,516 | 92,093 | 106,634 |
| 511300 Overtime | 19,083 | 15,460 | 10,000 | 14,979 | 10,000 |
| 512100 Health and Life Insurance | 41,906 | 46,017 | 47,064 | 35,486 | 47,625 |
| 512200 Social Security | 7,209 | 6,948 | 8,147 | 7,308 | 8,922 |
| 512400 Retirement Contributions | 6,816 | 6,847 | 6,924 | 5,974 | 7,581 |
| 512700 Workers' Compensation | 848 | 931 | 1,051 | 871 | 1,052 |
| **Total Personnel Services** | **165,232** | **166,347** | **169,703** | **156,711** | **181,814** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | | | | | |
| 521201 Professional Services – IT | 607 | 680 | 675 | 685 | 675 |
| 522201 Equipment Maintenance | | | | 130 | |
| 522202 Vehicle Maintenance | 391 | 793 | 1,500 | 772 | 3,500 |
| 522203 Building Maintenance | 238 | 236 | 200 | | 200 |
| 523201 Telephone | 2,023 | 1,956 | 1,700 | 2,321 | 1,700 |
| 523500 Travel | 1,479 | | 1,700 | 996 | 700 |
| 523610 Bank Fee | 1 | | | | |
| 523700 Education and Training | 1,100 | | | 88 | |
| 523900 Other Purchased Services | 80 | 25 | 120 | 89 | 120 |
| 531101 Supplies and Materials | 677 | 807 | 1,000 | 122 | 1,000 |
| 531155 Vehicle Parts | 2,666 | 1,605 | 2,000 | | |
| 531270 Gasoline / Diesel | 14,311 | 14,441 | 15,000 | 12,823 | 15,000 |
| 531600 Small Equipment | 191 | 2,196 | 1,000 | | 1,000 |
| 531710 Uniforms | 692 | 569 | 1,200 | 1,234 | 1,600 |
| **Total Materials, Supplies & Services** | **24,457** | **23,309** | **26,095** | **19,260** | **25,495** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | 1,935 | 725 | | | |
| **Total Capital Outlays** | **1,935** | **725** | | | |
| **Total Expenditures** | **191,624** | **190,381** | **195,798** | **175,971** | **207,309** |

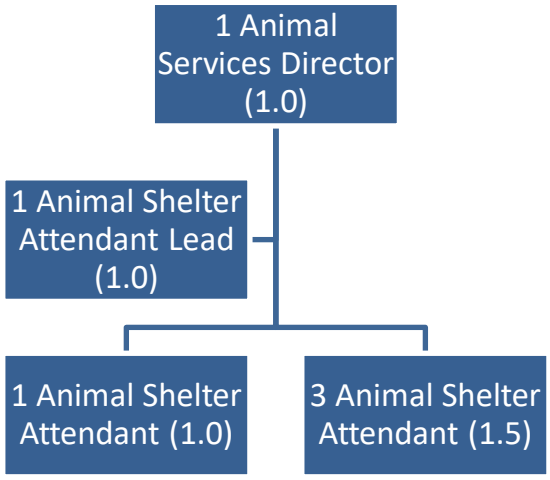
# Animal Shelter

**Department Description**

To provide a comprehensive, life affirming, and compassionate temporary care shelter for stray or unwanted animals; to provide safety and education on proper care of animals adopted at the shelter by individuals. The advent of this service several years ago has provided an effective means for managing the nuisances associated for stray and unwanted animal populations, while at the same time providing a public safety and public health element caused by dangerous and unwanted animals. The growth of Bulloch County's population has increased the need and demand for animal shelter services, where they previously had not existed. This has created a higher level of service demanded by the residents.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Intakes/Housing of Homeless Animals | 2,101 | 2,126 | 2,137 | 1,935 | 1,835 |
| Adoptions/Rescues | 533 | 614 | 936 | 1,000 | 1,050 |
| Return to Owners | 170 | 190 | 223 | 250 | 250 |
| Euthanasia | 1,041 | 999 | 705 | 500 | 400 |

## Animal Shelter Organization Chart

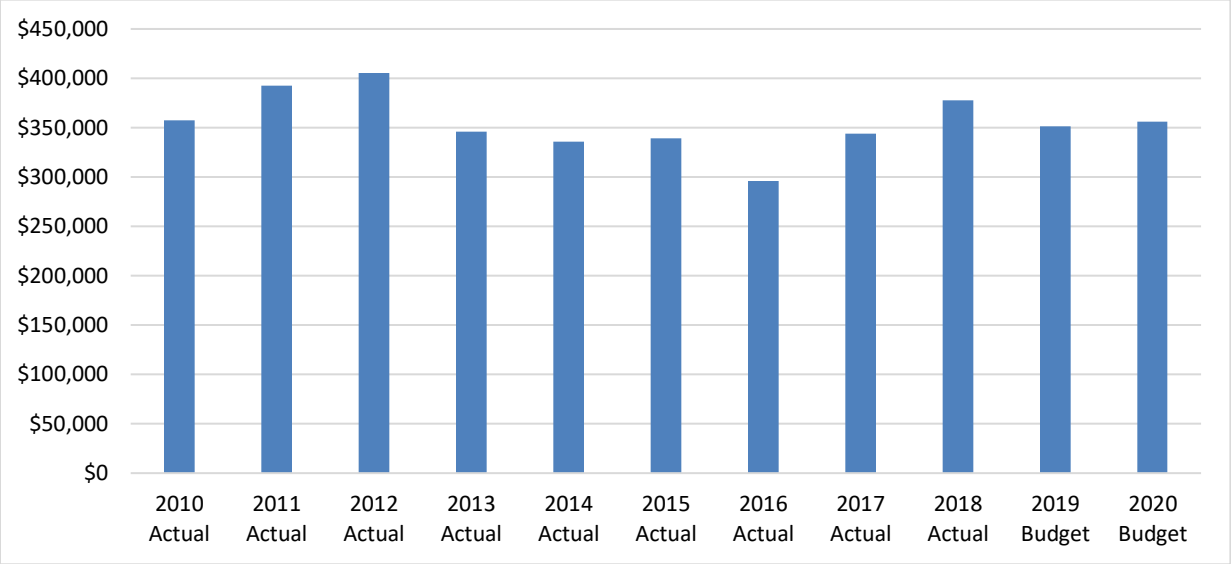



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

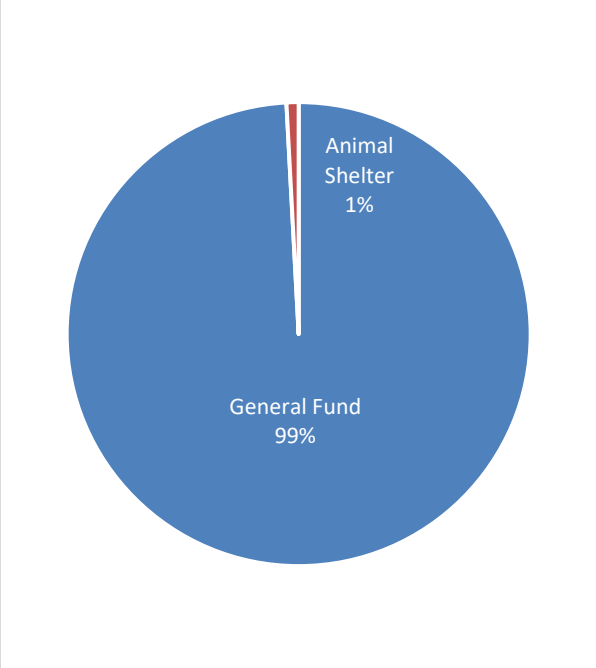
## Animal Shelter Personnel Changes

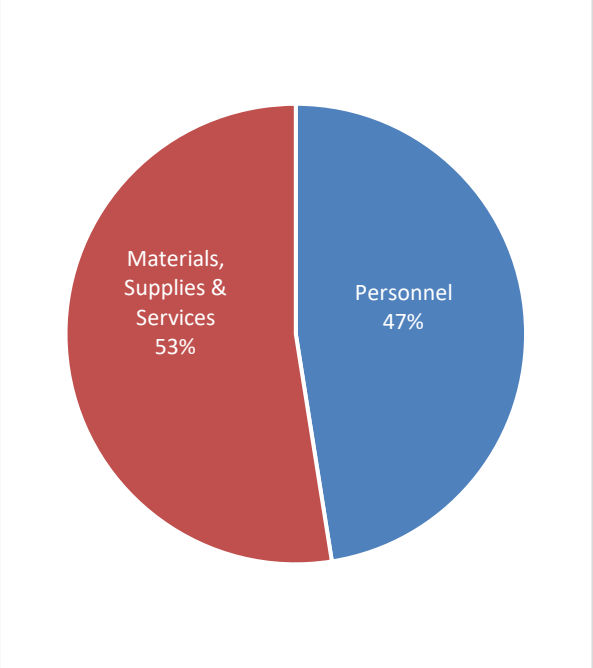
There are no changes to personnel for fiscal year 2020.

## Animal Shelter Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 39110 – Animal Shelter Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 124,948 | 149,323 | 158,999 | 151,355 | 168,962 |
| Materials, Supplies & Services | 219,057 | 227,891 | 192,300 | 183,981 | 186,800 |
| Capital Outlays | | 450 | | 3,549 | |
| Other Financing Uses | 244 | 280 | | 151 | |
| **Total Expenditures** | **344,249** | **377,944** | **351,299** | **339,036** | **355,762** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 28,606 | 23,369 | 15,000 | 17,500 | 17,500 |
| **Total Revenues** | **28,606** | **23,369** | **15,000** | **17,500** | **17,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 3 | 3 | 3 | 3 | 3 |
| Part-time | .5 | 1.5 | 1.5 | 1.5 | 1.5 |
| **Total FTE** | **3.5** | **4.5** | **4.5** | **4.5** | **4.5** |

**Fund 100 – General**
**Department 39110 – Animal Shelter Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 74,851 | 85,446 | 86,053 | 82,698 | 102,335 |
| 511101 Salary – Part-time | 7,671 | 25,550 | 25,272 | 33,725 | 30,000 |
| 511300 Overtime | 3,799 | 3,382 | 5,000 | 1,948 | 3,000 |
| 512100 Health and Life Insurance | 28,257 | 20,377 | 26,708 | 16,252 | 14,618 |
| 512200 Social Security | 6,165 | 8,205 | 8,899 | 8,574 | 10,353 |
| 512400 Retirement Contributions | 3,481 | 4,253 | 5,918 | 5,607 | 7,350 |
| 512700 Workers' Compensation | 723 | 2,110 | 1,148 | 2,550 | 1,306 |
| **Total Personnel Services** | **124,948** | **149,323** | **158,999** | **151,355** | **168,962** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 62,118 | 74,139 | 60,000 | 47,126 | 56,000 |
| 521201 Professional Services – IT | 1,303 | 1,438 | 1,350 | 1,522 | 1,350 |
| 522201 Equipment Maintenance | 1,088 | 1,333 | 700 | 1,954 | 700 |
| 522202 Vehicle Maintenance | 330 | 210 | 500 | 3,887 | 500 |
| 522203 Building Maintenance | 4,383 | 10,167 | 5,000 | 9,889 | 5,100 |
| 522204 Software Maintenance | | 245 | | | |
| 523201 Telephone | 8,057 | 2,034 | 2,500 | 886 | 2,500 |
| 523203 Postage | 9 | 4 | 100 | 13 | 100 |
| 523500 Travel | 426 | 240 | 500 | 381 | 2,000 |
| 523610 Bank Fee | 963 | 856 | 950 | 974 | 950 |
| 523800 Licenses | 1,041 | 3,065 | 4,000 | 3,555 | 4,000 |
| 523900 Other Purchased Services | 155 | 379 | 1,000 | 429 | 500 |
| 531101 Supplies and Materials | 16,114 | 16,503 | 13,000 | 16,256 | 13,000 |
| 531120 Janitorial Supplies | 10,177 | 9,374 | 9,000 | 10,446 | 9,000 |
| 531141 Medical Supplies | 86,829 | 85,032 | 67,000 | 57,302 | 63,000 |
| 531150 Building Maintenance Material | 699 | (29) | 100 | | |
| 531210 Water / Sewerage | 6,016 | 3,127 | 6,400 | 5,298 | 6,400 |
| 531220 Natural Gas | 567 | 1,296 | 1,200 | 1,094 | 1,200 |
| 531230 Electricity | 18,415 | 19,554 | 18,000 | 21,317 | 19,500 |
| 531600 Small Equipment | | 905 | | | |
| 531710 Uniforms | 368 | 1,019 | 1,000 | 1,653 | 1,000 |
| **Total Materials, Supplies & Services** | **219,057** | **227,891** | **192,300** | **183,981** | **186,800** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | | | 3,549 | |
| 542400 Computers | | 450 | | | |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| **Total Capital Outlays** | | **450** | | **3,549** | |
| | | | | | |
| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 571400 City of Statesboro | 244 | 280 | | 151 | |
| **Total Other Costs** | **244** | **280** | | **151** | |
| **Total Expenditures** | **344,249** | **377,944** | **351,299** | **339,0366** | **355,762** |

# Public Works

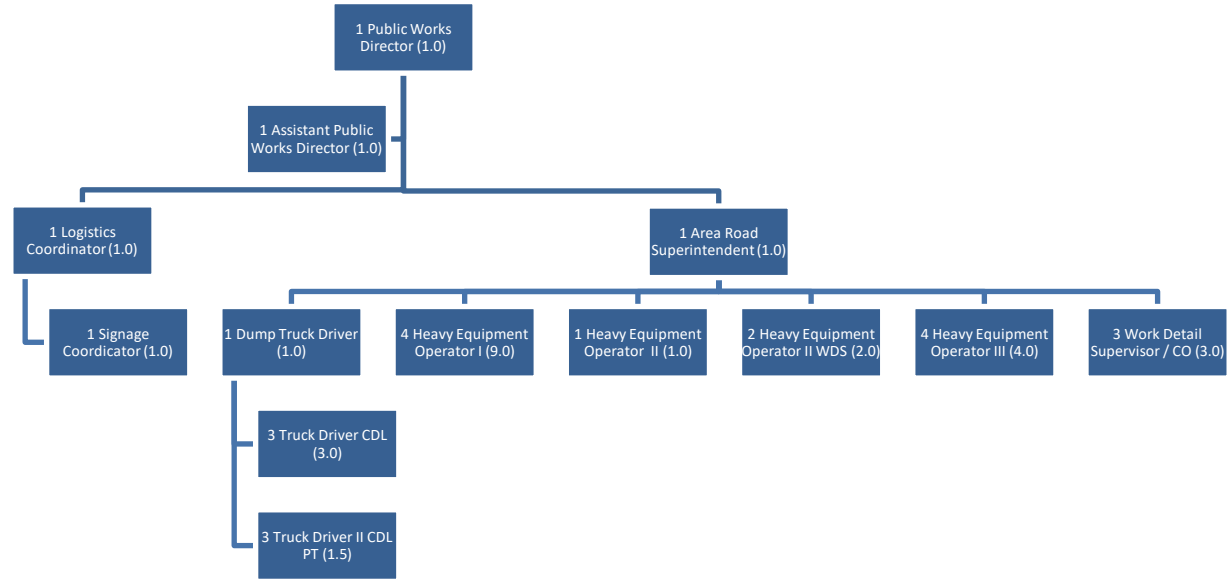
# Roads

**Department Description**

To maintain all County owned roadway infrastructure and to provide the traveling public with safe, reliable and aesthetically pleasing public ways; to construct new roads and perform general civil work on special construction projects. Population increases have vastly impacted the maintenance responsibilities for the county road system (new subdivisions, wear on existing roads, expansion of school bus routes and mail delivery, and increased traffic flow on low volume design roads). This has increased costs, and created the demand for new paved roads, bridges and major improvements to certain road segments and intersections. Bulloch County has the most dirt roads in the State of Georgia to care for. The use of inmate labor has minimized these costs, yet, the increased traffic and periods of inclement weather escalate the maintenance effort. The department is also charged with right-of-way management which requires a focus on engineering and regulatory functions. Increases in new development will require that a greater focus be placed on shifting the costs of these functions to the private entities that spur development rather than the general taxpayer.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Paved Road Maintenance (Mileage) | 500 | 500 | 500 | 500 | 500 |
| Dirt Road Maintenance (Mileage) | 657 | 657 | 657 | 654 | 654 |
| Storm Recovery | Matthew | Irma | | | |

## Roads Organization Chart

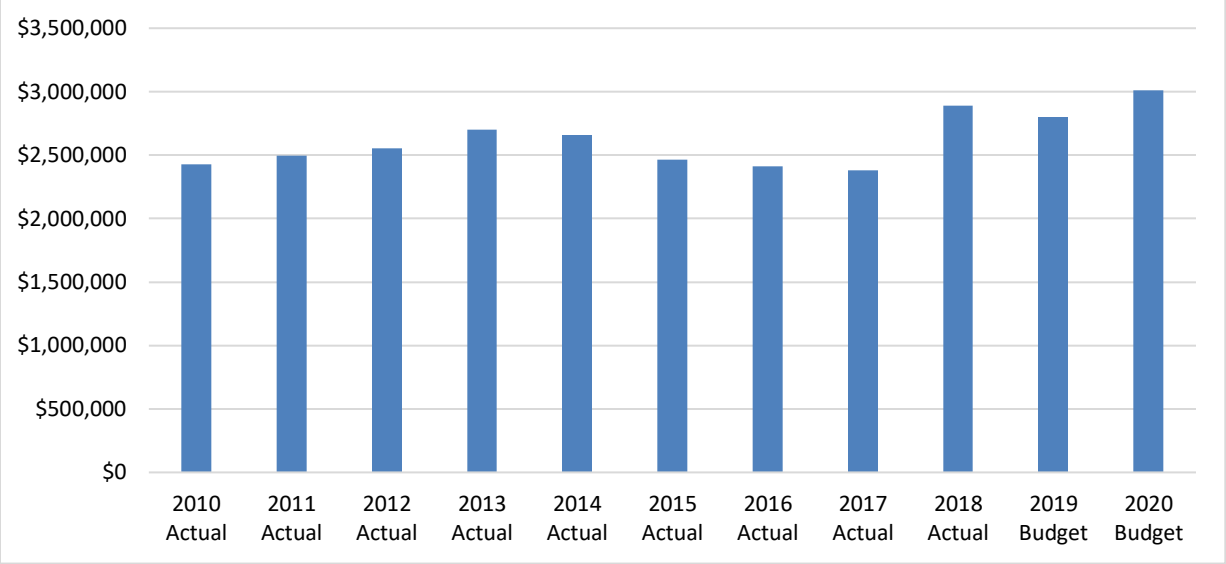



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

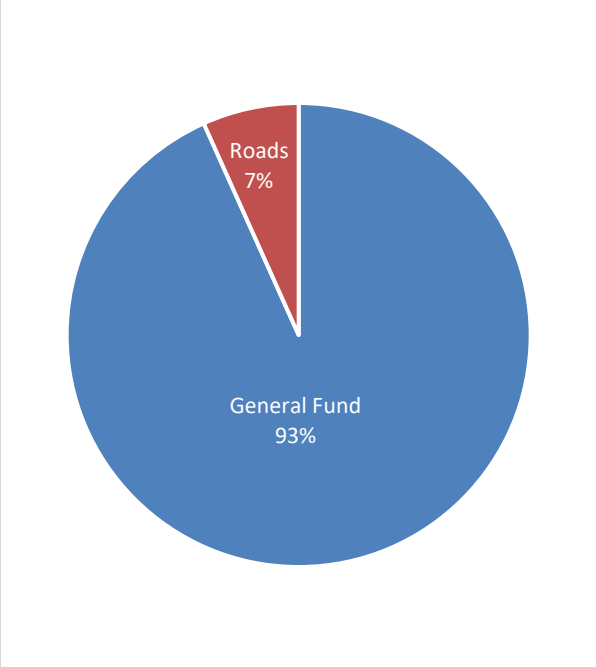
## Roads Personnel Changes

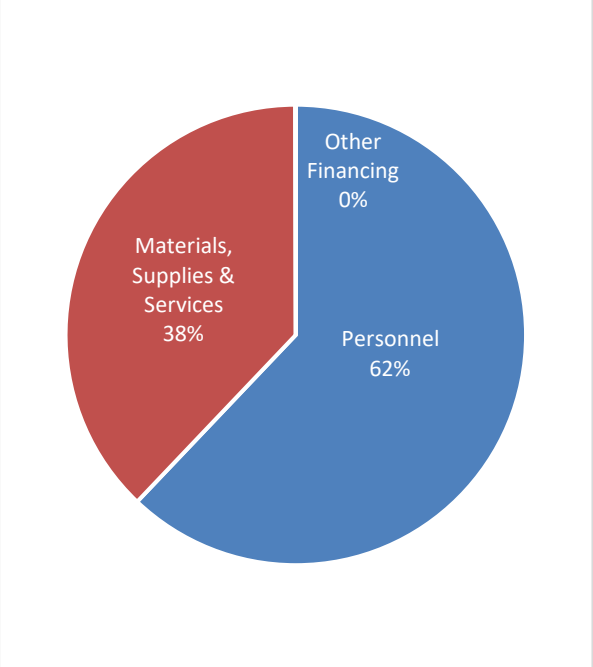
One part-time dump truck driver position will be converted to full-time in FY 2020.

## Roads Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 42010 – Roads Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 1,391,281 | 1,398,685 | 1,752,347 | 1,553,685 | 1,745,151 |
| Materials, Supplies & Services | 936,407 | 1,022,266 | 1,045,000 | 1,316,618 | 906,172 |
| Capital Outlays | 50,908 | 2,600 | | 983 | |
| Other Financing Uses | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| Interfund Transfer | | 467,460 | | | |
| **Total Expenditures** | **2,379,646** | **2,892,061** | **2,798,397** | **2,872,335** | **2,652,373** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | (839,915) | 729,966 | 263,585 | 257,735 | 288,570 |
| **Total Revenues** | **(839,915)** | **729,996** | **263,585** | **257,735** | **288,570** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 26 | 30 | 29 | 29 | 29 |
| Part-time | 2.4 | 2.4 | 2.2 | 2.2 | 2.3 |
| **Total FTE** | **28.4** | **32.4** | **31.2** | **31.2** | **31.3** |

**Fund 100 – General**
**Department 42010 – Roads Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 805,664 | 837,317 | 1,040,656 | 960,949 | 1,158,095 |
| 511101 Salary – Part-time | 72,119 | 75,696 | 90,480 | 69,429 | 25,266 |
| 511300 Overtime | 114,735 | 87,541 | 74,700 | 100,180 | 84,700 |
| 512100 Health and Life Insurance | 219,313 | 228,320 | 316,216 | 249,117 | 313,845 |
| 512200 Social Security | 70,175 | 71,284 | 92,246 | 80,712 | 97,007 |
| 512400 Retirement Contributions | 52,396 | 44,764 | 72,498 | 55,986 | 0,782 |
| 512600 Unemployment Insurance | | 981 | | | |
| 512700 Workers' Compensation | 56,879 | 52,782 | 65,551 | 37,311 | 66,238 |
| **Total Personnel Services** | **1,391,281** | **1,398,685** | **1,752,347** | **1,553,685** | **1,745,151** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 9,238 | 11,246 | | 1,163 | |
| 521201 Professional Services – IT | 765 | 833 | 1,000 | 1,398 | 1,500 |
| 522201 Equipment Maintenance | 14,257 | 76,680 | 40,000 | 240,545 | 260,000 |
| 522202 Vehicle Maintenance | 19,922 | 13,055 | 15,000 | 266,154 | 40,000 |
| 522203 Building Maintenance | 300 | 906 | 2,500 | 3,094 | 2,500 |
| 522204 Software Maintenance | | 4,403 | 4,500 | 4,636 | 8,500 |
| 522320 Rental – Equipment | 11,283 | 6,166 | 1,000 | 30,278 | 6,000 |
| 523201 Telephone | 4,184 | 5,913 | 11,000 | 13,135 | 16,000 |
| 523203 Postage | | 3 | | 11 | |
| 523300 Advertising | 360 | 150 | 500 | 435 | 500 |
| 523500 Travel | 2,570 | 1,609 | 2,500 | 1,635 | 3,000 |
| 523601 Dues | 245 | 710 | 1,000 | 507 | 1,000 |
| 523700 Education and Training | 1,105 | 2,236 | 2,500 | 1,087 | 3,000 |
| 523800 Licenses | 4,653 | | 5,000 | 445 | |
| 523852 Contract Labor | 139,177 | | 165,000 | 88,169 | |
| 523900 Other Purchased Services | 30,250 | 232,683 | 4,000 | 134,024 | 8,672 |
| 531101 Supplies and Materials | 106,423 | 95,104 | 5,000 | 148,321 | 125,000 |
| 531120 Janitorial Supplies | 1,631 | 1,939 | 2,500 | 1,331 | 2,500 |
| 531135 Road Repair Material | | | 120,000 | | |
| 531137 Road Signs | 5,477 | 18,026 | 25,000 | 9,035 | 25,000 |
| 531145 Roadside Spraying / Mowing | | | | | |
| 531150 Building Maintenance Material | 2,299 | 857 | 1,000 | | |
| 531155 Vehicle Parts | 268,852 | 181,552 | 265,000 | | |
| 531210 Water / Sewerage | 6,441 | 3,525 | 3,000 | 3,077 | 3,500 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 531230 Electricity | 30,186 | 37,463 | 32,000 | 37,008 | 38,000 |
| 531270 Gasoline / Diesel | 259,578 | 316,313 | 325,000 | 324,893 | 350,000 |
| 531600 Small Equipment | 8,274 | 5,482 | 1,000 | 1,280 | 3,000 |
| 531610 Tools | 3,854 | 1,366 | 4,000 | 3,528 | 5,500 |
| 531710 Uniforms | 5,084 | 4,049 | 6,000 | 1,429 | 3,000 |
| **Total Materials, Supplies & Services** | **936,407** | **1,022,266** | **1,045,000** | **1,316,618** | **906,172** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | | | | 122 | |
| 542500 Equipment | 50,908 | 2,600 | | 860 | |
| **Total Capital Outlay** | **50,908** | **2,600** | | **983** | |

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571000 Intergovernmental Fee | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| **Total Other Costs** | **1,050** | **1,050** | **1,050** | **1,050** | **1,050** |

| Interfund Trasfer | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 611005 Interfund Transfer | | 467,460 | | | |
| **Total Interfund Transfer** | | **467,460** | | | |
| **Total Expenditures** | **2,379,646** | **2,892,061** | **2,798,397** | **2,872,335** | **2,652,373** |

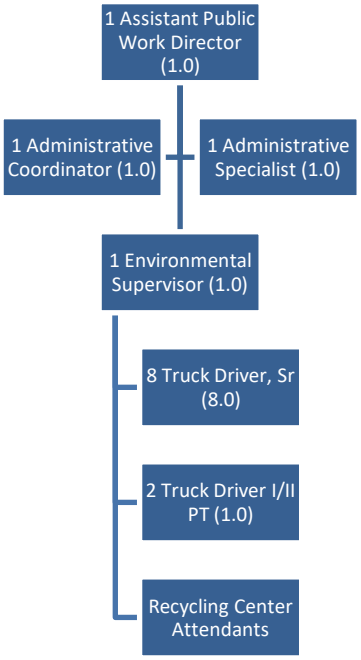
# Solid Waste

**Department Description**

The Solid Waste Department is charged with providing waste and recycling collection throughout the county. These collection efforts are accomplished by providing the citizens a choice of 19 strategically placed, manned, multipurpose collection centers and 1 centrally located, manned, recyclables only collection center and 2, unmanned, refuse only sites. Refuse collection services are provided, free of charge, to other county and state government offices/agencies, as well as service to multiple containers at the Ogeechee Technical Institute.There are an additional 142, unmanned, cardboard only collection sites located at local businesses who donate cardboard for recycling. An added aspect of the recyclable collections is the processing, selling, and shipping of these materials. The Department also operates a refuse container rental service, in which it currently provides refuse collection and dumping services to 106 customers.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Solid Waste Tonnage | 19,640 | 20,095 | 20,583 | 20,474 | 21,000 |
| Recycle Cardboard Tonnage | 1,732 | 933 | 933 | 1,122 | 1,325 |
| Recycled Glass Tonnage | 46 | 39 | 40 | 41 | 42 |
| Recycled Metal Tonnage | 807 | 981 | 456 | 390 | 400 |

## Solid Waste Organization Chart

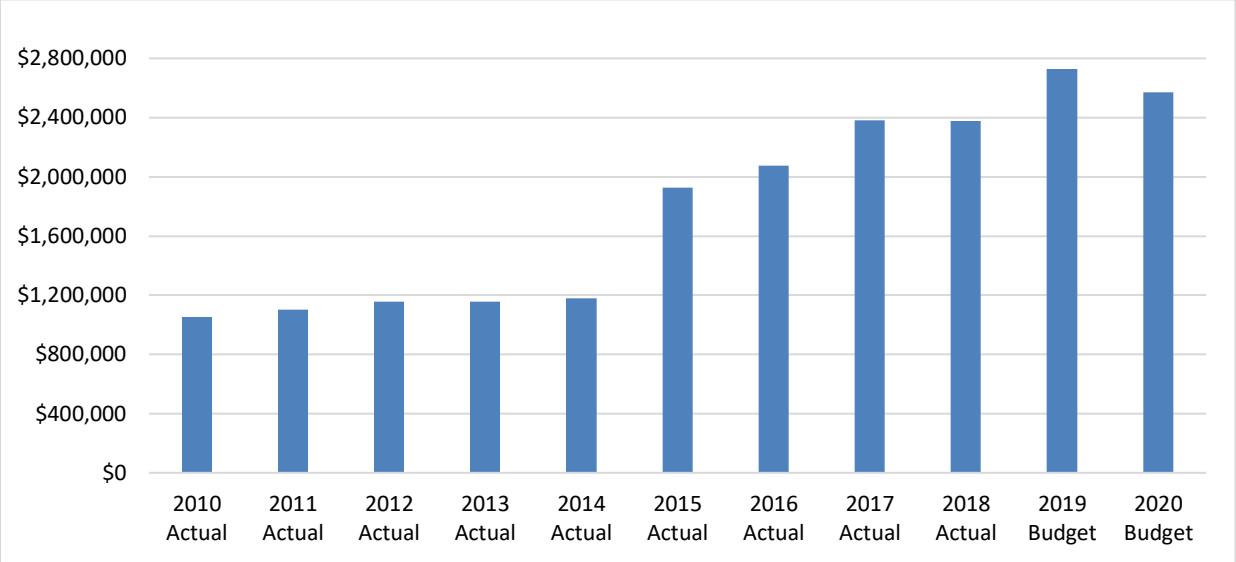



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

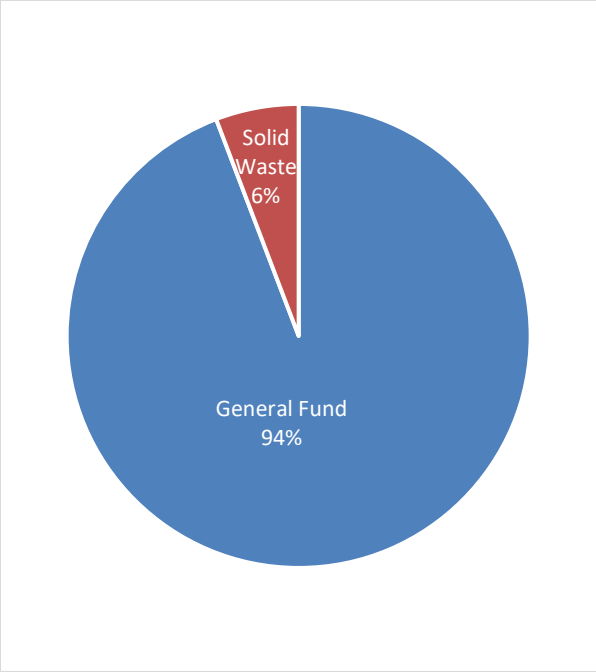
## Solid Waste Personnel Changes

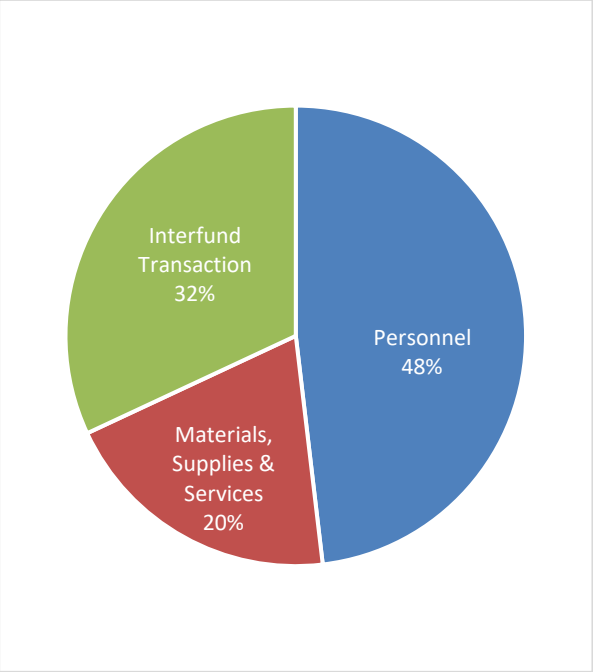
There are no changes to personnel for fiscal year 2020.

## Solid Waste Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 45200 – Solid Waste Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 1,187,282 | 1,163,377 | 1,216,072 | 1,187,970 | 1,279,955 |
| Materials, Supplies & Services | 428,373 | 429,617 | 388,400 | 446,329 | 511,880 |
| Capital Outlays | | | 361,000 | 362,830 | 233,329 |
| Interfund Transactions | 766,956 | 784,909 | 761,100 | 780,265 | 821,100 |
| **Total Expenditures** | **2,383,331** | **2,377,902** | **2,726,572** | **2,777,395** | **2,846,264** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 935,778 | 870,708 | 892,000 | 847,000 | 847,000 |
| **Total Revenues** | **935,778** | **870,708** | **892,000** | **847,000** | **847,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 11 | 12 | 12 | 12 | 13 |
| Part-time | 27.6 | 27.6 | 26.8 | 26.8 | 27.9 |
| **Total FTE** | **38.6** | **39.6** | **38.8** | **38.8** | **40.9** |

**Fund 100 – General**
**Department 45200 – Solid Waste Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 419,920 | 412,210 | 450,392 | 427,835 | 473,877 |
| 511101 Salary – Part-time | 429,967 | 422,372 | 430,000 | 428,132 | 430,000 |
| 511300 Overtime | 96,526 | 111,724 | 100,000 | 110,918 | 115,000 |
| 512100 Health and Life Insurance | 108,691 | 93,025 | 103,489 | 93,994 | 105,988 |
| 512200 Social Security | 69,411 | 69,955 | 75,000 | 71,343 | 77,944 |
| 512400 Retirement Contributions | 28,874 | 20,982 | 35,775 | 29,348 | 38,277 |
| 512700 Workers' Compensation | 33,894 | 33,110 | 21,415 | 26,401 | 38,869 |
| **Total Personnel Services** | **1,187,282** | **1,163,377** | **1,216,072** | **1,187,970** | **1,279,955** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 720 | 833 | 850 | 1,019 | 910 |
| 522201 Equipment Maintenance | 37,153 | 55,233 | 45,000 | 32,809 | 65,000 |
| 522202 Vehicle Maintenance | 11,433 | 30,925 | 11,000 | 148,828 | 98,450 |
| 522203 Building Maintenance | 10,309 | 6,996 | 5,500 | 6,155 | 6,540 |
| 523201 Telephone | 15,534 | 11,757 | 11,000 | 13,427 | 20,800 |
| 523203 Postage | 506 | 611 | 550 | 809 | 680 |
| 523203 Advertising | 621 | 1,552 | 1,300 | 45 | 500 |
| 523500 Travel | 1,751 | 2,788 | 2,500 | 1,320 | 2,500 |
| 523601 Dues | 730 | 673 | 600 | | 600 |
| 523610 Bank Fees | 1,666 | 2,008 | 1,700 | 2,485 | 2,200 |
| 523700 Education and Training | 300 | 1,847 | 2,500 | 1,011 | 2,500 |
| 523900 Other Purchased Services | 1,194 | 1,954 | 1,200 | 10,084 | 34,000 |
| 531101 Supplies and Materials | 10,745 | 12,277 | 5,000 | 37,734 | 15,000 |
| 531120 Janitorial Supplies | 3,024 | 3,364 | 3,000 | 1,800 | 3,500 |
| 531137 Signs | | | | | 10,000 |
| 531143 Landscaping Supplies | | 87 | | | |
| 531150 Building Maintenance Supplies | 3,913 | 7,559 | | | |
| 533115 Vehicle Parts | 144,638 | 64,683 | 50,000 | | |
| 531210 Water / Sewerage | 3,399 | 3,563 | 3,000 | 4,205 | 4,500 |
| 531230 Electricity | 39,149 | 38,692 | 38,000 | 34,395 | 40,000 |
| 531270 Gasoline / Diesel | 138,447 | 178,514 | 200,000 | 148,365 | 200,000 |
| 531593 Supplies - Resale | 660 | 717 | | 869 | |
| 531600 Small Equipment | 842 | 1,324 | 700 | 324 | 700 |
| 531700 Uniforms | 2,361 | 1,662 | 5,000 | 644 | 3,500 |
| **Total Materials, Supplies & Services** | **429,093** | **429,617** | **388,400** | **446,329** | **511,880** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | | | | 1,830 | |
| 542500 Equipment | | | 361,000 | 361,000 | 233,329 |
| **Total Capital Outlay** | | | **361,000** | **362,830** | **233,329** |

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571000 Intergovernmental Fee | 1,100 | 900 | 1,100 | 1,100 | 1,100 |
| 572001 Tippage Fees | 765,856 | 784,009 | 760,000 | 779,165 | 820,000 |
| **Total Other Costs** | **766,956** | **784,909** | **761,100** | **780,265** | **821,100** |
| **Total Expenditures** | **2,383,331** | **2,377,902** | **2,726,572** | **2,777,395** | **2,846,264** |

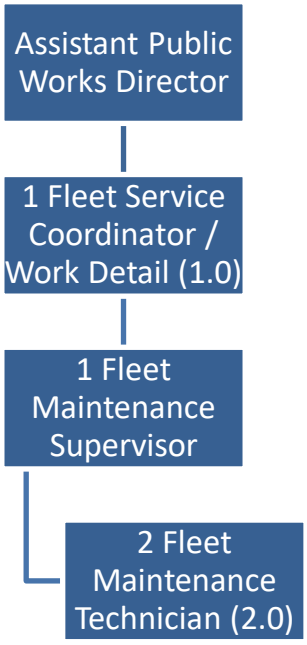
# Fleet Management

**Department Description**

Bulloch County Fleet Services is charged with the proper maintenance, repairs and services to County owned vehicles, trucks and equipment. The County fleet numbers in the hundreds and covers a variety of departments and equipment types. Fleet Services maintains and repairs the large number of refuse containers and the compactors distributed throughout the County. The department also oversees the fuel storage and dispensing area, as well as the grounds around these and all related areas. While Bulloch County attempts to replenish its fleet regularly to minimize maintenance costs, the increasing costs of supplies and tools, as well as rising costs involving outside services have an influence on total budget needs.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Total Number of Vehicles in Fleet | | | 301 | 305 | 310 |
| Number of Sheriff Vehicles | | | 81 | 82 | 85 |
| Number of Pickup Trucks | | | 125 | 129 | 130 |
| Number of Fire Trucks | | | 34 | 34 | 34 |
| Number of Ambulances | | | 10 | 9 | 9 |
| Number of Roll-off Trucks | | | 6 | 6 | 6 |
| Average Age of Fleet | | | 8 | 8.5 | 8.5 |

## Fleet Management Organization Chart

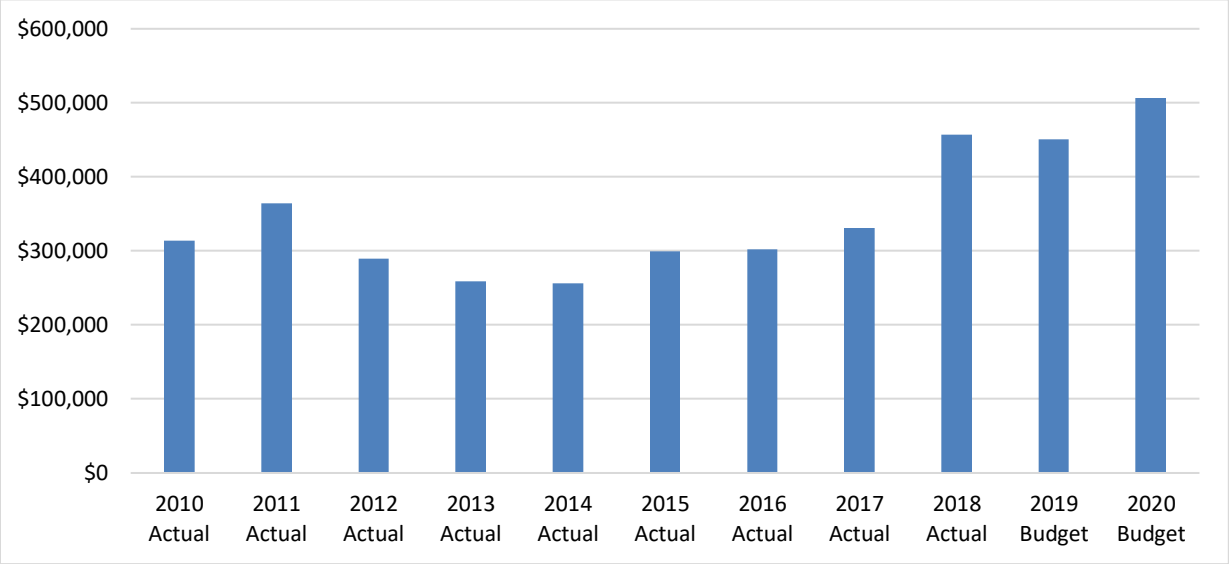



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

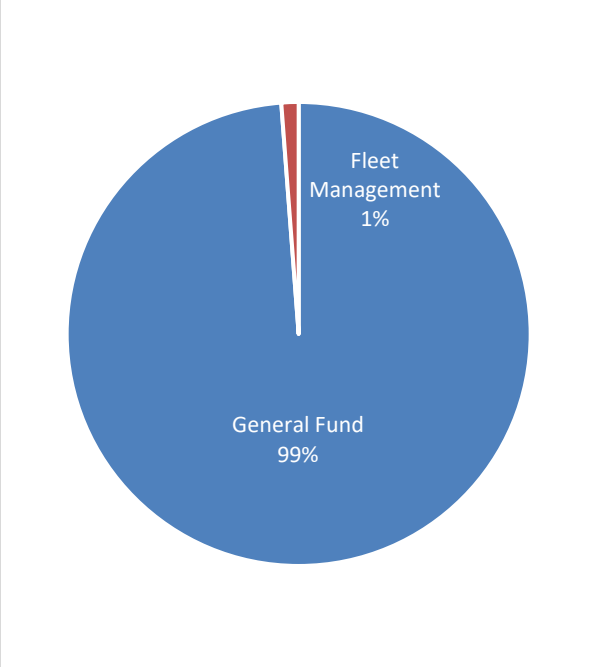
## Fleet Management Personnel Changes

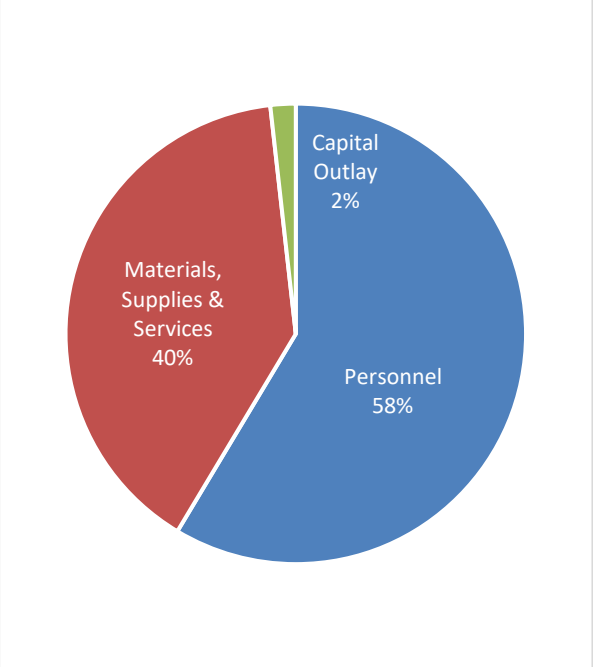
There are no changes to personnel for fiscal year 2020.

## Fleet Management Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 49100 – Fleet Management Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 230,862 | 231,843 | 308,734 | 221,942 | 297,025 |
| Materials, Supplies & Services | 99,021 | 192,361 | 141,750 | 208,460 | 200,850 |
| Capital Outlays | 850 | 32,621 | | 6,106 | 9,000 |
| **Total Expenditures** | **330,733** | **456,825** | **450,484** | **436,507** | **506,875** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 4 | 4 | 5 | 4 | 4 |
| **Total FTE** | **4** | **4** | **5** | **4** | **4** |

**Fund 100 – General**
**Department 49100 – Fleet Management Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 141,542 | 160,382 | 198,295 | 121,395 | 153,652 |
| 511300 Overtime | 24,200 | 18,166 | 25,000 | 37,047 | 57,142 |
| 512100 Health and Life Insurance | 41,305 | 32,962 | 49,485 | 44,020 | 53,404 |
| 512200 Social Security | 12,048 | 13,008 | 17,082 | 11,259 | 16,126 |
| 512400 Retirement Contributions | 8,817 | 4,415 | 14,514 | 3,931 | 13,702 |
| 512700 Workers' Compensation | 2,949 | 2,909 | 4,358 | 2,287 | 2,999 |
| **Total Personnel Services** | **230,862** | **231,843** | **308,734** | **221,942** | **297,025** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 400 | 412 | 400 | 542 | 500 |
| 522201 Equipment Maintenance | 1,830 | 7,362 | 5,000 | 8,159 | 7,500 |
| 522202 Vehicle Maintenance | 814 | 613 | 1,000 | 21,053 | 1,000 |
| 522203 Building Maintenance | 2,942 | 5,041 | 3,000 | 6,630 | 11,500 |
| 522204 Software Maintenance | 2,624 | 2,015 | 5,000 | 1,658 | 2,500 |
| 523201 Telephone | 3,586 | 3,393 | 2,500 | 4,098 | 3,500 |
| 523203 Postage | | 51 | | | |
| 523300 Advertising | 100 | 150 | 250 | | 250 |
| 523500 Travel | 147 | | 2,000 | | 2,000 |
| 523700 Education and Training | | | 2,500 | | 2,500 |
| 523900 Other Purchased Services | 1,828 | 40 | 1,000 | 2,229 | 2,600 |
| 531101 Supplies and Materials | 17,815 | 38,801 | 20,000 | 65,284 | 66,000 |
| 531120 Janitorial Supplies | 339 | 3,427 | | (394) | |
| 531150 Building Maintenance Material | 1,579 | 1,726 | 1,600 | | |
| 531155 Vehicle Parts | 10,009 | 35,535 | 9,000 | | |
| 531210 Water / Sewerage | 1,046 | | | | |
| 531220 Natural Gas | 2,414 | 4,311 | 3,500 | 3,917 | 3,500 |
| 531230 Electricity | 8,939 | 10,014 | 10,000 | 9,941 | 10,000 |
| 531270 Gasoline / Diesel | 24,974 | 22,158 | 20,000 | 20,934 | 20,000 |
| 531270 Oil and Grease | 11,504 | 42,162 | 40,000 | 34,384 | 40,000 |
| 531600 Small Equipment | 839 | 4,733 | | 10,331 | |
| 531601 Shop Supplies | | | 12,500 | | |
| 531610 Tools | 3,802 | 8,859 | | 19,243 | 24,500 |
| 531710 Uniforms | 1,491 | 1,557 | 2,500 | 452 | 3,000 |
| **Total Materials, Supplies & Services** | **99,021** | **192,361** | **141,750** | **208,460** | **200,850** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542401 Software | | | | | 9,000 |
| 542500 Equipment | 850 | 32,621 | | 6,106 | |
| **Total Capital Outlay** | **850** | **32,621** | | **6,106** | **9,000** |
| **Total Expenditures** | **330,733** | **456,825** | **450,484** | **436,507** | **506,875** |

# Health and Welfare

# Public Health

**Program Description**

To promote and protect the public's health by determining community health needs, providing leadership to develop policies and plans and assuring the public these policies and plans result in improved community outcomes. An allocation is provided to the Bulloch County Health Department for these services.

**Fund 100 – General**
**Department 51100 – Public Health Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571500 Health Department | 166,000 | 158,200 | 158,200 | 158,200 | 118,650 |
| **Total Other Costs** | **166,000** | **158,200** | **158,200** | **158,200** | **118,650** |
| **Total Expenditures** | **166,000** | **158,200** | **158,200** | **158,200** | **118,650** |

**Fund 100 – General**
**Department 51200 – Health Dept – Vital Statistics Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571501 Vital Statistics | 8,843 | 5,119 | 6,000 | 4,428 | 6,000 |
| **Total Other Costs** | **8,843** | **5,119** | **6,000** | **4,428** | **6,000** |
| **Total Expenditures** | **8,843** | **5,119** | **6,000** | **4,428** | **6,000** |

# Mental Health

**Program Description**

An allocation is made to the Pineland Community Services Board for mental health services provided in Bulloch County.

**Fund 100 – General**
**Department 51110 – Mental Health Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571600 Pineland Mental Health | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 |
| **Total Other Costs** | **14,500** | **14,500** | **14,500** | **14,500** | **14,500** |
| **Total Expenditures** | **14,500** | **14,500** | **14,500** | **14,500** | **14,500** |

# DFACS

**Program Description**

An Electronic Benefit Transfer system is in place for food stamp issuance and each county in the State contracts with the Georgia Department of Human Resources to provide food stamps issuance to qualified residents. The cost to the County remains at 50% of the original price and the difference between the Federal Government and the County Government payments will be picked up by the State.

**Fund 100 – General**
**Department 54400 – DFCAS Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571700 DFACS | 15,000 | 15,000 | 15,000 | 15,000 | 14,000 |
| **Total Other Costs** | **15,000** | **15,000** | **15,000** | **15,000** | **14,000** |
| **Total Expenditures** | **15,000** | **15,000** | **15,000** | **15,000** | **14,000** |

# Pauper Burials

**Program Description**

Funds for pauper burials in an amount not greater than $500 are provided for families confirmed by DFACS and the County Coroner who are in need.

**Fund 100 – General**
**Department 54520 – Pauper Burials Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521220 Pauper Burials | 1,500 | 2,000 | 750 | 2,500 | 2,000 |
| **Total Other Costs** | **1,500** | **2,000** | **750** | **2,500** | **2,000** |
| **Total Expenditures** | **1,500** | **2,000** | **750** | **2,500** | **2,000** |

# DFACS Building and Plant

**Program Description**

The purpose for this budget division is to account for funds expended on this building facility. In 1996, Bulloch County entered into an agreement with the Georgia Department of Human Resources to construct and maintain this building for the Department of Family and Children Services, with reimbursement through rental payments.

**Fund 100 – General**
**Department 54600 – Building & Plant Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522205 Building Maintenance | 15,160 | 18,192 | 15,160 | 15,231 | 15,160 |
| 531120 Janitorial Supplies | 1,741 | 1,856 | 1,800 | 1,863 | 1,800 |
| 531210 Water / Sewerage | 4,296 | 4,008 | 3,600 | 3,673 | 4,000 |
| 531220 Natural Gas | 1,270 | 2,791 | 2,500 | 4,044 | 3,500 |
| 531230 Electricity | 20,162 | 24,895 | 22,000 | 17,653 | 22,000 |
| **Total Materials, Supplies & Services** | **42,628** | **51,742** | **45,060** | **42,463** | **46,460** |
| **Total Expenditures** | **42,628** | **51,742** | **45,060** | **42,463** | **46,460** |

# Transportation Services

### Program Description

The purpose for this budget division is to provide a matching grant for participation in a regional transit system – Coastal Regional Coaches that provides dial-a-ride transit services within Bulloch County.

**Fund 100 – General**
**Department 55400 – Transportation Services Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523900 Other Purchased Services | 36,559 | 47,794 | 26,000 | 27,579 | 26,000 |
| **Total Materials, Supplies & Services** | **36,559** | **47,794** | **26,000** | **27,579** | **26,000** |
| **Total Expenditures** | **36,559** | **47,794** | **26,000** | **27,579** | **26,000** |

# Concerted Services Rent

### Program Description

The purpose for this budget division is to provide cash assistance in the form of rental payments on behalf of the Concerted Services, Inc., for a facility where community action-based activities helping lower income and disadvantaged activities can take place. Funding was also established to help meet state and federal grant requirements pursuant to the Older Americans Act to enable a facility for community-based services to be open for 250 days per year for the elderly including meals, congregate center and other support services for low-to-middle income persons over 60 years old. Such services include congregate and home delivered meals, two hours per day of planned activities at the congregate facility, and health education, promotion and wellness activities.

**Fund 100 – General**
**Department 55500 – Concerted Services Rent Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 572100 Concerted Services | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| 572101 Concerted Services Programs | 66,000 | 66,000 | 66,000 | 66,000 | 66,000 |
| **Total Other Costs** | **75,600** | **75,600** | **75,600** | **75,600** | **75,600** |
| **Total Expenditures** | **75,600** | **75,600** | **75,600** | **75,600** | **75,600** |

# High Hope

### Program Description

High Hope is a part of the Pineland Community Service Board. Bulloch County has a service center with four other counties. Employment for adults is offered both within the centers through contracted work and in the community through the Supported Employment Program. Training, rehabilitation services and case management are also offered in the home and community.

**Fund 100 – General**
**Department 55600 – High Hope Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 572200 High Hope | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| **Total Other Costs** | **4,200** | **4,200** | **4,200** | **4,200** | **4,200** |
| **Total Expenditures** | **4,200** | **4,200** | **4,200** | **4,200** | **4,200** |

# Senior Companion Program

### Program Description

To provide meaningful retirement opportunities for low-income persons over 60 by assisting other adults and seniors who need person-to-person non-medical support because of loneliness, disability or illness. This budget division represented a grant of appropriations for Georgia Southern University's Senior Companion Program. The program is federally funded by the Corporation for National Service and the county contribution provides a non-federal share of funding as required by grant regulations.

**Fund 100 – General**
**Department 55700 – Senior Companion Program Detail**

| Other Costs | 2017 Actual |
|---|---|
| 572300 Georgia Southern University | 1,000 |
| **Total Other Costs** | **1,000** |
| **Total Expenditures** | **1,000** |

# Board of Education

**Program Description**

The purpose of this transfer is for intergovernmental purposes to provide funding from the Bulloch County Hospital Authority Investment corpus for tax relief for the Bulloch County Board of Education. The Board of Education share 50% of the proceeds generated up to 1.6 million dollars ($800,000). The county receives any difference above 1.6 million dollars. The final payment to the Bulloch County Board of Education was in FY 2017.

**Fund 100 – General**
**Department 56010 – Board of Education Detail**

| Other Costs | 2017 Actual |
|---|---|
| 571000 Transfer Government Agency | 419,398 |
| **Total Other Costs** | **419,398** |
| **Total Expenditures** | **419,398** |

# Culture / Recreation

# Library

**Program Description**

To provide organized access to information and services for the community's educational, informational, recreational and cultural needs. This library is the main branch and provides access to books, computers and associated media. This branch also provides a genealogy and local history department and supportive educational programs, especially in the summer for children. This budget division represents a grant of appropriations to subsidize the projected annual budgeted balance for the regional library.

**Fund 100 – General**
**Department 65100 – Library Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571800 Statesboro Regional Library | 535,300 | 535,300 | 562,065 | 562,065 | 562,065 |
| **Total Other Costs** | **535,300** | **535,300** | **562,065** | **562,065** | **562,065** |
| **Total Expenditures** | **535,300** | **535,300** | **562,065** | **562,065** | **562,065** |

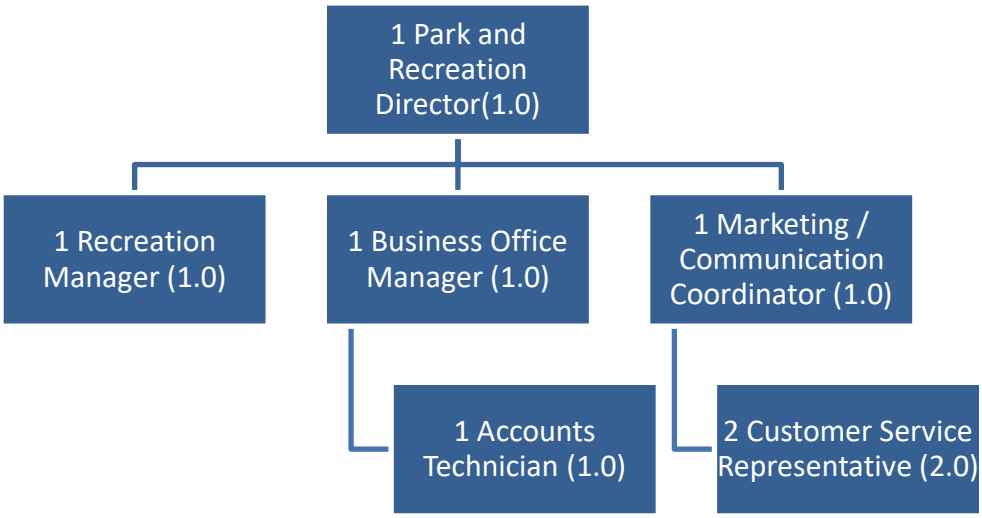
# Recreation Administration

**Department Description**

The Department provides administrative support to program activities and to facility and parks maintenance functions. This Department manages the marketing and promotion of all departmental activities and services. The mission is to effectively promote Parks and Recreation activities and services to help the citizens of the community strive for more healthy lifestyles through sports, exercise, leisure programs and other amenities. The Department uses different forms of communications such as a website, several different social media sites, and text app to keep people informed of activities, delays and cancellations.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| www.bullochrec.com website visits | 80,344 | 78,924 | 74,190 | 55,346 | 57,000 |
| Mobile app downloads (new users) | 348 | 460 | 220 | N/A | N/A |
| Social Media Impressions | 51,482 | 61,705 | 71,206 | 81,453 | 83,000 |
| Online Registrations | 1,570 | 1,550 | 1,339 | 751 | 1,000 |

## Recreation Administration Organization Chart

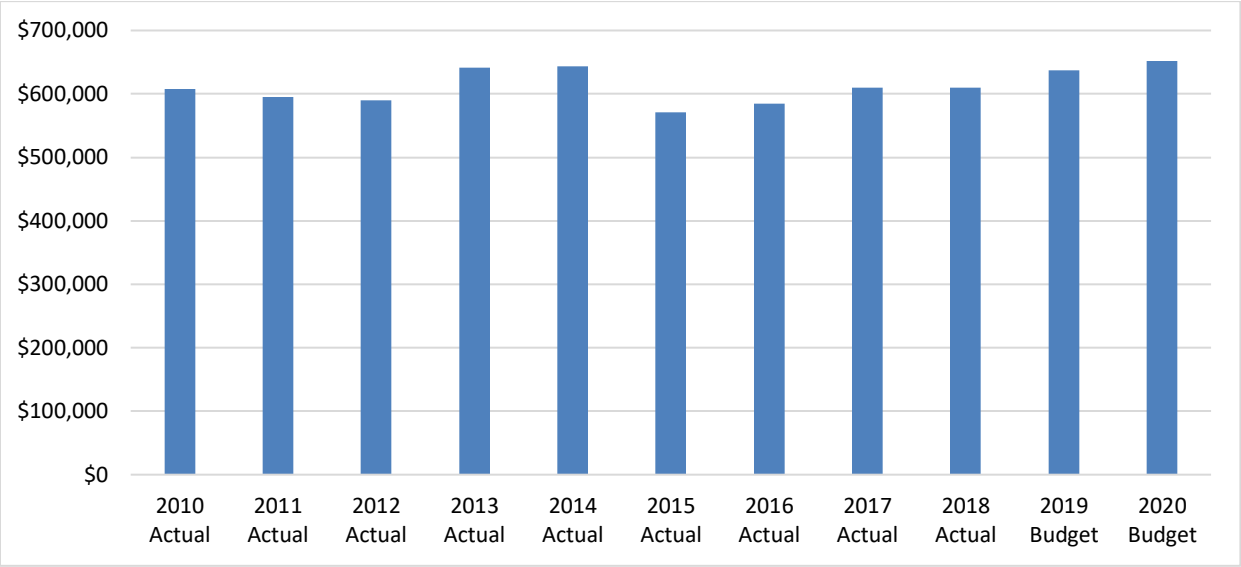



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

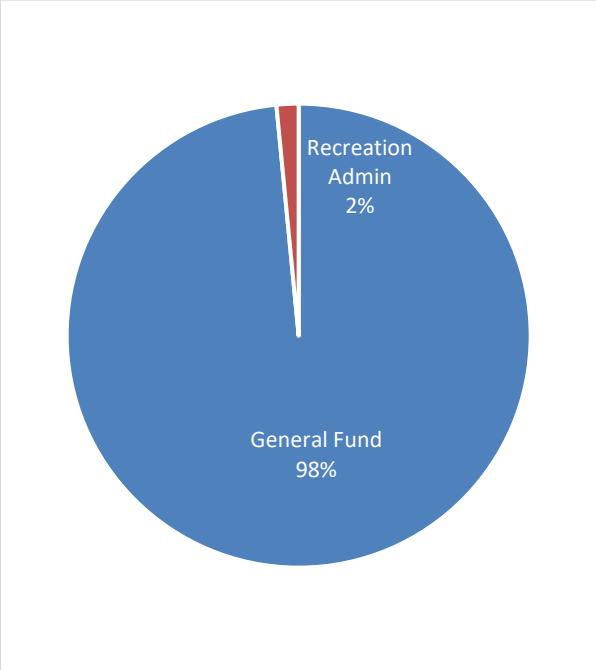
## Recreation Administration Personnel Changes

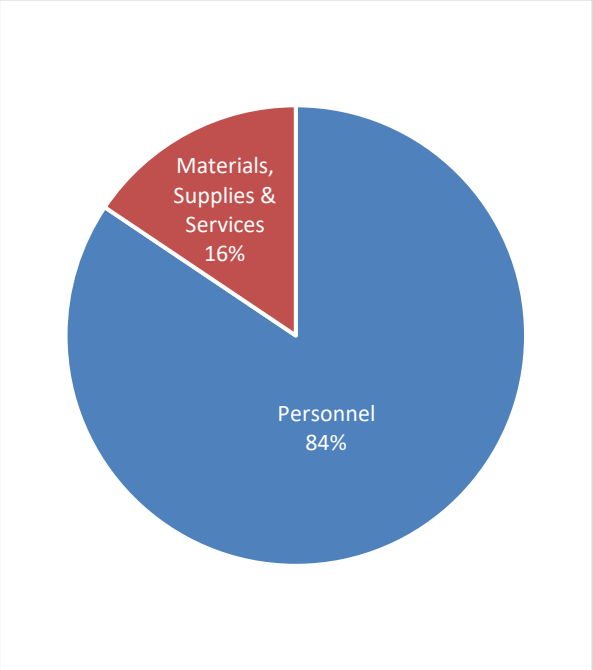
There are no changes to personnel for fiscal year 2020.

## Recreation Administration Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61100 – Recreation Administration Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 499,507 | 507,406 | 523,368 | 517,776 | 550,277 |
| Materials, Supplies & Services | 102,043 | 102,074 | 112,750 | 97,249 | 101,600 |
| Capital Outlays | 8,519 | 628 | 1,500 | 1,242 | |
| **Total Expenditures** | **610,069** | **610,107** | **637,618** | **616,267** | **651,877** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 11,565 | 3,248 | 140 | 75 | 140 |
| **Total Revenues** | **11,565** | **3,248** | **140** | **75** | **140** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 7 | 7 | 7 | 7 | 7 |
| Part-time | .4 | .4 | .5 | .5 | .5 |
| **Total FTE** | **7.4** | **7.4** | **7.5** | **7.5** | **7.5** |

**Fund 100 – General**
**Department 61100 – Recreation Administration Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 359,645 | 369,357 | 376,232 | 374,794 | 398,989 |
| 511101 Salary – Part-time | 7,325 | 7,518 | 6,800 | 5,302 | 6,800 |
| 511300 Overtime | 1,025 | 736 | 500 | 1,033 | 1,000 |
| 512100 Health and Life Insurance | 79,364 | 77,984 | 79,944 | 82,347 | 79,942 |
| 512200 Social Security | 25,906 | 26,911 | 29,340 | 27,161 | 31,119 |
| 512400 Retirement Contributions | 22,924 | 23,264 | 24,488 | 24,159 | 25,999 |
| 512700 Workers' Compensation | 3,318 | 1,636 | 6,065 | 2,980 | 6,428 |
| **Total Personnel Services** | **499,507** | **507,406** | **523,368** | **517,776** | **550,277** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 1,478 | | | 98 | |
| 521201 Professional Services – IT | 7,406 | 8,913 | 9,800 | 7,894 | 9,800 |
| 522201 Equipment Maintenance | 7,863 | 5,619 | 6,250 | 2,278 | 4,800 |
| 522204 Software Maintenance | 3,500 | 1,789 | 8,000 | 6,994 | 8,000 |
| 522320 Rental - Equipment | | 444 | | | |
| 523203 Postage | 3,458 | 2,246 | 3,500 | 1,603 | 2,500 |
| 523300 Advertising | 15,499 | 18,254 | 18,500 | 13,649 | 18,500 |
| 523400 Printing and Binding | 7,769 | 8,989 | 12,500 | 10,783 | 9,500 |
| 523500 Travel | 4,147 | 3,813 | 6,000 | 3,784 | 4,500 |
| 523610 Bank Fee | 32,472 | 36,938 | 33,000 | 38,776 | 31,000 |
| 523700 Education and Training | 1,522 | 1,080 | 2,000 | 1,300 | 2,000 |
| 531101 Supplies and Materials | 11,662 | 9,163 | 10,000 | 8,584 | 10,000 |
| 531104 Program Materials | 2,039 | 3,168 | 2,200 | 549 | |
| 531600 Small Equipment | | 1,045 | | 167 | |
| 531710 Uniforms | 2,664 | 614 | 1,000 | 789 | 1,000 |
| **Total Materials, Supplies & Services** | **102,043** | **102,074** | **112,750** | **97,249** | **101,600** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | 8,519 | 628 | | 240 | |
| 542500 Equipment | | | 1,500 | 1,002 | |
| **Total Capital Outlay** | **8,519** | **628** | **1,500** | **1,242** | |
| **Total Expenditures** | **610,069** | **610,107** | **637,618** | **616,267** | **651,877** |

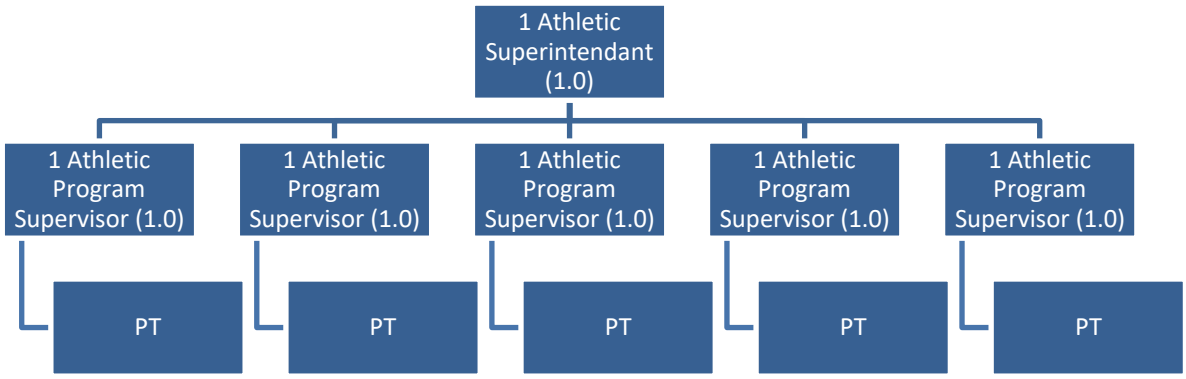
# Athletics

**Department Description**

Athletic programs provide a diversified service of sports opportunities for youth and adults of all ages. Youth athletic league play includes baseball, softball, basketball, football and soccer. Specialized sports include archery, kayaking, bass fishing, volleyball, tennis, track and field and wrestling. In addition, sports camps are offered throughout the summer months. Youth and adult baseball and softball tournaments are scheduled throughout the year at Mill Creek Regional Park and Brooklet Community Park. The Department provides both indoor and outdoor programs for the community at its five community buildings, eight parks, and public-school sites. A wide variety of programming opportunities are available for adults through team sports leagues including softball, flag football, kickball, wiffle ball, indoor soccer, basketball and soccer. Individual competitions and tournaments are also available for adults. Youth and Adult Athletic programming is faced with the challenges of building on its successes and expanding programming diversity to an expanded and more individualized constituency. A long-standing policy of the department has been that no child be denied access to basic recreation services because of inability to pay. The department considers fee waiver requests for children up to age 17, wishing to participate in youth sports league and summer camp activities.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Youth League and Specialized Sports Participation | 3,520 | 3,680 | 3,117 | 3,346 | 3,500 |
| Youth Events, Camps and Clinics | 1,355 | 1,425 | 462 | 574 | 615 |
| Adult League Play Participation | 567 | 572 | 476 | 557 | 570 |

## Athletics Organization Chart

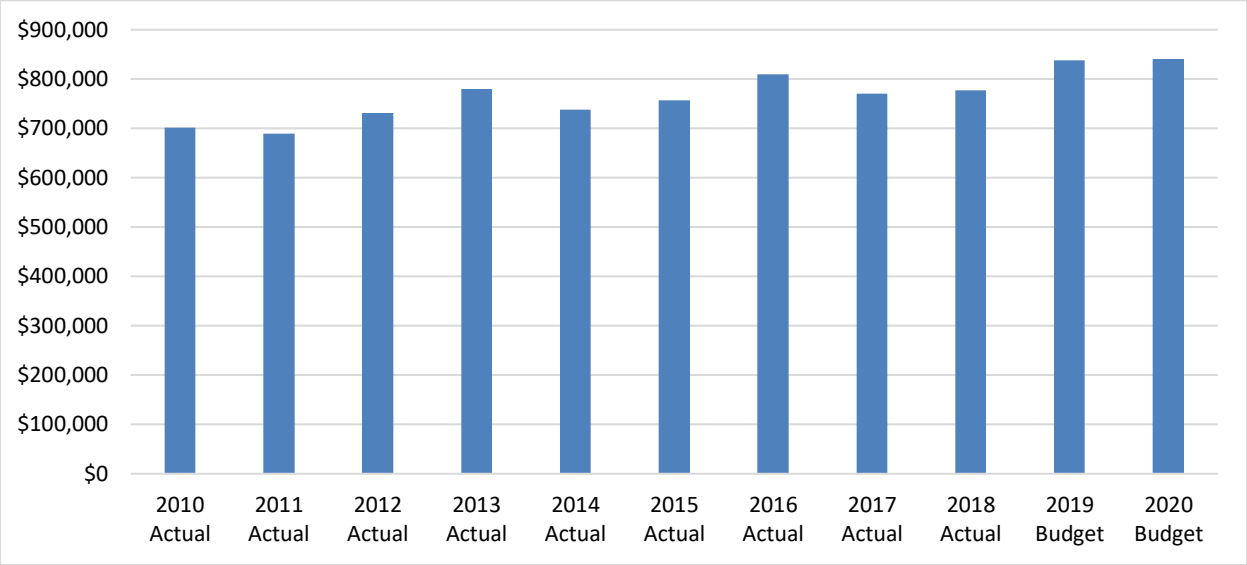



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

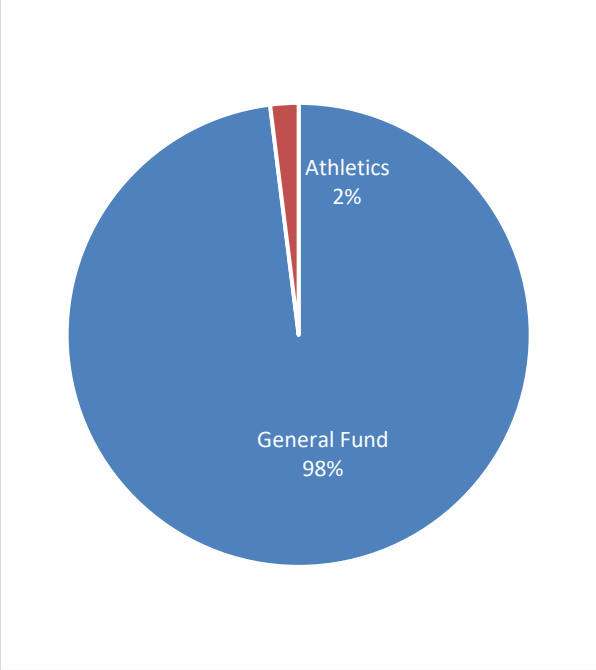
## Athletics Personnel Changes

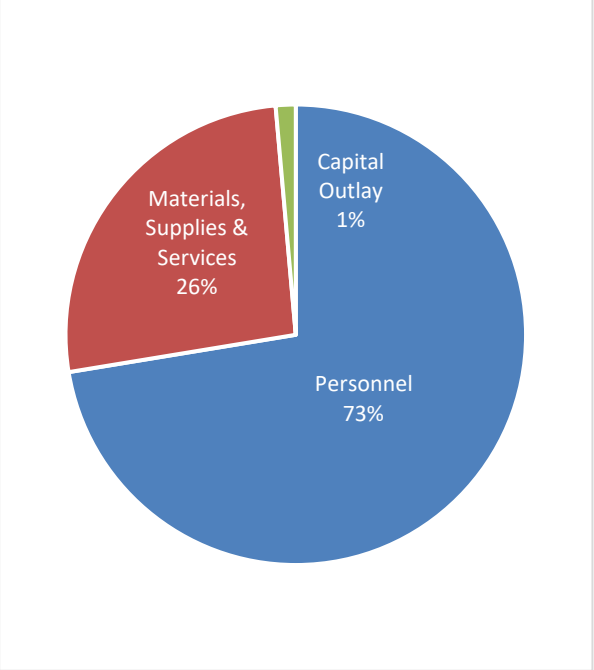
There are no changes to personnel for fiscal year 2020.

## Athletics Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61200 – Athletics Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 549,093 | 565,074 | 585,240 | 577,578 | 608,994 |
| Materials, Supplies & Services | 211,136 | 211,462 | 231,560 | 185,575 | 220,300 |
| Capital Outlays | 10,795 | | 21,700 | 12,722 | 11,800 |
| **Total Expenditures** | **771,025** | **776,535** | **838,500** | **775,875** | **841,094** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 452,789 | 409,723 | 458,100 | 354,082 | 467,310 |
| **Total Revenues** | **452,789** | **409,723** | **458,100** | **354,082** | **467,310** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 6 | 6 | 6 | 6 | 6 |
| Part-time | 9.1 | 9.1 | 9.8 | 9.8 | 9.8 |
| **Total FTE** | **15.1** | **15.1** | **15.8** | **15.8** | **15.8** |

**Fund 100 – General**
**Department 61200 – Athletics Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 265,961 | 284,136 | 280,025 | 283,248 | 306,472 |
| 511101 Salary – Part-time | 186,226 | 182,791 | 201,485 | 169,701 | 195,000 |
| 511300 Overtime | | 285 | | 37,045 | |
| 512100 Health and Life Insurance | 35,504 | 35,800 | 35,520 | 33,750 | 35,519 |
| 512200 Social Security | 33,395 | 34,676 | 36,836 | 18,203 | 38,363 |
| 512400 Retirement Contributions | 17,558 | 15,986 | 18,202 | 9,968 | 19,921 |
| 512700 Workers' Compensation | 10,450 | 11,399 | 13,173 | 25,663 | 13,719 |
| **Total Personnel Services** | **549,093** | **565,074** | **585,240** | **577,578** | **608,994** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 31,933 | 30,698 | 43,500 | 1,236 | 38,500 |
| 521201 Professional Services - IT | | 352 | 350 | | 1,200 |
| 523203 Postage | | 7 | 10 | | |
| 523500 Travel | 6,436 | 7,281 | 5,500 | 7,250 | 8,000 |
| 523510 Team Travel | 315 | 1,673 | 500 | 790 | 1,500 |
| 523620 Team Entry Fee | 34,193 | 32,949 | 33,300 | 33,300 | 33,300 |
| 523700 Education and Training | 1,450 | 2,260 | 1,750 | 1,741 | 1,750 |
| 523900 Other Purchased Services | | 100 | | 179 | |
| 531102 Athletic Supplies | 136,051 | 134,705 | 145,000 | 141,081 | 135,800 |
| 531104 Program Materials | 471 | 1,289 | 800 | | |
| 531270 Gasoline / Diesel | 287 | 148 | 850 | | 250 |
| **Total Materials, Supplies & Services** | **211,136** | **211,462** | **231,560** | **185,575** | **220,300** |

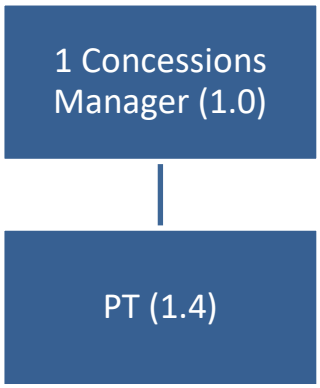
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541200 Site Improvements | 2,828 | | | 5,318 | |
| 542500 Equipment | 7,967 | | 21,700 | 7,404 | 11,800 |
| **Total Capital Outlay** | **10,795** | | **21,700** | **12,722** | **11,800** |
| **Total Expenditures** | **771,025** | **776,535** | **838,500** | **775,875** | **841,094** |

# Concessions

**Department Description**
This Department provides concessions service to patrons and participants of recreation services. This function generates a modest amount of revenue above expenditures while maintaining affordable prices.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Athletic Concession Revenue (February – October) | $90,949 | $79,542 | $70,163 | $64,142 | $65,000 |

## Concessions Organization Chart

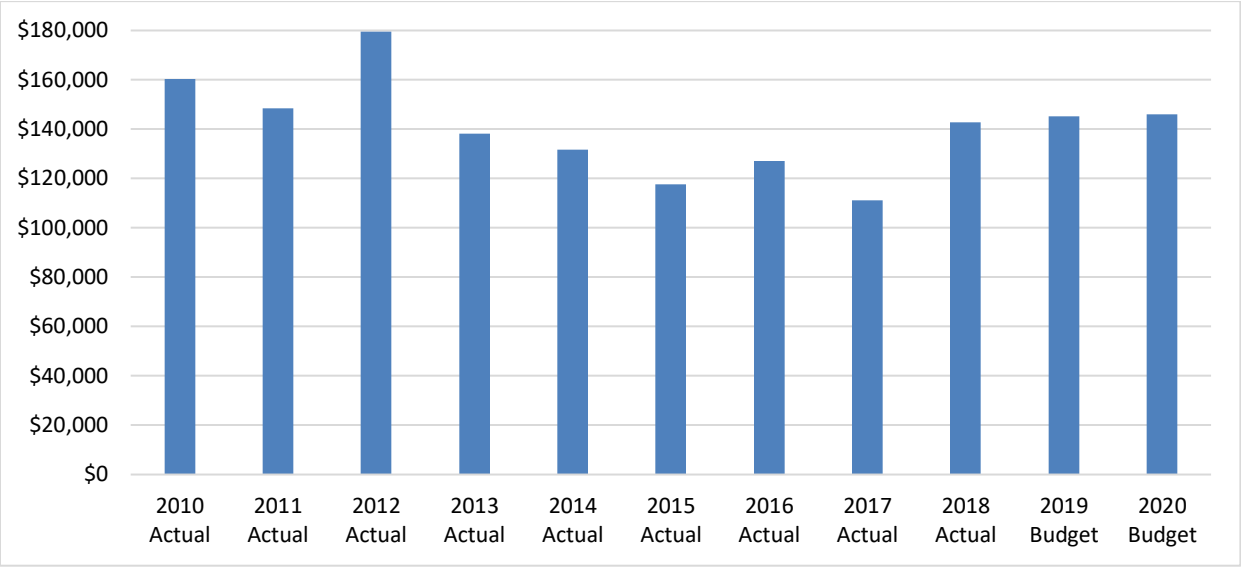



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

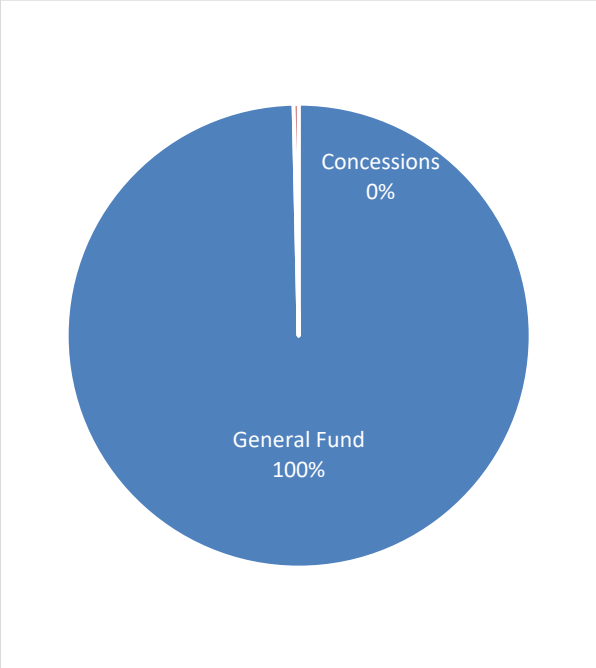
## Concessions Personnel Changes

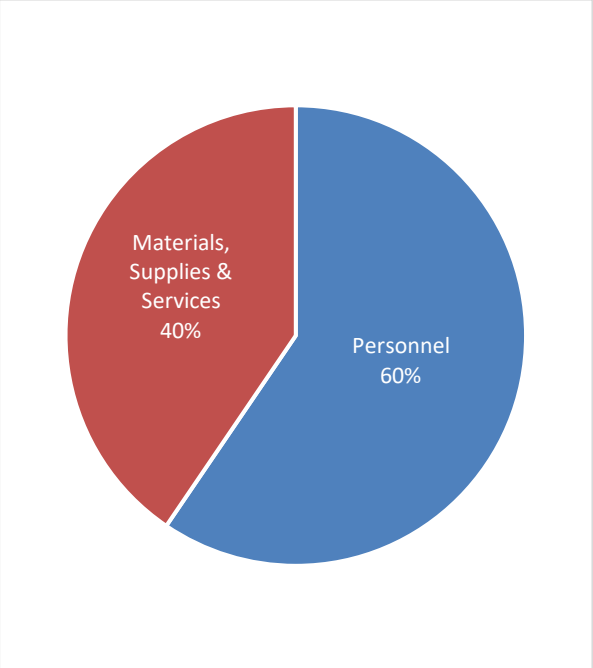
There are no changes to personnel for fiscal year 2020.

## Concessions Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61310 – Concessions Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 59,085 | 75,297 | 83,469 | 70,071 | 86,938 |
| Materials, Supplies & Services | 52,187 | 67,600 | 45,125 | 58,165 | 59,150 |
| Capital Outlays | | | 16,500 | 5,014 | |
| **Total Expenditures** | **111,272** | **142,897** | **145,094** | **133,250** | **146,088** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 79,542 | 87,508 | 105,000 | 83,000 | 105,000 |
| **Total Revenues** | **79,542** | **87,508** | **105,000** | **83,000** | **105,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1 | 1 | 1 | 1 |
| Part-time | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 |
| **Total FTE** | **2.4** | **2.4** | **2.4** | **2.4** | **2.4** |

**Fund 100 – General**
**Department 61310 – Concessions Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 23,923 | 19,749 | 37,931 | 27,464 | 40,197 |
| 511101 Salary – Part-time | 29,317 | 47,885 | 30,000 | 31,717 | 30,000 |
| 512100 Health and Life Insurance | 88 | 1,120 | 6,838 | 5,010 | 6,838 |
| 512200 Social Security | 4,035 | 5,134 | 5,197 | 4,436 | 5,370 |
| 512400 Retirement Contributions | 40 | 312 | 2,466 | 479 | 2,613 |
| 512700 Workers' Compensation | 1,681 | 1,098 | 1,038 | 966 | 1,920 |
| **Total Personnel Services** | **59,085** | **75,297** | **83,469** | **70,071** | **86,938** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 321 | 2,850 | 1,500 | 1,609 | 2,000 |
| 521201 Professional Services - IT | | 87 | 75 | 155 | 250 |
| 522201 Equipment Maintenance | | 2,374 | 350 | 2,170 | 1,500 |
| 522320 Rental - Equipment | 5,454 | 6,301 | 5,000 | 5,217 | 5,000 |
| 523700 Education and Training | 45 | | 200 | | |
| 523900 Other Purchased Services | | 571 | | 250 | |
| 531101 Supplies and Materials | 955 | 5,046 | 2,000 | 2,974 | 3,000 |
| 531300 Food | 45,411 | 48,619 | 36,000 | 45,789 | 45,000 |
| 531600 Small Equipment | | 1,754 | | | 2,400 |
| **Total Materials, Supplies & Services** | **52,187** | **67,600** | **45,125** | **58,165** | **59,150** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | | | 16,500 | 5,014 | |
| **Total Capital Outlays** | | | **16,500** | **5,014** | |
| **Total Expenditures** | **111,272** | **142,897** | **145,094** | **133,250** | **146,088** |

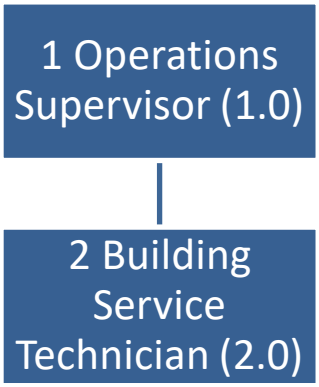
# Facility Operations

**Department Description**

The Department provides and oversees janitorial services for all facilities that are used by staff, recreation participants, Bulloch County Citizens and their guests, with some janitorial services being contracted out for other detailed cleaning. Overseeing and management of County property through an in-house work order system. The Department oversees all facility rentals for meeting rooms, athletic fields, and pavilions; this includes over 14 recreational facilities.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Facility Rental Revenues | $103,975 | $91,412 | $110,896 | $103,488 | $102,500 |
| Facility Meeting Room Occupancy (avg) Weekends | 30 % | 23% | 48% | 54% | 50% |

## Facility Operations Organization Chart

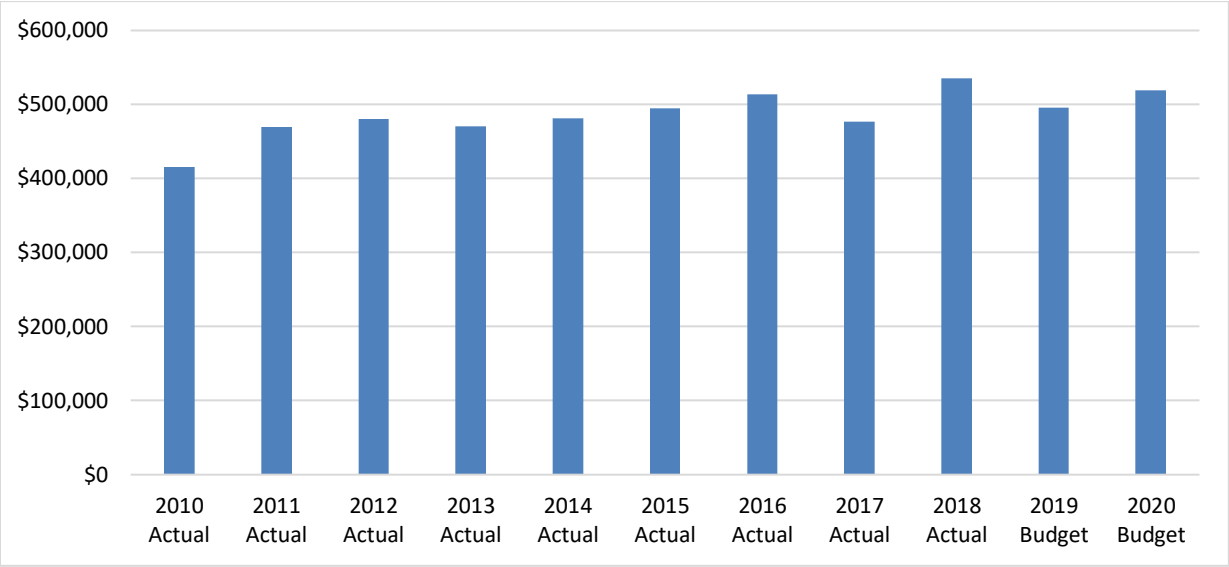



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

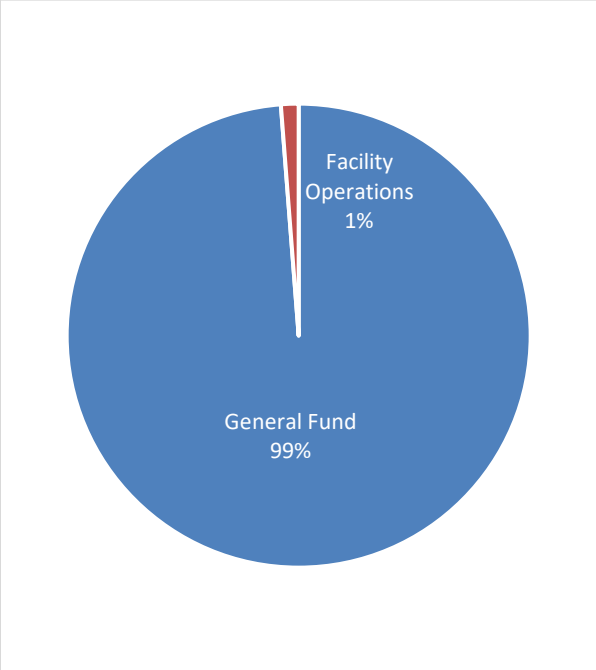
## Facility Operations Personnel Changes

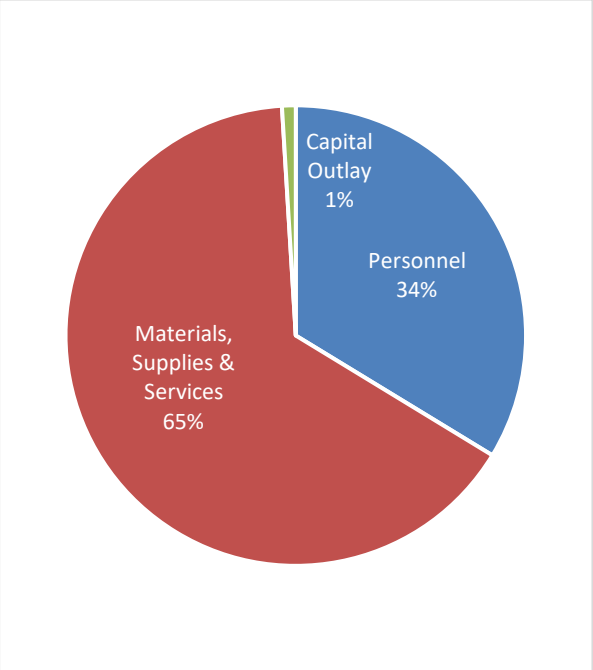
There are no changes to personnel for fiscal year 2020.

## Facility Operations Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61490 – Facility Operations Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 151,543 | 172,653 | 169,695 | 185,115 | 175,123 |
| Materials, Supplies & Services | 295,378 | 350,527 | 321,000 | 299,254 | 339,400 |
| Capital Outlays | 3,256 | 12,081 | 5,000 | | 5,000 |
| **Total Expenditures** | **477,266** | **535,261** | **495,695** | **484,368** | **519,523** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 87,962 | 105,019 | 96,500 | 104,500 | 85,000 |
| **Total Revenues** | **87,962** | **105,019** | **96,500** | **104,500** | **85,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 3 | 3 | 3 | 3 | 3 |
| Part-time | 0.2 | 0.2 | 0.2 | 0.2 | |
| **Total FTE** | **3.2** | **3.2** | **3.2** | **3.2** | **3** |

**Fund 100 – General**
**Department 61490 – Facility Operations Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 103,239 | 126,398 | 120,335 | 133,527 | 124,476 |
| 511101 Salary – Part-time | 9,630 | 2,726 | 3,000 | | |
| 511300 Overtime | 920 | 2,085 | 3,500 | 2,914 | 7,000 |
| 512100 Health and Life Insurance | 20,212 | 21,095 | 21,638 | 21,779 | 21,638 |
| 512200 Social Security | 8,221 | 9,495 | 9,703 | 9,923 | 10,058 |
| 512400 Retirement Contributions | 6,394 | 7,896 | 8,049 | 9,248 | 8,546 |
| 512700 Workers' Compensation | 2,927 | 2,956 | 3,470 | 7,724 | 3,405 |
| **Total Personnel Services** | **151,543** | **172,653** | **169,695** | **185,115** | **175,123** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | | | | 118 | |
| 522203 Building Maintenance | 27,088 | 50,024 | 30,000 | 60,007 | 48,000 |
| 523201 Telephone | 24,424 | 18,516 | 17,500 | 17,057 | 17,500 |
| 523500 Travel | 3,005 | 3,342 | 3,500 | 3,555 | 4,000 |
| 523700 Education and Training | 528 | 560 | 700 | 413 | 700 |
| 523855 Contract Labor | 20,068 | 19,533 | 20,500 | 15,224 | 25,000 |
| 531101 Supplies and Materials | 228 | 632 | 600 | 659 | 700 |
| 531120 Janitorial Supplies | 18,850 | 15,133 | 17,000 | 11,927 | 17,000 |
| 531150 Building Material | 7,043 | 15,294 | 9,000 | | |
| 531210 Water / Sewerage | 34,185 | 31,340 | 27,000 | 30,867 | 32,000 |
| 531211 Stormwater Fee | 8,154 | 8,907 | 8,000 | 7,789 | 8,000 |
| 531220 Natural Gas | 2,180 | 1,403 | 2,200 | 721 | 1,500 |
| 531230 Electricity | 176,715 | 185,843 | 185,000 | 150,915 | 185,000 |
| **Total Materials, Supplies & Services** | **322,467** | **350,527** | **321,000** | **299,254** | **339,400** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | 3,256 | 12,081 | 5,000 | | 5,000 |
| **Total Capital Outlay** | **3,256** | **12,081** | **5,000** | | **5,000** |
| **Total Expenditures** | **477,266** | **535,261** | **495,695** | **484,368** | **519,523** |

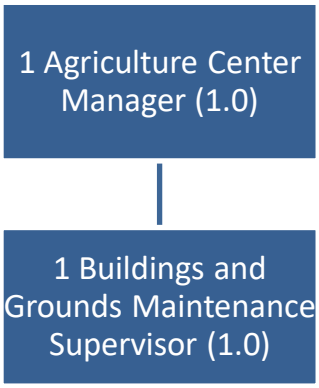
# Agriculture Complex

**Department Description**

The Bulloch County Agricultural Complex (BCAC) is a multi-purpose complex that was built with Special Purpose Local Option Sales Tax (SPLOST) revenue. The Complex consists of a 54,000-sq. foot Main/Show Arena with seating for 1,500 people, a 38,500-square foot Practice Arena, a Stall Barn with 218 stalls and 20 wash bays, and an RV Campsite with 54 hookups. While the Complex may operate some of its own programs or shows, the facility will mainly be rented out to organizations for public and private events for uses such as Equine shows, Livestock shows, Trade shows, Flower shows, Equipment expos, Field trials, and more.

| Performance Measurement | 2019 | 2020 |
|---|---|---|
| Weekend Event Rentals | 12 | 24 |
| Weekday and Night Rentals | 6 | 10 |
| Program Participation | 200 | 300 |
| Facility Ratio of Cost vs. Revenue | 50% | 75% |

## Agriculture Complex Organization Chart

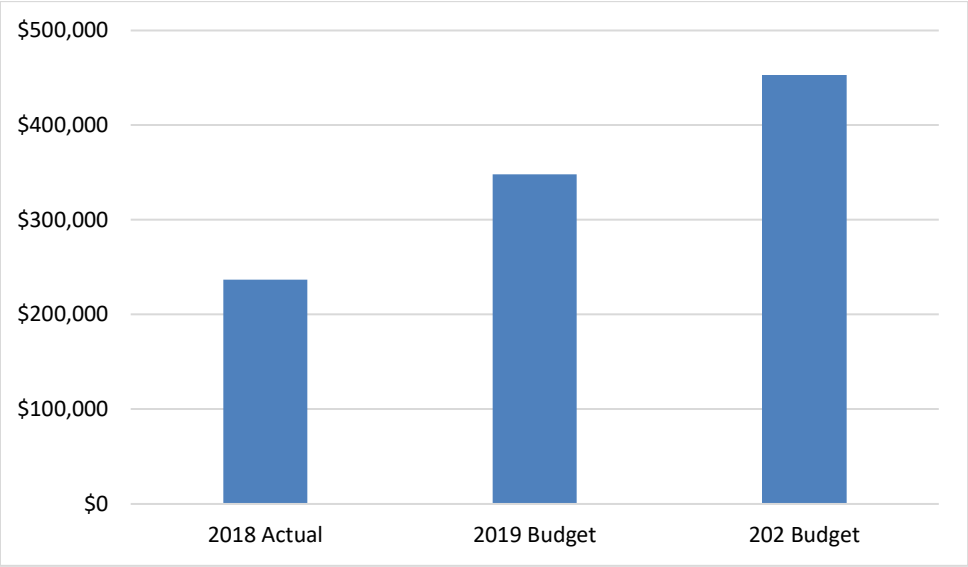



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

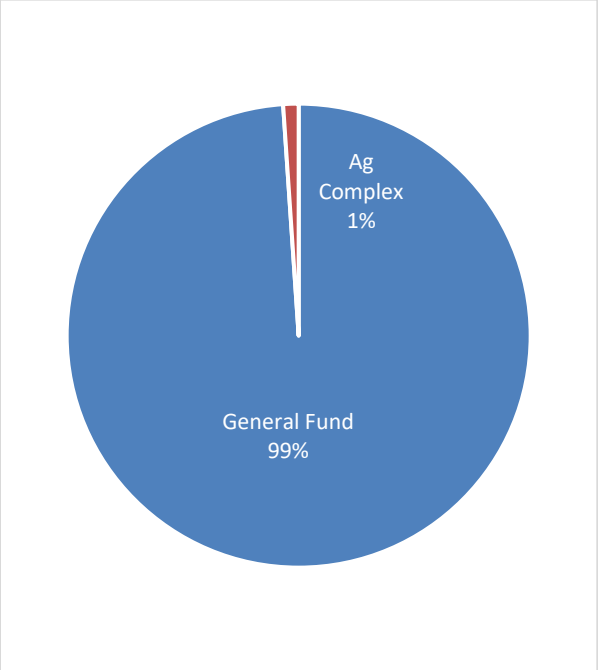
## Agriculture Complex Personnel Changes

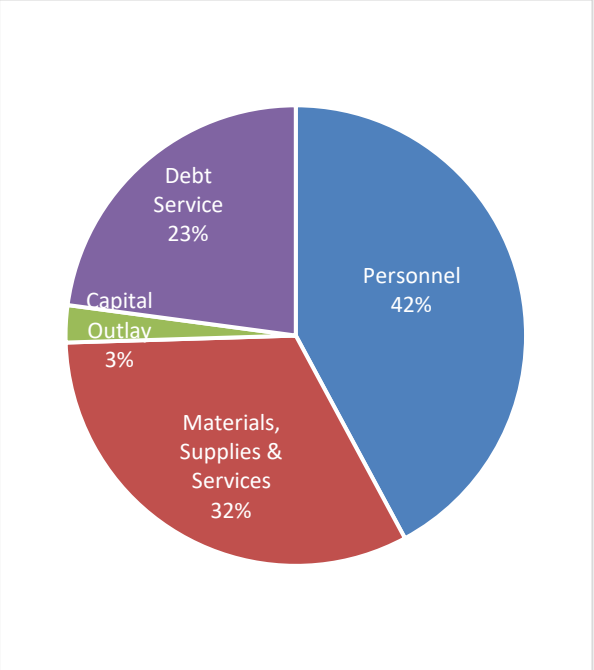
There are no changes to personnel for fiscal year 2020.

## Agriculture Complex Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61800 – Agriculture Complex Summary**

| Expenditures | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| Personnel Services | 15,086 | 154,545 | 134,852 | 190,915 |
| Materials, Supplies & Services | 44,050 | 87,550 | 86,963 | 146,690 |
| Capital Outlays | 74,002 | 2,000 | 359,687 | 11,790 |
| Debt Service | 103,672 | 103,673 | 103,672 | 103,673 |
| **Total Expenditures** | **236,810** | **347,768** | **685,174** | **453,068** |

| Revenues | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| General Taxes and Revenues | | 303,673 | | 200,000 |
| **Total Revenues** | | **303,673** | | **200,000** |

| Personnel Summary (FTE) | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| Full-time | | 2 | 2 | 2 |
| Part-time | | 1 | .5 | 1.5 |
| **Total FTE** | | **3** | **2.5** | **3.5** |

**Fund 100 – General**
**Department 61800 – Agriculture Complex Detail**

| Personnel Services | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| 511100 Salary – Full-time | 12,640 | 81,909 | 74,125 | 84,957 |
| 511101 Salary – Part-time | | 29,440 | 23,102 | 58,880 |
| 511300 Overtime | | | 3,122 | |
| 512100 Health and Life Insurance | 1,501 | 26,308 | 26,600 | 26,617 |
| 512200 Social Security | 945 | 8,518 | 7,236 | 11,004 |
| 512400 Retirement Contributions | | 5,324 | 292 | 5,522 |
| 512700 Workers' Compensation | | 3,046 | 375 | 3,935 |
| **Total Personnel Services** | **15,086** | **154,545** | **134,852** | **190,915** |

| Materials, Supplies & Services | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| 521200 Professional Services | 23,299 | 5,000 | 2,380 | 15,000 |
| 521201 Professional Services – IT | | 1,200 | 118 | 1,200 |
| 522201 Equipment Maintenance | | | 2,751 | |
| 522202 Vehicle Maintenance | | | 112 | |
| 522203 Building Maintenance | | 1,200 | 5,059 | 3,500 |
| 522320 Lease Equipment | | | 7,535 | |
| 523201 Telephone | 114 | 1,250 | 2,347 | 2,300 |
| 523203 Postage | | 500 | 467 | 500 |
| 523300 Advertising | 8,105 | | 201 | |
| 523400 Printing and Binding | | 4,000 | 2,036 | 6,000 |
| 523500 Travel | 333 | 1,500 | 136 | 1,500 |
| 523610 Bank Fee | | 250 | | 250 |
| 523700 Education and Training | | 250 | 39 | 250 |
| 523900 Other Purchased Services | | | 112 | |
| 531101 Supplies and Materials | 803 | | 17,024 | |
| 531104 Program Materials | | 42,500 | | 44,000 |
| 531120 Janitorial Supplies | | 1,000 | 618 | 2,400 |
| 531130 Concession Supplies | | 1,500 | | |
| 531142 Chemical and Fertilizer | | 1,500 | 1,009 | 10,500 |
| 531143 Landscaping Supplies | | 1,250 | 16,300 | 1,250 |
| 531144 Grounds Maintenance Supplies | 9,196 | 3,750 | 6,144 | 3,750 |
| 531150 Building Material | | 500 | | |
| 531210 Water / Sewage | | 1,800 | | 4,000 |
| 531211 Stormwater Fee | | 600 | | |
| 531230 Electricity | 487 | 3,000 | 13,330 | 24,000 |
| 531270 Gasoline / Diesel | | 2,000 | 1,556 | 5,000 |

| Materials, Supplies & Services | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| 531300 Food and Drink | | 12,500 | 158 | 12,500 |
| 531600 Small Equipment | 1,712 | | 6,695 | 7,790 |
| 531710 Uniforms | | 500 | 34 | 1,000 |
| **Total Materials, Supplies & Services** | **44,050** | **87,550** | **86,963** | **146,690** |

| Capital Outlays | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| 542200 Vehicles | 72,577 | | | |
| 542300 Furniture and Fixtures | | | 83,349 | |
| 542400 Computers | 1,425 | | | |
| 542500 Equipment | | 2,000 | 276,338 | 11,790 |
| **Total Capital Outlays** | **74,002** | **2,000** | **359,687** | **11,790** |

| Debt Service | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|
| 581101 Principal | 103,672 | 95,988 | 95,987 | 95,988 |
| 582101 Interest | | 7,685 | 7,684 | 7,685 |
| **Total Debt Service** | **103,672** | **103,673** | **103,672** | **103,673** |
| **Total Expenditures** | **236,810** | **347,768** | **685,174** | **453,068** |

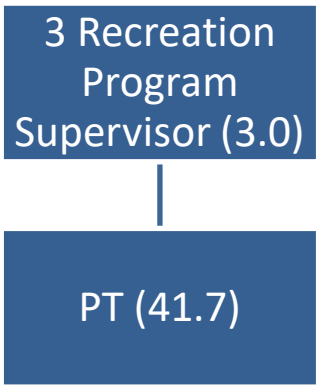
# Community Recreation

**Department Description**

The Our Time and RECES after school programs offer a structured, supervised after school program for the students enrolled in the Bulloch County School System in grades Pre-k - 5th grades. Activities include games, homework time, snacks, free play, club settings and field trips. Camp Cherokee is a traditional summer day camp that runs for 9 weeks and is for children who have completed Pre-K to 5th grade. In this camp setting part-time staff provide participants with engaging and enrichment activities as well as field trips and swim time. Kids Zone is designed to help children learn a specific hobby or skill. Both settings focus on full day child care for all youth in Bulloch County. The Department's responsibilities include organizing community events such as the Firecracker Festival, Arts Festival, Trick or Treat at Mill Creek, Spring and Fall Opening Sport activities and year-round seasonal events. Community Recreation programming strives to provide quality individualized care for children with disabilities based on the specific needs of the child. The Specialist child care program is an inclusive program, which meets in conjunction with the Our Time, RECES and summer camp programs. The Specialists program provides recreational and enrichment activities which allow children with disabilities to participate as they can, making adaptations and modifications to accommodate special needs.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Childcare Programming | 6,927 | 7,136 | 9,935 | 10,085 | 10,525 |
| Events | 23,089 | 23,431 | 20,291 | 17,100 | 18,300 |
| Instructional Programming | 3,964 | 3,819 | 2,740 | 3,310 | 3,400 |
| Senior Adults | 5,295 | 5,347 | 4,794 | 4,380 | 4,420 |

## Community Recreation Organization Chart

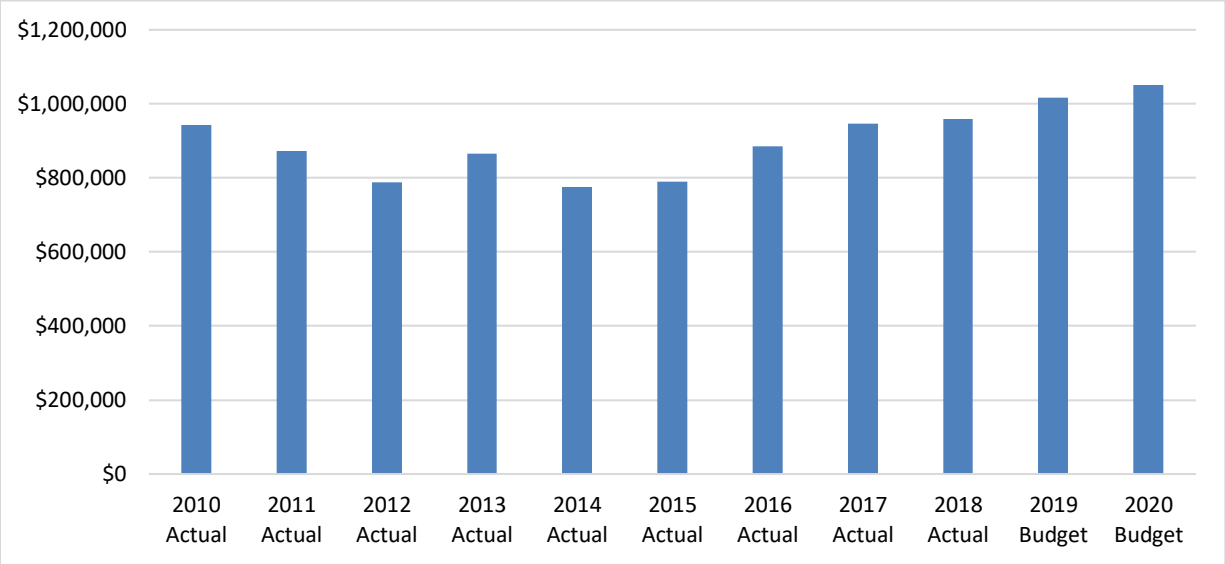



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

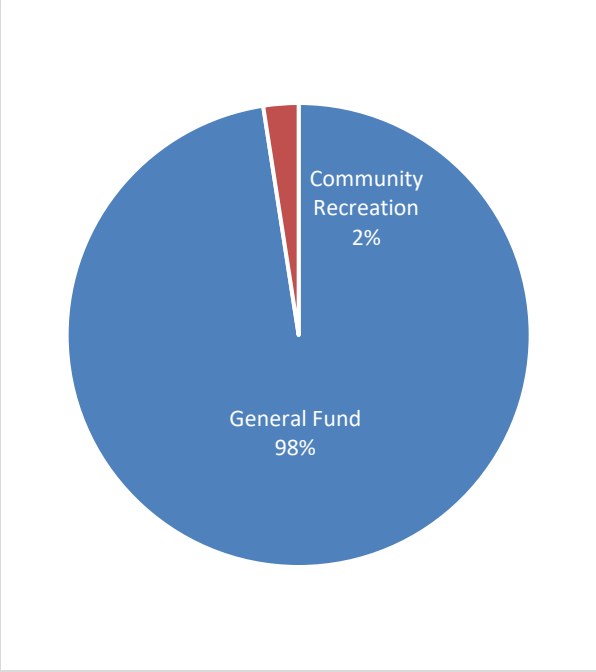
## Community Recreation Personnel Changes

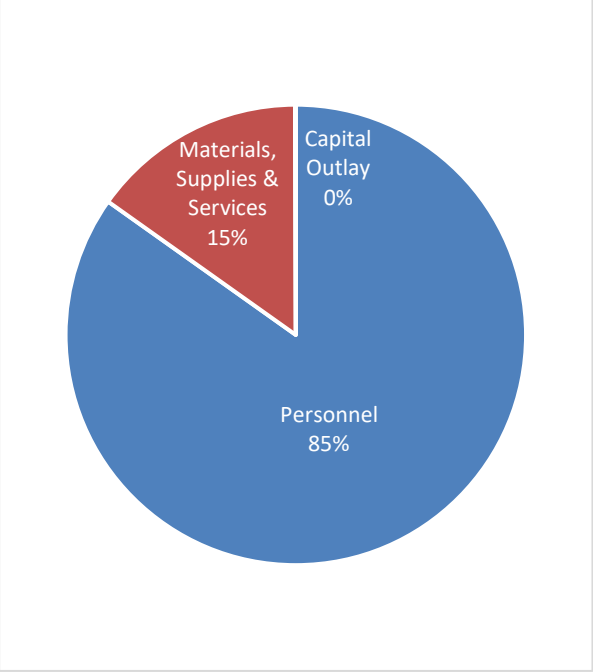
There are no changes to personnel for fiscal year 2020.

## Community Recreation Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 61900 – Community Recreation Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 805,609 | 818,906 | 869,909 | 847,789 | 891,303 |
| Materials, Supplies & Services | 75,282 | 139,007 | 146,375 | 150,742 | 158,880 |
| Capital Outlays | | 501 | 500 | | 500 |
| **Total Expenditures** | **880,891** | **958,413** | **1,016,784** | **998,531** | **1,050,683** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,224,404 | 1,203,655 | 1,218,820 | 1,235,629 | 1,262,700 |
| **Total Revenues** | **1,224,404** | **1,203,655** | **1,218,820** | **1,235,629** | **1,262,700** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 3 | 3 | 3 | 3 | 3 |
| Part-time | 33 | 33 | 41.7 | 41.7 | 41.7 |
| **Total FTE** | **36.0** | **36.0** | **44.7** | **44.7** | **44.7** |

**Fund 100 – General**
**Department 61900 – Community Recreation Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 122,356 | 129,503 | 132,795 | 130,574 | 141,404 |
| 511101 Salary – Part-time | 572,142 | 567,765 | 606,400 | 591,736 | 616,700 |
| 512100 Health and Life Insurance | 35,062 | 45,416 | 45,272 | 44,443 | 45,272 |
| 512200 Social Security | 52,256 | 52,352 | 56,548 | 54,197 | 57,995 |
| 512400 Retirement Contributions | 7,685 | 7,216 | 8,632 | 8,214 | 9,191 |
| 512700 Workers' Compensation | 16,107 | 16,654 | 20,262 | 18,625 | 20,741 |
| **Total Personnel Services** | **805,609** | **818,906** | **869,909** | **847,789** | **891,303** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | | 140 | 125 | 563 | 125 |
| 522203 Building Maintenance | | 125 | 150 | | 150 |
| 522320 Equipment Rental | | 2,566 | 2,500 | 8,034 | 5,965 |
| 523500 Travel | 2,030 | 1,938 | 2,200 | 2,105 | 2,315 |
| 523700 Education and Training | 625 | 1,657 | 2,000 | 2,237 | 7,000 |
| 523855 Contract Labor | 70,822 | 13,231 | 15,000 | 44,249 | 36,625 |
| 523900 Other Purchased Services | 1,805 | 43,838 | 52,000 | 20,685 | 37,025 |
| 531101 Supplies and Materials | 71 | 888 | 1,000 | 72,836 | 69,020 |
| 531104 Program Materials | 64,994 | 71,718 | 71,000 | | |
| 531270 Gasoline / Diesel | | 157 | 400 | 33 | 655 |
| 531600 Small Equipment | | 2,747 | | | |
| **Total Materials, Supplies & Services** | **140,347** | **139,007** | **146,375** | **150,742** | **158,880** |

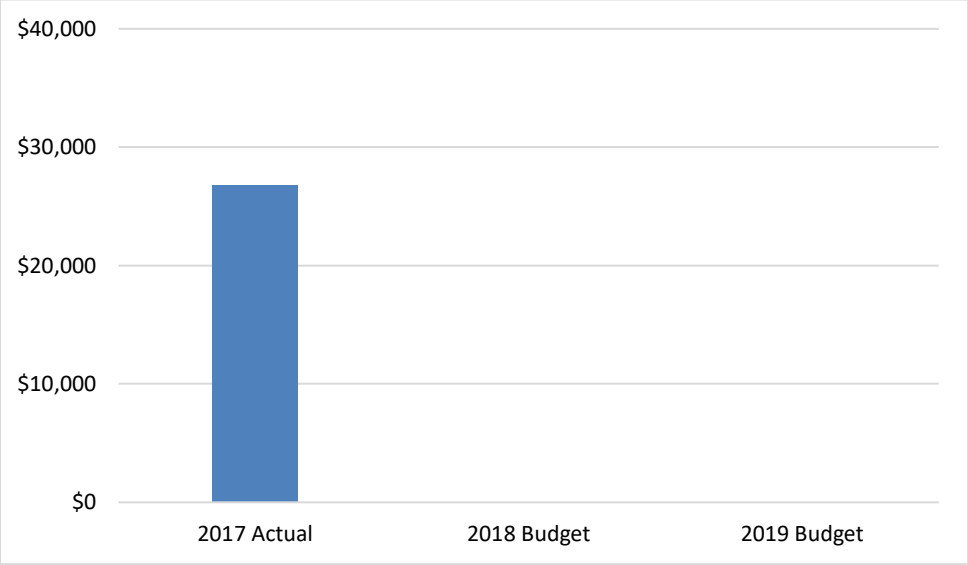
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | 501 | 500 | | 500 |
| **Total Capital Outlay** | | **501** | **500** | | **500** |
| **Total Expenditures** | **945,957** | **958,413** | **1,016,784** | **998,531** | **1,050,683** |

# Recreation Memorial Fund

**Department Description**

The goal of this budgetary activity is to manage the Recreation Memorial Fund.

## Recreation Memorial Fund Expenditure Trends




**Fund 100 – General**
**Department 61910 – Recreation Memorial Fund Detail**

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|
| 531104 Professional Material | 12,700 | | | |
| **Total Materials, Supplies & Services** | **12,700** | | | |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|
| 542500 Equipment | 14,058 | | | |
| **Total Capital Outlays** | **14,058** | | | |
| **Total Expenditures** | **26,758** | | | |

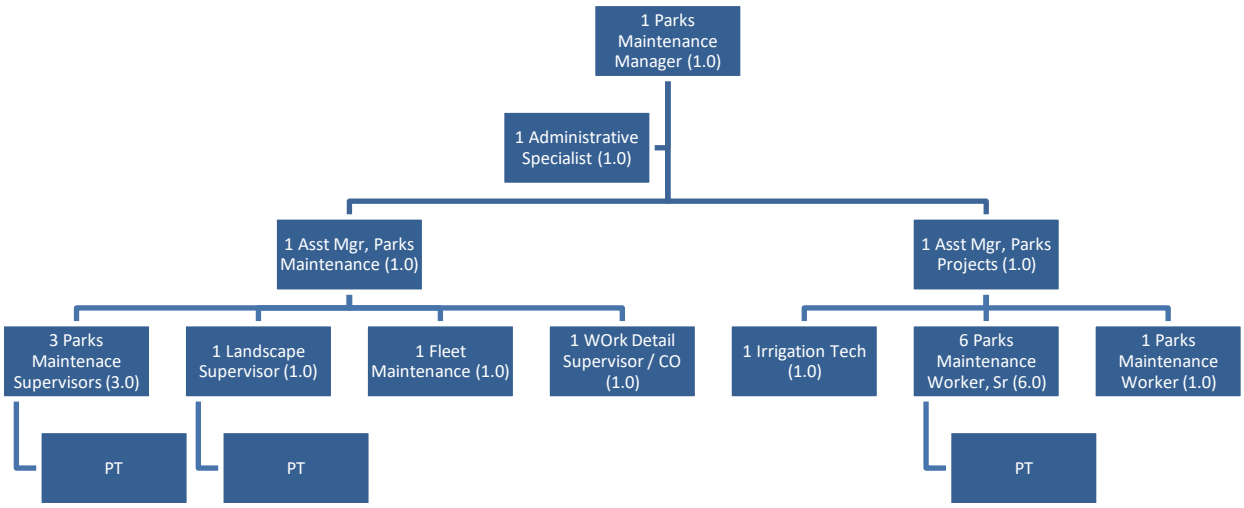
# Parks and Grounds

**Department Description**

The Department maintains all Bulloch County Parks and Public Spaces at a level that makes them safe, efficient, playable and aesthetically pleasing for public use. These facilities consist of 14 parks, with a total of 250 acres maintained. In addition to recreational facilities this department is responsible for maintaining 54 county owned facilities including, but not limited to, Fire Departments, Voting Precincts, Recycling Centers, North Main Annex, Courthouse, Magistrate Court, and Judicial Annex. Of the 250 park acres maintained, 78 acres are fine turf (athletic fields). A rigorous mowing schedule is needed to keep the turf at the desired height. The recreational facilities have 23 irrigation systems with nearly 3,100 heads. In addition to the recreational facilities there are 4 county buildings with irrigation systems that have 510 heads. This is a total of 3,610 heads that are maintained. There are over 145,000 square feet of landscape beds over the entire county that house shrubs and annual flowers that are pruned and refreshed with pine straw or mulch throughout the year. In addition to the beds, over 500 trees are also maintained.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| General Maintenance work orders completed | 225 | 237 | 217 | 220 | 245 |
| Fleet Maintenance work orders completed | 205 | 209 | 175 | 241 | 275 |

## Parks and Grounds Organization Chart

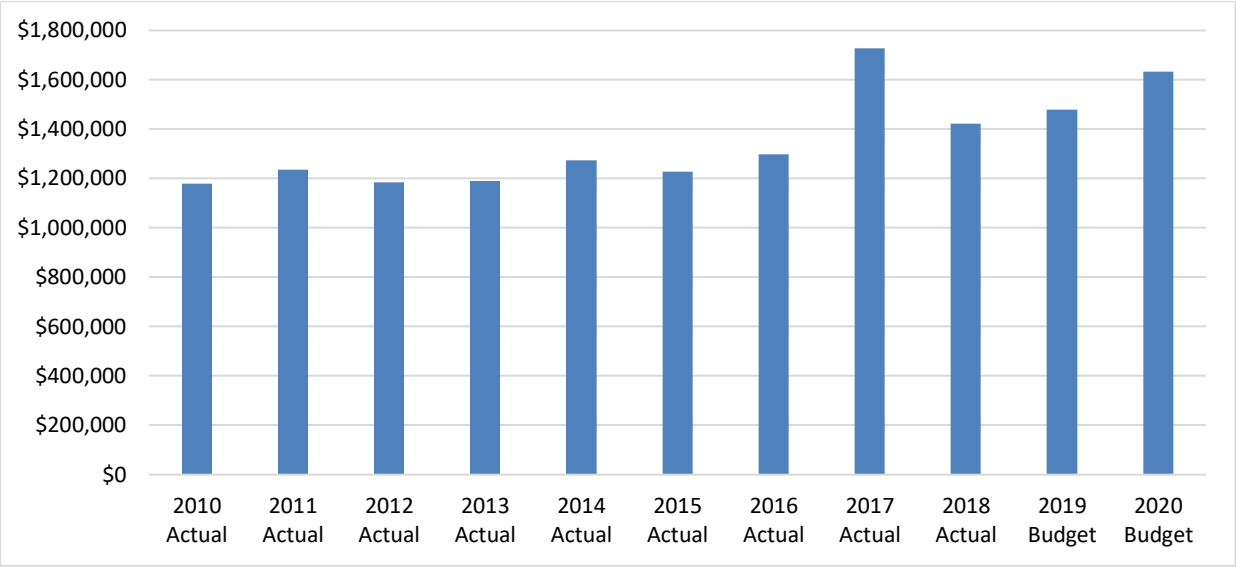



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

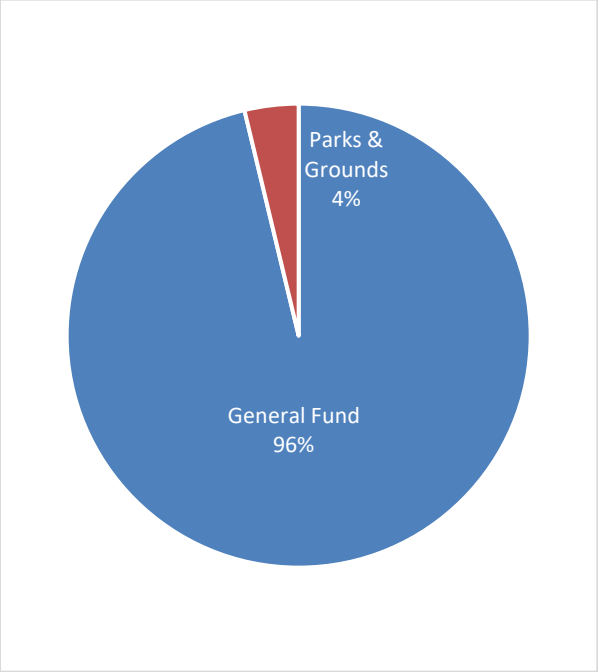
## Parks and Grounds Personnel Changes

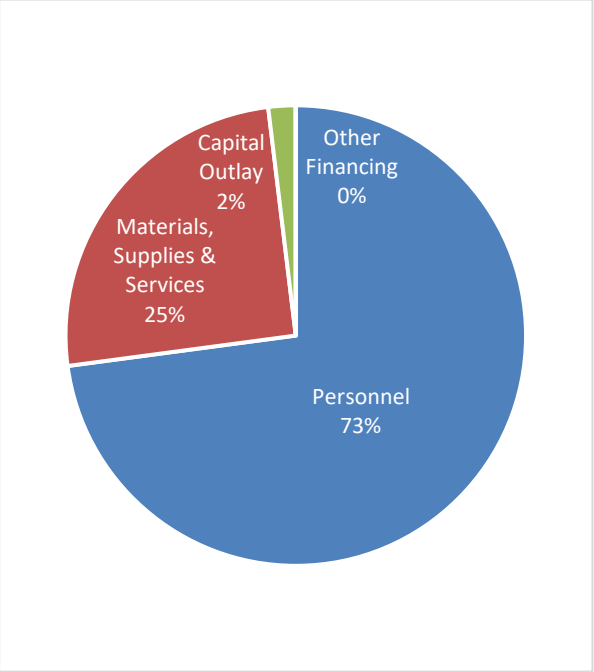
There are no changes to personnel for fiscal year 2020.

## Parks and Grounds Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 62200 – Parks and Grounds Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 961,529 | 932,710 | 1,058,102 | 881,202 | 1,191,203 |
| Materials, Supplies & Services | 388,083 | 427,491 | 405,700 | 396,786 | 411,700 |
| Capital Outlays | 713 | 62,584 | 21,255 | 15,036 | 31,200 |
| Other Financing Uses | 150 | 150 | 150 | 150 | 150 |
| **Total Expenditures** | **1,727,067** | **1,422,935** | **1,485,207** | **1,293,174** | **1,634,253** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 18 | 17 | 18 | 18 | 18 |
| Part-time | 8.6 | 8.6 | 11.4 | 11.4 | 11.6 |
| **Total FTE** | **26.7** | **25.6** | **29.4** | **29.4** | **29.6** |

**Fund 100 – General**
**Department 62200 – Parks and Grounds Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 545,953 | 533,182 | 601,769 | 519,902 | 652,094 |
| 511101 Salary – Part-time | 146,962 | 153,652 | 150,000 | 129,732 | 150,000 |
| 511300 Overtime | 29,031 | 26,097 | 35,000 | 24,676 | 70,000 |
| 512100 Health and Life Insurance | 137,316 | 117,040 | 148,903 | 109,679 | 1984,269 |
| 512200 Social Security | 53,218 | 52,198 | 60,188 | 49,400 | 66,715 |
| 512400 Retirement Contributions | 31,799 | 32,197 | 41,390 | 31,577 | 46,936 |
| 512700 Workers' Compensation | 17,250 | 18,345 | 20,852 | 16,235 | 21,189 |
| **Total Personnel Services** | **961,529** | **932,710** | **1,058,102** | **881,202** | **1,191,203** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | | 247 | 250 | 1,348 | 250 |
| 522140 Contract Service & Maintenance | 20,080 | 22,156 | 23,500 | 28,602 | 23,500 |
| 522201 Equipment Maintenance | 100 | 6,985 | | 4,025 | |
| 522202 Vehicle Maintenance | 26,031 | 18,327 | 10,000 | 54,446 | 35,000 |
| 522320 Lease Equipment | 32,253 | 41,190 | 38,000 | 40,175 | 39,000 |
| 523203 Postage | 125 | 53 | | | |
| 523500 Travel | 568 | 219 | 750 | 271 | 750 |
| 523700 Education and Training | 2,115 | 1,480 | 2,200 | 1,681 | 2,200 |
| 523855 Contract Labor | 37,981 | 36,841 | 68,500 | 56,886 | 68,500 |
| 523900 Other Purchased Services | 30 | 3,715 | | | |
| 531101 Supplies | 11 | 254 | | 74 | |
| 531102 Athletic Supplies | 23,063 | 18,879 | 25,000 | 24,748 | 25,000 |
| 531137 Signs | 414 | 294 | 1,000 | 373 | 1,000 |
| 531142 Chemical and Fertilizer | 44,983 | 42,398 | 50,000 | 46,884 | 50,000 |
| 531143 Landscaping Supplies | 36,914 | 46,341 | 35,000 | 23,262 | 40,000 |
| 531144 Grounds Maintenance Supplies | 66,725 | 87,879 | 50,000 | 43,489 | 50,000 |
| 531157 Equipment Parts | 31,473 | 23,590 | 25,000 | | |
| 531270 Gasoline / Diesel | 57,056 | 70,264 | 70,000 | 64,095 | 70,000 |
| 531600 Small Equipment | | 1,639 | | 653 | |
| 531710 Uniforms | 8,162 | 4,742 | 6,500 | 5,773 | 6,500 |
| **Total Materials, Supplies & Services** | **388,083** | **427,491** | **405,700** | **396,786** | **411,700** |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541201 Mill Creek – Batting Cages | 373,608 | | | | |
| 542500 Equipment | 713 | 62,584 | | 15,036 | 31,200 |

| Capital Outlays | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| **Total Capital Outlays** | **377,305** | **62,584** | | **15,036** | **31,200** |
| | | | | | |
| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 571000 Intergovernmental Fee | 150 | 150 | 150 | 150 | 150 |
| **Total Other Costs** | **150** | **150** | **150** | **150** | **150** |
| **Total Expenditures** | **1,727,067** | **1,422,935** | **1,485,207** | **1,293,174** | **1,634,253** |

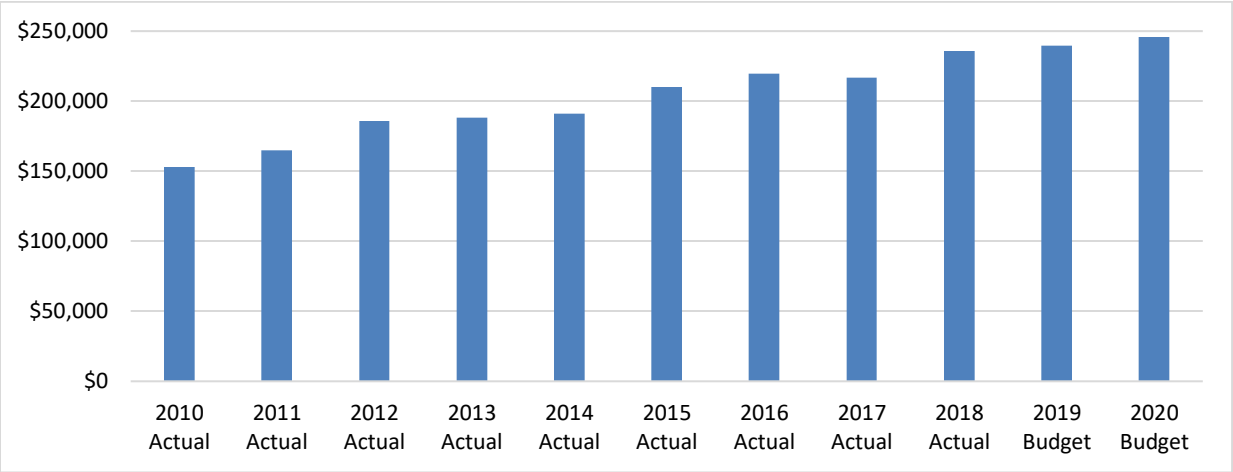
# Housing and Development

# Agricultural Resources

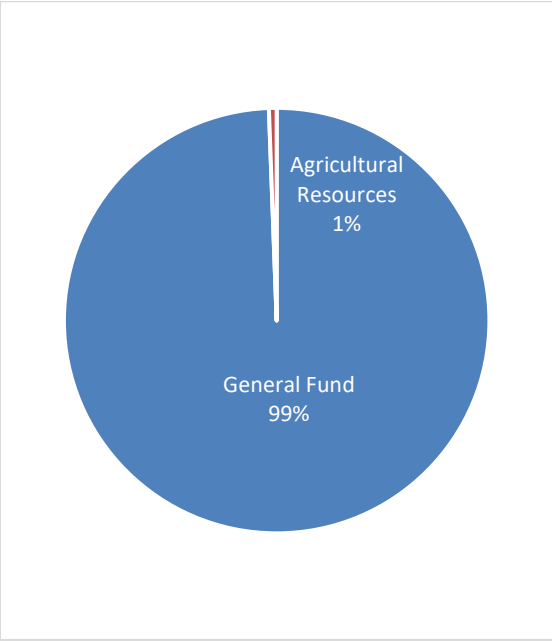
**Department Description**

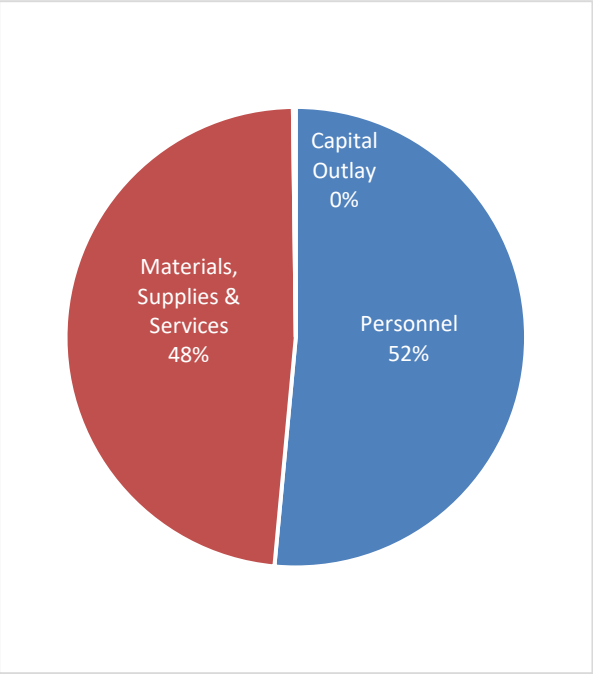
To extend lifelong learning to county citizens through unbiased research-based education in agriculture, the environment, communities, youth and families. Programs include agricultural technical assistance, 4-H Youth development and family and consumer education services.

## Agricultural Resources Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 71300 – Agricultural Resources Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 74,343 | 104,173 | 117,807 | 117,483 | 126,577 |
| Materials, Supplies & Services | 142,588 | 129,702 | 121,100 | 97,415 | 118,790 |
| Capital Outlays | | 2,167 | 500 | | 500 |
| **Total Expenditures** | **216,931** | **236,042** | **239,407** | **214,898** | **245,867** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | | | | | |
| **Total Revenues** | | | | | |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Part-time | .5 | .5 | .5 | .5 | .5 |
| Paid Unit Supplement | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| **Total FTE** | **2** | **2** | **2** | **2** | **2** |

**Fund 100 – General**
**Department 71300 – Agricultural Resources Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 51,831 | 72,798 | 82,932 | 56,488 | 86,582 |
| 511101 Salary – Part-time | 11,215 | 9,163 | 10,400 | 39,224 | 14,560 |
| 512200 Social Security | 4,501 | 6,270 | 7,140 | 7,407 | 7,532 |
| 512400 Retirement Contributions | 6,796 | 15,827 | 17,335 | 14,128 | 17,902 |
| 512700 Workers' Compensation | | 115 | | 237 | |
| **Total Personnel Services** | **74,343** | **104,173** | **117,807** | **117,483** | **126,577** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522201 Equipment Maintenance | 938 | 535 | 1,000 | 1,053 | 1,000 |
| 522202 Vehicle Maintenance | | | 100 | 2,664 | 1,500 |
| 522203 Building Maintenance | | | | | 250 |
| 523201 Telephone | 12,099 | 12,363 | 11,400 | 11,647 | 11,400 |
| 523203 Postage | 62 | 639 | 500 | 770 | 750 |
| 523400 Printing and Binding | 3,286 | 2,677 | 3,000 | 3,848 | 3,500 |
| 523500 Travel | 10,901 | 10,250 | 12,000 | 10,035 | 10,000 |
| 523601 Dues | 283 | 283 | 300 | 380 | 340 |
| 523855 Contract Labor | 105,368 | 94,547 | 81,350 | 60,260 | 81,350 |
| 523900 Other Purchased Services | | 50 | | | |
| 531101 Supplies and Materials | 3,335 | 2,775 | 5,000 | 1,486 | 2,500 |
| 531125 AG Demo Supplies | 2,500 | 2,500 | 3,000 | 2,794 | 3,000 |
| 531126 Home Demo Supplies | 460 | | | | |
| 531150 Building Maintenance Material | | | 250 | | |
| 531155 Vehicle Parts | 854 | 23 | | | |
| 531270 Gasoline / Diesel | 2,501 | 3,061 | 3,200 | 2,403 | 3,200 |
| 531300 Food | | | | 76 | |
| **Total Materials, Supplies & Services** | **142,588** | **129,702** | **121,100** | **97,415** | **118,790** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | | 2,167 | 500 | | 500 |
| **Total Capital Outlay** | | **2,167** | **500** | | **500** |
| **Total Expenditures** | **216,931** | **236,042** | **239,407** | **214,898** | **245,867** |

# Building Inspection

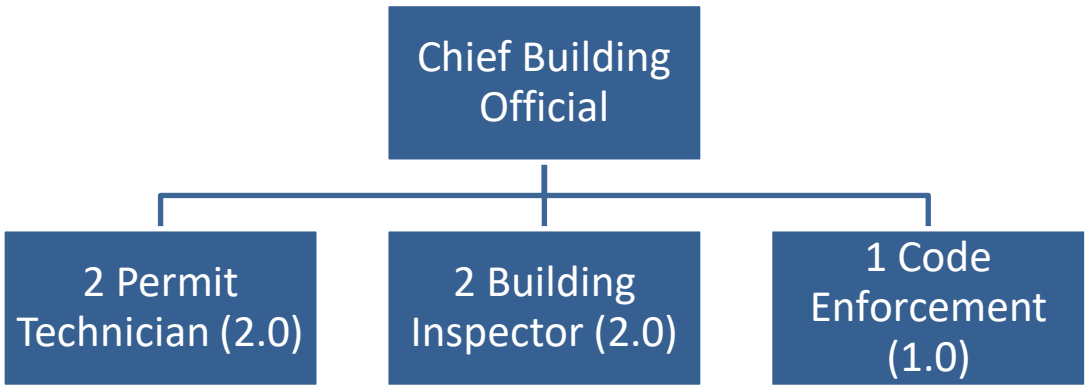
**Department Description**

To protect public health, safety, and general welfare by ensuring compliance with adopted codes that regulate structural strength, stability, sanitation, lighting, ventilation, fire safety and other hazards associated with construction, alteration, removal, demolition, use or occupancy of buildings, structures, or property; provide quality plan review, helpful counter service and friendly and accurate inspections. Being a highly regulated fee-based activity, this function relies on maximum efficiency recognizing that builders and developers have time and money invested in development while at the same time providing a service that protects the consumer of the development industry product. To minimize future personnel costs, the department is continually converting to automation to achieve this balance.

| Performance Measurement | 2016 | 2017 | 2018 | 2019* | 2020 |
|---|---|---|---|---|---|
| Single-family Home Permits | 187 | 251 | 326 | 290 | 300 |
| Manufactured Home Permits | 118 | 126 | 106 | 110 | 110 |
| Total Building Permits | 551 | 650 | 769 | 696 | 700 |
| Single Family Permit Valuation | $29,226,000 | $49,976,000 | $60,382,392 | $62,260,832 | $62,618,653 |
| Building Inspections | 2,465 | 3,199 | 3,836 | 7,800 | 8,100 |
| Land Disturbing Inspections | 190 | 272 | 280 | 295 | 315 |
| Code Inspections | 209 | 370 | 278 | 320 | 350 |

* Software change keeps track of all inspections performed.

## Building Inspection Organization Chart

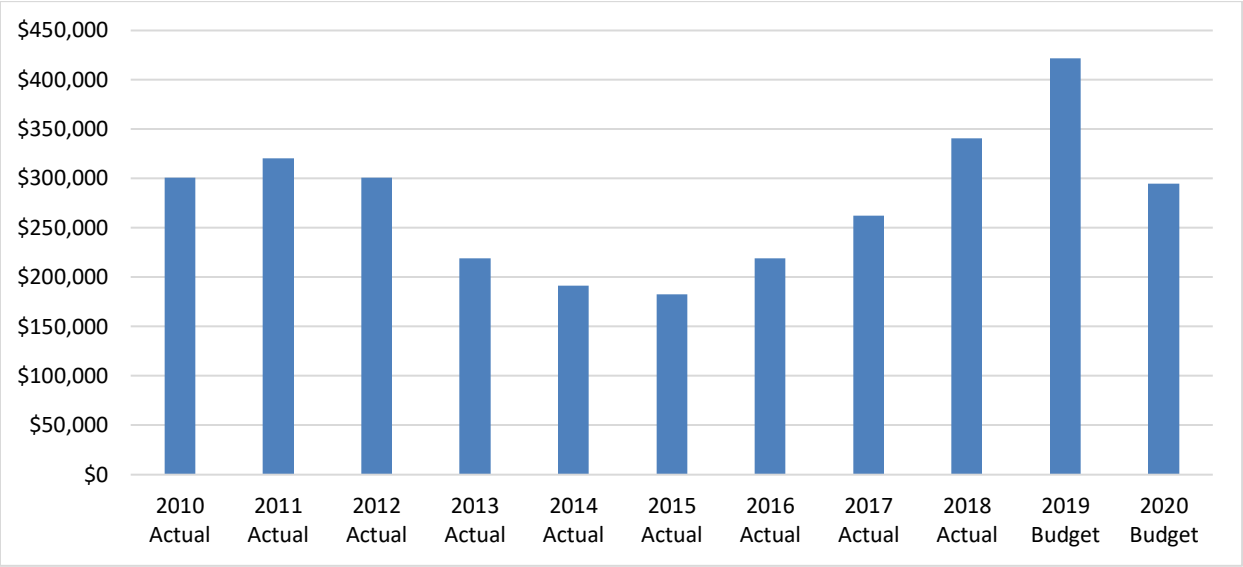



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents. Chief Building Official is budgeted for in the Planning and Zoning Department.

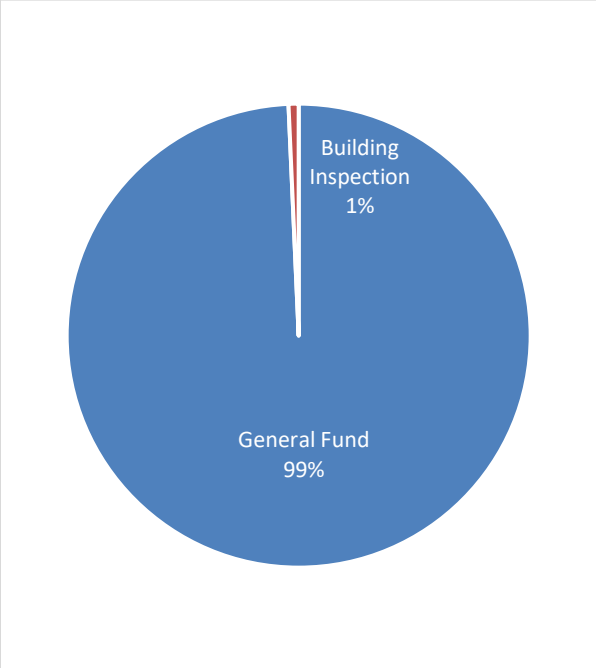
## Building Inspection Personnel Changes

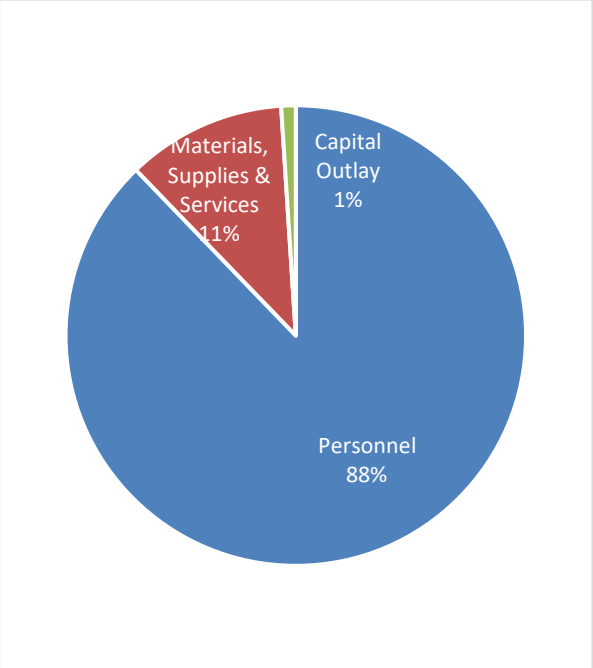
A development inspector will be added in FY 2020.

## Building Inspection Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 72200 – Building Inspection Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 211,162 | 228,837 | 306,170 | 256,758 | 258,870 |
| Materials, Supplies & Services | 23,256 | 27,862 | 31,100 | 24,291 | 33,025 |
| Capital Outlays | 28,254 | 83,970 | 84,500 | 74,845 | 3,000 |
| **Total Expenditures** | **262,672** | **340,669** | **421,770** | **356,894** | **294,895** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 263,952 | 280,540 | 281,000 | 273,000 | 273,000 |
| **Total Revenues** | **263,952** | **280,540** | **281,000** | **273,000** | **273,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 5 | 5 | 6 | 5 | 5 |
| **Total FTE** | **5** | **5** | **6** | **5** | **5** |

**Fund 100 – General**
**Department 72200 – Building Inspection Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 168,348 | 179,494 | 221,584 | 197,506 | 199,099 |
| 512100 Health and Life Insurance | 21,808 | 24,632 | 49,576 | 31,924 | 28,567 |
| 512200 Social Security | 12,342 | 13,194 | 16,951 | 14,428 | 15,231 |
| 512400 Retirement Contributions | 7,297 | 10,037 | 14,403 | 11,015 | 12,941 |
| 512700 Workers' Compensation | 1,366 | 1,480 | 3,655 | 1,885 | 3,032 |
| **Total Personnel Services** | **211,162** | **228,837** | **306,170** | **256,758** | **258,870** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 1,098 | 1,221 | 1,200 | 1,258 | 1,200 |
| 522201 Equipment Maintenance | 565 | 451 | 475 | 819 | 475 |
| 522202 Vehicle Maintenance | 24 | 26 | 500 | 723 | 1,500 |
| 522204 Software Maintenance | 3,668 | 3,813 | 3,825 | 3,423 | 6,800 |
| 523201 Telephone | 1,650 | 1,368 | 3,600 | 2,034 | 3,600 |
| 523203 Postage | | 3 | 100 | 5 | 50 |
| 523500 Travel | 1,139 | 899 | 1,500 | 1,402 | 1,500 |
| 523601 Dues | 775 | 670 | 775 | 151 | 775 |
| 523700 Education and Training | 1,100 | 2,336 | 2,000 | 1,485 | 2,000 |
| 523900 Other Purchased Services | 17 | 64 | 75 | 121 | 75 |
| 531101 Supplies and Materials | 4,014 | 4,018 | 4,000 | 3,390 | 4,000 |
| 531155 Vehicle Parts | 213 | 2,374 | 2,000 | | |
| 531270 Gasoline / Diesel | 8,300 | 9,214 | 9,500 | 8,283 | 9,500 |
| 531400 Books and Periodicals | | 397 | 600 | | 600 |
| 531600 Small Equipment | | | | 414 | |
| 531612 Tools | (43) | 231 | 200 | 177 | 200 |
| 531710 Uniforms | 735 | 777 | 750 | 607 | 750 |
| **Total Materials, Supplies & Services** | **23,256** | **27,862** | **31,100** | **24,291** | **33,025** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | 27,347 | 27,932 | 27,500 | 34,512 | |
| 542400 Computers | 907 | | 6,000 | 2,265 | 2,000 |
| 542401 Software | | 55,238 | 50,000 | 38,898 | |
| 542500 Equipment | | 800 | 1,000 | 169 | 1,000 |
| **Total Capital Outlay** | **28,254** | **83,970** | **84,500** | **75,845** | **3,000** |
| **Total Expenditures** | **262,672** | **340,669** | **421,770** | **356,894** | **294,895** |

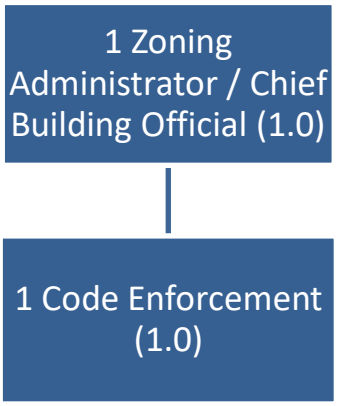
# Planning and Zoning

**Department Description**

To promote orderly growth, development, redevelopment and preservation of the unincorporated areas; to administer the following ordinances and plans related to development: Comprehensive Land Use Plan, Zoning Ordinance, Subdivision Ordinance, Flood Ordinance, Tower Ordinance, Sign Ordinance, Soil Erosion and Sedimentation Ordinance, Building Ordinance and Manufactured Home Ordinance. With regard to current zoning and development issues, the staff will focus on implementing the growth management measures recommended in the Comprehensive Plan. In FY20, a Capital Projects Manager will be moved from the Planning and Zoning Budget to the County Manager's Budget.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Conditional Use Applications | 17 | 20 | 35 | 37 | 40 |
| Variance Applications | 11 | 28 | 10 | 18 | 18 |
| Rezone Applications | 7 | 9 | 35 | 32 | 34 |
| Sketch Plan Application | 18 | 15 | 4 | 12 | 13 |
| Department Reviews | 23 | 26 | 29 | 30 | 32 |

## Planning and Zoning Organization Chart

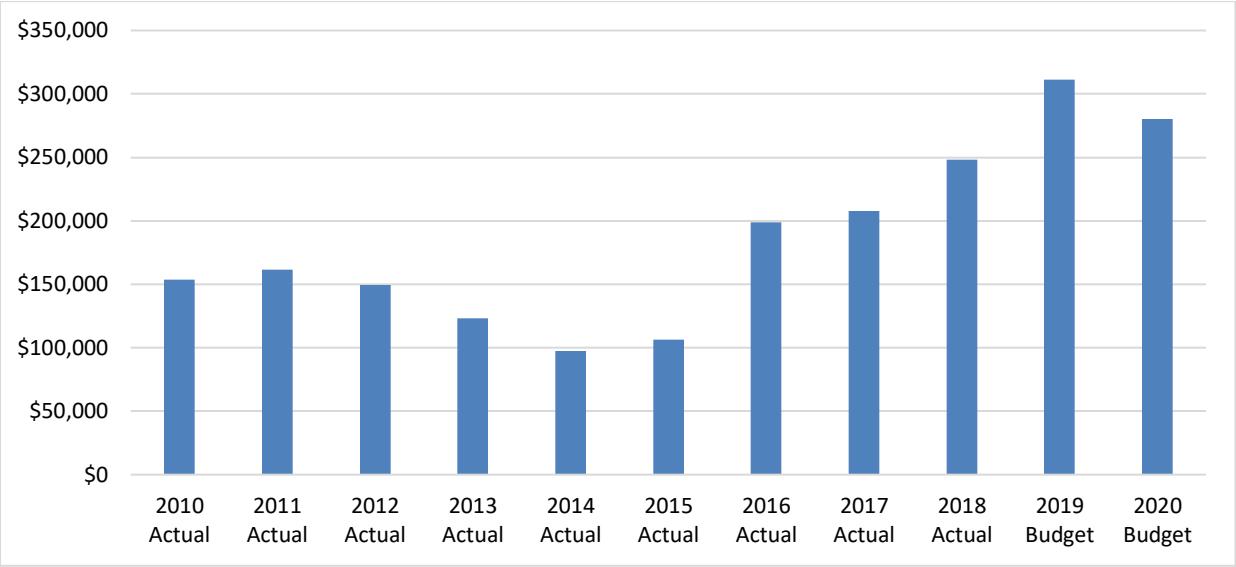



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

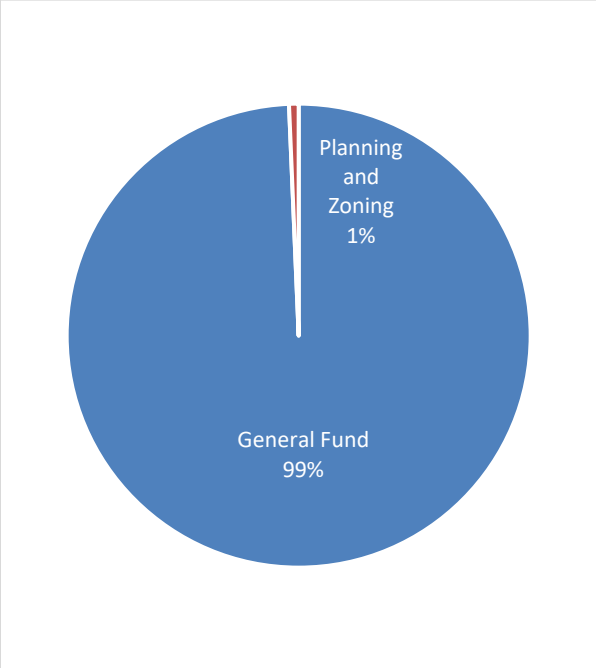
## Planning and Zoning Personnel Changes

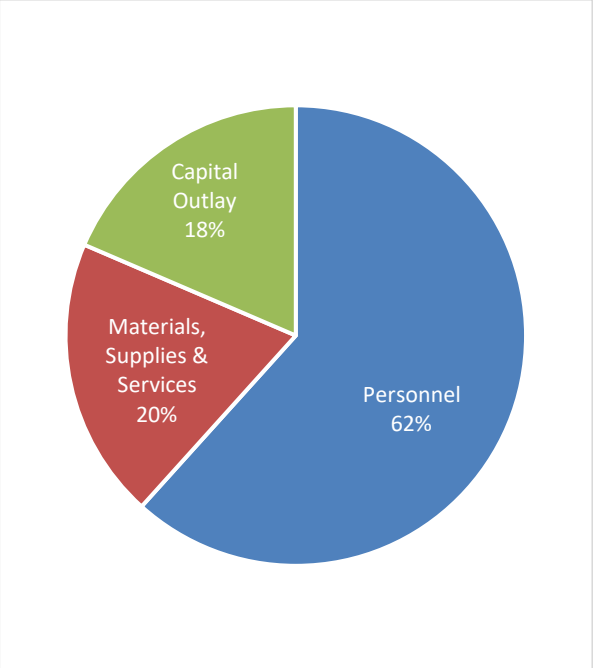
There are no changes to personnel for fiscal year 2020.

## Planning and Zoning Expenditure Trends




## Department vs General Fund Expenditures / Expenditure Breakdown



**Fund 100 – General**
**Department 74100 – Planning and Zoning Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 156,498 | 164,980 | 166,303 | 168,132 | 172,977 |
| Materials, Supplies & Services | 41,550 | 33,533 | 94,425 | 55,331 | 55,450 |
| Capital Outlays | 9,662 | 49,606 | 50,325 | 39,982 | 52,000 |
| **Total Expenditures** | **207,710** | **248,119** | **311,053** | **263,445** | **280,427** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 34,284 | 32,920 | 32,000 | 33,500 | 33,500 |
| **Total Revenues** | **34,284** | **32,920** | **32,000** | **33,500** | **33,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | 2 |
| **Total FTE** | **2** | **2** | **2** | **2** | **2** |

**Fund 100 – General**
**Department 74100 – Planning and Zoning Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 110,664 | 119,764 | 119,419 | 122,138 | 124,374 |
| 511300 Overtime | 3,000 | 2,513 | 2,000 | 1,753 | 2,000 |
| 512100 Health and Life Insurance | 26,331 | 25,528 | 26,055 | 26,342 | 26,055 |
| 512200 Social Security | 8,221 | 8,683 | 9,289 | 8,877 | 9,668 |
| 512400 Retirement Contributions | 7,138 | 7,771 | 7,892 | 8,383 | 8,214 |
| 512700 Workers' Compensation | 1,144 | 723 | 1,649 | 640 | 2,666 |
| **Total Personnel Services** | **156,498** | **164,980** | **166,303** | **168,132** | **172,977** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521100 Planning and Zoning Commission | 10,500 | 11,250 | 11,500 | 10,744 | 11,500 |
| 521200 Professional Services | 825 | | 50,000 | 2,233 | 5,000 |
| 521201 Professional Services – IT | 468 | 450 | 500 | 505 | 500 |
| 522201 Equipment Maintenance | 565 | 451 | 350 | 1,324 | 1,300 |
| 522202 Vehicle Maintenance | | | | 810 | 850 |
| 522204 Software Maintenance | 3,664 | 3,813 | 3,825 | 3,978 | 6,800 |
| 523201 Telephone | 1,424 | 1,196 | 1,600 | 1,178 | 1,600 |
| 523203 Postage | 456 | 353 | 600 | 393 | 450 |
| 523300 Advertising | 3,630 | 4,470 | 3,800 | 5,241 | 5,000 |
| 523400 Printing and Binding | | | | 232 | |
| 523500 Travel | 4,906 | 4,145 | 5,000 | 5,562 | 5,000 |
| 523601 Dues | 920 | 742 | 1,500 | 1,277 | 1,500 |
| 523700 Education and Training | 9,229 | 2,425 | 9,000 | 4,877 | 9,000 |
| 523850 Contract Labor | | | | 11,183 | |
| 531101 Supplies and Materials | 3,255 | 2,752 | 3,200 | 4,562 | 3,500 |
| 531155 Vehicle Parts | 60 | 150 | 100 | | |
| 531270 Gasoline / Diesel | 1,114 | (76) | 1,500 | 984 | 1,500 |
| 531400 Books and Periodicals | | 180 | 450 | | 450 |
| 531600 Small Equipment | | 800 | 1,000 | 248 | 1,000 |
| 531710 Uniforms | 534 | 432 | 500 | | 500 |
| **Total Materials, Supplies & Services** | **41,550** | **33,533** | **94,425** | **55,331** | **55,450** |

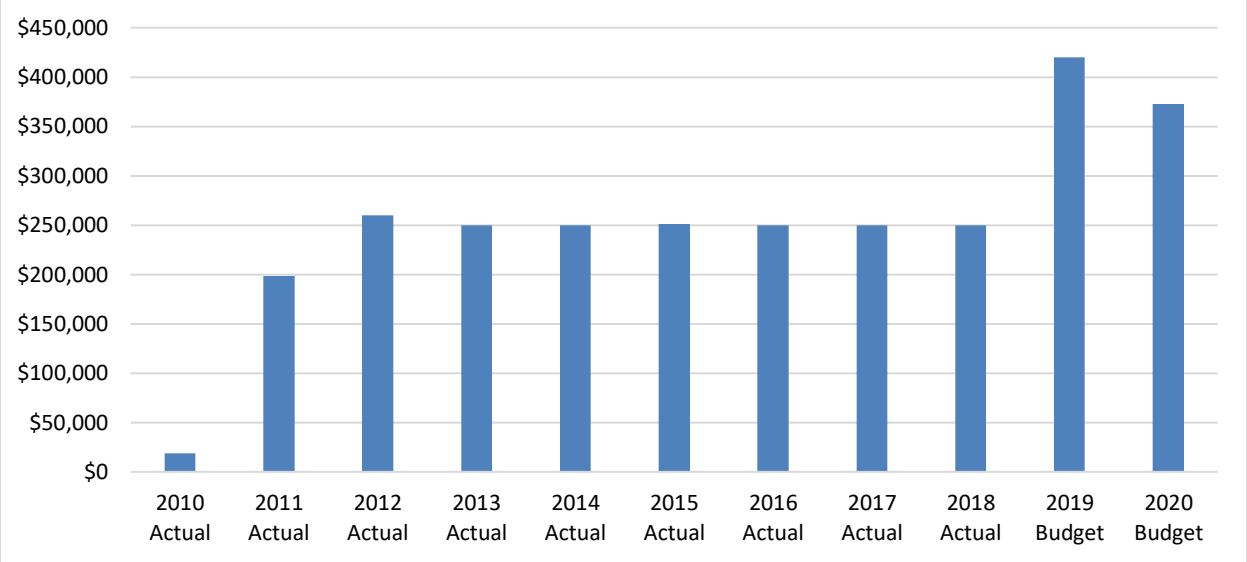
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542200 Vehicles | | | | 1,084 | |
| 542400 Computers | 907 | | 325 | | |
| 542401 Software | | 49,606 | | 38,897 | 37,000 |
| 542500 Equipment | 8,755 | | 50,000 | | 15,000 |
| **Total Capital Outlay** | **9,662** | **49,606** | **50,325** | **39,982** | **52,000** |
| **Total Expenditures** | **207,710** | **248,119** | **311,053** | **263,445** | **280,427** |

# Development Authority

**Department Description**

To maintain and create jobs and capital investment for new and existing business and industry, thereby improving the quality of life for all Bulloch County citizens. A major focus and priority of the Board of Commissioners is to work with the Development Authority to attract and retain new major industry to the county's three existing industrial and business parks to broaden the county tax base. New land for an industrial park has been located adjacent to I-16 and US-301 with plans underway for development. In FY19, Bulloch County agreed to begin making payments to the City of Statesboro for the Tax Allocation District(s) to help incentivize development.

## Development Authority Expenditure Trends




**Fund 100 – General**
**Department 75200 – Development Authority Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571400 Statesboro Tax Allocation District | | | 170,000 | 117,000 | 123,000 |
| 572500 Industrial Development Authority | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 572501 Industrial Park Development | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| **Total Other Costs** | **250,000** | **250,000** | **420,000** | **367,000** | **373,000** |
| **Total Expenditures** | **250,000** | **250,000** | **420,000** | **367,000** | **373,000** |

# Other Financing Uses

# Reserve / Contingency

### Department Description

This is used to account for contingencies, capital projects (not covered by SPLOST) and to stabilize the reserve fund to a level recommended for local governments.

**Fund 100 – General**
**Department 90000 – Reserve / Contingency Detail**

| Other Costs | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 579000 Contingency | | | 200,000 | 38,658 | |
| 612000 Other Financing Use - Capital | | | 106,870 | | |
| **Total Other Costs** | | | **306,870** | **38,658** | |
| **Total Expenditures** | | | **306,870** | **38,658** | |

# VI. Special Revenue Funds


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# Special Revenue Funds Overview

## Definition of Special Revenue Funds

Special Revenue Funds are created to account for a specific revenue source that must be used for a specified purpose. In other words, these funds account for earmarked revenue. The purpose of these accounts is to provide an enhanced level of transparency and accountability. This is achieved by having a separate account for each revenue source rather than putting the revenue into a general pool of funds.

The following discussion explains how Special Revenue Funds provide transparency: Taxes are received into the General Fund along with several other revenue streams. Because taxes are pooled together with other revenue streams, when the pool of revenues is used for an activity, it is not clear exactly the amount of taxes being used for this activity. In contrast, earmarked revenues such as event revenue are not placed into a pool of revenues. Instead, the event revenues stay within the events fund and are solely to fund event expenses.

## Overview of Special Revenue Funds

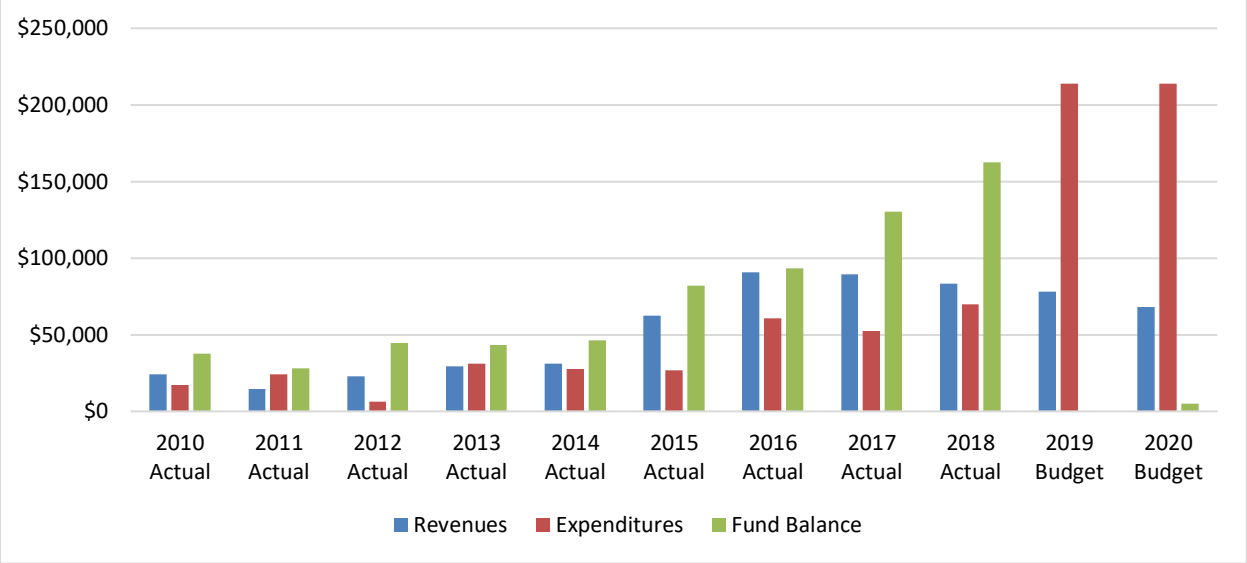
The County has 17 Special Revenue Funds: CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff Fingerprint, Grants, Airport, Street Lighting, Statesboro Fire District, Rural Fire, and Tourism. Many of the Special Revenue Funds are assessed an administration fee from the general fund to provide necessary administrative support.

# CI Phone

**Fund Description**

Originating from phone commissions proceeds at the County Correctional Institute, these funds are used to fund designated special projects for the Correctional Institute as determined by the Board of Commissioners and Warden to address needs. The amount charged for phone calls decreased from .17 to .11 per minute in FY17 with a 73% commission rate.

## CI Phone Revenue - Expenditure Trends




**Fund 125 – Special Revenue**
**Department 34200 – CI Phone Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 382000 CI – Phone Commissions | 89,257 | 83,241 | 78,000 | 92,924 | 68,000 |
| **Total Revenues** | **89,257** | **83,241** | **78,000** | **92,924** | **68,000** |

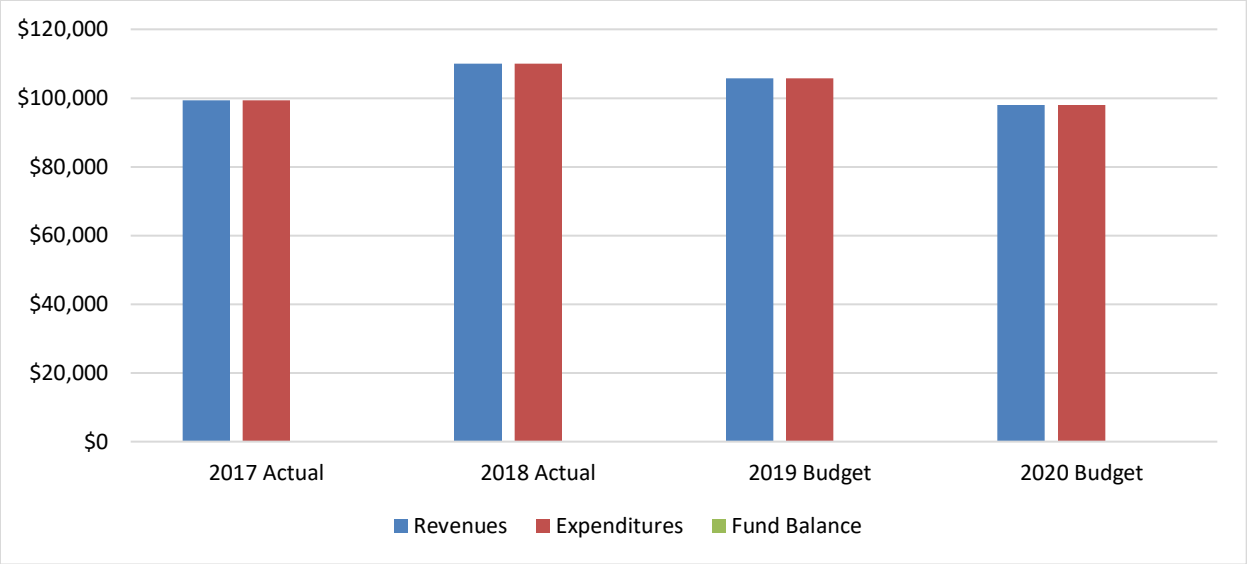
| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522201 Equipment Maintenance | 606 | | | 5,717 | |
| 522203 Building Maintenance | 4,487 | 10,145 | | 500 | |
| 531101 Supplies and Materials | 3,951 | | | | |
| 531116 Bedding and Clothing | 4,320 | | | | |
| 531150 Building Maintenance Material | 11,475 | | | | |
| 531600 Small Equipment | 349 | | | | |
| 542500 Equipment | 21,636 | 54,150 | 208,599 | 102,709 | 124,547 |
| 551100 Indirect Cost Allocation | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 611005 Interfund Transfer | | | | | 78,995 |
| **Total Expenditures** | **52,324** | **69,795** | **214,099** | **114,426** | **209,042** |
| **Fund Balance** | **149,099** | **162,544** | **0** | **141,042** | **0** |

# Jail Add-on

**Fund Description**

These are funds allocated for the operation and maintenance of the county jail generated through fees added on to fines (see O.C.G.A. 15-21-93) and are transferred to the General Fund to reimburse for maintenance and operation. The preponderance of funding is to reimburse the General Fund for meals prepared for inmates at the County Jail.

## Jail Add-on Revenue – Expenditure Trends




**Fund 211 – Special Revenue**
**Department 21800 – Jail Add-On Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 351110 Superior Court | 28,208 | 26,432 | 30,000 | 24,080 | 24,000 |
| 351120 State Court | 70,270 | 82,770 | 75,000 | 77,570 | 72,000 |
| 351160 Juvenile Court | 808 | 830 | 700 | 1,283 | 2,000 |
| **Total Revenues** | **99,286** | **110,031** | **105,700** | **102,933** | **98,000** |

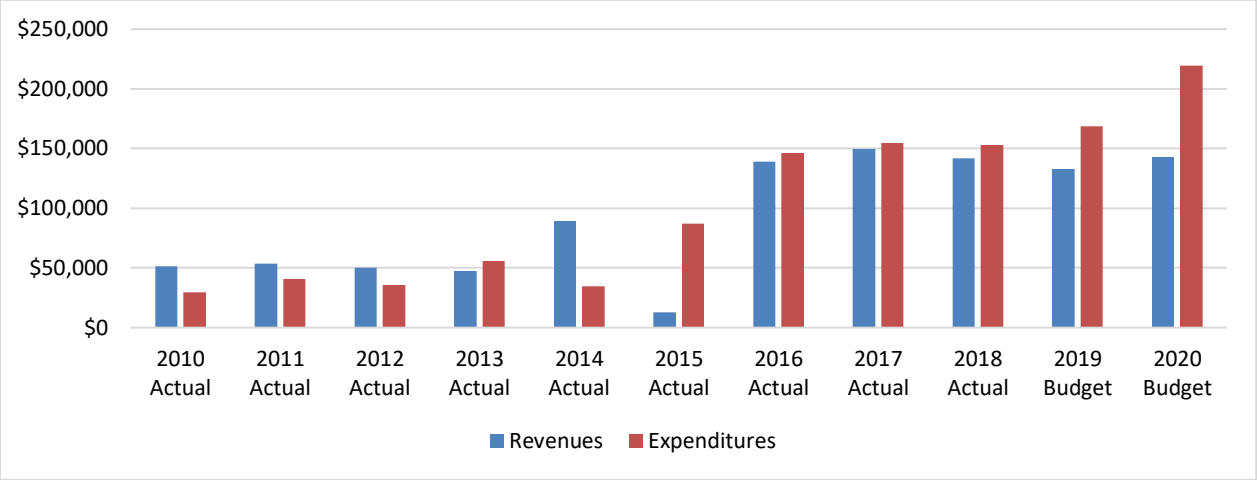
| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Inmate Meals | 99,286 | 110,031 | 105,700 | 102,933 | 98,000 |
| **Total Expenditures** | **99,286** | **110,031** | **105,700** | **102,933** | **98,000** |
| **Fund Balance** | **0** | **0** | **0** | **0** | **0** |

# Drug Education

**Fund Description**

The purpose of this fund is to sponsor meaningful opportunities for drug education and treatment to individuals referred by courts, law enforcement or social service agencies. The Fund is typically allocated for probation drug treatment, leveraging grants, the Sheriff's DARE program and for the Drug Abuse Council (funded at 5% of alcoholic beverage excise taxes).

## Drug Education Revenue - Expenditure Trends




**Fund 212 – Special Revenue**
**Department 33900 – Drug Education Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 351110 Superior Court | 70,003 | 61,141 | 55,000 | 59,426 | 65,000 |
| 351120 State Court | 78,296 | 80,302 | 78,000 | 69,800 | 78,000 |
| 389000 Miscellaneous Revenue | 1,090 | 510 | | | |
| **Total Revenues** | **149,389** | **141,952** | **133,000** | **129,226** | **143,000** |

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522202 Vehicle Maintenance | 9,265 | 4,139 | 15,750 | 4,383 | 15,750 |
| 523500 Travel | 5,773 | 3,246 | 5,700 | 1,596 | 10,700 |
| 523700 Education and Training | 2,756 | 1,952 | 3,775 | 1,000 | 3,775 |
| 523850 Contract Labor | 4,810 | 4,665 | 4,050 | 4,863 | 4,050 |
| 531101 Supplies and Materials | 49,483 | 22,134 | 22,450 | 31,916 | 22,450 |
| 531104 Program Materials | | 12,933 | | | |
| 531600 Small Equipment | 200 | 3,312 | 7,850 | 2,000 | 7,850 |
| 531710 Uniforms | 322 | 14,389 | 14,000 | | 19,000 |
| 542200 Vehicles | 56,891 | 68,320 | 60,700 | 69,251 | 101,200 |
| 551100 Indirect Cost Allocation | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 573000 Programs | 23,342 | 16,042 | 14,000 | 7,620 | 14,000 |
| 612000 Other Financing Uses (Drug Court) | | | 8,507 | 18,507 | |
| **Total Expenditures** | **154,843** | **153,131** | **168,782** | **143,136** | **200,775** |

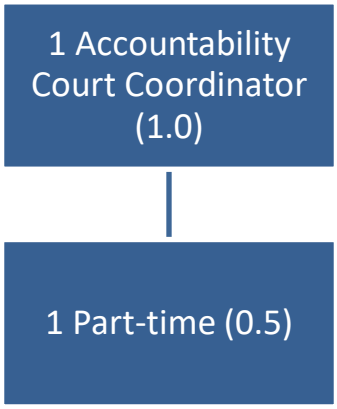
# Accountability Court

**Department Description**

The Accountability Court positively impacts persons with mental illness by facilitating stabilization and promoting self-sufficiency through a combined effort of the Court and community resources, and, with this blended effort, to see reduced recidivism, which will make for a safer community, and to assist participants in becoming independent, self-sufficient contributors to the welfare of the community. The Program is a specialty court designed to assist individuals with drug-related illnesses who have pending criminal charges to change their lives through an understanding of their drug-related illness, the need for medication, and assist the individual change their current behavior to law abiding behavior. Prior to FY19, the Accountability Court was called the Mental Health Court. This service was moved from the General Fund in FY20 to comply with requirements of the Chart of Accounts.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Number of Individuals Reviewed | 43 | 20 | 62 | 68 | 150 |
| Denied Entry | 20 | 12 | 23 | 15 | 40 |
| Declined Entry | 8 | 4 | 9 | 4 | 10 |
| Total Accepted (Active and Inactive) | 15 | 4 | 30 | 31 | 100 |

## Accountability Court Organization Chart

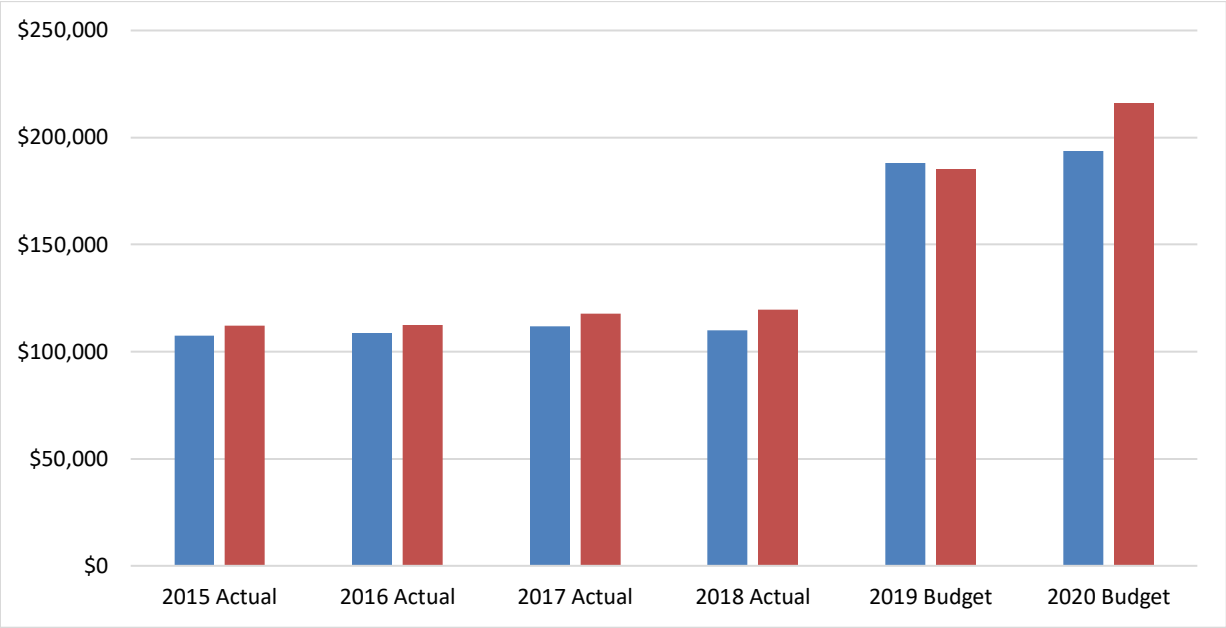



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

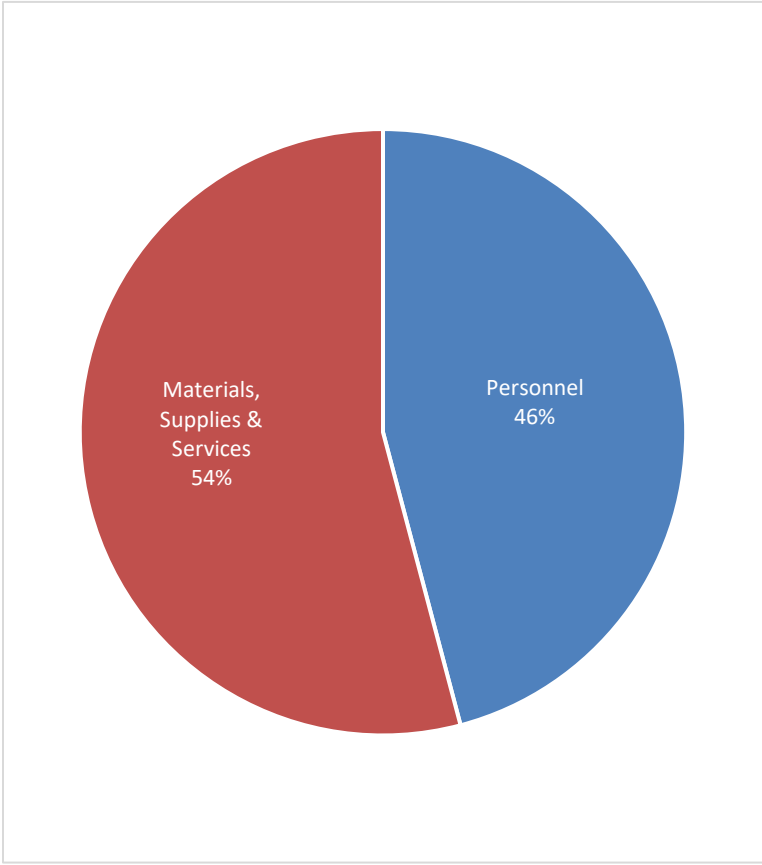
## Accountability Court Personnel Changes

There is a conversion of one part-time position to a full-time position for fiscal year 2020.

## Accountability Court Expenditure Trends




## Expenditure Breakdown



**Fund 212 – Drug Education**
**Department 21520 – Accountability Court Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 61,666 | 72,310 | 84,955 | | 138,223 |
| Materials, Supplies & Services | 56,243 | 47,313 | 100,212 | | 77,991 |
| **Total Expenditures** | **117,909** | **119,623** | **185,167** | | **216,214** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Accountability Court Grant | 111,793 | 116,074 | 188,082 | | 193,692 |
| Intergovernmental Revenues | | | | | 11,406 |
| Participant Fees | | | | | 1,000 |
| **Total Revenues** | **111,793** | **116,074** | **188,082** | | **206,098** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 1 | 1 | 1 | 1.5 | 2 |
| **Total FTE** | **1** | **1** | **1** | **1.5** | **2** |

**Fund 212 – Drug Education**
**Department 21520 – Accountability Court Detail**

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 48,084 | 51,691 | 51,437 | | 83,124 |
| 511101 Salary – Part-time | | 6,198 | 17,732 | | |
| 512100 Health and Life Insurance | 6,836 | 6,827 | 6,838 | | 44,842 |
| 512200 Social Security | 3,428 | 4,082 | 5,291 | | 6,335 |
| 512400 Retirement Contributions | 3,113 | 3,304 | 3,343 | | 3,415 |
| 512700 Workers' Compensation | 207 | 208 | 314 | | 507 |
| **Total Personnel Services** | **61,666** | **72,310** | **84,955** | | **138,223** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 423 | 1,082 | 500 | | 625 |
| 522201 Equipment Maintenance | | 181 | 750 | | 1,250 |
| 523201 Telephone | 1,144 | 1,346 | 1,200 | | 1,300 |
| 523203 Postage | 16 | 50 | 50 | | 350 |
| 523500 Travel | 5,546 | 4,019 | 1,000 | | 5,000 |
| 523700 Education and Training | 22 | | 2,489 | | 6,249 |
| 523900 Other Purchased Services | 39,043 | 31,509 | 83,223 | | 27,580 |
| 531101 Supplies and Materials | 10,050 | 9,125 | 11,000 | | 35,637 |
| **Total Materials, Supplies & Services** | **56,243** | **47,313** | **100,212** | | **77,991** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computers | | | | | |
| **Total Capital Outlay** | | | | | |
| **Total Expenditures** | | | | | **216,214** |
| **Fund Balance** | **117,909** | **119,623** | **185,167** | | **10,115** |

For FY 2017 thru 2019, this department was located in the General Fund.

**Fund 212 – Drug Education**
**Consolidated Fund Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Drug Task Force | **154,843** | **153,131** | **168,782** | **143,136** | **200,775** |
| Accountability Court | | | | | **216,214** |
| **Total Expenditures** | **154,843** | **153,131** | **168,782** | **143,136** | **416,989** |

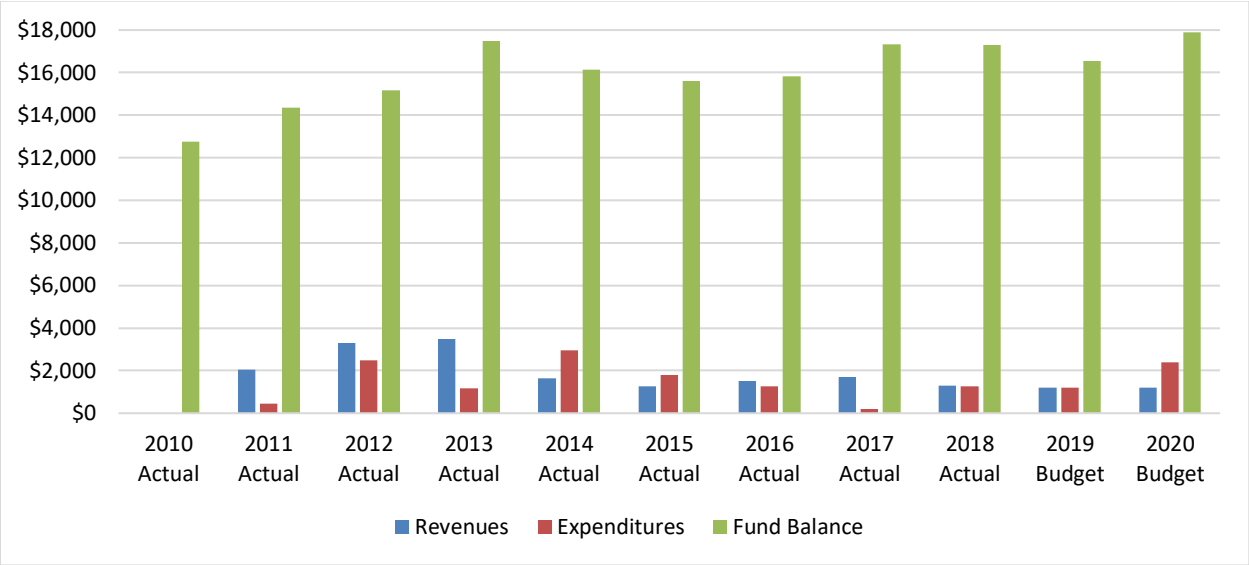
| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Drug Task Force | **149,389** | **141,952** | **133,000** | **129,226** | **143,000** |
| Accountability Court | | | | | **206,098** |
| **Total Revenues** | **149,389** | **141,952** | **133,000** | **129,226** | **349,098** |
| **Fund Balance** | **183,265** | **172,086** | **147,380** | **158,176** | **90,285** |

# Juvenile Services

**Fund Description**

This fund is used upon order by the juvenile division of the Bulloch County Superior Court to provide support services to juvenile offenders.

## Juvenile Services Revenue - Expenditure Trends




**Fund 213 – Special Revenue**
**Department 26000 – Juvenile Services Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 351160 Juvenile Court Fees | 1,700 | 1,300 | 1,200 | 1,920 | 1,200 |
| **Total Revenues** | **1,700** | **1,300** | **1,200** | **1,920** | **1,200** |

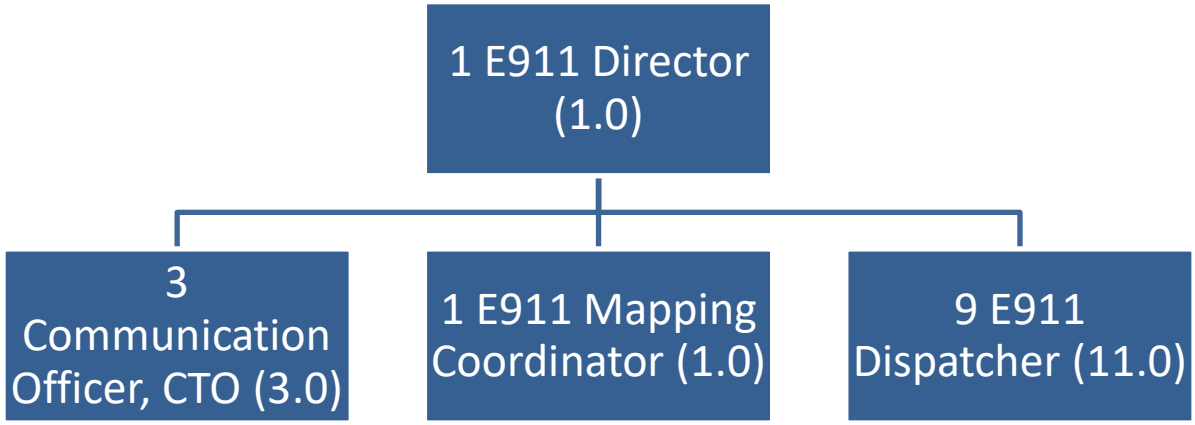
| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523850 Supplemental Services | | 800 | 1,000 | | 2,200 |
| 531101 Supplies and Materials | | 255 | | | |
| 551100 Indirect Cost Allocation | 200 | 200 | 200 | 200 | 200 |
| **Total Expenditures** | **200** | **1,255** | **1,200** | **200** | **2,400** |
| **Fund Balance** | **17,333** | **17,378** | **16,533** | **19,098** | **17,898** |

# E911

**Department Description**
To provide Bulloch, Evans, and Candler Counties with a reliable, cost effective and state of the art Enhanced 911 Emergency Telephone System, to maintain the system with complete public confidence and accountability and to provide residents of these counties with demonstrated life-saving responsiveness in any emergency.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Call Volume | 78,826 | 82,440 | 93,412 | 115,198 | 127,316 |
| Bulloch County Service Effort | 58,732 | 54,642 | 47,010 | 48,976 | 45,724 |
| Candler County Service Effort | 4,913 | 4,501 | 4,463 | 5,806 | 8,039 |
| Evans County Service Effort | 2,509 | 2,716 | 2,691 | 3,878 | 5,627 |

## E911 Organization Chart

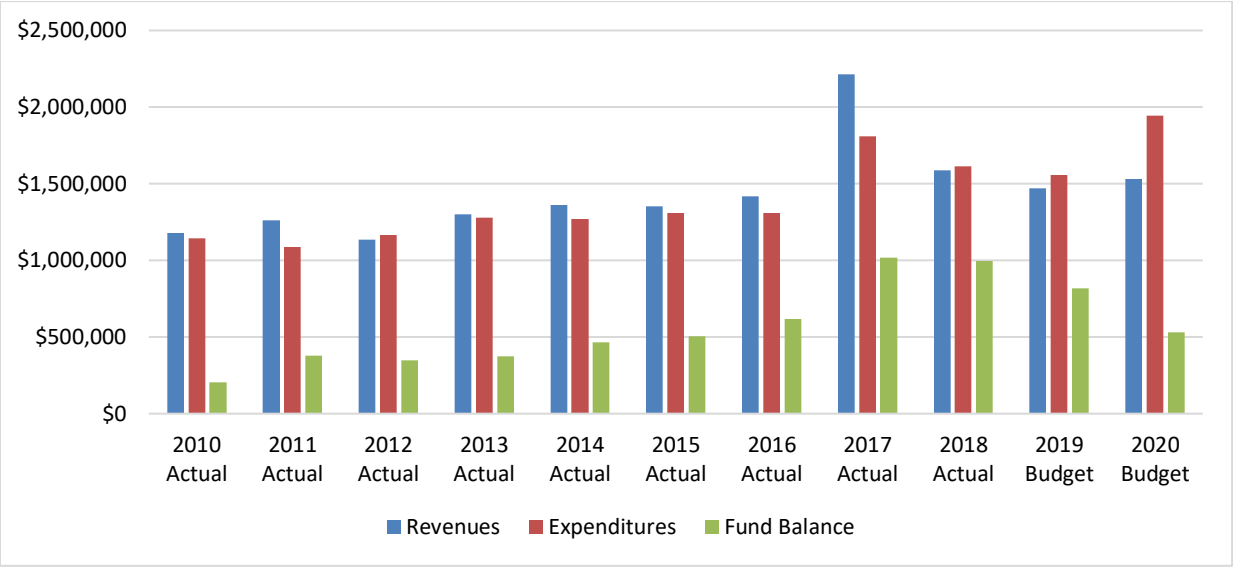



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

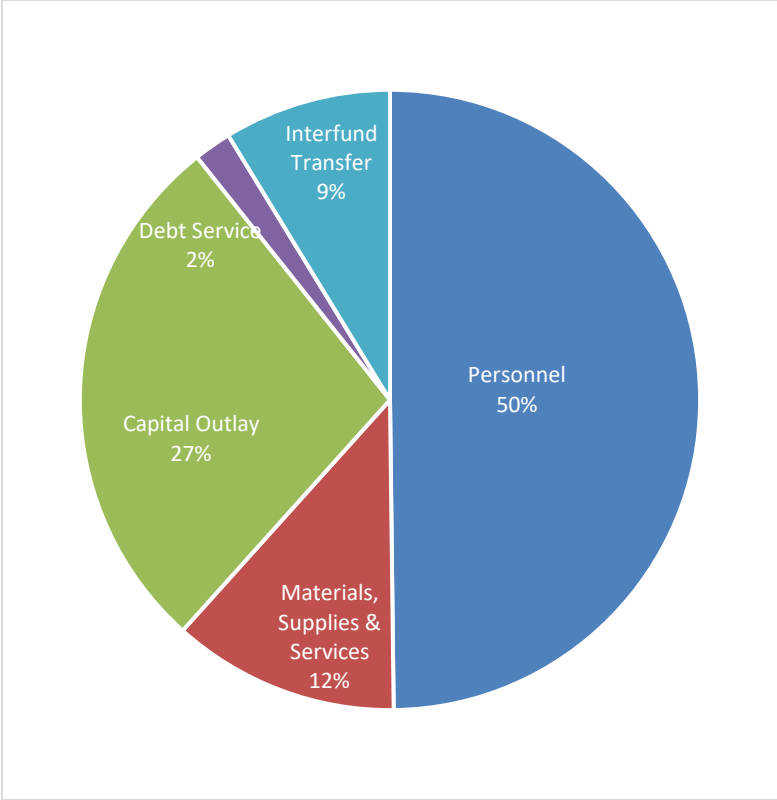
## E911 Personnel Changes

There will be an additional full-time Dispatecher added for fiscal year 2020.

## E911 Department Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 215 – Special Revenue**
**Department 38000 – E911 Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 786,118 | 811,075 | 829,649 | 819,823 | 948,140 |
| Materials, Supplies & Services | 528,466 | 529,661 | 525,278 | 571,590 | 230,158 |
| Capital Outlays | 288,479 | 64,949 | 2,500 | 168,142 | 537,500 |
| Interfund Transfer | 30,000 | 38,000 | 30,000 | 30,000 | 38,000 |
| Debt Service | 169,719 | 169,719 | 169,719 | 169,719 | 169,719 |
| **Total Expenditures** | **1,810,282** | **1,613,404** | **1,557,146** | **1,759,274** | **1,923,517** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 2,211,865 | 1,589,096 | 1,470,200 | 1,690,976 | 1,529,295 |
| **Total Revenues** | **2,211,865** | **1,589,096** | **1,470,200** | **1,690,976** | **1,529,295** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 14 | 14 | 14 | 14 | 15 |
| Part-time | 1.4 | 1.4 | 1.9 | 1.9 | 1.4 |
| **Total FTE** | **15.4** | **15.4** | **15.9** | **15.9** | **16.4** |

**Fund 215 – Special Revenue**
**Department 38000 – E911 Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 334100 Georgia Prepaid Wireless | 140,907 | 106,473 | 190,000 | 406,156 | 510,235 |
| 336006 City of Statesboro | 85,109 | 76,738 | 80,000 | 90,699 | |
| 342500 E-911 Fees (wired and wireless) | | | | 427,493 | |
| 342501 Frontier Telephone | 131,416 | 108,639 | 112,000 | 48,383 | 659,460 |
| 342502 Bulloch Rural Telephone | 157,583 | 160,686 | 161,400 | 66,739 | |
| 342503 Pembroke Telephone | 4,037 | 4,142 | 4,000 | 2,065 | |
| 342504 Wireless | 23,553 | 27,394 | 625,800 | 89,547 | |
| 342506 Verizon / Alternadev | 408,015 | 430,863 | | 225,304 | |
| 342508 T-Mobile | 18,979 | 21,842 | | 12,645 | |
| 342509 Sprint | 20,469 | 17,555 | | 8,681 | |
| 342510 Southern Company | 1,069 | 943 | | | |
| 342512 AT&T Wireless | 129,918 | 124,936 | | 44 | |
| 342513 Northland | 4,455 | 27,107 | 27,000 | 13,220 | |
| 342550 Evans County | 139,285 | 130,965 | 135,000 | 150,000 | 179,800 |
| 342551 Candler County | 122,068 | 343,507 | 135,000 | 150,000 | 179,800 |
| 383000 Reimbursement for Damaged Property | | 6,761 | | | |
| 389000 Miscellaneous Revenue | | 546 | | | |
| 393500 Lease Proceeds | 825,000 | | | | |
| **Total Revenues** | **2,211,865** | **1,589,096** | **1,470,200** | **1,690,976** | **1,529,295** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 490,798 | 495,490 | 489,010 | 485,121 | 568,040 |
| 511101 Salary – Part-time | 15,318 | 26,125 | 46,336 | 43,099 | 45,000 |
| 511300 Overtime | 71,567 | 74,175 | 70,000 | 78,584 | 78,000 |
| 512100 Health and Life Insurance | 129,297 | 138,603 | 138,512 | 135,716 | 159,000 |
| 512200 Social Security | 40,935 | 42,055 | 46,309 | 42,787 | 52,900 |
| 512400 Retirement Contributions | 35,290 | 32,070 | 36,336 | 32,365 | 42,000 |
| 512700 Workers' Compensation | 2,912 | 2,558 | 3,147 | 2,151 | 3,200 |
| **Total Personnel Services** | **786,118** | **811,075** | **829,649** | **819,823** | **948,140** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 7,500 | 20,104 | | 5,000 | |
| 521201 Professional Services – IT | 5,421 | 9,377 | 1,000 | 449 | 1,000 |
| 522201 Equipment Maintenance | 341,997 | 318,011 | 350,000 | 366,653 | 50,000 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522202 Vehicle Maintenance | 2,559 | 1,681 | 2,500 | 3,543 | 2,900 |
| 522203 Building Maintenance | 6,406 | 5,308 | 4,500 | 18,300 | 6,155 |
| 522204 Software Maintenance | 62,718 | 61,834 | 62,378 | 47,813 | 62,378 |
| 523201 Telephone | 67,265 | 66,772 | 60,000 | 63,597 | 60,000 |
| 523203 Postage | 9 | 15 | 25 | 7 | 25 |
| 523500 Travel | 2,026 | 7,785 | 6,000 | 9,000 | 8,000 |
| 523601 Dues | 296 | 287 | 275 | 416 | 500 |
| 523700 Education and Training | 3,426 | 1,725 | 2,000 | 5,300 | 3,000 |
| 523900 Other Purchased Services | 717 | 804 | 600 | 2,094 | 600 |
| 531101 Supplies and Materials | 5,170 | 6,075 | 6,000 | 11,245 | 6,000 |
| 531120 Janitorial Supplies | 1,508 | 1,643 | 1,000 | 1,654 | 1,000 |
| 531155 Vehicle Parts | 112 | 1,252 | 400 | | |
| 531230 Electricity | 17,803 | 20,291 | 19,000 | 23,331 | 19,000 |
| 531270 Gasoline / Diesel | 3,391 | 2,719 | 3,600 | 9,198 | 3,600 |
| 531600 Small Equipment | 7,524 | 969 | 2,000 | | 2,000 |
| 531710 Uniforms | 117 | 3,007 | 4,000 | 3,990 | 4,000 |
| **Total Materials, Supplies & Services** | **535,966** | **529,661** | **525,278** | **571,590** | **230,158** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541000 Property | | | | 62,536 | |
| 541300 Building and Building Improvements | | 4,281 | | | |
| 542200 Vehicles | | 25,011 | | | 25,000 |
| 542300 Furniture & Fixtures | | | | 101,421 | |
| 542400 Computers | 1,781 | 9,457 | 2,500 | 3,745 | 2,500 |
| 542401 Software | 14 | | | | |
| 542500 Equipment | 286,684 | 26,200 | | 440 | 510,000 |
| **Total Capital Outlay** | **288,479** | **64,949** | **2,500** | **168,142** | **537,500** |

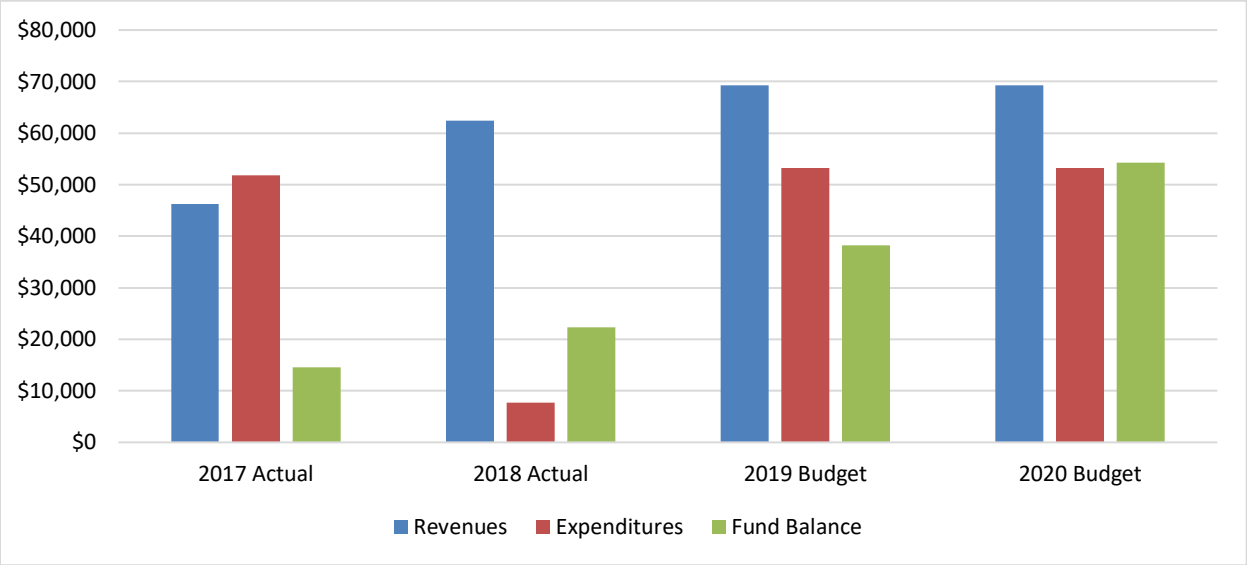
| Interfund Transactions | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Indirect Cost Allocation | 30,000 | 38,000 | 30,000 | 30,000 | 38,000 |
| **Total Interfund Transactions** | **30,000** | **38,000** | **30,000** | **30,000** | **38,000** |

| Debt Service | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 581101 Principal | 169,719 | 160,348 | 160,348 | 162,641 | 162,641 |
| 582101 Interest | | 9,371 | 9,371 | 7,078 | 7,078 |
| **Total Capital Outlay** | **169,719** | **169,719** | **169,719** | **169,719** | **169,719** |
| **Total Expenditures** | **1,810,282** | **1,613,404** | **1,557,146** | **1,759,274** | **1,923,517** |
| **Fund Balance** | **1,019,419** | **995,111** | **815,688** | **926,814** | **532,592** |

# CI Inmate

**Department Description**

This account is used to account for funds received from vending commissions. Typically, this funding is used by the Correction Institute Department to purchase equipment and supplies for the benefit of the inmates.



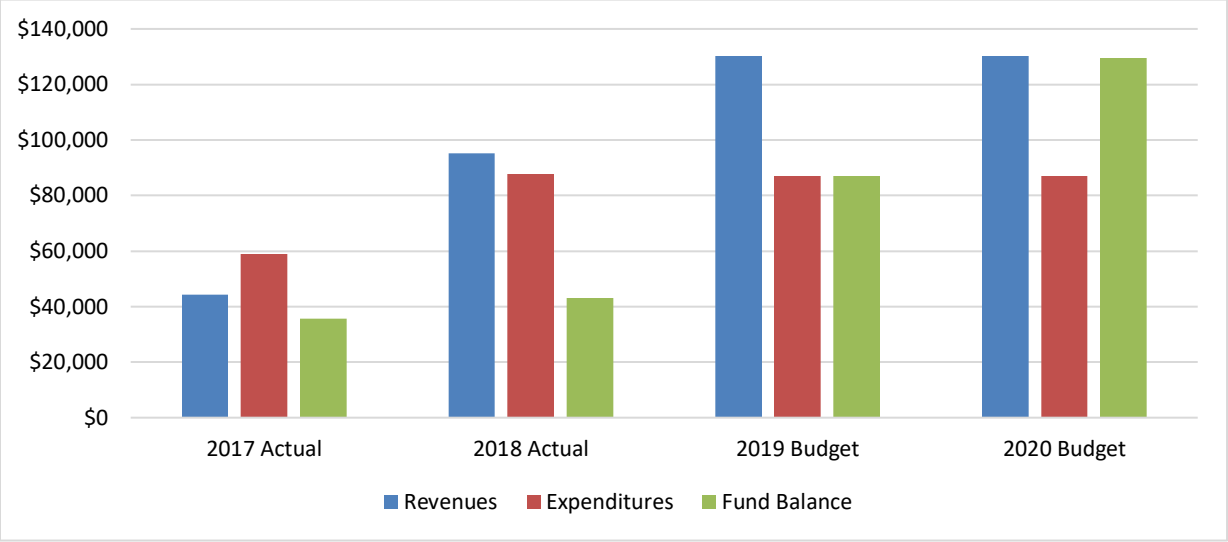

| **Fund 224 – Special Revenue**<br>**Department 34200 – CI Inmate Fund Detail** | | | | | |
|---|---|---|---|---|---|
| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 331100 Intergovernmental | | 9,800 | 14,160 | 14,160 | 14,160 |
| 342350 Vending Commissions | 46,261 | 52,596 | 55,116 | 55,116 | 55,116 |
| 361000 Interest | 2 | 1 | 2 | 2 | 2 |
| **Total Revenues** | **46,262** | **62,397** | **69,278** | **69,278** | **69,278** |
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 531101 Supplies | 36,206 | 38,550 | 48,267 | 48,267 | 48,267 |
| **Total Materials, Supplies & Services** | **36,206** | **38,550** | **48,267** | **48,267** | **48,267** |
| | | | | | |
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 542500 Equipment | 15,618 | 16,111 | 5,000 | 5,000 | 5,000 |
| **Total Capital Outlay** | **15,618** | **16,111** | **5,000** | **5,000** | **5,000** |
| **Total Expenditures** | **51,824** | **7,736** | **53,267** | **53,267** | **53,267** |
| **Fund Balance** | **14,547** | **22,283** | **38,294** | **38,294** | **54,305** |

# Sheriff Phone

**Department Description**

Originating from phone commissions proceeds at the County Jail, these revenues are used to fund needs for the Jail as determined by the Sheriff or his designee.

## Sheriff Phone Fund Revenue - Expenditure Trends




**Fund 225 – Special Revenue**
**Department 33260 – Sheriff Phone Fund**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 382000 Telecommunication | 39,203 | 95,160 | 130,347 | 130,347 | 130,347 |
| 389000 Miscellaneous | 5,028 | | | | |
| **Total Revenues** | **44,231** | **95,160** | **130,347** | **130,347** | **130,347** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523201 Telephone | 28,952 | 38,550 | 12,244 | 12,244 | 12,244 |
| **Total Materials, Supplies & Services** | **24,322** | **38,550** | **12,244** | **12,244** | **12,244** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | 26,314 | 16,111 | 74,901 | 74,901 | 74,901 |
| **Total Capital Outlay** | **26,314** | **16,111** | **74,901** | **74,901** | **74,901** |

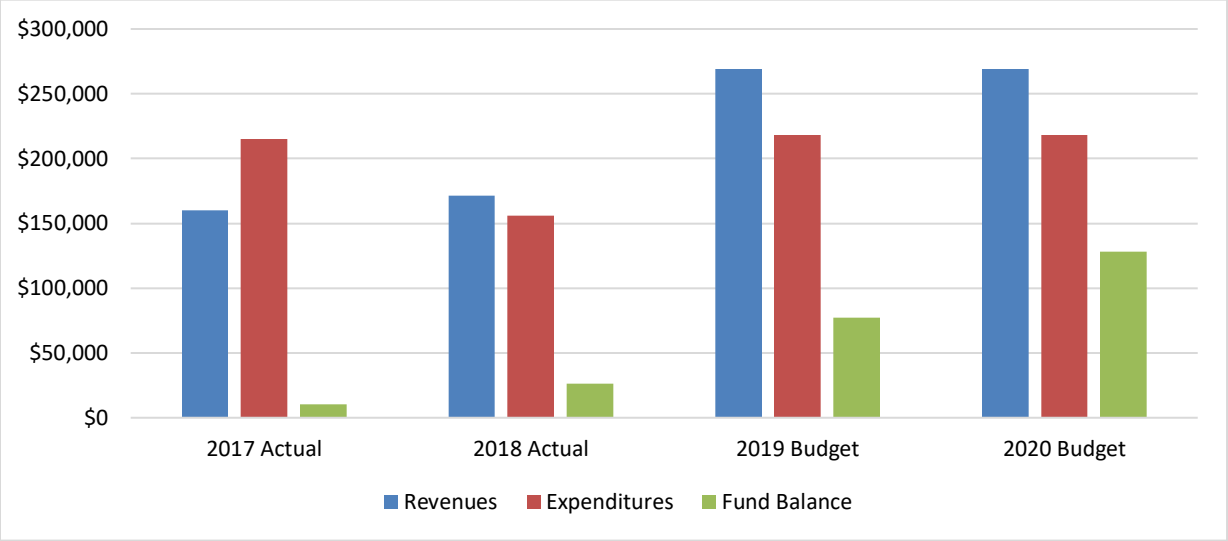
| Debt Service | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 582000 Interest | 3,636 | | | | |
| **Total Debt Service** | **3,636** | | | | |
| **Total Expenditures** | **58,902** | **87,650** | **87,145** | **87,145** | **87,145** |
| **Fund Balance** | **35,627** | **43,137** | **87,145** | **86,339** | **129,541** |

# Jail Commissary

**Department Description**

This account is used to account for funds received as vending commissions in the Jail. Typically, this funding is used by the Sheriff's Department for supplies and equipment.

## Jail Commissary Revenue - Expenditure Trends




**Fund 226 – Special Revenue**
**Department 33260 – Jail Commissary Fund Detail**

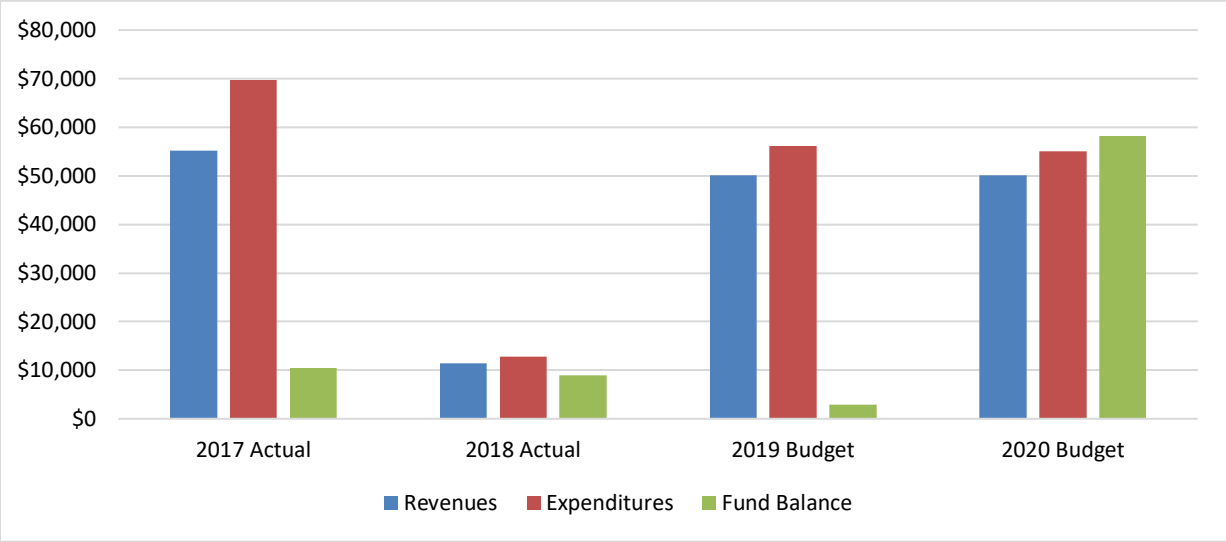
| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 342350 Vending Commissions | 160,144 | 171,506 | 269,332 | 269,332 | 269,332 |
| **Total Revenues** | **160,144** | **171,506** | **269,332** | **269,332** | **269,332** |
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 521200 Professional Services | | | 5,137 | 5,137 | 5,137 |
| 522203 Building Maintenance | | | 12,335 | 12,335 | 12,335 |
| 531101 Supplies | 73,477 | 76,774 | 87,406 | 87,406 | 87,406 |
| **Total Materials, Supplies & Services** | **73,477** | **104,878** | **104,878** | **104,878** | **104,878** |
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 542200 Vehicles | 27,887 | 35,058 | 100,474 | 100,474 | 100,474 |
| 542500 Equipment | 114,004 | 44,009 | 12,982 | 12,982 | 12,982 |
| **Total Capital Outlay** | **141,891** | **79,067** | **113,456** | **113,456** | **113,456** |
| **Total Expenditures** | **215,368** | **155,841** | **218,334** | **218,334** | **218,334** |
| **Fund Balance** | **10,481** | **26,146** | **77,144** | **77,144** | **128,142** |

# Confiscated Assets

**Department Description**

This account is used to account for funds received as part of drug seizures and forfeited assets seized by County and Federal investigations. Typically, this funding is used by the Sheriff's Department to purchase equipment.

## Confiscated Assets Revenue - Expenditure Trends



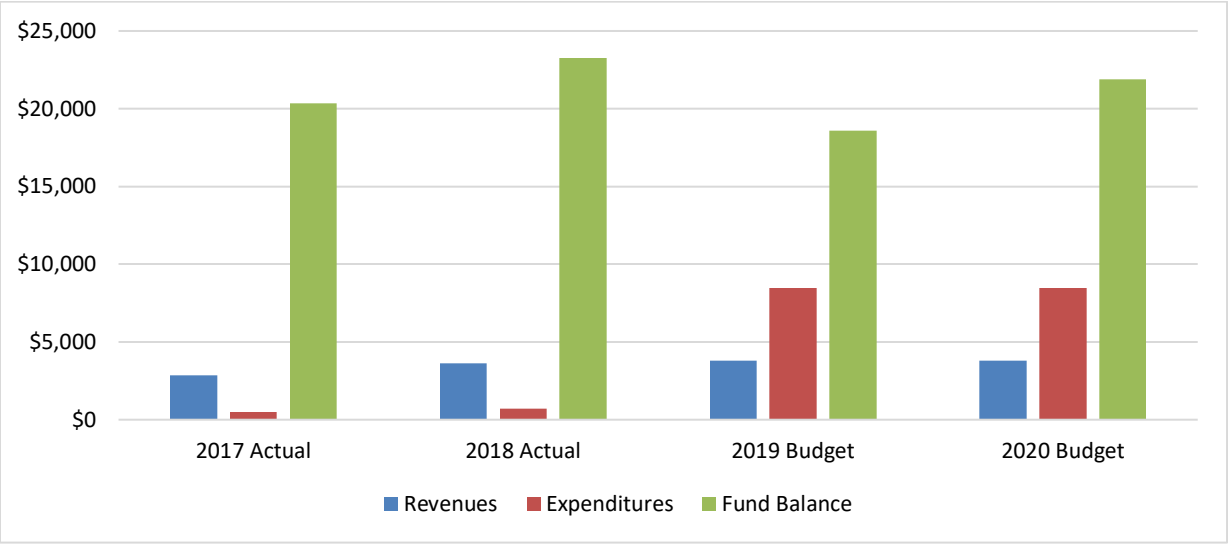

**Fund 227 – Special Revenue**
**Department 33150 – Confiscated Assets Fund Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 351300 Confiscations | 55,077 | 11,314 | 50,000 | 89,483 | 50,000 |
| 362010 Interest | 35 | 35 | 35 | 35 | 35 |
| 391000 Interfund Transfer | | | | 32,495 | |
| 392000 Sale of Capital Assets | | | | 39,681 | |
| **Total Revenues** | **55,112** | **11,349** | **50,035** | **161,694** | **50,035** |
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 531101 Supplies | 38,140 | 12,825 | 6,099 | 6,099 | 5,000 |
| **Total Materials, Supplies & Services** | **38,140** | **12,825** | **6,099** | **6,099** | **5,000** |
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 542500 Equipment | 31,631 | | 50,000 | 101,363 | 50,000 |
| **Total Capital Outlay** | **31,631** | | **50,000** | **101,363** | **50,000** |
| **Total Expenditures** | **69,771** | **12,825** | **56,099** | **107,462** | **55,000** |
| **Fund Balance** | **10,389** | **8,913** | **2,849** | **63,145** | **58,180** |

# Sheriff Fingerprint

**Department Description**

This account is used to account for funds received for fingerprinting. Typically, this funding is used by the Sheriff's Department to purchase supplies and equipment.



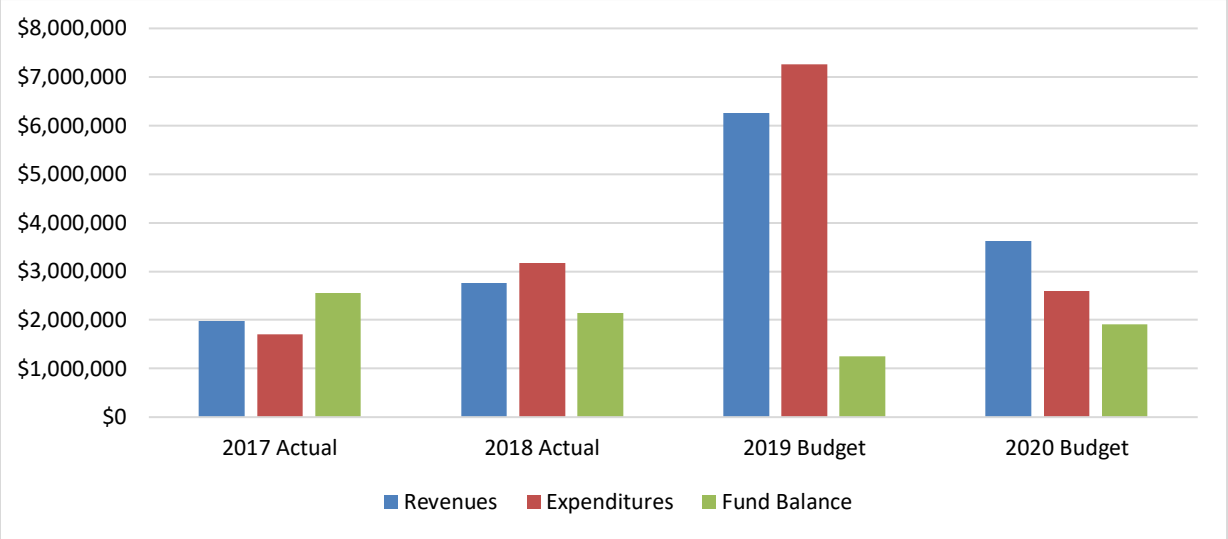

**Fund 228 – Special Revenue**
**Department 33010 – Fingerprint Fund Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 322911 Fingerprinting | 2,850 | 3,634 | 3,780 | 3,780 | 3,780 |
| **Total Revenues** | **2,850** | **3,634** | **3,780** | **3,780** | **3,780** |
| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 531101 Supplies | 486 | 721 | 477 | 477 | 477 |
| **Total Materials, Supplies & Services** | **486** | **721** | **477** | **477** | **477** |
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
| 542500 Equipment | | | 7,995 | 7,995 | |
| **Total Capital Outlay** | | | **7,995** | **7,995** | |
| **Total Expenditures** | **486** | **721** | **8,472** | **8,472** | **477** |
| **Fund Balance** | **20,349** | **23,262** | **18,570** | **18,570** | **21,873** |

# Grants

**Department Description**

This account is used to account for grants.



**Fund 250 – Special Revenue**
**Department Multiple – Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 15660 334310 State Grant – Capital | | | 750,000 | 453,523 | 296,477 |
| 15660 336003 Grant – Law Library | | | 1,875 | | |
| 15660 391200 Interfund Transfer | | | 1,304,810 | 273,700 | 593,750 |
| 30000 331150 Federal Grant | | | 180,000 | | |
| 30000 331151 Federal Grant – BPV | | | 10,000 | | |
| 30000 391200 Interfund Transfer | | | 337,376 | | |
| 35200 334215 Grants | | 18,400 | | | |
| 36000 334215 Grants | | 15,604 | | 7,780 | |
| 36000 371000 Donations | | | | 17,287 | |
| 39110 334111 State Georgia | | 5,000 | | | |
| 39110 371000 Donations | | | | 6,405 | |
| 42010 334313 GA Dept of Transportation | | 1,654,725 | 1,492,000 | 1,533,923 | 1,800,000 |
| 42010 391200 Interfund Transfer | | 467,460 | 680,975 | 398,400 | 930,000 |
| 75200 334310 State Grant – Capital | | 592,939 | 1,500,000 | 909,061 | |
| **Total Revenues** | **1,983,364** | **2,754,127** | **6,257,036** | **3,600,079** | **3,620,227** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 15660 521200 Professional Services | | 73,540 | 110,000 | 66,850 | |
| 15660 521200 G1581 Professional Services | | 32,471 | | 46,362 | 9,293 |
| 15660 523900 Other Purchased Services | | | 8,270 | | |
| 15660 531600 Small Equipment | | | | 1,201 | |
| 39110 521200 Professional Services | | 5,000 | | | |
| 36000 531600 Small Equipment | | 15,604 | | 7,780 | |
| 39110 531101 Supplies & Materials | | | | 1,939 | |
| 39110 531710 Uniforms | | | | 748 | |
| **Total Materials, Supplies & Services** | | **126,615** | **118,270** | **124,880** | **9,293** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 42010 541000 Property | | | | 114,969 | |
| 15660 541200 Site Improvements | | | 224,500 | 202,082 | |
| 75200 541200 S7900 Site Improvements | | 592,939 | 3,383,000 | 2,413,986 | |
| 42010 541200 G7910 Site Improvements | | 50,000 | | 4,900 | |
| 42010 541227 Resurfacing | | 1,392,864 | 1,492,000 | 1,492,000 | 1,500,000 |
| 15660 541300 Building Improvements | | 146,192 | 193,713 | 168,099 | |
| 15660 541300 G1581 Building Improvements (Senior Center) | | | 913,846 | 453,547 | 1,080,934 |
| 15660 541300 S700 Building Improvements | | 13,927 | 12,000 | | |
| 15660 541300 S7100 Building Improvements | | 25 | 50,000 | 56,178 | |
| 15660 541300 S7103Building Improvements | | 250,800 | | | |
| 42010 541300 Building Improvements | | | 500,000 | | |
| 30000 541400 Infrastructure | | 69,376 | | | |
| 42010 541400 Infrastructure | | 11,235 | | | |
| 75630 541400 Infrastructure | | 6,345 | | | |
| 30000 542200 S3801 Vehicles | | 150,070 | | | |
| 15660 542200 Vehicles | | 30,634 | | | |
| 42010 542200 Vehicles | | 141,609 | | | |
| 15660 542300 Furniture and Fixtures | | 24,657 | 95,000 | 76,061 | |
| 15660 542300 S7102 Furniture and Fixtures | | | 45,500 | 41,230 | |
| 15660 542400 Computers | | 69,909 | 51,800 | 48,094 | |
| 15660 542401 Software | | 78,655 | 15,000 | 41,560 | |
| 40010 542401 Software | | | 30,975 | 91,835 | |
| 15660 542500 Equipment | | | 135,372 | 97,689 | |
| 35200 542500 Equipment | | 18,400 | | | |
| 36000 542500 Equipment | | | | 13,130 | |
| **Total Capital Outlay** | | **3,047,637** | **7,142,706** | **5,315,350** | **2,580,934** |
| **Total Expenditures** | **1,701,109** | **3,174,250** | **7,260,976** | **5,440,240** | **2,590,227** |
| **Fund Balance** | **2,559,501** | **2,139,379** | **1,253,709** | **299,218** | **1,329,218** |

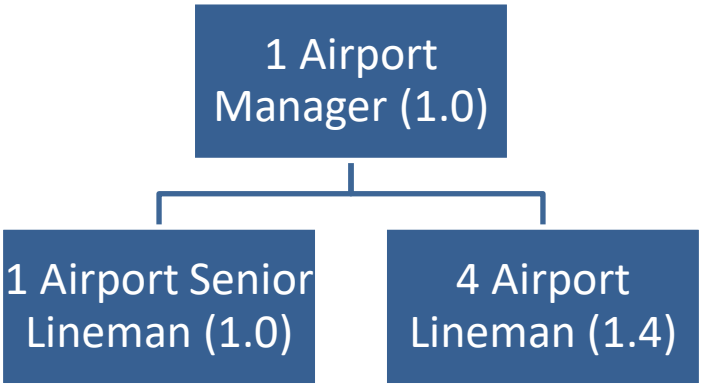
# Airport

**Department Description**

The Statesboro-Bulloch County Airport operates in a safe, efficient, environmentally responsible manner while maintaining a customer friendly atmosphere. The airport benefits Bulloch County citizens and businesses by providing access to a modern general aviation facility, enabling transport of people, equipment, and goods in and out of the region. The airport has a 6,000-foot runway with a state-of-the-art navigation system allowing larger corporate jets to make use of the airport, thus creating a valuable economic development tool. Most of the airport's income is made by selling aviation fuel and renting hangars. Professional planning, management and oversight have enabled the facility to become financially self-sufficient.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Aviation Gas Gallons Sold | 79,936 | 71,115 | 70,916 | 59,000 | 70,000 |
| Jet Fuel Gallons Sold | 43,467 | 68,116 | 74,423 | 70,000 | 75,000 |
| Hangar Occupancy Rate | 100% | 100% | 100% | 100% | 100% |
| Runway in Fair or Better Condition | 100% | 75% | 100& | 100% | 100% |
| Charter Services Available | 1 | 2 | 3 | 3 | 3 |

## Airport Organization Chart

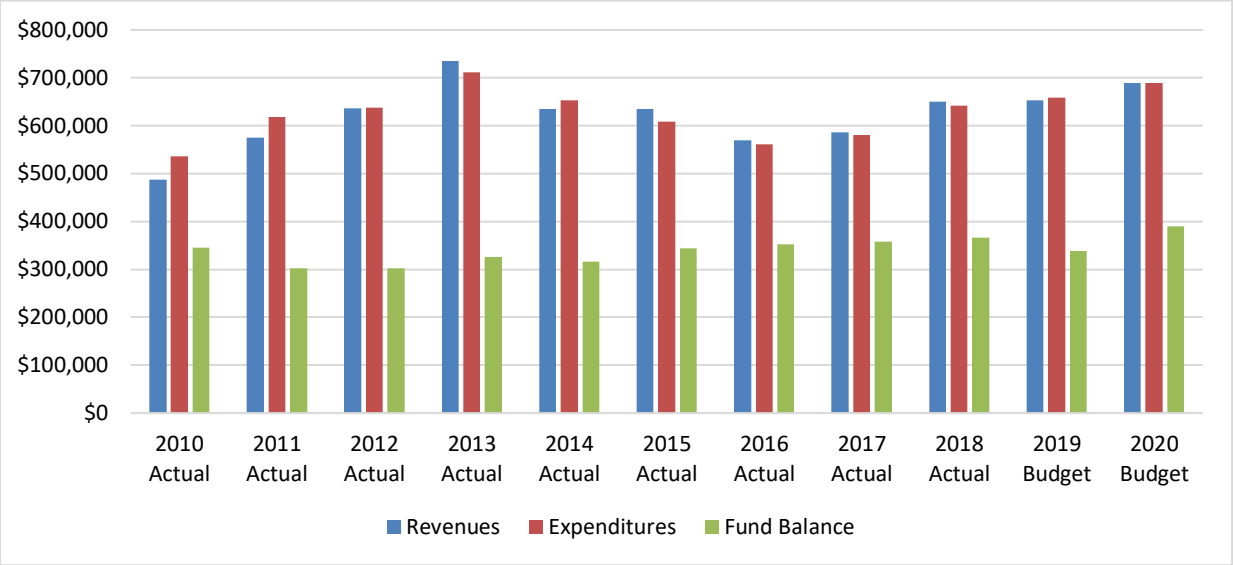



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

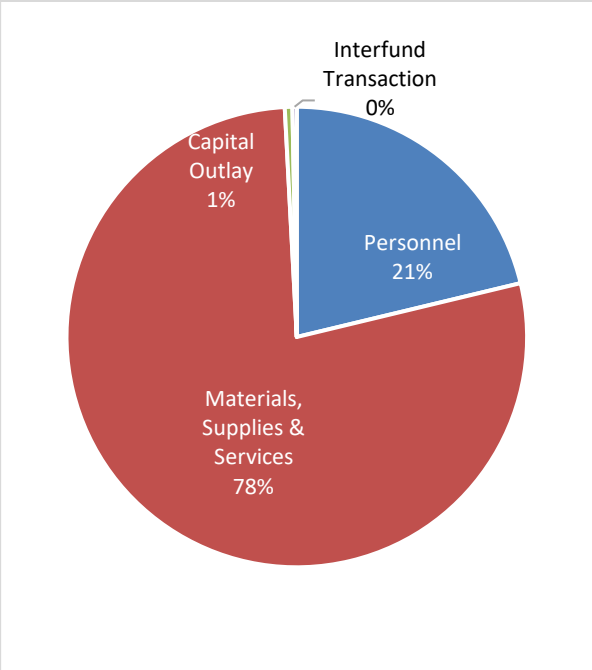
## Airport Personnel Changes

There are no changes to personnel for fiscal year 2019.

## Airport Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 260 – Special Revenue**
**Department 75630 – Airport Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 108,090 | 109,466 | 139,847 | 113,379 | 178,465 |
| Materials, Supplies & Services | 466,229 | 525,397 | 513,000 | 478,417 | 502,800 |
| Capital Outlays | 4,722 | 4,290 | 3,500 | 9,374 | 6,250 |
| Interfund Transfer | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Intergovernmental | | 50 | 60 | 50 | 50 |
| **Total Expenditures** | **581,302** | **641,203** | **658,407** | **603,220** | **689,565** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 586,031 | 649,643 | 652,800 | 628,165 | 689,575 |
| **Total Revenues** | **586,031** | **649,643** | **652,800** | **628,165** | **689,575** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | 2 |
| Part-time | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 |
| **Total FTE** | **3.4** | **3.4** | **3.4** | **3.4** | **3.4** |

**Fund 260 – Special Revenue**
**Department 75630 – Airport Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 331110 Federal Tree Program | 2,412 | 2,412 | | 2,412 | |
| 345311 Hanger Rent | 119,924 | 123,337 | 120,000 | 123,512 | 130,000 |
| 345312 AV Gas Sales | 274,463 | 300,115 | 300,000 | 254,695 | 280,000 |
| 345313 Jet Fuel Sales | 177,473 | 214,975 | 221,333 | 223,480 | 266,333 |
| 345315 Pilot Supply Sales | 4,904 | 4,799 | 6,667 | 4,531 | 8,667 |
| 345317 Miscellaneous Sales | 5,089 | 2,188 | 3,000 | 17,169 | 3,000 |
| 345319 Display Case Rent | 1,400 | 1,400 | 1,500 | 1,425 | 1,500 |
| 389100 Vendor's Compensation – Sales Tax | 365 | 417 | 300 | 778 | 75 |
| **Total Revenues** | **586,031** | **649,643** | **652,800** | **628,165** | **689,575** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 68,794 | 72,051 | 81,874 | 72,347 | 90,286 |
| 511101 Salary – Part-time | 26,545 | 24,098 | 41,690 | 26,188 | 48,499 |
| 511300 Overtime | | 229 | | 402 | |
| 512100 Health and Life Insurance | 177 | 174 | 182 | 1,853 | 21,099 |
| 512200 Social Security | 7,293 | 7,373 | 9,453 | 7,536 | 11,114 |
| 512400 Retirement Contributions | 4,456 | 4,674 | 5,322 | 4,329 | 5,869 |
| 512700 Workers' Compensation | 825 | 866 | 1,327 | 724 | 1,598 |
| **Total Personnel Services** | **108,090** | **109,466** | **139,847** | **113,379** | **178,465** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521201 Professional Services – IT | 630 | 706 | 700 | 712 | 700 |
| 521209 Public Relations | 1,078 | 1,212 | 1,000 | 1,038 | 1,000 |
| 521210 Public Service – AWOS | 4,580 | 10,131 | 5,000 | 5,750 | 5,000 |
| 522201 Equipment Maintenance | 4,676 | 2,016 | 3,500 | (2,000) | 6,000 |
| 522202 Vehicle Maintenance | 2,295 | 1,719 | 1,000 | 2,559 | 2,000 |
| 522203 Building Maintenance | 9,234 | 17,558 | 10,000 | 11,894 | 10,000 |
| 522205 Fuel Equipment Maintenance | 6,772 | 4,312 | 7,000 | 6,188 | 7,000 |
| 523101 Insurance | 5,535 | 5,535 | 6,500 | 6,089 | 6,500 |
| 523201 Telephone | 6,411 | 3,922 | 5,000 | 5,298 | 5,000 |
| 523203 Postage | 416 | 472 | 600 | 421 | 600 |
| 523300 Advertising | 552 | 525 | 600 | 659 | 600 |
| 523500 Travel | 2,049 | 2,204 | 1,200 | 1,895 | 1,200 |
| 523601 Dues | 875 | 775 | 650 | 888 | 950 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523610 Bank Fee | 10,070 | 12,528 | 12,000 | 12,867 | 13,500 |
| 523700 Education and Training | 1,185 | 2,260 | 1,200 | 300 | 1,200 |
| 523850 Contract Labor | 200 | (435) | 500 | | 500 |
| 531101 Supplies and Materials | 4,165 | 7,859 | 6,000 | 9,671 | 7,000 |
| 531120 Janitorial Supplies | 1,412 | 1,271 | 1,500 | 914 | 1,500 |
| 531155 Equipment Parts | 10,077 | 1,868 | 1,500 | | |
| 531210 Water / Sewerage | 1,700 | 1,745 | 1,800 | 1,744 | 1,800 |
| 531230 Electricity | 27,375 | 24,050 | 26,000 | 22,947 | 26,000 |
| 531270 Gasoline / Diesel | 6,118 | 5,037 | 6,150 | 6,954 | 6,150 |
| 531300 Food | 1,921 | 1,363 | 1,900 | 1,568 | 1,900 |
| 531521 AV Gas Cost | 218,392 | 241,243 | 240,000 | 203,662 | 205,000 |
| 531522 Jet Fuel Cost | 133,872 | 169,329 | 166,000 | 171,533 | 186,000 |
| 531590 Merchandise | 4,640 | 5,192 | 5,000 | 3,916 | 5,000 |
| 531600 Small Equipment | 211 | 1,001 | 700 | 940 | 700 |
| **Total Materials, Supplies & Services** | **466,440** | **525,397** | **513,000** | **478,417** | **502,800** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541201 Site Improvements | 1,494 | 780 | 500 | 3,600 | 1,500 |
| 541301 Building Improvement | | | 500 | 4,743 | 1,250 |
| 542200 Vehicles | 1,835 | | | | |
| 542300 Furniture | 398 | 3,510 | 1,500 | 1,031 | 1,500 |
| 542400 Computers | 995 | | 500 | | 1,500 |
| 542500 Equipment | | | 500 | | 500 |
| **Total Capital Outlay** | **4,722** | **4,290** | **3,500** | **9,374** | **6,250** |

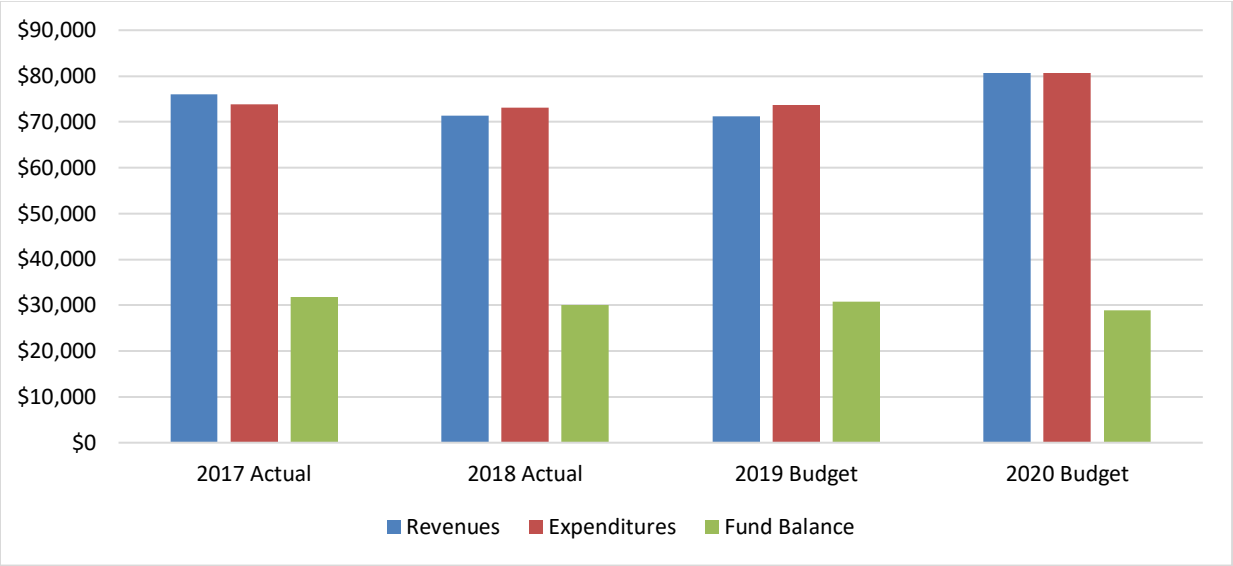
| **Interfund Transaction** | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Indirect Cost Allocation | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| **Total Interfund Transactions** | **2,000** | **2,000** | **2,000** | **2,000** | **2,000** |

| **Other Costs** | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571000 Intergovernmental Fee | 50 | 50 | 60 | 50 | 50 |
| **Total Other Costs** | **50** | **50** | **60** | **50** | **50** |
| **Total Expenditures** | **581,302** | **641,203** | **658,407** | **603,220** | **689,565** |
| **Fund Balance** | **357,688** | **365,036** | **339,013** | **389,981** | **389,991** |

# Street Lighting

**Fund Description**

The purpose for this special tax district is to provide a voluntary special assessment upon residential neighborhoods for the installation and maintenance of street lights in order to aid in the reduction of crime, and/or to improve aesthetics. The assessment is based on the annual actual full cost, including recovery of administrative costs for invoice processing, the cost of energy services and associated maintenance.



**Fund 270 – Special Revenue**
**Department 42600 – Street Lighting Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 311110 TLD01 Cypress Crossing | 1,859 | 1,859 | 1,860 | 2,045 | 2,045 |
| 311110 TLD02 Hammocks | 2,566 | 2,491 | 2,550 | 2,485 | 2,485 |
| 311110 TLD03 Cottages | 2,777 | 2,769 | 2,700 | 2,900 | 2,900 |
| 311110 TLD04 Amberwood | 4,623 | 4,607 | 4,600 | 4,600 | 4,600 |
| 311110 TLD05 Westridge | 2,030 | 1,908 | 2,175 | 1,960 | 1,960 |
| 311110 TLD06 Pine Needle | 3,364 | 3,310 | 2,950 | 3,315 | 3,315 |
| 311110 TLD07 Iron Gate | 25,276 | 21,429 | 21,000 | 22,080 | 22,080 |
| 311110 TLD08 Grove Lake | 11,246 | 10,914 | 11,250 | 11,800 | 11,800 |
| 311110 TLD09 Turkey Trail | 3,397 | 3,329 | 3,395 | 3,335 | 3,335 |
| 311110 TLD10 Pretoria Station | 2,306 | 2,381 | 2,225 | 2,515 | 2,515 |
| 311110 TLD11 Westover | 2,292 | 2,225 | 2,275 | 2,515 | 2,515 |
| 311110 TLD12 Timber Ridge | 2,482 | 2,432 | 2,475 | 2,430 | 2,430 |
| 311110 TLD13 Saddle Creek | 2,155 | 2,096 | 2,100 | 2,210 | 2,210 |
| 311110 TLD14 Plantation Pointe | 1,966 | 2,001 | 1,950 | 2,170 | 2,170 |
| 311110 TLD15 Stonebrook | 7,076 | 6,980 | 7,100 | 7,015 | 7,015 |
| 311110 TLD16 Birdie Court | 635 | 635 | 635 | 690 | 690 |
| 311110 TLD17 Weatherstone | | | | 6,640 | 6,640 |
| **Total Revenues** | **76,052** | **71,368** | **71,240** | **80,705** | **80,705** |

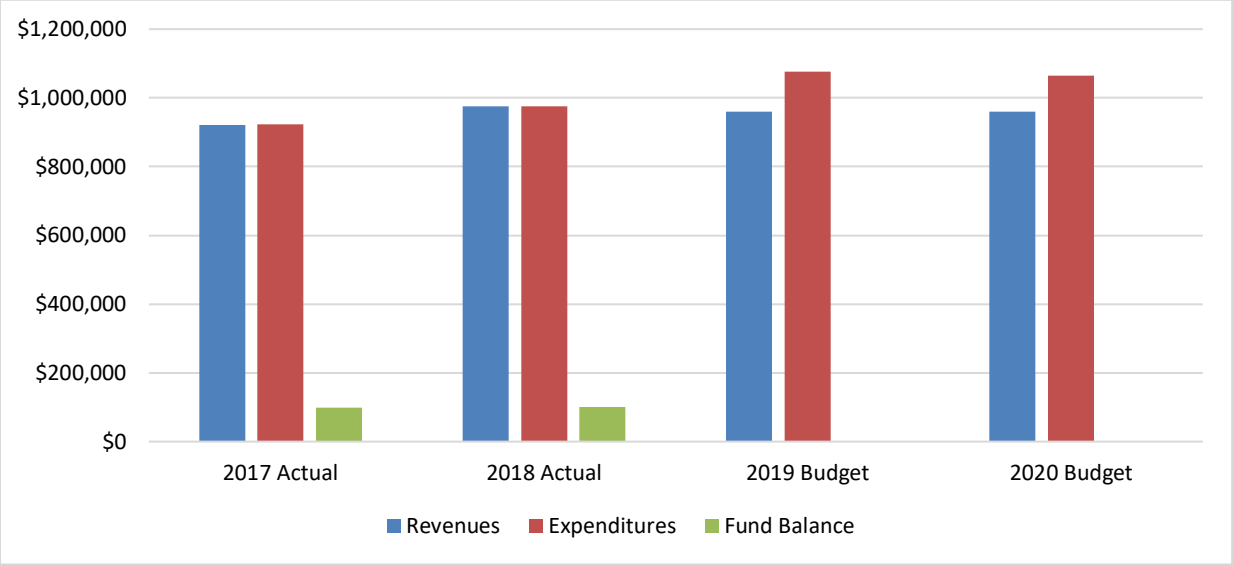
| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 531230 TLD01 Cypress Crossing | 1,618 | 1,614 | 1,615 | 1,775 | 1,775 |
| 531230 TLD02 Hammocks | 2,181 | 2,150 | 2,175 | 2,160 | 2,160 |
| 531230 TLD03 Cottages | 2,433 | 2,400 | 2,400 | 2,520 | 2,520 |
| 531230 TLD04 Amberwood | 3,992 | 3,951 | 4,000 | 4,000 | 4,000 |
| 531230 TLD05 Westridge | 1,735 | 1,708 | 1,750 | 1,705 | 1,705 |
| 531230 TLD06 Pine Needle | 2,773 | 2,751 | 2,700 | 2,880 | 2,880 |
| 531230 TLD07 Irongate | 18,623 | 18,614 | 18,950 | 19,200 | 19,200 |
| 531230 TLD08 Grove Lakes | 9,583 | 9,574 | 9,500 | 10,260 | 10,260 |
| 531230 TLD09 Turkey Trail | 2,956 | 2,715 | 2,900 | 2,900 | 2,900 |
| 531230 TLD10 Pretoria Station | 2,033 | 2,003 | 1,800 | 2,185 | 2,185 |
| 531230 TLD11 Westover | 1,992 | 1,826 | 1,990 | 2,185 | 2,185 |
| 531230 TLD12 Timber Ridge | 2,120 | 2,094 | 2,100 | 2,115 | 2,115 |
| 531230 TLD13 Saddle Creek | 1,835 | 1,784 | 1,850 | 1,920 | 1,920 |
| 531230 TLD14 Plantation Pointe | 1,728 | 1,728 | 1,725 | 1,885 | 1,885 |
| 531230 TLD15 Stonebrook | 6,023 | 6,024 | 6,000 | 6,100 | 6,100 |
| 531230 TLD16 Birdie Court | 552 | 552 | 555 | 600 | 600 |
| 531230 TLD17 Weatherstone | | | | 5,775 | 5,775 |
| 551000 Indirect Cost Allocation | 11,620 | 11,620 | 11,620 | 11,620 | 10,540 |
| **Total Expenditures** | **73,798** | **73,107** | **73,630** | **81,785** | **80,705** |
| **Fund Balance** | **31,761** | **30,021** | **30,752** | **28,942** | **28,942** |

# Statesboro Fire District

**Fund Description**

The Fire District originated in 1978 as an agreement between Bulloch County and the City of Statesboro, providing for the city to act as first responder for fire calls in a five-mile radius of Statesboro. This arrangement provides enhanced fire service response and lower fire hazard insurance rates for homeowners and businesses in this area. However, these benefits are the result of additional resources funded through an additional millage rate on district property owners. The special district tax represents approximately 25% of the cost of the City of Statesboro's Fire Department. The cost impact of the millage by property owners is offset by a reduction in fire hazard premiums due to a lower insurance rating for the higher level of service provided by the city. The millage rate for FY20 is proposed to remain at 1.8 mills.

## Statesboro Fire District Revenue - Expenditure Trends




**Fund 271 – Special Revenue**
**Department 35210 – Statesboro Fire District Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 311100 Fire District Tax | 921,346 | 976,381 | 960,000 | 1,035,000 | 960,000 |
| **Total Revenues** | **921,346** | **976,381** | **960,000** | **1,035,000** | **960,000** |

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | | | 115,347 | | 103,699 |
| 551100 Indirect Cost Allocation | 17,067 | 18,041 | 16,200 | 16,200 | 16,200 |
| 572100 Fire Protection | 905,484 | 957,135 | 943,800 | 1,015,853 | 943,800 |
| **Total Expenditures** | **922,551** | **975,176** | **1,075,347** | **1,032,053** | **1,063,699** |
| **Fund Balance** | **99,547** | **100,752** | **0** | **103,699** | **0** |

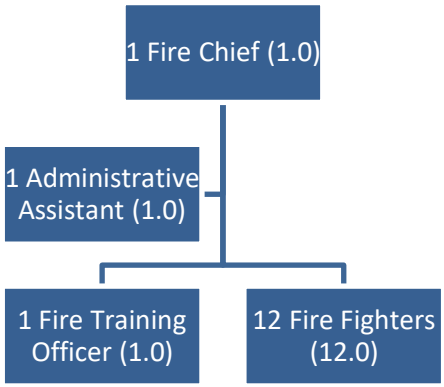
# Rural Fire

**Department Description**

To provide responsive fire protection in seventeen (17) rural fire stations and sub-stations while assisting in various mutual aid agreements with other jurisdictions. This department will face increasing challenges as Bulloch County's population continues to grow. Meanwhile, the Board of Commissioners has made a long-term commitment to improve the service levels for rural fire protection. In FY10, the county was successful in lowering the insurance rating for many rural homeowners through an evaluation by the Insurance Services Organization (ISO) to determine community fire-fighting capabilities for equipment, facilities and training. Bulloch County has implemented most of these measures and will continue to invest in rural sub-stations. In FY 20, the County Commission plans to swtich from a fee to a tax to more equitiby charge for this service. In addition, ten additional full-time employees will be added this year to help improve fire protection, reduce response time and lower/maintain favorable ISO ratings.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Total Dispatched Calls | 1,582 | 1,217 | 1,555 | 2,759 | 2,000 |
| Structure Calls | 42 | 43 | 30 | 76 | 40 |
| 1st Responder (EMS) Call | 182 | 202 | 240 | 163 | 300 |
| Rescue Calls | 28 | 24 | 20 | 31 | 45 |

## Rural Fire Organization Chart

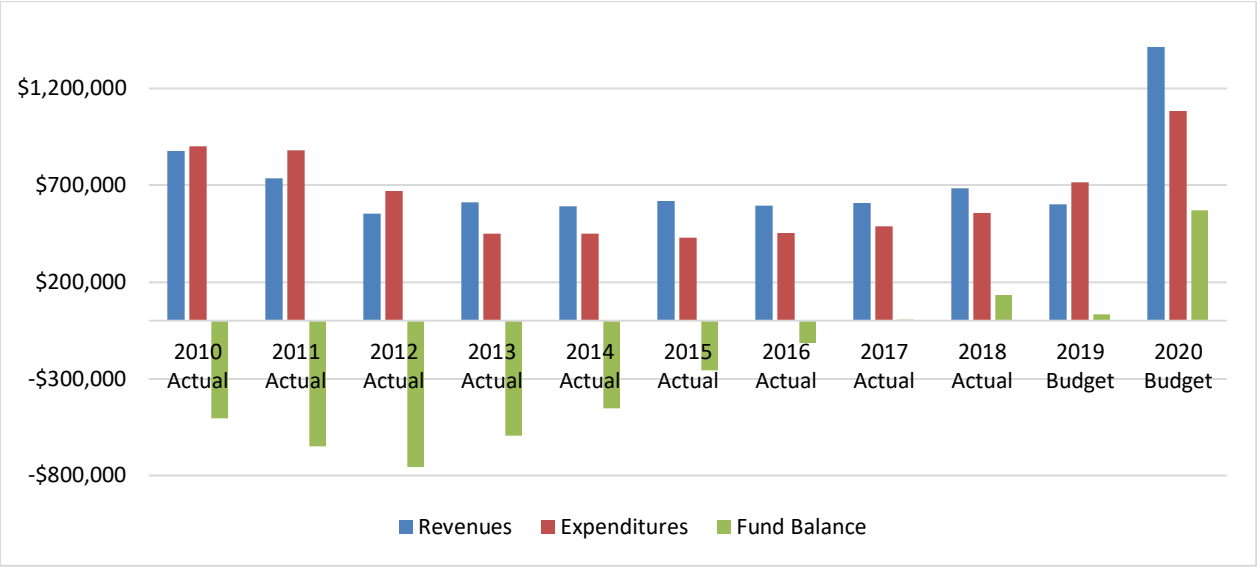



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

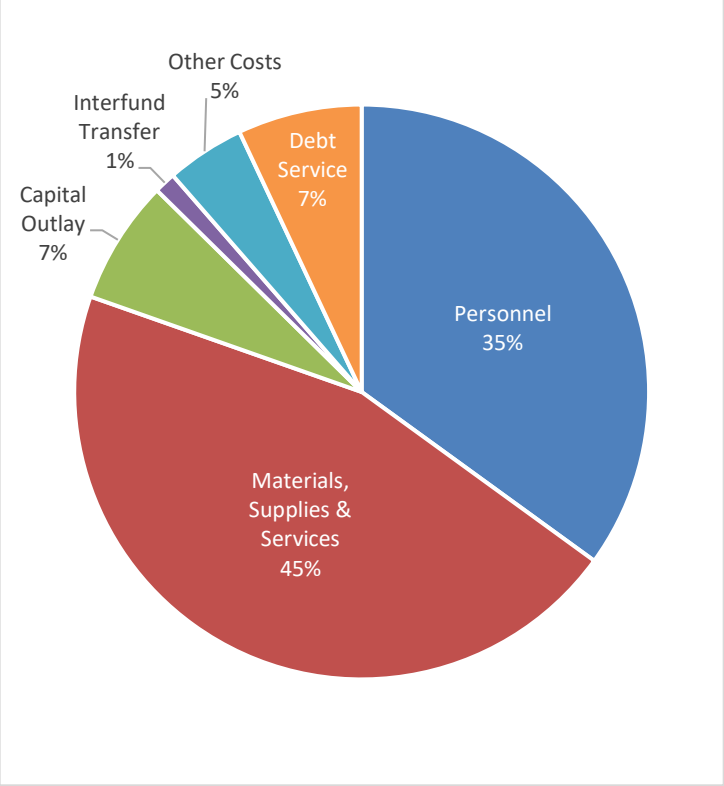
## Rural Fire Personnel Changes

Nine additional Fire Fighters and an Administrative Assistant will be added by January 2020.

## Rural Fire Department Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 272 – Special Revenue**
**Department 35200 – Rural Fire Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 60,037 | 163,881 | 250,185 | 165,713 | 632,690 |
| Materials, Supplies & Services | 258,227 | 298,579 | 324,575 | 297,085 | 373,500 |
| Capital Outlays | 40,393 | 3,110 | 50,000 | 2,830 | 25,000 |
| Interfund Transfer | 31,982 | 8,640 | 8,640 | 58,640 | 20,000 |
| Other Costs | | 31,982 | 31,600 | 30,832 | 33,020 |
| Debt Service | | 50,000 | 50,000 | | |
| **Total Expenditures** | **486,280** | **556,192** | **715,000** | **555,100** | **1,084,210** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 608,076 | 684,450 | 600,750 | 664,288 | 1,413,250 |
| **Total Revenues** | **608,076** | **684,450** | **600,750** | **664,288** | **1,413,250** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 5 | 2.2 | 15 |
| Part-time | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| **Total FTE** | **2.3** | **2.3** | **5.3** | **2.5** | **15.3** |

**Fund 272 – Special Revenue**
**Department 35200 – Rural Fire Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 311100 Property Tax | | | | | 1,412,500 |
| 331110 Charges for Services | 25 | | | 13,531 | |
| 346900 Fire Fee | 607,301 | 683,798 | 600,000 | 650,000 | |
| 346901 Fire Fee-Insurance/Private | | 2 | | 7 | |
| 371000 Donations | 750 | 650 | 750 | 750 | 750 |
| **Total Revenues** | **608,076** | **684,450** | **600,750** | **664,288** | **1,413,250** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 95,641 | 104,405 | 159,422 | 102,057 | 384,425 |
| 511300 Overtime | 10,693 | 9,117 | 8,924 | 7,563 | 44,775 |
| 512100 Health and Life Insurance | 24,219 | 31,293 | 47,334 | 33,630 | 133,800 |
| 512200 Social Security | 7,676 | 7,933 | 12,878 | 7,862 | 29,315 |
| 512400 Retirement Contributions | 6,385 | 1,780 | 10,942 | 6,948 | 7,475 |
| 512700 Workers' Compensation | 11,064 | 9,352 | 10,684 | 7,653 | 30,000 |
| **Total Personnel Services** | **155,678** | **163,881** | **250,185** | **165,713** | **632,690** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | | | | 35,000 | |
| 521201 Professional Services – IT | 2,837 | 3,055 | 2,900 | 3,029 | 2,900 |
| 522201 Equipment Maintenance | 24,331 | 13,248 | 20,000 | 16,853 | 25,000 |
| 522202 Vehicle Maintenance | 37,547 | 41,328 | 40,000 | 69,947 | 80,000 |
| 522203 Building Maintenance | 4,172 | 3,912 | 5,000 | 918 | 35,000 |
| 523201 Telephone | 13,083 | 13,003 | 12,000 | 13,762 | 15,000 |
| 523203 Postage | 245 | 160 | 200 | 319 | 250 |
| 523300 Advertising | | 525 | 175 | 186 | 250 |
| 523500 Travel | 1,911 | 3,554 | 2,500 | 4,272 | 3,125 |
| 523700 Education and Training | 1,927 | 1,750 | 1,900 | 2,721 | 7,000 |
| 523852 Contract Labor – Fire Fighters | 92,406 | 110,273 | 105,000 | 99,150 | 85,000 |
| 523900 Other Purchased Services | 441 | 289 | 3,100 | | 11,875 |
| 531101 Supplies and Materials | 10,890 | 6,255 | 7,000 | 4,989 | 8,750 |
| 531120 Janitorial Supplies | 56 | 494 | 400 | 77 | 2,000 |
| 531150 Building Maintenance Material | 3,860 | 1,044 | 38,000 | | |
| 31155 Vehicle Parts | 15,699 | 36,467 | 16,000 | | |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 531230 Electricity | 19,531 | 19,177 | 25,800 | 17,816 | 32,250 |
| 531240 Bottled Gas | 3,275 | 6,100 | 4,500 | 4,130 | 5,625 |
| 531270 Gasoline / Diesel | 12,867 | 20,596 | 18,000 | 13,660 | 25,000 |
| 531300 Food | 4,111 | 2,444 | 3,500 | 2,674 | 4,375 |
| 531600 Small Equipment | 2,767 | 5,050 | 3,500 | 1,571 | 10,000 |
| 531612 Tools | 693 | 310 | 700 | 416 | 5,000 |
| 531710 Uniforms | 5,579 | 9,545 | 14,400 | 5,595 | 18,000 |
| **Total Materials, Supplies & Services** | **258,227** | **298,579** | **324,575** | **297,085** | **373,500** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542300 Furniture and Fixtures | | 2,700 | | | 10,000 |
| 542500 Equipment | 31,753 | 410 | 50,000 | 2,830 | 15,000 |
| **Total Capital Outlay** | **31,753** | **3,110** | **50,000** | **2,830** | **25,000** |

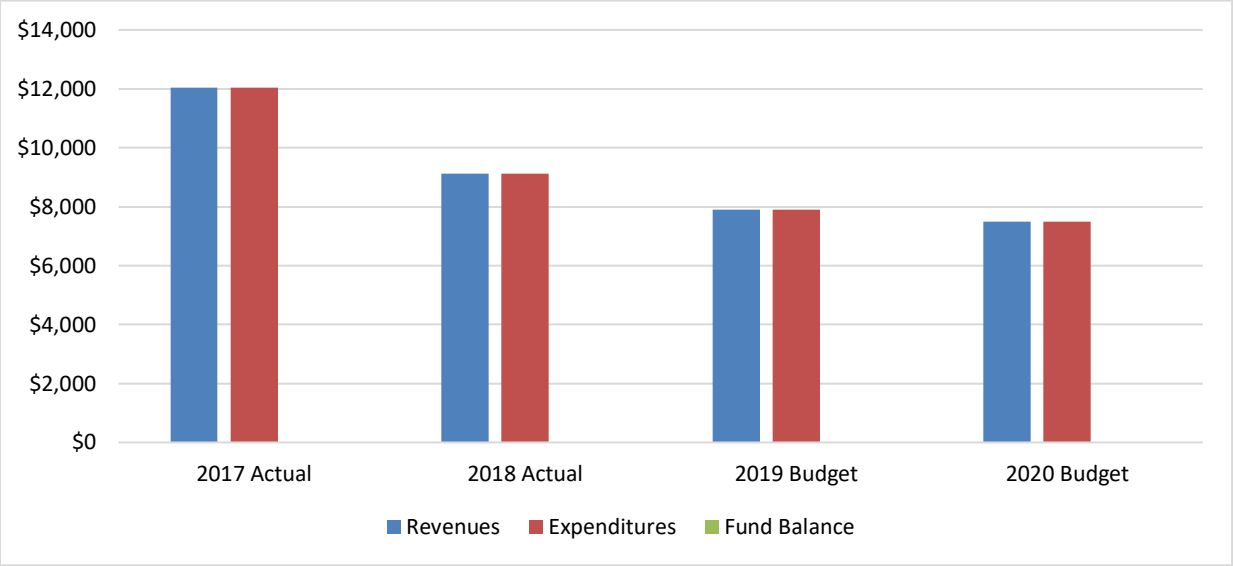
| Interfund Transactions | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Indirect Cost Allocation | 8,640 | 8,640 | 8,640 | 8,640 | 20,000 |
| **Total Interfund Transactions** | **8,640** | **8,640** | **8,640** | **8,640** | **20,000** |

| Other Costs and Interfund Transfer | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 571000 Intergovernmental Fee | 1,600 | 1,600 | 1,600 | 1,400 | 1,600 |
| 571901 Georgia Forestry | 30,382 | 30,382 | 30,000 | 29,432 | 31,420 |
| 621005 Interfund Transfer (SPLASH) | | 50,000 | 50,000 | 50,000 | |
| **Total Other Costs** | **31,982** | **81,982** | **81,600** | **80,832** | **33,020** |
| **Total Expenditures** | **486,280** | **556,192** | **715,000** | **555,100** | **1,084,210** |
| **Fund Balance** | **5,353** | **133,613** | **31,321** | **242,800** | **571,840** |

# Tourism

**Fund Description**

To provide funding for the purpose of promoting tourism and attracting consumers who will lodge and consume goods and services in Bulloch County. The current tax rate is 5% levied on persons who use short-term lodging accommodations in Bulloch County. The funds are allocated to the Statesboro Convention and Visitors Bureau (SCVB) and Arts Council.




**Fund 275 – Special Revenue**
**Department 75400 – Tourism Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 314100 Hotel / Motel Tax | 12,047 | 9,117 | 7,900 | 7,842 | 7,500 |
| **Total Revenues** | **12,047** | **9,117** | **7,900** | **7,842** | **7,500** |

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Indirect Cost Allocation | 602 | 456 | 575 | 392 | 375 |
| 572400 Convention & Visitors Bureau | 9,156 | 6,929 | 5,860 | 5,960 | 5,700 |
| 572401 Arts Council | 2,289 | 1,732 | 1,465 | 1,490 | 1,425 |
| **Total Expenditures** | **12,047** | **9,117** | **7,900** | **7,842** | **7,500** |
| **Fund Balance** | **0** | **0** | **0** | **0** | **0** |

# VII. Internal Service Funds

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# Internal Service Funds Overview

To promote efficiency, the County has centralized revenues and expenditures relating to services that span across several different departments and funds. Accounting for a centralized service within a governmental agency is done through an Internal Service Fund; however, the use of Internal Service Funds is not required by Generally Accepted Accounting Principles (GAAP). The Internal Service Fund received revenue (reimbursement) to pay for expenses through the transferring in of monies from County funds. Bulloch County has two Internal Services Funds: Employee Health Insurance and Food Service.

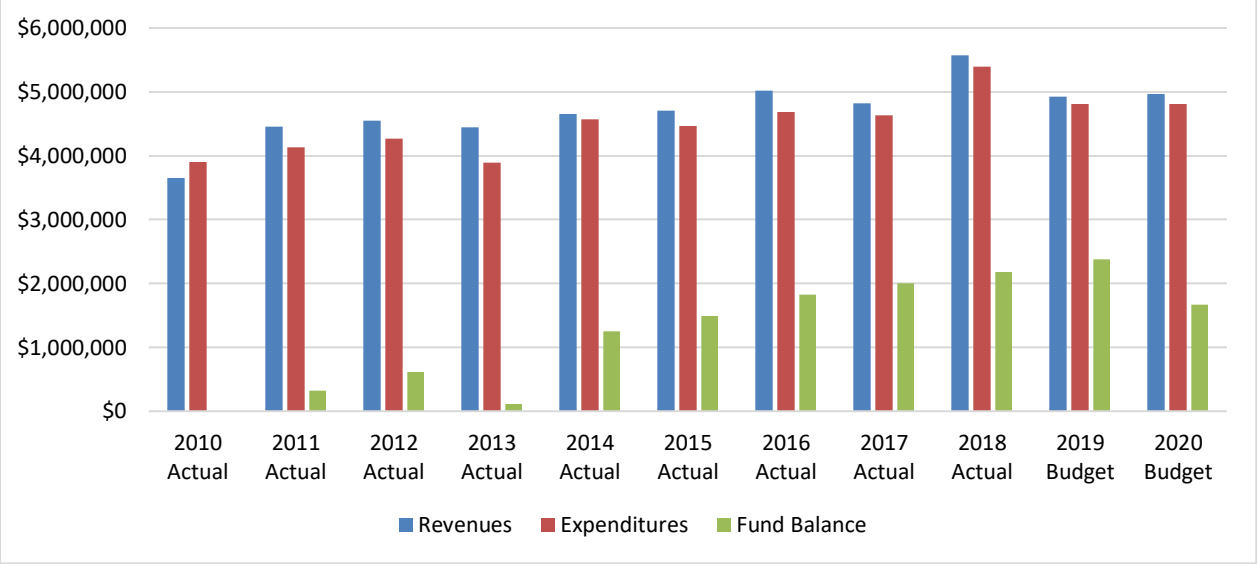
# Employee Health Insurance

**Fund Description**

This Internal Service Fund accounts for the County's group health insurance fund administrative contract premiums and self-insured claims. It is a self-insured plan currently administered by Covenant Services Group. Also included, but separately handled, are life insurance, dental and prescription drug benefits. The revenue that funds the County's Group Health Insurance Plan is derived primarily from a cost share between the County and its employees (including elected Constitutional Officers) and is received through a payroll charge. Revenue to the fund is also received from employees for families, spouses and children additionally covered in the plan. The County engages a health care consultant to provide advice on health care markets and trends, review claims management and other forms of expertise not available on staff.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| # of Employees with Health Insurance | 291 | 284 | 313 | 310 | 310 |
| # with Dependent with Health Insurance | 305 | 320 | 354 | 362 | 362 |
| # of Health Insurance Claims | 10,278 | 9,171 | 9,237 | 7,878 | 9,000 |

## Employee Health Insurance Revenue - Expenditure Trends



**Fund 601 – Internal Service**
**Department 15120 – Employee Health Insurance Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 389002 Stop Loss | 254,895 | 700,819 | 115,000 | 85,000 | 115,000 |
| 389003 Claim Refunds | 7,553 | 6,499 | 5,000 | 7,500 | 5,000 |
| 389004 Discounts | | 9,749 | 8,000 | 32,000 | 13,000 |
| 391100 Premiums – County | 3,619,508 | 3,874,342 | 3,850,000 | 3,958,940 | 3,860,000 |
| 391101 Premiums – Employees | 934,315 | 976,836 | 950,000 | 1,003,410 | 975,000 |
| **Total Revenues** | **4,816,271** | **5,568,245** | **4,928,000** | **5,086,850** | **4,968,000** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 512901 Wellness Initiative | | 4,868 | 10,000 | 3,387 | 10,000 |
| 531100 Indirect Cost Allocation | 127,350 | 127,350 | 127,350 | 127,350 | 130,000 |
| 551500 Employee Assistance Program | | | 6,000 | 5,620 | 6,000 |
| 552100 Fixed Cost – Health | 540,919 | 555,607 | 552,441 | 579,029 | 552,441 |
| 552110 Fixed Cost – County Life | | 11,217 | 10,000 | 2,960 | 10,000 |
| 552201 Claims – United Benefit | 3,967,792 | 4,698,523 | 4,101,315 | 5,038,534 | 4,101,315 |
| **Total Expenditures** | **4,636,061** | **5,397,565** | **4,807,107** | **5,756,880** | **4,809,756** |
| **Fund Balance** | **2,005,147** | **2,175,827** | **2,373,089** | **1,505,797** | **1,664,041** |

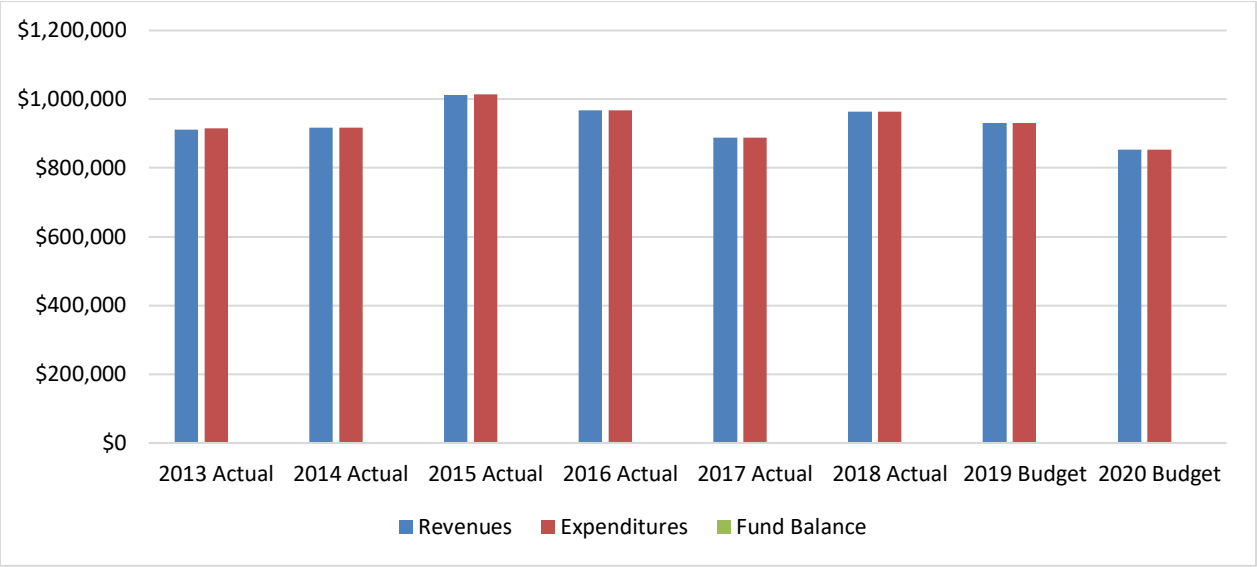
# Food Service

**Department Description**
To safely prepare and provide approximately 1,600 quality meals for prisoners at Bulloch County Correctional Institution and Bulloch County Jail daily. The Bulloch County Correctional Institute kitchen is supervised by one staff member that oversees the meal preparation, maintain the budget, maintain inventory, and ensure that the kitchen complies with the health department sanitation guidelines. This service will be contracted out in August or September.

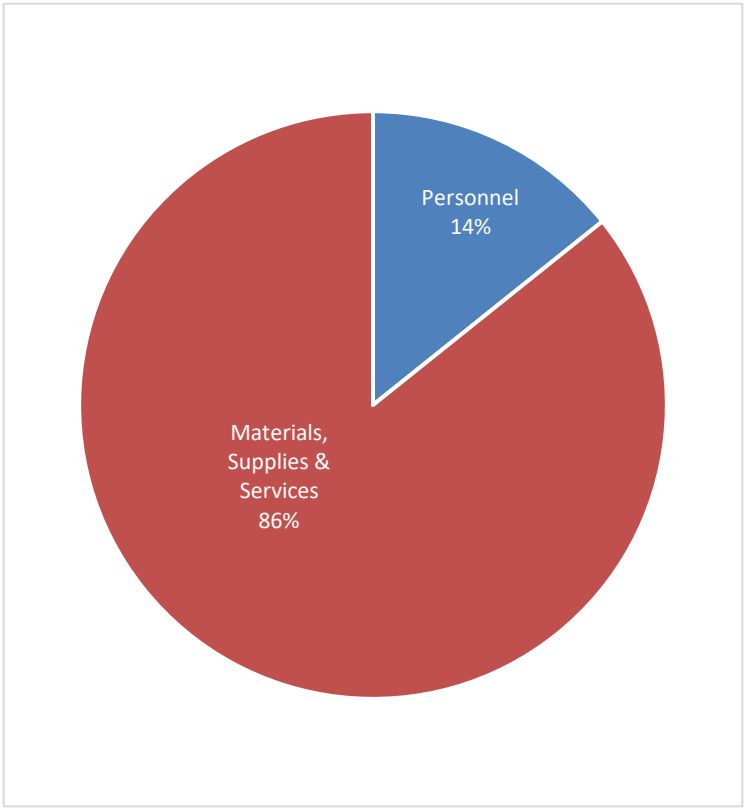
## Food Service Personnel Changes

This service will be contracted out in August 2020.

## Food Service Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 610 – Internal Service**
**Department 34210 – Food Service Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 124,626 | 110,653 | 131,900 | 111,468 | 8,725 |
| Materials, Supplies & Services | 752,844 | 852,933 | 793,391 | 927,561 | 844,270 |
| Capital Outlay | | 232 | | | |
| **Total Expenditures** | **887,626** | **963,817** | **931,791** | **1,039,029** | **852,995** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 887,626 | 963,818 | 932,000 | 970,932 | 852,995 |
| **Total Revenues** | **887,626** | **963,818** | **932,000** | **970,932** | **852,995** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 2 | 2 | 2 | 2 | |
| **Total FTE** | **2** | **2** | **2** | **2** | |

**Fund 610 – Internal Service**
**Department 34210 – Food Service Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 341750 County Jail Meals | 597,751 | 677,041 | 662,000 | 739,370 | 550,000 |
| 341751 Correctional Institute Meals | 270,636 | 286,776 | 270,000 | 231,562 | 224,000 |
| 391005 Interfund Transfer (CI Phone Fund) | 19,239 | | | | 78,995 |
| **Total Revenues** | **887,626** | **963,818** | **932,000** | **970,932** | **852,995** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 85,520 | 66,459 | 82,633 | 64,061 | 4,781 |
| 511300 Overtime | 9,277 | 10,382 | 8,000 | 11,976 | 1,000 |
| 512100 Health and Life Insurance | 14,540 | 21,037 | 26,055 | 22,961 | 2,000 |
| 512200 Social Security | 7,006 | 5,545 | 6,933 | 5,400 | 442 |
| 512400 Retirement Contributions | 6,091 | 5,023 | 5,891 | 5,154 | 376 |
| 512700 Workers' Compensation | 2,191 | 2,207 | 2,388 | 1,916 | 126 |
| **Total Personnel Services** | **124,626** | **110,653** | **131,900** | **111,468** | **8,725** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522201 Equipment Maintenance | 10,156 | 5,499 | 6,500 | 6,482 | 6,500 |
| 522203 Building Maintenance | 1,008 | 1,373 | 1,200 | 6,272 | 1,500 |
| 523201 Telephone | 870 | 889 | 850 | 652 | 900 |
| 523601 Dues | 23 | 24 | 25 | 26 | |
| 523700 Education and Training | | 545 | 700 | | |
| 523900 Other Purchased Services | 86 | 21 | 120 | 22 | |
| 531101 Supplies and Materials | 2,119 | 2,939 | 3,500 | 1,069 | 3,000 |
| 531115 Inmate Food | 685,096 | 780,955 | 720,846 | 846,694 | 771,020 |
| 531117 Laundry | 192 | 44 | 150 | 426 | 150 |
| 531120 Janitorial Supplies | 3,272 | 2,037 | 2,500 | 5,040 | |
| 531150 Building Maintenance Material | 505 | 403 | 750 | | |
| 531155 Vehicle Parts | (1,331) | | | | |
| 531210 Water / Sewerage | 18,812 | 20,803 | 19,000 | 19,735 | 20,000 |
| 531220 Natural Gas | 6,523 | 6,002 | 7,000 | 6,407 | 7,000 |
| 531230 Electricity | 34,228 | 29,814 | 35,000 | 32,942 | 33,000 |
| 531600 Small Equipment | 958 | 1,263 | 1,250 | 1,794 | 1,200 |
| 531710 Uniforms | 482 | 322 | 500 | | |
| **Total Materials, Supplies & Services** | **763,000** | **852,933** | **799,891** | **927,561** | **844,270** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment | | 232 | | | |
| **Total Capital Outlay** | | **232** | | | |
| **Total Expenditures** | **887,626** | **963,817** | **931,791** | **1,039,029** | **852,995** |
| **Profit / (Loss)** | **0** | **0** | **209** | **(68,097)** | **0** |

# VIII. Enterprise Fund


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# Enterprise Fund Overview

Enterprise revenues constitute 4.3% of total budgeted revenues. Enterprise funds are established to account for the operation of business-type enterprises. One key difference from other fund types is that depreciation is included as part of the budget. Bulloch County has one Enterprise Fund: Splash in the 'Boro.

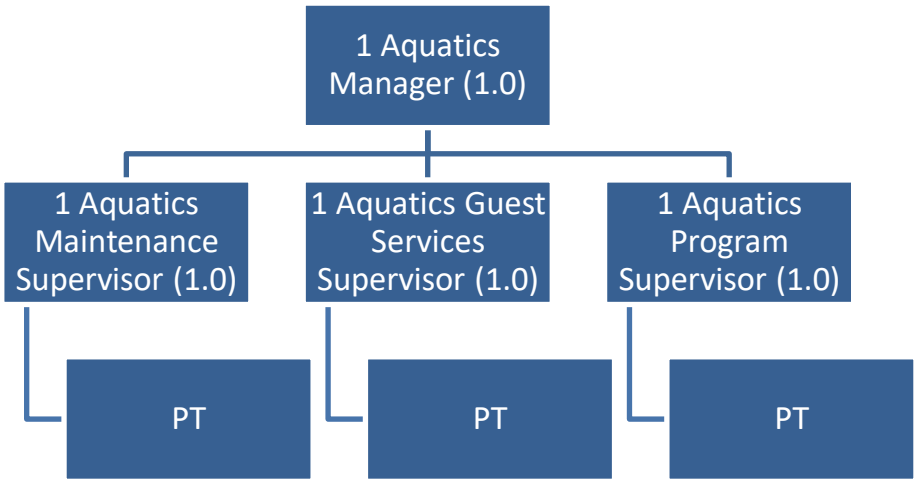
# Aquatic Center - Summer

**Department Description**

Splash in the 'Boro Family Waterpark is a state-of-the-art aquatic facility with a variety of attractions for all ages and ability levels. The waterpark is open from one week before Memorial Day through Labor Day each year. In the summer of 2017, the waterpark opened a new 33,000 sq ft. wave pool with a pavilion overlooking it. This addition included a new interactive play structure. Other attractions include a 10-lane competition pool with diving board, a heated therapy pool, an 800 foot lazy river, one inner tube slide, one enclosed body flume, one open body flume, the tree house interactive play structure with a beach entry play pool, a beach entry leisure pool with mushroom spray fountain and two lily pad walks, a 6,600 square foot spray pad with kiddie pool and tot slides, a 5-lane toboggan style mat racer slide, and a dual flow rider wave simulator for surfing or body boarding.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Total Revenue | $1,353,570 | $1,429,615 | $1,630,665 | $1,844,999 | $2,000,000 |
| Waterpark Summer Season Attendance | 117,978 | 80,549 | 105,039 | 115,000 | 125,000 |
| Swim Lesson Participants | 634 | 694 | 604 | 650 | 700 |
| Water Aerobic Participants | 2,655 | 2,242 | 2,916 | 3,200 | 3,500 |
| Lap Swim Participants | 4,216 | 3,276 | 3,700 | 4,000 | 4,250 |

## Aquatic Center - Summer Organization Chart

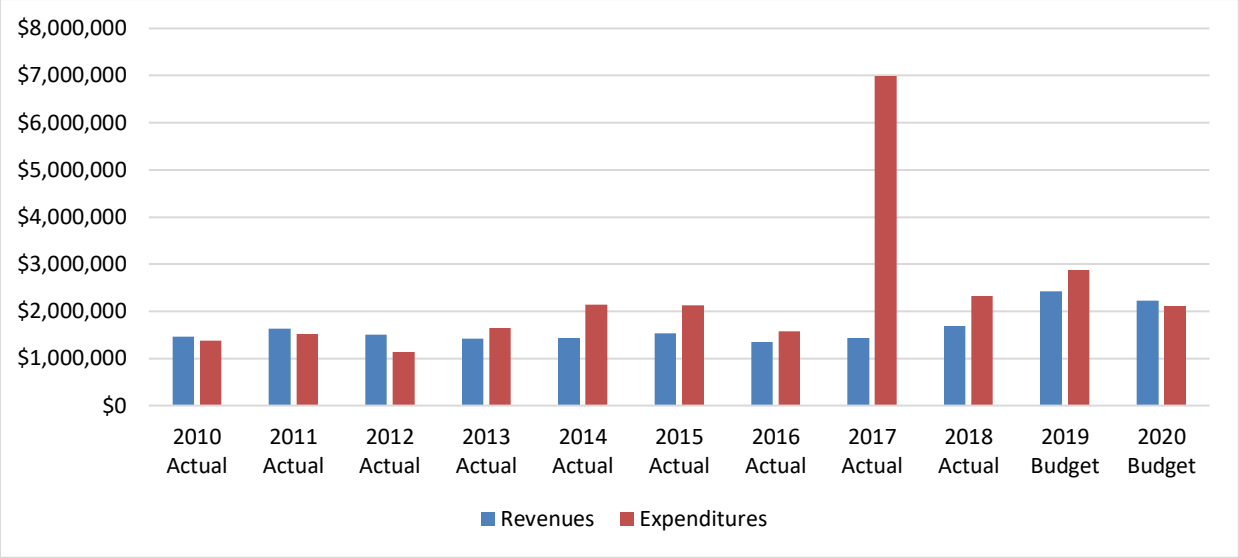



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

## Aquatic Center - Summer Personnel Changes

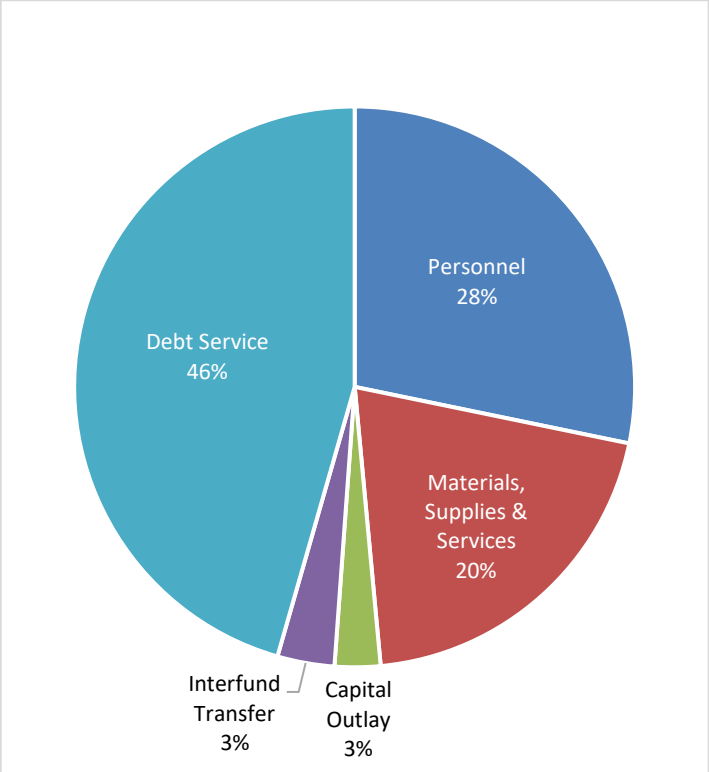
There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Summer Revenue - Expenditure Trends




(Includes funding for Splash expansion (2014) and depreciation)

## Department Expenditures by Type



**Fund 556 – Enterprise**
**Department 61241 – Aquatic Center – Summer Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 595,258 | 685,566 | 772,429 | 691,128 | 771,918 |
| Materials, Supplies & Services | 504,640 | 492,450 | 587,500 | 489,379 | 554,500 |
| Capital Outlays | 5,798,622 | 513,678 | 58,000 | 30,889 | 72,000 |
| Interfund Transfer | 90,000 | | 90,000 | | 90,000 |
| Debt Service/Depreciation | | 632,599 | 1,369,400 | 1,246,170 | 1,245,500 |
| **Total Expenditures** | **6,988,520** | **2,324,292** | **2,877,329** | **2,457,566** | **2,733,918** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 1,429,615 | 1,686,311 | 2,428,000 | 1,816,278 | 2,226,000 |
| **Total Revenues** | **1,429,615** | **1,686,311** | **2,428,000** | **1,816,278** | **2,226,000** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Full-time | 4 | 4 | 4 | 4 | 4 |
| Part-time | 17.7 | 18 | 23.9 | 23.9 | 23.7 |
| **Total FTE** | **21.7** | **22** | **27.9** | **27.9** | **27.7** |

**Fund 556 – Enterprise**
**Department 61241 – Aquatic Center - Summer Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 347210 Contract / Rentals | 112,201 | 138,522 | 130,000 | 146,024 | 150,000 |
| 347215 Admissions | 1,119,027 | 1,318,791 | 2,010,000 | 1,445,122 | 1,825,000 |
| 347217 Season Passes | 128,790 | 137,231 | 125,000 | 140,307 | 145,000 |
| 347510 Swim Team – Competitive | 540 | 590 | 3,000 | 500 | 1,000 |
| 347515 Instruction Programming | 23,681 | 10,628 | 45,000 | 1,000 | 25,000 |
| 347915 Retail | 33,893 | 23,047 | 60,000 | 29,225 | 30,000 |
| 371101 Sponsorship | | 5,645 | | 4,100 | |
| 377930 Miscellaneous Income | 11,484 | 1,856 | 5,000 | | |
| 391000 Interfund Transfer | | 50,000 | 50,000 | 50,000 | 50,000 |
| **Total Revenues** | **1,429,615** | **1,686,311** | **2,428,000** | **1,816,278** | **2,226,000** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | 148,177 | 178,039 | 178,983 | 155,372 | 183,889 |
| 511101 Salary – Part-time | 356,966 | 406,545 | 461,856 | 418,106 | 461,856 |
| 511300 Overtime | 174 | 3,200 | | 2,128 | |
| 512100 Health and Life Insurance | 33,085 | 34,749 | 53,901 | 47,092 | 47,154 |
| 512200 Social Security | 38,201 | 43,973 | 48,753 | 44,034 | 49,399 |
| 512400 Retirement Contributions | 4,805 | 3,915 | 11,404 | 7,128 | 11,953 |
| 512600 Unemployment Insurance | | (21) | | | |
| 512700 Workers' Compensation | 13,849 | 15,166 | 17,532 | 17,268 | 17,667 |
| **Total Personnel Services** | **595,258** | **685,566** | **772,429** | **691,128** | **771,918** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 5,035 | 10,405 | 21,500 | 19,827 | 21,500 |
| 521201 Professional Services – IT | 7,963 | 8,507 | 5,000 | 6,765 | 5,000 |
| 522201 Equipment Maintenance | 31,045 | 17,499 | 35,000 | 15,287 | 35,000 |
| 522203 Building Maintenance | 20,392 | 21,062 | 16,000 | 10,637 | 16,000 |
| 522204 Software Maintenance | 3,500 | 1,294 | | | |
| 523101 Insurance | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 523201 Telephone | 802 | 874 | 2,200 | 1,890 | 2,200 |
| 523203 Postage | 34 | 184 | 450 | 470 | 450 |
| 523300 Advertising | 56,068 | 67,862 | 65,000 | 48,483 | 35,000 |
| 523400 Printing and Binding | 7,558 | 8,448 | 5,500 | 9,719 | 5,500 |
| 523500 Travel | 4,045 | 3,798 | 3,500 | 2,757 | 3,500 |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523510 Team Entry – Travel | | 545 | 1,500 | | 1,000 |
| 523601 Dues | | 670 | | | |
| 523610 Bank Fee | | 33,841 | 34,000 | 26,516 | 34,000 |
| 523700 Education and Training | | 3,047 | 4,000 | 9,488 | 5,000 |
| 523900 Other Purchased Services | 3,120 | 3,285 | 150 | 4,425 | 150 |
| 521101 Supplies & Materials | 3,903 | 6,136 | 3,200 | 53,922 | |
| 531104 Program Materials | 41,261 | 17,974 | 65,000 | 8,141 | 68,200 |
| 531120 Janitorial Supplies | 10,316 | 7,932 | 8,500 | 5,524 | 8,500 |
| 531142 Chemicals | 39,816 | 33,283 | 58,000 | 45,563 | 45,000 |
| 531143 Landscaping Supplies | 2,482 | 9,698 | 3,000 | 7,005 | 3,000 |
| 531210 Water / Sewerage | 80,914 | 66,683 | 75,000 | 32,693 | 70,000 |
| 531211 Stormwater | 657 | 2,587 | 2,000 | 328 | 3,000 |
| 531220 Natural Gas | 461 | 15,634 | | 1,064 | 16,000 |
| 531230 Electricity | 47,530 | 60,042 | 65,000 | 48,219 | 60,000 |
| 531590 Merchandise – Resale | 19,114 | 7,928 | 40,000 | 46,526 | 40,000 |
| 531600 Small Equipment | 7,631 | 6,715 | 4,000 | 4,000 | 4,000 |
| 531710 Uniforms | 18,624 | 16,515 | 10,000 | 10,130 | 12,500 |
| **Total Materials, Supplies & Services** | **504,640** | **492,450** | **587,500** | **489,379** | **554,500** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 541200 Site Improvements | 5,687,981 | 507,730 | | | |
| 542300 Furniture and Fixtures | | 4,780 | | | |
| 542400 Computers | | 668 | 2,500 | 2,517 | 2,500 |
| 542401 Software | 457 | 500 | 500 | 1,271 | 500 |
| 542500 Equipment | 110,184 | | 55,000 | 27,101 | 69,000 |
| **Total Capital Outlay** | **5,798,622** | **513,678** | **58,000** | **30,889** | **72,000** |

| Interfund Transaction | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 551100 Indirect Cost Allocation | 90,000 | | 90,000 | | 90,000 |
| **Total Interfund Transaction** | **90,000** | | **90,000** | | **90,000** |

| Debt Service | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 561100 Depreciation | | 632,599 | 750,000 | 626,770 | 625,000 |
| 581000 Debt Service – Principal | | | 440,000 | 440,000 | 440,000 |
| 582000 Debt Service – Interest | | | 179,400 | 179,400 | 179,400 |
| **Total Debt Service** | | **632,599** | **1,369,400** | **1,246,170** | **1,245,500** |
| **Total Expenditures** | **6,988,520** | **2,324,292** | **2,877,329** | **2,457,566** | **2,733,918** |
| **Profit / (Loss)** | **(5,558,905)** | **(637,981)** | **(449,329)** | **(641,288)** | **(507,918)** |

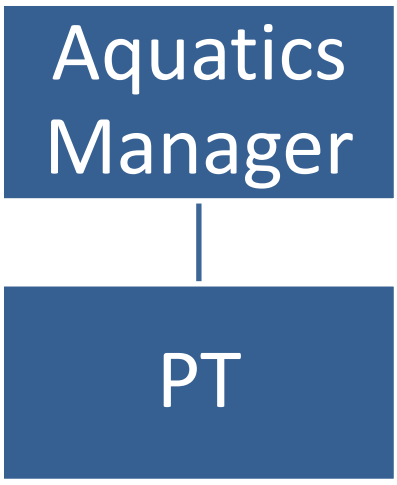
# Aquatic Center - Winter

**Department Description**

The Aquatic Center – Winter Department offers outstanding facilities for our patrons to enjoy year-round aquatic opportunities that promote health, wellness, and water safety in a safe, clean, fun, and friendly atmosphere. Splash in the 'Boro Family Aquatic Center offers year-round programming for all ages including lap/exercise swim, Aerobic classes, Arthritis Therapy classes, Learn to Swim classes, and Swim Team opportunities. The pools are also available for family fun recreational swim on Saturdays as well as birthday packages and private rentals.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Revenue | $105,921 | $114,066 | $126,004 | $110,000 | $120,000 |
| Swim Lesson Participants | 587 | 768 | 683 | 600 | 700 |
| Lap Swim Participants | 5,591 | 5,460 | 4,361 | 4,000 | 4,500 |
| Water Aerobics Participants | 2,881 | 2,228 | 2,539 | 2,500 | 2,750 |

## Aquatic Center - Winter Organization

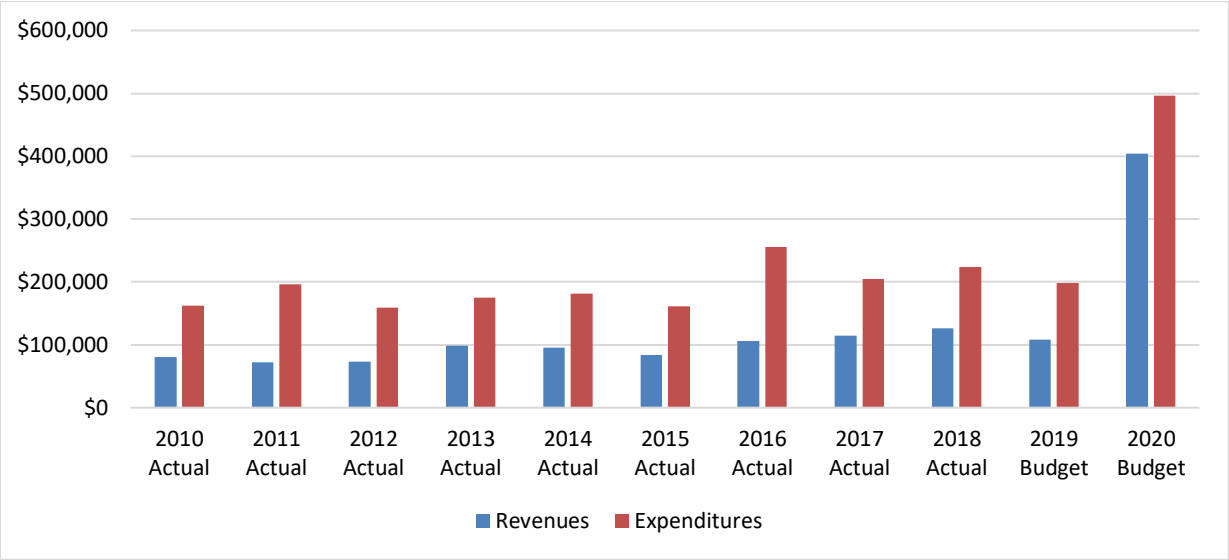



* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

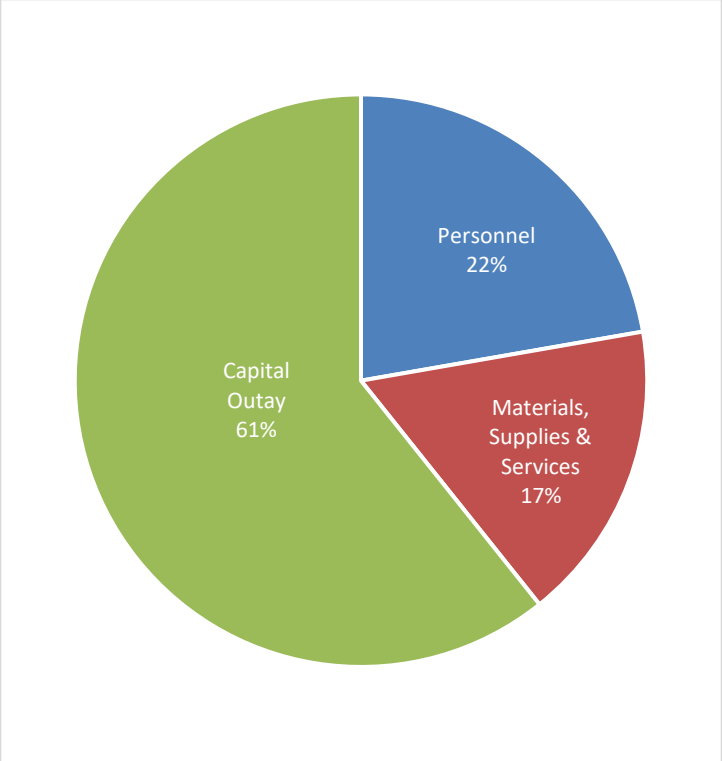
## Aquatic Center - Winter Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Winter Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 556 – Enterprise**
**Department 61242 – Aquatic Center - Winter Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 103,445 | 106,964 | 116,824 | 124,371 | 116,823 |
| Materials, Supplies & Services | 101,736 | 117,133 | 81,050 | 100,546 | 83,000 |
| Capital Outlay | | | | | 296,000 |
| **Total Expenditures** | **205,181** | **224,096** | **197,874** | **224,917** | **495,823** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 114,066 | 126,003 | 108,000 | 101,259 | 108,500 |
| **Total Revenues** | **114,066** | **126,003** | **108,000** | **101,259** | **108,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Part-time | 6.1 | 6.1 | 5.0 | 5.0 | 5.0 |
| **Total FTE** | **6.1** | **6.1** | **5.0** | **5.0** | **5.0** |

**Fund 556 – Enterprise**
**Department 61242 – Aquatic Center - Winter Detail**

| Revenue | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 347210 Contract / Rentals | 10,125 | 7,411 | 12,000 | 4,025 | 7,000 |
| 347215 Admissions | 21,821 | 12,376 | 21,000 | 8,473 | 15,000 |
| 347217 Season Passes | 14,190 | 47,891 | 15,000 | 30,864 | 30,000 |
| 347510 Swim Team - Competitive | 399 | 25 | 2,000 | | 500 |
| 347515 Instruction Programming | 66,029 | 57,969 | 55,000 | 56,897 | 55,000 |
| 347915 Retail | | 47 | 2,000 | | 1,000 |
| 377930 Miscellaneous Income | 1,501 | 285 | 1,000 | 1,000 | |
| **Total Revenues** | **114,066** | **126,003** | **108,000** | **101,259** | **108,500** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511101 Salary – Part-time | 94,545 | 99,096 | 105,832 | 115,122 | 105,832 |
| 512200 Social Security | 7,233 | 7,589 | 8,096 | 8,807 | 8,096 |
| 512700 Workers' Compensation | 818 | 278 | 2,895 | 442 | 2,895 |
| **Total Personnel Services** | **102,595** | **106,964** | **116,824** | **124,371** | **116,823** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 521200 Professional Services | 850 | 1,655 | 1,000 | 1,240 | 1,000 |
| 522201 Equipment Maintenance | 4,919 | 2,735 | 5,000 | 6,930 | 5,000 |
| 522202 Vehicle Maintenance | | 22 | | 91 | 500 |
| 522203 Building Maintenance | 1,944 | 5,682 | 2,500 | 3,710 | 3,500 |
| 523201 Telephone | 2,064 | | | | |
| 523300 Advertising | 4,101 | 2,145 | 2,900 | 1,977 | 2,500 |
| 523400 Printing and Binding | 940 | 1,995 | 1,000 | 493 | 1,000 |
| 523900 Other Purchased Services | 40 | 140 | | | |
| 521101 Supplies & Materials | 638 | 2,977 | 1,250 | 7,195 | 10,000 |
| 531104 Program Materials | 3,942 | 6,594 | 10,000 | | |
| 531120 Janitorial Supplies | 1,146 | 2,486 | 2,000 | 2,247 | 2,500 |
| 531142 Chemicals | 1,428 | 12,189 | 4,000 | 3,004 | 4,000 |
| 531150 Facilities Maintenance | 105 | | 400 | | |
| 531210 Water / Sewerage | 32,157 | 23,176 | 10,000 | 23,365 | 10,000 |
| 531211 Stormwater | 1,095 | 1,022 | | 1,022 | |
| 531220 Natural Gas | 6,916 | 12,020 | 10,000 | 14,256 | 12,000 |
| 531230 Electricity | 39,988 | 41,338 | 30,000 | 34,018 | 30,000 |
| 531600 Small Equipment | 141 | 96 | | 128 | |
| 531710 Uniforms | 171 | 861 | 1,000 | 870 | 1,000 |
| **Total Materials, Supplies & Services** | **102,586** | **117,133** | **81,050** | 100,546 | **83,000** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542500 Equipment (SPLASH Dome) | | | | | 296,000 |

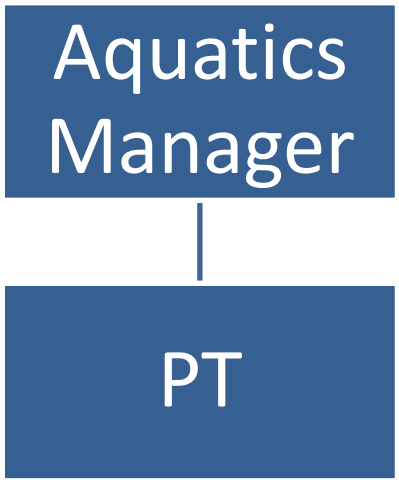
| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| **Total Capital Outlay** | | | | | **296,000** |
| **Total Expenditures** | **205,181** | **224,096** | **197,874** | **224,917** | **495,823** |
| **Profit / (Loss)** | **(91,115)** | **(98,093)** | **(89,874)** | **(123,658)** | **(387,323)** |

# Aquatic Center - Concessions

**Department Description**
Our mission for concessions is to provide outstanding quality and service while offering a variety of food and drink options that meet the needs of our guests at an affordable price. Splash in the Boro offers three full-service concessions stands during the waterpark season. Splashy's Snack Shack offers a traditional concessions menu including, Hamburgers, hotdogs, chicken fingers, and fries while Splashy's Sandwich Shoppe offers a lighter menu such as Hot and cold sandwiches and salads. Splashy's Tiki Hut is our newest addition to our concession operations that was included in the wave pool expansion which offers personal pan pizzas.

| Performance Measurement | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Revenue | $405,459 | $404,111 | $424,600 | $483,196 | $534,500 |

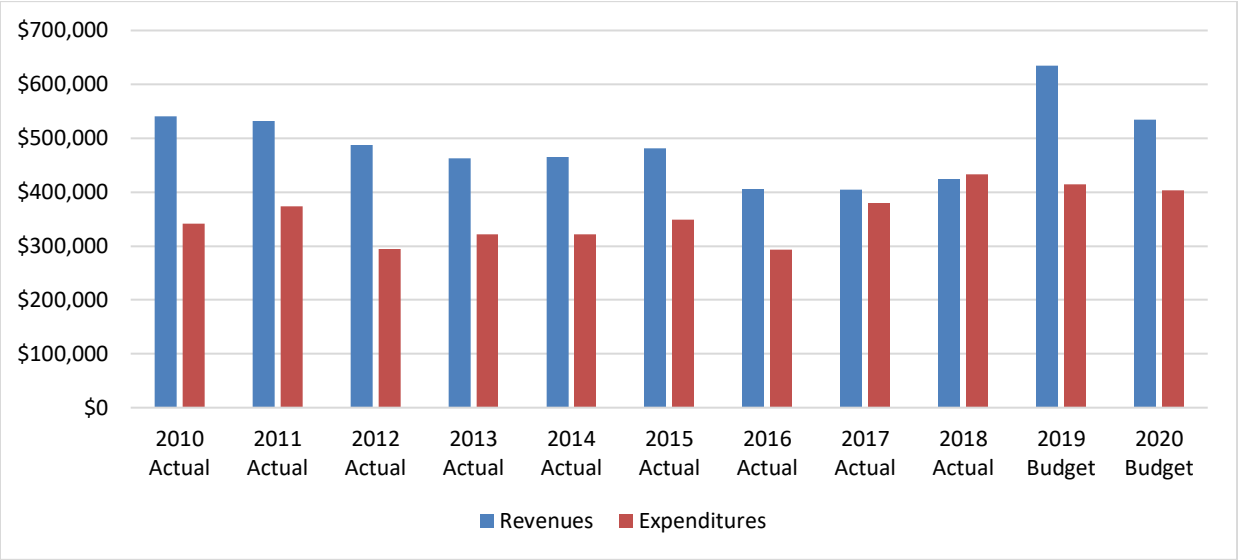
## Aquatic Center - Winter Organization



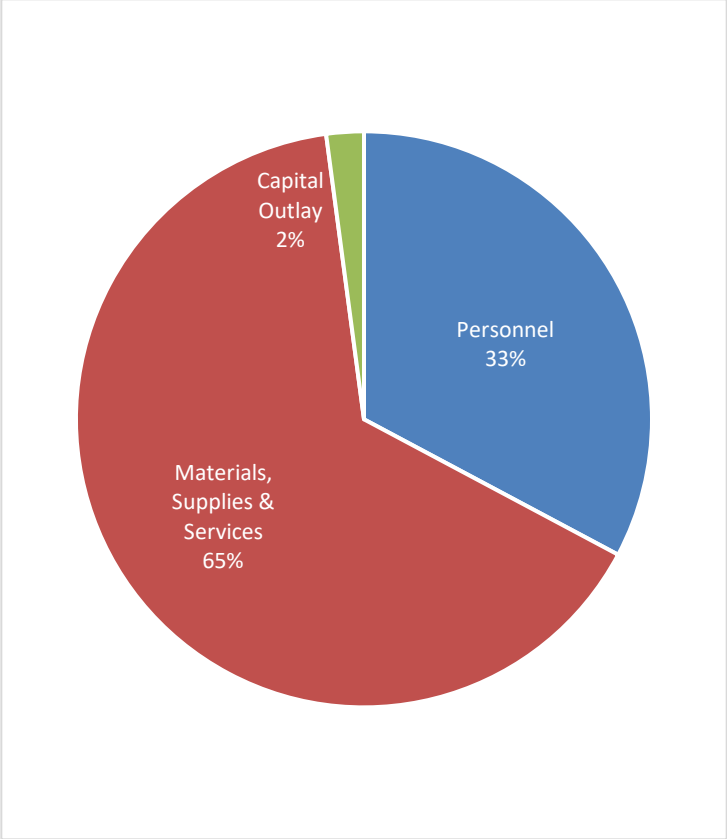

## Aquatic Center - Concessions Personnel Changes

There are no changes to personnel for fiscal year 2020.

## Aquatic Center - Concessions Revenue - Expenditure Trends




## Department Expenditures by Type



**Fund 556 – Enterprise**
**Department 61243 – Aquatic Center - Concessions Summary**

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Personnel Services | 149,134 | 199,871 | 153,663 | 194,338 | 132,463 |
| Materials, Supplies & Services | 230,771 | 232,682 | 260,500 | 265,279 | 263,000 |
| Capital Outlays | | | | | 8,500 |
| **Total Expenditures** | **379,905** | **432,554** | **414,163** | **459,617** | **403,963** |

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| General Taxes and Revenues | 404,111 | 424,620 | 634,500 | 483,196 | 534,500 |
| **Total Revenues** | **404,111** | **424,620** | **634,500** | **483,196** | **534,500** |

| Personnel Summary (FTE) | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| Part-time | 6.5 | 6.5 | 11.6 | 11.6 | 8.0 |
| **Total FTE** | **6.5** | **6.5** | **11.6** | **11.6** | **8.0** |

**Fund 556 – Enterprise**
**Department 61243 – Aquatic Center - Concessions Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 347910 Concessions | 397,675 | 414,674 | 625,000 | 481,623 | 525,000 |
| 371101 Sponsorship | 6,000 | 9,547 | 9,000 | 1,073 | 9,000 |
| 389101 Vendor's Comp on Sales Tax | 436 | 398 | 500 | 500 | 500 |
| **Total Revenues** | **404,111** | **424,620** | **634,500** | **483,196** | **534,500** |

| Personnel Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 511100 Salary – Full-time | | 4,451 | 20,000 | 10,425 | |
| 511101 Salary – Part-time | 133,322 | 174,302 | 120,000 | 170,081 | 120,000 |
| 511300 Overtime | 1,225 | 2,434 | | 3,313 | |
| 512100 Group Insurance | | 489 | | 1,972 | |
| 512200 Social Security | 10,293 | 13,851 | 9,180 | 3,753 | 9,180 |
| 512400 Retirement | | 21 | 1,200 | 199 | |
| 512700 Workers' Compensation | 2,387 | 4,323 | 3,283 | 4,595 | 3,83 |
| **Total Personnel Services** | **147,227** | **199,871** | **153,663** | **194,338** | **132,463** |

| Materials, Supplies & Services | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 522201 Equipment Maintenance | 1,907 | 1,794 | 2,000 | 4,500 | 2,000 |
| 522320 Rental Equipment | 2,160 | 2,285 | | 2,160 | 2,500 |
| 531101 Supplies & Materials | 7,280 | 6,229 | 3,500 | 3,619 | 3,500 |
| 531300 Food and Drink | 221,331 | 222,374 | 255,000 | 255,000 | 255,000 |
| **Total Materials, Supplies & Services** | **232,678** | **232,682** | **260,500** | **265,279** | **263,000** |

| Capital Outlay | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 542400 Computer | | | | | 2,000 |
| 542500 Equipment | | | | | 6,500 |
| **Total Capital Outlay** | | | | | **8,500** |
| **Total Expenditures** | **379,905** | **432,554** | **414,163** | **459,617** | **403,963** |
| **Profit / Loss** | **24,206** | **(7,934)** | **220,337** | **23,579** | **130,537** |

# Aquatic Center - Expansion

**Fund 556 – Enterprise**
**Department 61244 – Aquatic Center - Expansion Summary Detail**

| Revenues | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 361000 Interest | | 13,062 | | 835 | |
| **Total Revenues** | | **13,062** | | **835** | |

| Expenditures | 2017 Actual | 2018 Actual | 2019 Budget | 2019 Projected | 2020 Budget |
|---|---|---|---|---|---|
| 523610 Bank Fee | | 2,688 | | | |
| 582101 Interest – Sea Island Bank | 15,882 | 157,302 | | | |
| 584000 Debt Issuance Cost | 203,487 | | | | |
| **Total Expenditures** | **219,369** | **159,990** | | | |
| **Profit / (Loss)** | **(219,369)** | **(146,928)** | | **835** | |

# IX. Capital Improvement Fund

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# Capital Improvement Fund Overview

## Capital vs. Operating Budgets

There are two types of budgets with which the County Commissioners appropriates: the operating budget and the capital budget. These two budgets are interconnected with providing services to citizens. The operating budget addresses the planning and financing of the County's day-to-day activities. The capital budget contains capital expenditures, which are used by the County to purchase or upgrade property. Capital expenditures are used to add value to the County.

The Capital Projects Budget is the schedule for the next five fiscal years of major public construction projects and purchases. Some examples of capital projects are the construction of buildings, streets, parks, infrastructure and the purchase of equipment. The scheduling of capital projects is established in the Capital Improvement Fund.

The County has generally funded Capital Projects through Special Purpose Local Option Sales Tax, Transportation Special Purpose Local Option Sales Tax, bonds, grants from state and federal government, and appropriations from the General Fund.

## Capital Projects Plan

Bulloch County has experienced significant growth in the past 30 years. The County's challenge with capital projects is the construction of new facilities and purchase of equipment to ensure that there is adequate capacity to serve the residents.

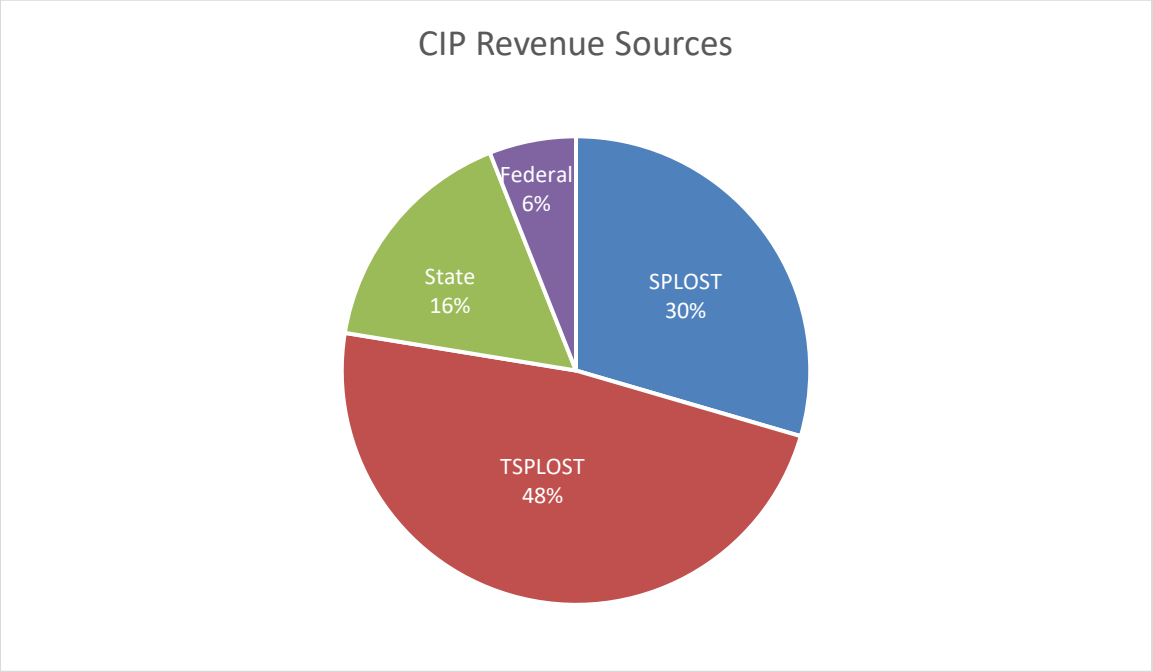
Bulloch County has adopted a detailed Capital Improvement Plan which evaluates the County's infrastructure and equipment needs. Specifically, the Capital Improvement Plan addresses roads, public safety, recreation, facilities, solid waste, economic development, airport, and elections. The County periodically revisits the County's Capital Improvement Plan in order to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the likelihood of, or the amount of, funds the County must borrow. The County also has the proceeds from FEMA reimbursement related to hurricane cleanup and intends to use these funds for capital projects this year and in coming years.

## Summary

The FY 2020 Capital Budget is the product of the 2024 Capital Improvements Program (CIP). The primary funding mechanisms for the county CIP are the Special Purpose Local Option Sales Tax (SPLOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST). These taxes are voted for by referendum and have a sunset period of five and six years (TSPLOST and SPLOST, respectively). SPLOST proceeds can be used for capital project expenditures, as provided for by state law. The current SPLOST 2013 initiative (Bulloch County's sixth since 1989) was approved by voter referendum in November 2011, with collections that began in December 2013 and expire in November 2019 (FY 2020), when the next SPLOST – 2019 will begin. The Transportation

Special Purpose Local Option Sales Tax (TSPLOST) was approved by voters in May 2018 to fund transportation related projects. The TSPLOST has been programmed into the CIP and will provide a steady funding source for the next five years.

As elastic revenue sources, SPLOST and TSPLOST collections are dependent on economic conditions and requires monitoring throughout the CIP period. Should SPLOST and TSPLOST collections accelerate or decline as the result of economic circumstances, projects would be either expanded or scaled back. During the annual CIP update, the county staff evaluate projections and any necessary revisions are submitted to the Board of Commissioners for approval. Similarly, should any changes occur in future years, proceeds will be reallocated accordingly.




The SPLOST proceeds can also be re-allocated and maximized through leveraging of outside funding sources. At this time, outside funding from the state and federal government in the form of grants-in-aid for county needs is limited. Nonetheless, the county staff will become very aggressive in seeking leveraged funding to accomplish project goals. As the CIP is updated annually, project allocations and budgets may change if leveraged funding is realized. In most cases, leveraging existing projects can preserve SPLOST and TSPLOST proceeds for use toward new or additional projects.

## Project Schedules

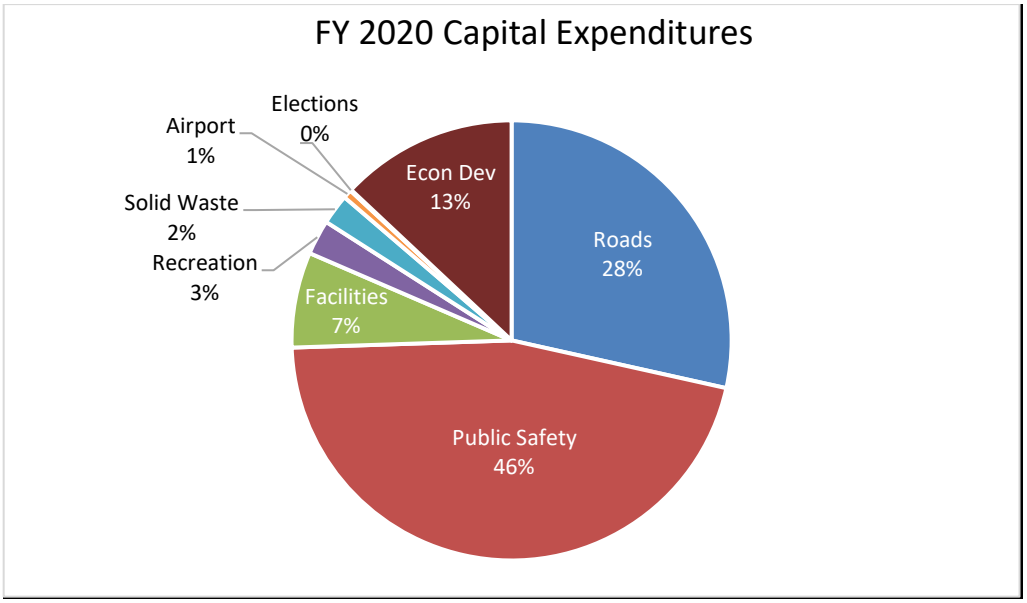
The following illustrate the project investment schedule for numerous projects through FY 2023. It should be noted that the current SPLOST 2013 collection period expires approximately mid-year in FY 2020 (or, October 2019).

Approximately 30% of CIP 2020 funding will be generated by SPLOST collections, TSPLOST an additional 48%, with the balance leveraged by both committed and non-committed state and federal grants. Currently, Roads, Radio Tower and Sheriff facility upgrades consist of 73% of the forward project spending, seen in the graph below.

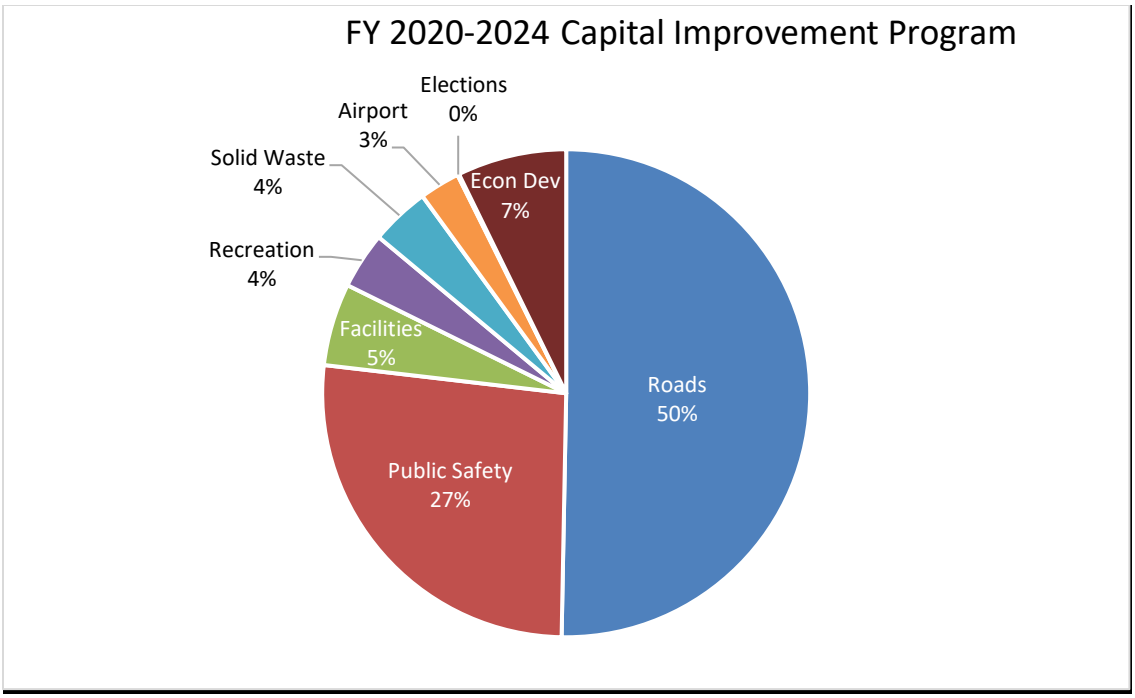
SPLOST collections have been significantly restrained since FY 2012 as a result of special interest tax exemptions approved by the Georgia General Assembly. Therefore, as the CIP 2024 program progresses, securing leveraged funding and stimulating commercial development that generates sales tax will be critical.

The total Capital Projects budget for FY 2020 is $26.96 million, which represents a 1.1% increase from FY 2019's $26.68 million budget. All of the projects for this fiscal year are to come from the General Fund Capital Projects Fund.

## Current and Future Capital Expenditures




The pie charts above provide a visual from FY 2020 capital improvements expenditures by category (above) and an estimated cost over the next 5 years (below).




## Capital Budget Impact on Operating Budget

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the County's Capital Improvement Program and the overall budget development process.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the County must determine specific ongoing expense it will incur once a project has been completed. For example, once the Ag Complex was completed it requires staff (personnel), operating supplies, electricity, fuel, and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which will need to be funded in future fiscal years.

Factors such as location, size, and use of a facility determine the number of personnel and operating costs. A structure such as the new Public Safety Training Facility may require no additional personnel and minimal additional operating costs, while a facility such as an additional Recycling Center would require an investment in new personnel. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the County's current or future budgets. Such projects may be scheduled for replacement or refurbishment. On occasion, there may be some operational cost savings for recurring projects. For example, a Street

Maintenance Program may reduce operating expenditures associated with repairing potholes, etc. Many of the new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel, and various other maintenance costs such as equipment rental and contractual services.

On the following pages are estimated impacts of operating costs for several capital projects / purchases for FY 2020. Amounts represent an addition to or reduction of operating costs.

# Fiscal Year 2020 Capital Budget Impact on Operating Budget

| Capital Budget | | Annual Operating Budget Impact | | | |
|---|---|---|---|---|---|
| Department / Project Title | Amount | Personnel Costs | Other Operating Costs | Total | Project Start Date |
| **Roads** | | | | | |
| **Roads Maintenance** | | | | | |
| Roads Striping and Signage | 160,000 | - | - | - | Mar-20 |
| Bridges | 350,000 | - | - | - | Nov-19 |
| Resurfacing | 2,500,000 | - | - | - | Mar-20 |
| Parking Resurfacing | 15,000 | - | - | - | Mar-20 |
| **Intersection** | 485,000 | - | - | - | Apr-20 |
| Cypress Lake | 515,000 | - | - | - | Oct-19 |
| **Paving** | 217,100 | - | - | - | Mar-20 |
| Miller St / Colfax Station | 332,900 | 100,000 | 5,000 | 105,000 | Jul-19 |
| Highpoint Circle | 250,000 | - | - | - | Mar-20 |
| New Public Works Entrance | 200,000 | 50,000 | 2,000 | 52,000 | Jul-19 |
| **Bike and Pedestrian** | | | | | |
| Design | 375,000 | - | - | - | Sep-19 |
| **Equipment** | | | | | |
| Equip Lease (US Bancorp 5) | 147,057 | - | - | - | Dec-19 |
| Equip Lease (US Bancorp 6) | 330,021 | - | - | - | Apr-20 |
| Equipment Allocation | 450,000 | - | - | - | Oct-19 |
| Portable Changeable Signs | 50,000 | - | - | - | Aug-19 |
| **Other** | | | | | |
| Roadside / Boom Axe Mowing | 483,328 | - | - | - | Jul-19 |
| Work Order Software | 10,000 | 2,000 | - | 2,000 | Jul-19 |
| Training Building | 930,000 | 10,000 | 1,000 | 11,000 | Oct-19 |
| Pictometry (aerial photo update) | 33,598 | - | - | - | Feb-20 |
| | **7,914,004** | **162,000** | **8,000** | **170,000** | |
| **Public Safety** | | | | | |
| **Animal Control** | | | | | |
| Car | 27,750 | - | - | - | Feb-20 |
| Equipment | 5,000 | - | - | - | Feb-20 |
| **Animal Shelter** | | | | | |
| Computers | 2,000 | - | - | - | Jan-20 |
| Traps | 2,500 | - | - | - | Jan-20 |
| Renovation | 10,000 | 2,000 | - | 2,000 | Aug-19 |
| **EMS** | | | | | |
| Heart Compresssion | 55,000 | - | - | - | Jan-20 |
| Stretchers | 50,000 | - | - | - | Feb-20 |
| Heart Monitor | 56,000 | - | - | - | Jan-20 |
| Computers | 2,000 | - | - | - | Jan-20 |
| **Fire** | | | | | |
| Turnout Gear | 25,000 | - | - | - | Jan-20 |
| Breathing Appartus | 18,750 | - | - | - | Jan-20 |
| Rescue Tools | 25,000 | - | - | - | Jun-20 |
| Hose | 19,000 | - | - | - | Jun-20 |
| Technology (HW/SW) | 10,000 | - | - | - | Mar-20 |
| Cascade | 80,000 | - | - | - | Jan-20 |
| Generators | 3,600 | - | - | - | Jun-20 |
| Chainsaw | 1,800 | - | - | - | Jun-20 |
| **Sheriff** | | | | | |
| Equipment | 38,500 | - | - | - | Jul-19 |
| Vehicles | 245,000 | - | - | - | Jul-19 |
| Laptops | 13,000 | - | - | - | Jan-20 |

# Fiscal Year 2020 Capital Budget Impact on Operating Budget

| Capital Budget | | Annual Operating Budget Impact | | | |
|---|---|---|---|---|---|
| Department / Project Title | Amount | Personnel Costs | Other Operating Costs | Total | Project Start Date |
| Facility Expansion | 5,500,000 | 10,000 | 5,000 | 15,000 | Oct-19 |
| Court Metal Detectors | 3,685 | 1,000 | 1,000 | 2,000 | Feb-20 |
| **Other** | | | | | |
| Radio Infrastructure | 6,178,101 | 10,000 | 10,000 | 20,000 | Jul-19 |
| | **12,401,686** | **23,000** | **16,000** | **39,000** | |
| **Recreation** | | | | | |
| **Parks** | | | | | |
| F-250 Diesel Pickup Truck | 30,000 | - | - | - | Oct-19 |
| 8 Cylinder Crewcab Pickup Truck | 30,000 | - | - | - | Oct-19 |
| Exmark Mill Creek | 5,800 | - | - | - | Mar-20 |
| Dump Truck | 18,000 | - | - | - | Jan-20 |
| Utility Vehicle | 14,000 | - | - | - | Apr-20 |
| Interim Playground Upgrade | 35,000 | 2,000 | 1,000 | 3,000 | Oct-19 |
| Sidewalk Repairs – Mill Creek | 17,500 | - | - | - | Jul-19 |
| Benches / Trash Cans – Plygrd | 20,000 | 1,000 | 200 | 1,200 | Dec-19 |
| Benches / Trash Cans – Pond | 15,000 | 1,000 | 200 | 1,200 | Dec-19 |
| Fletcher Park | 50,000 | - | - | - | Jan-20 |
| **Athletics** | | | | | |
| Field Pad Surface | 7,500 | 1,000 | - | 1,000 | Jan-20 |
| Batting Cage Surface | 6,000 | - | - | - | Jan-20 |
| Wind Screen MC Tennis | 8,000 | 500 | - | 500 | Jan-20 |
| 30 x 16 Mobile Stage | 9,300 | 2,000 | 1,000 | 3,000 | Oct-19 |
| MC – Scoreboard Replacement | 14,000 | 250 | 100 | 350 | Jan-20 |
| MC – Field 2 Backstop Netting | 16,000 | 200 | - | 200 | Nov-19 |
| **Facilities** | | | | | |
| Park Banners | 8,000 | - | - | - | Oct-19 |
| **Administration** | | | | | |
| Computers | 5,000 | - | - | - | Jan-20 |
| Copier | 10,000 | - | - | - | Sep-19 |
| **Concessions** | | | | | |
| Ice Machine | 8,000 | - | - | - | Jan-20 |
| **SPLASH** | 232,000 | - | - | - | Oct-19 |
| **Ag Complex** | | | | | |
| Front Rotary Mower | 8,000 | - | - | - | Aug-19 |
| Dump Trailer | 8,000 | - | - | - | Aug-19 |
| Main Sign – 301 | 85,000 | - | - | - | Nov-19 |
| Roadway Lighting | 22,000 | - | - | - | Oct-19 |
| Wetlands Consulting | 7,500 | - | - | - | Aug-19 |
| | **689,600** | 7,950 | 2,500 | 10,450 | |
| **Facility Improvement** | | | | | |
| Ag Center – Roof | 30,000 | - | - | - | Nov-19 |
| HVAC Escrow | 200,000 | - | - | - | Jul-19 |
| Signage | 25,000 | - | - | - | Oct-19 |
| Truck | 36,750 | - | - | - | Oct-19 |
| Shop Relocation | 15,000 | 5,000 | 2,000 | 7,000 | Jul-19 |
| DA – Remove Skylight | 6,000 | 1,000 | 500 | 1,500 | Nov-19 |
| Water Heater – County Annex | 500 | 200 | - | 200 | Aug-19 |
| Awnings at DA, Judicial Annex | 6,500 | - | - | - | Jan-20 |
| HVAC Controls – Ag Center | 70,000 | - | - | - | Jan-20 |
| Magistrate Court Furniture | 9,500 | - | - | - | Jul-19 |
| Computers | 50,000 | - | - | - | Jan-20 |

# Fiscal Year 2020 Capital Budget Impact on Operating Budget

| Capital Budget | | Annual Operating Budget Impact | | | |
|---|---|---|---|---|---|
| Department / Project Title | Amount | Personnel Costs | Other Operating Costs | Total | Project Start Date |
| Judicial Annex Renovation | 50,000 | - | - | - | Apr-20 |
| Fleet Building Upgrade | 200,000 | 5,000 | - | 5,000 | Jan-20 |
| Fuel System Replacement | 100,000 | - | - | - | Jun-20 |
| CDBG – Senior Center | 1,090,227 | 30,000 | - | 30,000 | Jul-19 |
| Bank Fee | 1,000 | - | - | - | Jul-19 |
| | **1,890,447** | **41,200** | **2,500** | **43,700** | |
| **Solid Waste** | | | | | |
| Vehicle Equipment Pool | 27,000 | - | - | - | Oct-19 |
| Grapple Truck | 16,671 | - | - | - | Aug-19 |
| Roll-off Container | 60,000 | - | - | - | Oct-19 |
| Container Rehabilitation | 20,000 | 5,000 | 2,000 | 7,000 | Jul-19 |
| Convenience Center Upgrade | 155,000 | 10,000 | 5,000 | 15,000 | Oct-19 |
| Processing Center Debt Payment + | 44,000 | - | - | - | Jun-20 |
| GEFA Loan (Principal) | 26,872 | - | - | - | July-19 |
| GEFA Loan (Interest) | 16,563 | - | - | - | Jul-19 |
| | **366,106** | **15,000** | **7,000** | **22,000** | |
| **Economic Development** | | | | | |
| Debt Service (Principal) | 2,190,000 | - | - | - | Sep-19 |
| Debt Service (Interest) | 54,750 | - | - | - | Sep-19 |
| Economic Development Projects | 1,115,570 | - | - | - | Jul-19 |
| US 301 Improvements | 145,000 | - | - | - | Jul-19 |
| Bank Fee | 305 | - | - | - | Jul-19 |
| | **3,505,625** | **-** | **-** | **-** | |
| **Airport** | | | | | |
| Fuel Pump Upgrade | 13,245 | - | - | - | Jul-19 |
| Self-serve Fuel System | 12,000 | - | - | - | Oct-19 |
| Scissor Lift | 5,000 | - | - | - | Dec-19 |
| Security Cameras | 2,000 | - | - | - | Aug-19 |
| Lighting – Terminal/Hangar | 1,000 | - | - | - | Jan-20 |
| Signage | 400 | - | - | - | Feb-20 |
| Pave Parking Lot | 25,000 | - | - | - | Oct-19 |
| ALP Update | 100,000 | - | - | - | Sep-19 |
| John Deere M887 Ztrak Mower | 14,000 | - | - | - | Jun-20 |
| Hubert Generator | 15,000 | - | - | - | Aug-19 |
| | **173,645** | **-** | **-** | **-** | |
| **Elections** | | | | | |
| Voting Equipment | 15,000 | - | - | - | Jan-20 |
| Technology Improvements | 7,500 | - | - | - | Jan-20 |
| | **22,500** | **-** | **-** | **-** | |
| **Grand Total** | **26,964,394** | **249,150** | **36,000** | **285,150** | |

# Major Capital Projects Impacts

| FY 2019 Capital Projects | Proposed Capital | Funding Source | Description | Budget Impact |
|---|---|---|---|---|
| Radio Infrastructure | 6,178,101 | SPLOST | Update and expand radio system | Additional maintenance costs will be shared with users |
| Road Resurfacing | 2,500,000 | TSPLOST | Resurfacing paved roads | Maintain service level |
| Road Paving | 1,000,000 | SPLOST | Pave Miller St Ext, Highpoint Circle | Improve service level |
| Sheriff Vehicles | 245,000 | SPLOST | Purchase 7 vehicles | Replace aging fleet, lower maintenance costs |
| CDBG – Senior Center | 1,090,227 | Federal | New Senior Center | Replace aging facility, lower maintenance costs |
| Sheriff Building Upgrade | 5,500,000 | SPLOST | Additional Jail and Sheriff facility | Additional space for inmate intake, evidence storage and training |
| Public Works Building | 930,000 | FEMA | New Public Works Building | Replace facility so that the Sheriff can move into existing space |

# Capital Improvement Program Summary

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|---|---|---|---|---|---|---|
| SPLOST 2013 | 1,309,818 | | | | | 1,309,818 |
| SPLOST – Portal Loan Proceeds | 28,900 | 28,900 | 28,900 | 28,900 | 28,900 | 144,500 |
| TSPLOST 2018 | 5,614,100 | 5,581,500 | 5,549,000 | 5,516,500 | 2,363,200 | 24,624,300 |
| SPLOST 2019 | 2,182,400 | 3,381,7300 | 3,404,730 | 3,302,802 | 3,302,802 | 15,574,464 |
| TSPLOST 2024 | | | | | 3,095,500 | 3,095,500 |
| LMIG | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,500,000 |
| Greenway Grant | 300,000 | 650,000 | 670,000 | | | 1,620,000 |
| STIB Loan / Grant | | | 500,000 | | | 500,000 |
| CDBG – Senior Center | 496,478 | | | | | 496,478 |
| State GDOT Grant | 5,000 | 3,750 | 532,500 | 40,000 | | 581,250 |
| Federal FAA Grant | 90,000 | 67,500 | 585,000 | 720,000 | | 1,462,500 |
| FEMA Hurricane Funds | 1,823,750 | | | | | 1,823,750 |
| Insurance Premium Tax | | 68,805 | 264,435 | 96,933 | | 430,173 |
| Interest | 162,000 | 33,000 | 6,500 | | | 201,500 |
| **Total Revenues** | **13,512,446** | **41,750,755** | **13,041,065** | **11,205,135** | **10,290,402** | **59,364,233** |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|---|---|---|---|---|---|---|
| Roads | 7,914,004 | 7,365,578 | 7,238,078 | 5,961,119 | 5,825,000 | 34,303,779 |
| Public Safety | 12,402,436 | 2,509,150 | 952,498 | 1,308,650 | 811,650 | 17,984,384 |
| Recreation | 689,600 | 1,191,500 | 455,700 | 116,200 | 85,700 | 2,538,700 |
| Facility Improvements | 1,890,477 | 485,188 | 450,000 | 460,000 | 408,598 | 3,694,263 |
| Solid Waste | 366,106 | 4007,435 | 494,935 | 660,435 | 492,933 | 2,421,844 |
| Economic Development | 3,505,625 | 300,000 | 300,000 | 400,000 | 400,000 | 4,905,625 |
| Elections | 22,500 | 13,000 | 13,000 | 13,000 | 13,000 | 74,500 |
| Airport | 173,645 | 96,700 | 687,200 | 853,700 | | 1,811,245 |
| **Total Expenditures** | **26,964,394** | **15,968,551** | **10,591,411** | **9,773,104** | **8,036,881** | **67,734,341** |
| **Fund Balance** | **7,030,768** | **5,908,597** | **7,662,621** | **9,262,154** | **11,612,608** | |

The table illustrates the SPLOST 2013, TSPLOST and SPLOST 2019 collections through the end of the referendum period in mid FY 2024.

Meanwhile, many SPLOST categorical accounts currently have carryover balances that reflect the excess of revenues over expenditures prior to FY 2020. However, there are categories that will encounter annual deficits as these balances are spent down over time.

# Roads

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST Portal Loan Proceeds | 28,900 | 28,900 | 28,900 | 28,900 | 28,900 | 144,500 | 32442010-361004 |
| SPLOST 2013 | 340,100 | | | | | 340,100 | 32442010-313200 |
| TSPLOST 2018 | 5,511,500 | 5,479,500 | 5,447,500 | 5,415,500 | 2,320,000 | 24,174,000 | 33542010-313400 |
| TSPLOST 2024 | | | | | 3,095,500 | 3,095,500 | 33642010-313400 |
| LMIG (State DOT) | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,500,000 | 25042010-334313 |
| Greenway Grants | 300,000 | 550,000 | 550,000 | | | 1,400,000 | 25042010-334313 |
| State Infrastructure Grants | | | 500,000 | | | 500,000 | 25075200-334310 |
| FEMA Hurricane Funds | 930,000 | | | | | 930,000 | 25042010-391200 |
| **Total Revenues** | **8,610,500** | **7,558,400** | **8,026,400** | **6,944,400** | **6,944,400** | **38,084,100** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| Road Striping and Signage | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 800,000 | 33542010-541468 |
| Bridges | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 1,750,000 | 33542010-541454 |
| Resurfacing | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 12,500,000 | 33542010-541227 |
| Parking Resurfacing | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 75,000 | 33542010-541227 |
| **Intersection** | 485,000 | 100,000 | 100,000 | 1,000,000 | 1,000,000 | 2,685,000 | 33542010-541400 |
| Cypress Lake | 515,000 | | | | | 515,000 | 33542010-541400 |
| Langston Chapel / Lanier | | 900,000 | | | | 900,000 | 33542010-541400 |
| Langston Chapel / Old Register | | | 900,000 | | | 900,000 | 33542010-541400 |
| **Paving** | 217,100 | | | 722,500 | | 939,600 | 33542010-541400 |
| Miller St/Colfax Station | 332,900 | | | | | 332,900 | 33542010-541400 |
| Clark Farm | | 502,500 | | | | 502,500 | 33542010-541400-S7900 |
| Highpoint Circle | 250,000 | | | | | 250,000 | 33542010-541400 |
| Josh Hagin | | | 1,000,000 | | | 1,000,000 | 33542010-541400 |
| Two Chop | | | | | 1,000,000 | 1,000,000 | 33542010-541400 |
| Hood | | 575,000 | | | | 575,000 | 33542010-541400 |
| JA Hart | | 200,000 | | | | 200,000 | 33542010-541400 |
| New Public Works Entrance | 200,000 | | | | | 200,000 | 33542010-541400 |
| **Bike and Pedestrian** | | | | | | | |
| Design | 375,000 | | | | | 375,000 | 33542010-541400 |
| Construction | | 886,000 | 886,000 | | | 1,772,000 | 33542010-541400 |
| **Equipment** | | | | | | | |
| Equip Lease (US Bancorp 5) | 147,057 | 147,057 | 147,057 | | | 441,171 | 32442010-581101/582101-D1002/D1004 |
| Equip Lease (US Bancorp 6) | 330,021 | 330,021 | 330,021 | 330,021 | | 1,320,084 | 32542010-581101/582101-D1002/D100X |
| Equipment Allocation | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 2,250,000 | 33542010-542500 |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| Portable Changeable Signs | 50,000 | | | | | 50,000 | 33542010-542500 |
| Roadside / Boom Axe Mowing | 483,328 | 250,000 | 250,000 | 300,000 | 300,000 | 1,583,328 | 33542010-523900 |
| Work Order, Fleet, Fac Software | 10,000 | | | | | 10,000 | 25042010-542401 |
| Training Building | 930,000 | | | | | 930,000 | 25042010-541300 |
| Land Acquisition (Borrow Pit) | | | 50,000 | | 50,000 | 100,000 | 33542010-541463 |
| Pictometry Allocation | 33,598 | | | 33,598 | | 67,196 | 33542010-542401 |
| Transportation Plan Update | | | | 100,000 | 100,000 | 200,000 | 33542010-521200 |
| **Total Expenditures** | **7,914,004** | **7,365,578** | **7,238,078** | **5,961,119** | **5,825,000** | **34,303,779** | |
| **Fund Balance** | **4,582,521** | **4,775,343** | **5,563,665** | **6,546,946** | **7,666,346** | | |

FY 2020 Budget Highlights:

- Approximately 25 miles of resurfacing on network roads and in selected subdivisions.
- Complete paving of Miller Street Extension/Colfax Station, High Point Circle and a new road to access the Public Works building.
- Begin design for extension of the S&S Greenway

# Public Safety

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 122,000 | | | | | 122,000 | 32430000-313200 |
| SPLOST 2019 | 769,500 | 1,213,000 | 1,213,000 | 1,177,000 | 1,177,000 | 5,549,500 | 32530000-313200 |
| Interest | 162,000 | 33,000 | 6,500 | | | 201,500 | |
| **Total Revenues** | **1,053,500** | **1,246,000** | **1,219,500** | **1,177,000** | **1,177,000** | **5,873,000** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| **Adult Probation** | | | | | | | |
| Car | | 30,000 | | | 30,000 | 60,000 | 32530000-542200 |
| **Animal Control** | | | | | | | |
| Car | 27,750 | 29,250 | 30,500 | 32,250 | 32,250 | 152,000 | 32530000-542200-S3002 |
| Equipment | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 | 32530000-542500-S3001 |
| **Animal Shelter** | | | | | | | |
| Computers | 2,000 | | 2,000 | | 2,000 | 6,000 | 25015660-542400 |
| Traps | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 12,500 | 32530000-542500 |
| Sewer Upgrade | | 50,000 | | | | 50,000 | 32530000-541400 |
| Washer | | 15,000 | | | | 15,000 | 32530000-542500 |
| CCTV System | | 5,000 | | | | 5,000 | 32530000-542500 |
| Copier | | 3,500 | | | | 3,500 | 32530000-542500 |
| Ventilation | | | 42,000 | | | 42,000 | 32530000-541300 |
| Spay Room | | | 35,000 | | | 35,000 | 32530000-541300 |
| Renovation | 10,000 | | | 50,000 | | 60,000 | 32530000-541300 |
| Intake/Adoption | | | | 30,000 | | 30,000 | 32530000-541300 |
| **EMS** | | | | | | | |
| Ambulances | | 200,000 | 200,000 | 200,000 | 200,000 | 800,000 | 32530000-542200-S3401 |
| Heart Compression | 55,000 | | | | | 55,000 | 32530000-542500-S3400 |
| Stretchers | 50,000 | 32,000 | 32,000 | 32,000 | | 146,000 | 32530000-542500-S3400 |
| Heart Monitor | 56,000 | | | | | 56,000 | 32530000-542500-S3400 |
| Computers | 2,000 | | 2,000 | | 2,000 | 6,000 | 3253000-542400 |
| Defibrillators | | 42,000 | | | | 42,000 | 32530000-542500-S3400 |
| Copier | | 5,000 | | | | 5,000 | 32530000-542500 |
| Floor Replacement | | 15,000 | | | | 15,000 | 32530000-541300 |
| Software | | | | 50,000 | | 50,000 | 32530000-542401 |
| **Fire** | | | | | | | |
| Turnout Gear | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 | 32530000-542500-S3503 |
| Breathing Apparatus | 18,750 | 10,000 | 10,000 | 10,000 | 10,000 | 58,750 | 32530000-542500-S3500 |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| Rescue Tools | 25,000 | 15,000 | 15,000 | 10,000 | 10,000 | 75,000 | 32530000-542500-S3504 |
| Hose | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 95,000 | 32530000-542500-S3502 |
| Technology (HW/SW) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 | 32430000-542400 |
| Water Trucks (3) | | 150,000 | | | | 150,000 | 32530000-542200 |
| Apparatus | | 330,000 | | 330,000 | | 660,000 | 32530000-542200 |
| Cascade | 80,000 | | 80,000 | | | 160,000 | 32530000-542500 |
| Thermal Imaging | | 55,000 | | | 55,000 | 110,000 | 32530000-542500 |
| Generators | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 18,000 | 32530000-542500 |
| Chainsaw | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 9,000 | 32530000-542500 |
| Jaws of Life | | 27,000 | | 27,000 | | 54,000 | 32530000-542500 |
| Emergency Trailer | | | | 12,000 | | 12,000 | 32530000-542500 |
| Fire Station Improvements | | 55,000 | | 55,000 | | 110,000 | 32530000-541300 |
| Equipment | | 60,000 | 60,000 | 60,000 | 60,000 | 240,000 | 32530000-542500 |
| **Sheriff** | | | | | | | |
| Equipment | 38,500 | 38,500 | 38,500 | 38,500 | 38,500 | 192,500 | 324/32542010-542200-S3801 |
| Vehicles | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 | 1,225,000 | 324/32530000-542200-S3801 |
| Laptops | 13,000 | | | | | 13,000 | 32530000-542400 |
| Facility Expansion | 5,500,000 | 1,000,000 | | | | 6,500,000 | 32530000-542500 |
| Court Metal Detectors | 3,685 | | | | | 3,685 | 32530000-542500 |
| **Public Safety** | | | | | | | |
| Radios Infrastructure | 6,178,101 | | | | | 6,178,101 | 32530000-541400 |
| Communications | | 60,000 | 60,000 | 60,000 | 60,000 | 240,000 | 32430000-542500 |
| Pictometry | | | 33,598 | | | 33,598 | 32530000-542401 |
| **Total Expenditures** | **12,401,686** | **2,509,150** | **952,498** | **1,308,650** | **811,650** | **17,983,634** | |
| **Fund Balance** | **1,058,454** | **(237,696)** | **22,806** | **(108,844)** | **256,506** | | |

FY 2020 Budget Highlights:

- Fire equipment replacement.
- Standardize equipment on all ambulances.
- New radio communication system.
- Upgrade jail and additional sheriff space.
- Sheriff's Department vehicles and discretionary equipment.

# Recreation

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 180,000 | | | | | 180,000 | 32462200-313200 |
| SPLOST 2019 | 511,000 | 806,000 | 806,000 | 781,500 | 781,500 | 3,686,000 | 32562200-313200 |
| Greenway Grants | | 100,000 | 120,000 | | | 220,000 | |
| **Total Revenues** | **691,000** | **906,000** | **926,000** | **781,500** | **781,500** | **4,086,000** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| **Parks** | | | | | | | |
| Dump Truck | | | | 65,000 | | 65,000 | 32562200-542200 |
| 8 Cylinder Pickup Truck | | 20,000 | | 20,000 | 20,000 | 60,000 | 32462200-542200 |
| F-250 Diesel Pickup Truck | 30,000 | | 28,000 | | | 58,000 | 32462200-542200 |
| 8 Cylinder Crewcab Pickup Truck | 30,000 | | 27,000 | | | 57,000 | 32462200-542200 |
| Front Rotary Mower | | 16,000 | | 17,000 | | 33,000 | 324/32562200-542500 |
| Exmark Millcreek | 5,800 | | 6,000 | | 6,000 | 17,800 | 324/32562200-542500 |
| Heavy Duty Trailer | | | 13,000 | | | 13,000 | 32462200-542500 |
| Dump Truck | 18,000 | | | | | 18,000 | 32462200-542500 |
| Utility Vehicle | 14,000 | | | | | 14,000 | 32462200-542500 |
| Self-propelled Sprayer | | 12,000 | | | | 12,000 | 32462200-542500 |
| Self-propelled Sweeper | | 35,000 | | | | 35,000 | 32562200-542500 |
| 50 HP Tractor | | 50,000 | | | | 50,000 | 32462200-542500 |
| Topdresser | | | 24,000 | | | 24,000 | 32562200-542500 |
| Paint Machine | | 5,000 | | | | 5,000 | 32562200-542500 |
| 18” Sod Cutter | | | 5,000 | | | 5,000 | 32562200-542500 |
| Verti-cut Dethatcher | | | 7,000 | | | 7,000 | 32562200-542500 |
| Park Accessories | | | | | 5,000 | 5,000 | 32562200-542500 |
| Interim Playground Upgrades | 35,000 | | | | | 35,000 | 32462200-542500 |
| Sidewalk Repairs – Mill Creek | 17,500 | | | | | 17,500 | 32462200-541200 |
| Benches and Trash Cans – Main Plygd | 20,000 | | | | | 20,000 | 32462200-542300 |
| Benches and Trash Cans – Pond | 15,000 | | | | | 15,000 | 32462200-542300 |
| New Park Sign | | | | | 2,500 | 2,500 | 32462200-542300 |
| Fletcher Park | 50,000 | 700,000 | | | | 750,000 | 324/32562200-541200 |
| **Athletics** | | | | | | | |
| Field Pad Surface MC | 7,500 | | 7,500 | | 6,000 | 21,000 | 32462200-541200 |
| Batting Cage Surface | 6,000 | 3,500 | | | | 9,500 | 324/32562200-541200 |
| Wind Screen MC Tennis | 8,000 | | | | | 8,000 | 32462200-542500-S6006 |
| 30 x 16 Mobile Stage | 9,300 | | | | | 9,300 | 32462200-542300 |
| 15 Passenger Bus | | 57,000 | | | | 57,000 | 32562200-542200 |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| MC – Scoreboard Replacement | 14,000 | | | | | 14,000 | 32462200-542300 |
| MC – Field 2 Backstop Netting | 16,000 | | | | | 16,000 | 32462200-542500 |
| **Greenway** | | | | | | | |
| Grimshaw Trailhead | | 200,000 | | | | 200,000 | 32562200-542300 |
| Brooklet Trailhead | | | 240,000 | | | 240,000 | 32562200-542300 |
| **Facilities** | | | | | | | |
| Round Aluminum Tables | | | 7,200 | | | 7,200 | 32562200-542300 |
| Park Banners | 8,000 | | | | | 8,000 | 32462200-542500 |
| **Administration** | | | | | | | |
| Computers | 5,000 | 5,000 | 10,000 | 5,000 | 15,000 | 40,000 | 32462200-542400 |
| Copier | 10,000 | | | | | 10,000 | 32462200-542500 |
| **Concessions** | | | | | | | |
| Pizza Oven | | | | 5,000 | | 5,000 | 32562200-542500 |
| Ice Machine Replacement | 8,000 | 8,000 | 8,000 | 4,200 | 4,200 | 32,400 | 32462200-542500 |
| **SPLASH** | 232,000 | 80,000 | | | | 312,000 | 32462200-542500 |
| **Ag Complex** | | | | | | | |
| Flatbed Dump Truck | | | 65,000 | | | 65,000 | 32562200-542200 |
| 8 Cylinder Crew Cab Pickup | | | | | 27,000 | 27,000 | 32562200-542200 |
| Front Rotary Mower | 8,000 | | | | | 8,000 | 32462200-542500 |
| Dump Trailer | 8,000 | | | | | 8,000 | 32462200-542500 |
| Utility Vehicle | | | 8,000 | | | 8,000 | 32562200-542500 |
| Main Sign – 301 | 85,000 | | | | | 85,000 | 32462200-542300 |
| Roadway Lighting | 22,000 | | | | | 22,000 | 32662200-542301 |
| Wetlands Consulting | 7,500 | | | | | 7,500 | 32462200-521200 |
| **Total Expenditures** | **689,600** | **1,191,500** | **455,700** | **116,200** | **85,700** | **2,538,700** | |
| **Fund Balance** | **768,900** | **483,400** | **953,700** | **1,619,000** | **2,314,800** | | |

FY 2020 Budget Highlights:

- Various physical improvements, accessories and equipment for numerous parks.
- Design for Fletcher Park and Phase II of the S&S Greenway.

# Facility Improvement

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 46,368 | | | | | 46,368 | 32415660-313200 |
| SPLOST 2019 | 369,400 | 582,230 | 582,230 | 564,802 | 564,802 | 2,663,464 | 32515660-313200 |
| CDBG – Senior Center | 496,478 | | | | | 496,478 | 25015660-334310 |
| FEMA Hurricane Funds | 593,750 | | | | | 593,750 | 25015660-391200 |
| **Total Revenues** | **1,505,995** | **582,230** | **582,230** | **564,802** | **564,802** | **3,800,059** | |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| Ag Center – Roof | 30,000 | | | | | 30,000 | 32515660-541300 |
| HVAC Escrow | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 | 32515660-541300 |
| Signage | 25,000 | | | | | 25,000 | 32515660-542300 |
| Probation Office Stucco | | 35,000 | | | | 35,000 | 32515660-541300 |
| Truck | 36,750 | 38,590 | | | | 75,340 | 32415660-542200 |
| AED | | 2,000 | 4,000 | 4,000 | 4,000 | 14,000 | 32515660-542500 |
| Shop Relocation | 15,000 | | | | | 15,000 | 32515660-541200 |
| Precinct Roof | | 35,000 | | | | 35,000 | 32515660-541300 |
| Roof/Building Maintenance | | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 | 32515660-541300 |
| DA – Remove Skylight | 6,000 | | | | | 6,000 | 32515660-541300 |
| Paint Courthouse Exterior | | | | 30,000 | | 30,000 | 32515660-541300 |
| Security Controls – Ag Center | | 25,000 | | | | 25,000 | 32515660-542500 |
| Security Controls – Annex | | | 25,000 | | | 25,000 | 32515660-542500 |
| Security Contols – Co Annex | | | | 35,000 | | 35,000 | 32515660-542500 |
| Water Heater County Annex | 500 | | | | | 500 | 32515660-542300 |
| Awnings at DA, Judicial Annex | 6,500 | | | | | 6,500 | 32515660-541300 |
| Drainage Behind Magistrate | | | 100,000 | | | 100,000 | 32515660-541200 |
| HVAC Controls - Ag Center | 70,000 | | | | | 70,000 | 32515660-542500 |
| HVAC Controls - County Annex | | 50,000 | | | | 50,000 | 32515660-542500 |
| HVAC Control - Annex | | | 50,000 | | | 50,000 | 32515660-542500 |
| HVAC Control – Prob/Mag Ct | | | | | 50,000 | 50,000 | 32515660-542500 |
| HVAC Control – Judicial Annex | | | | 70,000 | | 70,000 | 32515660-542500 |
| Paint Escrow | | 5,000 | 10,000 | 10,000 | 10,000 | 35,000 | 32515660-541300 |
| Carpet Escrow | | | | 50,000 | 50,000 | 100,000 | 32515660-541300 |
| Magistrate Court Furniture | 9,500 | | | | | 9,500 | 32515660-542300 |
| Computers | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 32515660-542400 |
| Judicial Annex Renovation | 50,000 | | | | | 50,000 | 32515660-541300 |
| Fleet Building Upgrade | 200,000 | | | | | 200,000 | 32515660-541300 |
| Fuel System Replacement | 100,000 | | | | | 100,000 | 25015660-541400 |

| Expenditures | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| Pictometry | | 33,598 | | | 33,598 | 67,196 | 32515660-542401 |
| CDBG – Senior Center | 1,090,227 | | | | | 1,090,227 | 25015660-541300-G1581 |
| Bank Fee | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 5,000 | 32515660-523610 |
| **Total Expenditures** | **1,890,447** | **485,188** | **450,000** | **460,000** | **408,598** | **3,694,263** | |
| **Fund Balance** | **(438,257)** | **(341,215)** | **(208,985)** | **(104,183)** | **52,021** | | |

FY 2020 Budget Highlights:

- Construction of a new Senior Center for Concerted Services.
- Renovation to Judicial Annex, Fleet Maintenance and fueling system

# Solid Waste

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2019 | 259,000 | 408,500 | 408,500 | 396,000 | 396,000 | 1,868,000 | 32545200-313200 |
| Insurance Premium Tax | | | 68,805 | 264,435 | 96,933 | 430,173 | |
| **Total Revenues** | **259,000** | **408,500** | **477,305** | **660,435** | **492,933** | **2,298,173** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| Recycling Center Development | | | 100,000 | | 100,000 | 200,000 | 32545200-541200 |
| Skidsteer Loader | | 40,000 | | | | 40,000 | 32545200-542200 |
| Vehicle Equipment Pool | 27,000 | | | 57,000 | | 84,000 | 32545200-542500-S4507 |
| Grapple Truck | 16,671 | | | 250,000 | | 266,671 | 32545200-542200 |
| Roll-off Truck | | 150,000 | 150,000 | 150,000 | 150,000 | 600,000 | 32545200-542200 |
| Roll-off Containers | 60,000 | 60,000 | 37,000 | 37,000 | 40,000 | 234,000 | 32445200-542500 |
| Container Rehabilitation | 20,000 | 10,000 | 10,000 | 20,000 | 20,000 | 80,000 | 32445200-542500 |
| Convenience Center Upgrades | 155,000 | 40,000 | 90,000 | 40,000 | 90,000 | 415,000 | 32445200-542500 |
| Processing Cntr Debt Payment + | 44,000 | 64,000 | 64,500 | 63,000 | 49,500 | 285,000 | 32445200-541200 |
| GEFA Loan (Principal) | 26,872 | 27,914 | 28,996 | 30,120 | 31,287 | 211,449 | 32445200-581101-D1005 |
| GEFA Loan (Interest) | 16,563 | 15,521 | 14,439 | 13,315 | 12,146 | 92,590 | 32445200-582101-D1005 |
| **Total Expenditures** | **366,106** | **407,435** | **494,935** | **660,435** | **492,933** | **2,421,844** | |
| **Fund Balance** | **249,894** | **250,959** | **233,329** | **233,329** | **233,329** | | |

FY 2020 Budget Highlights:

- Upgrade/expand heavily used convenience centers.
- Replacement of grapple truck and funds for capital maintenance at recycling centers.
- Continued payment of a loan to the Georgia Environmental Facilities Authority for the 2012 expansion of the recycling processing center on Lakeview Road (old landfill).

# Economic Development

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 600,000 | | | | | 600,000 | 32475200-313200 |
| SPLOST 2019 | 254,000 | 341,000 | 364,000 | 353,000 | 353,000 | 1,665,000 | 32575200-313200 |
| **Total Revenues** | **854,000** | **341,000** | **364,000** | **353,000** | **353,000** | **2,265,000** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| Debt Service (Principal) | 2,190,000 | | | | | 2,190,000 | 32475200-581101-D1012 |
| Debt Service (Interest) | 54,750 | | | | | 54,750 | 32475200-582101-D1012 |
| Economic Dev Projects | 1,115,570 | 300,000 | 300,000 | 400,000 | 400,000 | 2,515,570 | 32575200-541200 |
| US 301 Improvements | 145,000 | | | | | 145,000 | 31075200-541200-S7900 |
| Bank Fee | 305 | | | | | 305 | 31075200-523610 |
| **Total Expenditures** | **3,505,625** | **300,000** | **300,000** | **400,000** | **400,000** | **4,905,625** | |
| **Fund Balance** | **195** | **41,195** | **105,195** | **58,195** | **11,195** | | |

FY 2020 Budget Highlights:

- These funds are allocated, in part, to pay for general obligation debt for improvements at the I-16/ U.S. 301 Industrial Park.
- Funds are also to complete state funded improvements along the U.S. 301 South corridor adjacent to the industrial park and to develop a service/access road into the new park.

# Airport

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 18,300 | | | | | 18,300 | 32475630-313200 |
| TSPLOST 2018 | 102,600 | 102,000 | 101,500 | 101,000 | 43,200 | 450,300 | 33575630-313400 |
| State GDOT Grant | 5,000 | 3,750 | 32,500 | 40,000 | | 81,250 | 32475630-334313 |
| Federal FAA Grant | 90,000 | 67,500 | 585,000 | 720,000 | | 1,462,500 | 32475630-334313 |
| **Total Revenues** | **215,900** | **173,250** | **719,000** | **861,000** | **43,200** | **2,012,350** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| T-Hangar Building, Design | | | | 800,000 | | 800,000 | 33575630-541231 |
| Fuel Pump Upgrade | 13,245 | | | | | 13,245 | 33575630-542500 |
| Self-serve Fuel System | 12,000 | | | | | 12,000 | 33575630-542500 |
| Scissor Lift | 5,000 | | | | | 5,000 | 33575630-542500 |
| Security Cameras | 2,000 | | 1,000 | 3,000 | | 6,000 | 33575630-542500 |
| Lighting – Terminal/Hangar | 1,000 | 500 | 500 | 500 | | 2,500 | 33575630-541300 |
| Signage | 400 | 200 | 200 | 200 | | 1,000 | 33575630-541300 |
| Pave Parking Lot | 25,000 | | | | | 25,000 | 33575630-541400 |
| ALP Update | 100,000 | | | | | 100,000 | 33575630-521200 |
| John Deere M997 Ztrak Mower | 14,000 | | | | | 14,000 | 33575630-542500 |
| East Access Road | | 75,000 | 650,000 | | | 725,000 | 33575630-541400 |
| Hubert Generator | 15,000 | | | | | 15,000 | 33575630-542500 |
| 12’ Mower | | 12,000 | | | | 12,000 | 33575630-542500 |
| Furniture | | 9,000 | | | | 9,000 | 33575630-542300 |
| 6’ Woods Mower | | 3,000 | | | | 3,000 | 33575630-542500 |
| Crack Seal Apron and Taxiway | | | 32,500 | | | 32,500 | 33575630-541400 |
| Landscaping | | | 3,000 | | | 3,000 | 33575630-541200 |
| Runway 5/23 Rehabilitation | | | | 50,000 | | 50,000 | 33575630-541232 |
| **Total Expenditures** | **173,645** | **96,700** | **687,200** | **853,700** | | **1,811,245** | |
| **Fund Balance** | **202,725** | **279,275** | **311,075** | **318,37** | **361,575** | | |

FY 2020 Budget Highlights:

- SPLOST/TSPLOST and Airport operating funds are matched state and federal grant allocations to upgrade numerous Airport facilities.

# Elections

| Revenues | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total | Account # |
|---|---|---|---|---|---|---|---|
| SPLOST 2013 | 3,050 | | | | | 3,050 | 32414000-313200 |
| SPLOST 2019 | 19,500 | 31,000 | 31,000 | 30,500 | 30,500 | 142,500 | 32514000-313200 |
| **Total Revenues** | **22,550** | **31,000** | **31,000** | **30,500** | **30,500** | **145,550** | |
| | | | | | | | |
| **Expenditures** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **Total** | **Account #** |
| Voting Equipment | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | 55,000 | 32414000-542500 |
| Technology Improvements | 7,500 | 3,000 | 3,000 | 3,000 | 3,000 | 19,500 | 32414000-542400 |
| **Total Expenditures** | **22,500** | **13,000** | **13,000** | **13,000** | **13,000** | **74,500** | |
| **Fund Balance** | **40,730** | **58,730** | **76,730** | **94,230** | **111,730** | | |

FY 2020 Budget Highlights:

- These funds are used primarily to purchase or replace voting machines, or to acquire technology improvements for both election operations and voter registration, when needed.

# X. Debt Service


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# Debt Service Overview

## Introduction

Bulloch County uses a combination of debt and a pay-as-you-go approach to financing major projects. Examples include new street construction, building construction, and industrial site development, all of which can cost several million dollars to design and construct. In order to continue to provide routine services in the operating budget such as public safety, road maintenance and recreation, a portion of these projects or purchases are funded by selling bonds or thru lease-purchase financing.

When bonds are sold or lease-purchase financing entered into, the County receives money from the sale which it then uses to fund the project or purchase. The County must then make regular payments to pay off the principal and interest. This is similar to getting a mortgage to purchase a home and then making monthly payment to pay off the loan.

Projects are determined several years in advance of when they actually need to be constructed. A group of projects that will need bond funding is typically referred to as a "bond package". Some bond packages are so large that a vote is held to determine whether to incur the debt necessary to construct them. Bonds that are voted on are called "General Obigation Bonds". Other bonds packages can be approved by the County Commissioners only. Bonds approved by the Commissioners only are called Certificates of Obligation Bonds.

The County also uses Notes Payable for purchases financed by the Georgia Environmental Finance Authority (GEFA). A Notes Payable is a written promisary note whereby the County obtains a specific amount of money from GEFA and promises to pay it back with interest over a predetermined time period. Finally, the County enters into a Lease-Purchase agreement with companies and banks to finance specific purchases. Lease-Purchase financing is typically used to purchase roads equipment.

| Type of Debt | Debt Repayment | Authorized By |
|---|---|---|
| General Obligation Bonds | SPLOST | Voters |
| Certificates of Obligation Bonds | SPLOST, Enterprise Fund | Commissioners |
| Notes Payable | SPLOST | Commissioners |
| Lease-Purchase | SPLOST, General Fund | Commissioners |

## Rating Agency Analysis

Rating agencies provide an independent assessment of the relative credit worthiness of a municipal security. These agencies provide a letter grade that conveys their assessment of the ability of the borrower to repay the debt. These ratings are also a factor that is considered by the municipal bond market when determing the cost of borrowing funds (interest rate). The three

nationally recognized rating agencies (Moody's Investor Services, Fitch Ratings and Standard and Poor's) consider the following key factors when evaluating a debt offering:

- Economic environment – trend information / revenue to support debt
- Debt history – previous debt issues and current debt outstanding
- Debt management – debt planning and policies
- Administration – quality of County management and organizational structure
- Financial performance – County current and historical operations

The rating agencies each utilize a different system to rate debt. Moody's uses modifiers 1 (higher end), 2 (mid-range) and 3 (lower end) to indicate ranking within each rating category. Both Fitch and Standard and Poor's use a plus (+) and minus (-) modifier to indicate status within a rating category. Bulloch County has ratings from both Moody's (Aa3) and Standard and Poor (A+). The table below provides a comparison of their rating systems:

| | Moody's | Standard & Poor's | Fitch |
|---|---|---|---|
| Highest Quality | Aaa | AAA | AAA |
| Very High Quality | Aa | AA | AA |
| High Quality | A | A | A |
| Medium Quality | Baa | BBB | BBB |
| Speculative Quality | Ba | BB | BB |
| Highly Speculative Quality | B | B | B |
| Substantial Risk | Ca | CCC | CCC |
| Very High Levels of Risk | Caa | CC | CC |
| Exceptionally High Levels of Risk | C | C | C |
| Default | N/A | D | D |

## Debt Limit

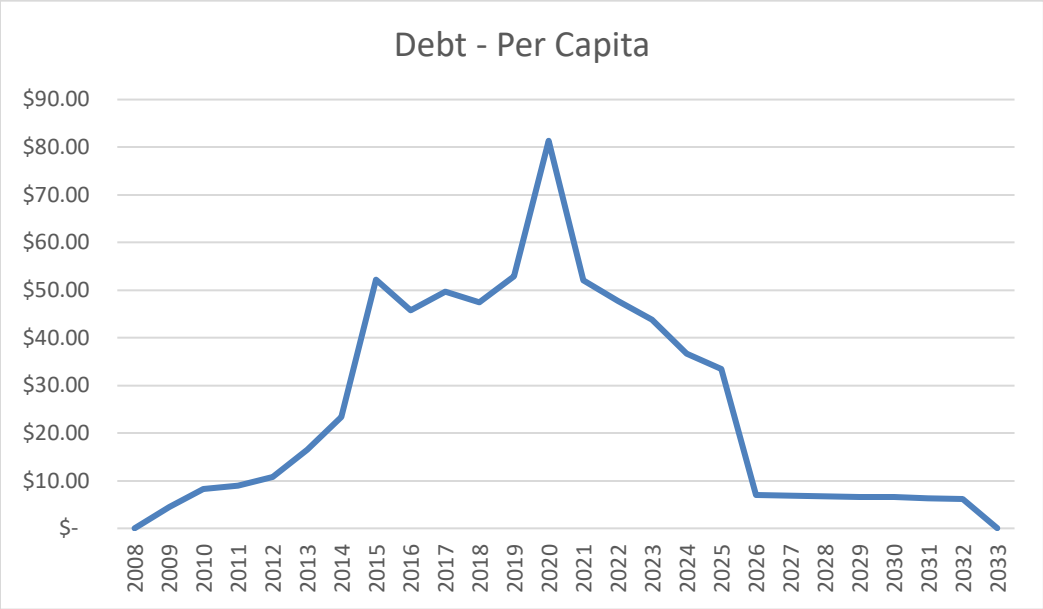
Bulloch County is governed by the State of Georgia's restrictions on local government debt. According to State statute, "The debt incurred by any county . . . shall never exceed 10% of the assessed value of all taxable property within such county, . . . and no such county . . . shall incur any new debt without the asset of a majority of the qualified voters of such county . . ." (State of Georgia Constitution, Article IX, Section V).

In other words, Bulloch County may not incur or issue voter approved debt greater than 10% of its total taxable value. The assessed value of the County in 2019 is $2,011,671,304, allowing a debt limit of $201,167,130. Currently, the County does not have any debt subject to the state limitations. Though the service demands of Bulloch County continues to grow, the County has no intent to ever reach the legal debt limit. In fact, County management adopted financial policies to ensure utilization of debt as a funding source is minimized. One way by which the County achieves this is through adequate planning of capital and operating expenditures during the preparation of the County's annual budget and 5-year plan. The County does have $21,000,176

of outstanding debt for projects/purchases approved by the Commissioners and not subject to voter approval or state limitation, which equal 1.0% of assessed value of the County.

## Debt Per Capita

Debt per capita reflects past and future payments for General Obligation Debt, Certificate of Obligation Bonds, Notes Payable and Lease-Purchase. The peek in FY 2021 reflects the last payment on General Obligation debt for infrastructure improvements at the I-16/Highway 301 industrial park and the first payment on the new public safety radio upgrade/Sheriff building project.




## 10-Year History – Debt by Type

| Fiscal Year | Governmental Fund Activites | | | | Business-Type Activites | |
|---|---|---|---|---|---|---|
| | General Obligation | Notes Payable | Capital Leases | Revenue Bonds | Notes Payable | Revenue Bonds |
| 2011 | | 15,315 | 189,227 | | 449,863 | |
| 2012 | | 15,315 | 319,654 | | 449,863 | |
| 2013 | 256,890 | 55,131 | 423,482 | | 449,863 | |
| 2014 | 428,150 | 58,750 | 764,270 | | 449,863 | |
| 2015 | 2,269,550 | 58,750 | 1,040,768 | | 449,863 | |
| 2016 | 2,271,950 | 58,750 | 636,121 | | 449,863 | |
| 2017 | 2,273,700 | 58,750 | 1,001,529 | | 1,754,683 | 102,079 |
| 2018 | 2,259,350 | 54,737 | 913,256 | | | 618,079 |
| 2019 | 2,256,875 | 43,435 | 812,504 | | | 619,400 |
| 2020 | 2,244,750 | 43,435 | 840,265 | 2,355,512 | | 620,500 |

## Outstanding Debt

Each year the County makes principal and interest payments on the debt it has issued. This Section details the debt by fiscal year.

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2020 | 5,347,207 | 757,254 | 6,104,461 |
| 2021 | 3,319,519 | 502,799 | 3,822,318 |
| 2022 | 3,122,717 | 416,919 | 3,539,636 |
| 2023 | 2,956,401 | 332,725 | 3,289,126 |
| 2024 | 2,711,287 | 251,108 | 2,962,395 |
| 2025 | 2,787,500 | 176,121 | 2,963,621 |
| 2026 | 533,760 | 101,523 | 635,283 |
| 2027 | 535,069 | 90,214 | 625,283 |
| 2028 | 556,429 | 78,655 | 635,084 |
| 2029 | 567,842 | 64,092 | 631,934 |
| 2030 | 589,309 | 46,425 | 635,734 |
| 2031 | 600,833 | 28,251 | 629,084 |
| 2032 | 617,416 | 9,642 | 627,058 |
| 2033 | 3,609 | 11 | 3,620 |
| **Total** | **24,248,898** | **2,855,739** | **27,104,637** |

## County Use of Debt

While there are many types of debt, the County traditionally has entered into agreements for lease-purchases and notes payable or issued bonds to finance large capital items or construction. Since debt service is a contractual obligation, the County includes all principal and interest payments as part of the annual budget. The specific purposes for which debt instruments were used in the past are described in more detail below.

# Debt Service Summary

As of the end of FY 2019, the County had $24.3 million in outstanding debt. The principal debt payment for this year is $5.3 million. The table below summarizes each bond/loan the County has.

| Debt | Issue Date | Maturity Date | Outstanding Balance | Interest Rate | Current FY Payment |
|---|---|---|---|---|---|
| Industrial Park Development | 3/1/2013 | 9/1/2019 | 2,190,000 | 2-5% | 2,190,000 |
| Recycling Processing Facility | 7/1/12 | 8/1/32 | 446,960 | 3.81% | 26,871 |
| SPLASH Water Park Expansion | 10/20/16 | 11/1/31 | 6,490,000 | 2-3% | 450,000 |
| Sheriff/Finance/E911 | 8/26/16 | 8/26/20 | 508,105 | 1.43% | 252,249 |
| Tran/Rec Equipment Lease | 12/29/17 | 12/29/21 | 723,861 | 1.944% | 236,657 |
| Transportation Equip Lease | 4/15/19 | 4/15/23 | 1,234,979 | 2.72% | 296,430 |
| Sales Tax Bonds 2019 | 1/24/19 | 6/01/25 | 12,655,000 | 2.69% | 1,895,000 |
| **Total** | | | **24,248,905** | | **5,347,207** |

**FY 2020 Revenue Projection Summary**

| Source | Revenue |
|---|---|
| SPLOST 2013 Econ Dev | 2,400,000 |
| SPLOST 2013 Solid Waste | - |
| SPLOST 2013 Transportation | 340,100 |
| E-911 Fees | 1,529,292 |
| SPLASH Fees | 2,869,000 |
| General Fund | 41,831,092 |
| TSPLOST '18 Transportation | 5,511,500 |
| SPLOST 2019 Public Safety | 2,706,219 |
| **Total** | **57,187,203** |

**FY 2020 Expense Summary***

| Fund | Expenditure |
|---|---|
| SPLOST 2013 Econ Dev | 2,244,750 |
| SPLOST 2013 Solid Waste | 43,434 |
| SPLOST 2013 Transportation | 147,057 |
| E-911 Fund 215 | 169,719 |
| SPLASH Fund 556 | 620,500 |
| General Fund | 193,469 |
| TSPLOST '18 Transportation | 330,021 |
| SPLOST 2019 Public Safety | 2,355,512 |
| **Total** | **6,104,462** |

*This figure includes principal and interest as the total cost of debt service must be budgeted.

# US 301 Industrial Park Development

## Debt Purpose

In 2012, the County issued General Obligation Bonds, primarily to fund economic development, including but not limited to land acquisition, site development and water and sewer infrastructure for the Industrial Park located at the US301 and I-16 interchange.

## Debt Schedule

The original amount borrowed was $12,000,000. These bonds require annual installments of principal and interest at rates ranging from 2-5%, beginning March 1, 2013 through September 1, 2019. The total debt service payment this year equals $2,244,750 of which $2,190,000 is principal and $54,750 is interest. Debt service requirements to maturity are as follows:

### US 301 Improvement Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 2,190,000 | 54,750 | 2,244,750 | 0 |
| **Total** | **2,190,000** | **54,750** | **2,244,750** | |

# Recycling Processing Facility

## Debt Purpose

This note payable was used to construct the County's Recycling Processing Facility.

## Debt Schedule

The original amount borrowed for the Recycling Processing Facility was $607,292. This loan requires annual installments of principal and interest at a rate of 3.81%, beginning July 1, 2012 through August 1, 2032. The debt service payment this year equals $43,434, of which $26,871 is principal and $16,563 is interest. Debt service requirements to maturity are as follows:

### Recycling Processing Facility Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 26,871 | 16,563 | 43,434 | 420,088 |
| 2021 | 27,913 | 15,521 | 43,434 | 392,175 |
| 2022 | 28,995 | 14,439 | 43,434 | 363,179 |
| 2023 | 30,119 | 13,314 | 43,434 | 333,060 |
| 2024 | 31,287 | 12,146 | 43,434 | 301,772 |
| 2025 | 32,500 | 10,933 | 43,434 | 269,271 |
| 2026 | 33,760 | 9,673 | 43,434 | 235,510 |
| 2027 | 35,069 | 8,364 | 43,434 | 200,441 |
| 2028 | 36,429 | 7,005 | 43,434 | 164,011 |
| 2029 | 37,842 | 5,592 | 43,434 | 126,169 |
| 2030 | 39,309 | 4,125 | 43,434 | 86,860 |
| 2031 | 40,833 | 2,601 | 43,434 | 46,026 |
| 2032 | 42,416 | 1,017 | 43,434 | 3,609 |
| 2033 | 3,609 | 11 | 3,620 | 0 |
| **Total** | **446,960** | **121,311** | **568,271** | |

# SPLASH

## Debt Purpose

The Certificates of Participation, a lease-purchase instrument that functions similarly to bonds, were used to expand and improve the Splash in the 'Boro water park. The addition included a wave pool, play structures, upgrading the entryway and other customer enhancements.

## Debt Schedule

The original amount borrowed for this lease was $7,360,000. This lease requires annual installments of principal and interest at rates ranging from 2-3%, beginning October 20, 2016 through November 1, 2031. The debt service payment this year equals $620,500 of which $450,000 is principal and $170,500 is interest. Debt service requirements to maturity are as follows:

### SPLASH Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 450,000 | 170,500 | 620,500 | 6,040,000 |
| 2021 | 455,000 | 159,175 | 614,175 | 5,585,000 |
| 2022 | 440,000 | 145,750 | 585,750 | 5,145,000 |
| 2023 | 455,000 | 132,325 | 587,325 | 4,690,000 |
| 2024 | 470,000 | 118,450 | 588,450 | 4,220,000 |
| 2025 | 485,000 | 104,125 | 589,125 | 3,735,000 |
| 2026 | 500,000 | 91,850 | 591,850 | 3,235,000 |
| 2027 | 500,000 | 81,850 | 581,850 | 2,735,000 |
| 2028 | 520,000 | 71,650 | 591,650 | 2,215,000 |
| 2029 | 530,000 | 58,500 | 588,500 | 1,685,000 |
| 2030 | 550,000 | 42,300 | 592,300 | 1,135,000 |
| 2031 | 560,000 | 25,650 | 585,650 | 575,000 |
| 2032 | 575,000 | 8,625 | 583,625 | 0 |
| **Total** | **6,490,000** | **1,210,750** | **7,700,750** | |

# Sheriff/Finance/E911

## Debt Purpose

This lease-purchase agreement was used to purchase Financial software, an E-911 Telephone System and Recorder, an E911 Radio Console Upgrade and to pay off a prior loan at a higher interest rate for Sheriff software.

## Debt Schedule

The original amount borrowed for this lease was $1,261,500. This lease requires annual installments of principal and interest at a rate of 1.43%, beginning August 26, 2016 through August 26, 2020. The debt service payment this year equals $259,515, of which $252,249 is principal and $7,266 is interest. Debt service requirements to maturity are as follows:

### Sheriff/Finance/E911 Equipment Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 252,249 | 7,266 | 259,515 | 255,856 |
| 2021 | 255,856 | 3,659 | 259,515 | 0 |
| **Total** | **508,105** | **10,925** | **519,030** | |

# Transportation/Recreation Equipment

## Debt Purpose

This lease-purchase agreement was used to acquire various pieces of equipment for both the Transportation and Recreation departments. To date, Transportation received three motor graders. The bid process is still underway to obtain other items for which this debt was intended.

## Debt Schedule

The original amount borrowed for this lease was $1,206,733. This lease requires annual installments of principal and interest at a rate of 1.944%, beginning December 29, 2017 through December 29, 2021. The debt service payment this year equals $250,729, of which $236,657 is principal and $14,072 is interest. Debt service requirements to maturity are as follows:

### Transportation/Recreation Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 236,657 | 14,072 | 250,729 | 487,204 |
| 2021 | 241,257 | 9,471 | 250,729 | 245,947 |
| 2022 | 245,947 | 4,781 | 250,729 | 0 |
| **Total** | **723,861** | **28,324** | **752,187** | |

# Transportation Equipment

## Debt Purpose

This lease-purchase agreement will be used to acquire various pieces of equipment for the Transportation department. The equipment that may be purchased with the lease includes: three motorgraders, two backhoes, two culvert cleaning jets, one front end loader, two dump trucks, one tractor and one fuel truck.

## Debt Schedule

The original amount borrowed through this lease was $1,565,000. This lease requires annual installments of principal and interest at a rate of 2.72%, which began April 15, 2019 and will mature on April 15, 2023. The debt service payment this year equals $330,021, of which $296,430 is principal and $33,591 is interest. Debt service requirements to maturity are as follows:

### Transportation Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 296,430 | 33,591 | 330,021 | 938,549 |
| 2021 | 304,493 | 25,529 | 330,021 | 634,057 |
| 2022 | 312,775 | 17,246 | 330,021 | 321,282 |
| 2023 | 321,282 | 8,739 | 330,021 | 0 |
| **Total** | **1,234,980** | **85,105** | **1,320,084** | |

# Sales Tax Bond – 2019

## Debt Purpose

This bond agreement will be used to construct the new public safety radio system as well as improvements to the sheriff department facility (Intake Building, Training Building, Evidence Building, Sheriff/Jail renovation).

## Debt Schedule

The original amount borrowed for these projects was $12,655,000. The bonds require annual installments of principal and interest at a rate of 2.69%, beginning December 1, 2019 through June 1, 2025. The debt service payment this year equals $2,355,512, of which $1,895,000 is principal and $460,512 is interest. Debt service requirements to maturity are as follows:

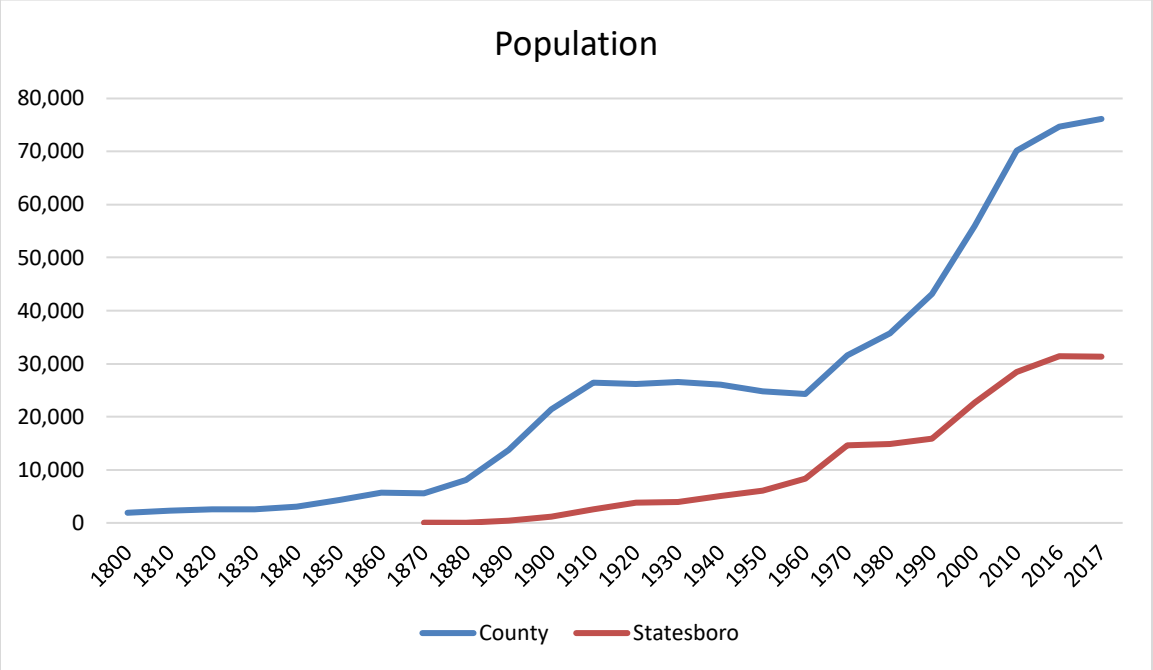
### Sales Tax Bond - 2019 Debt Service Schedule

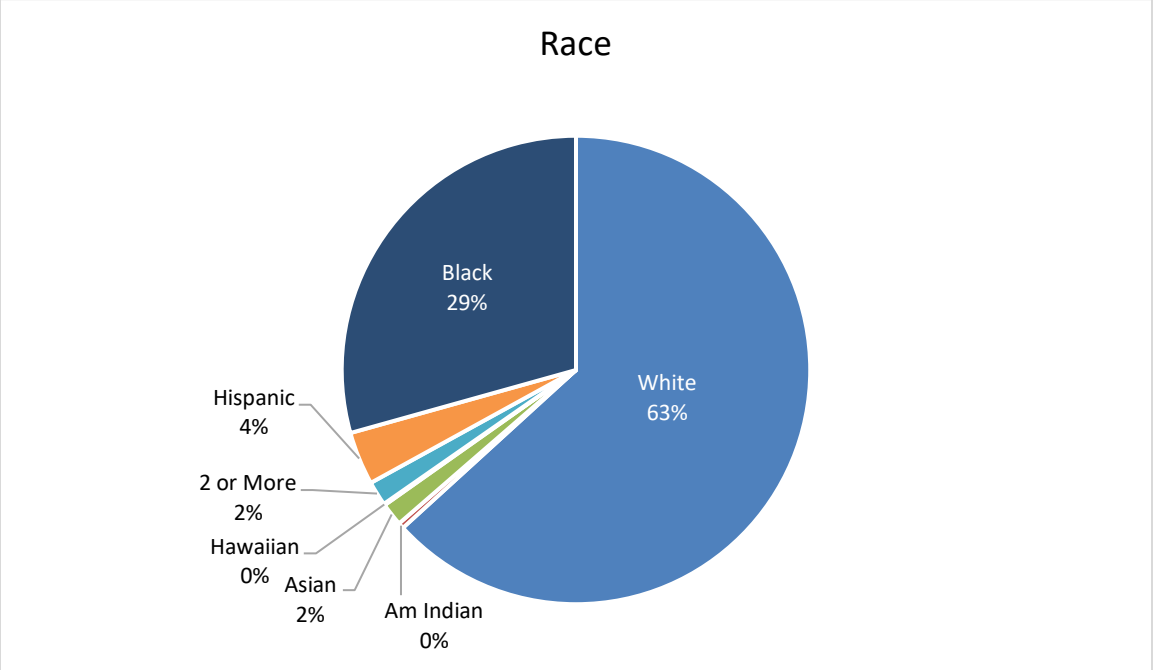
| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2020 | 1,895,000 | 460,512 | 2,355,512 | 10,760,000 |
| 2021 | 2,035,000 | 289,444 | 2,324,444 | 8,725,000 |
| 2022 | 2,095,000 | 234,703 | 2,329,703 | 6,630,000 |
| 2023 | 2,150,000 | 178,347 | 2,328,347 | 4,480,000 |
| 2024 | 2,210,000 | 120,512 | 2,330,512 | 2,270,000 |
| 2025 | 2,270,000 | 61,063 | 2,331,063 | 0 |
| **Total** | **12,655,000** | **1,344,580** | **13,999,580** | |

# XI. Appendix

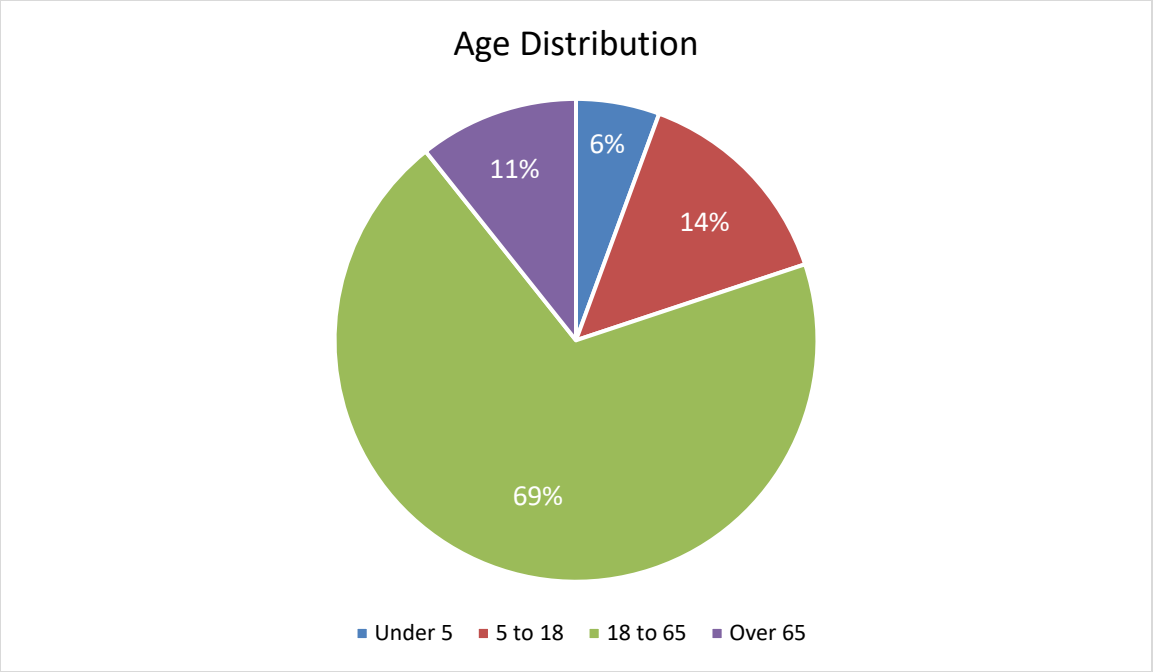
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Budget Resolution ..... 403

# Demographics

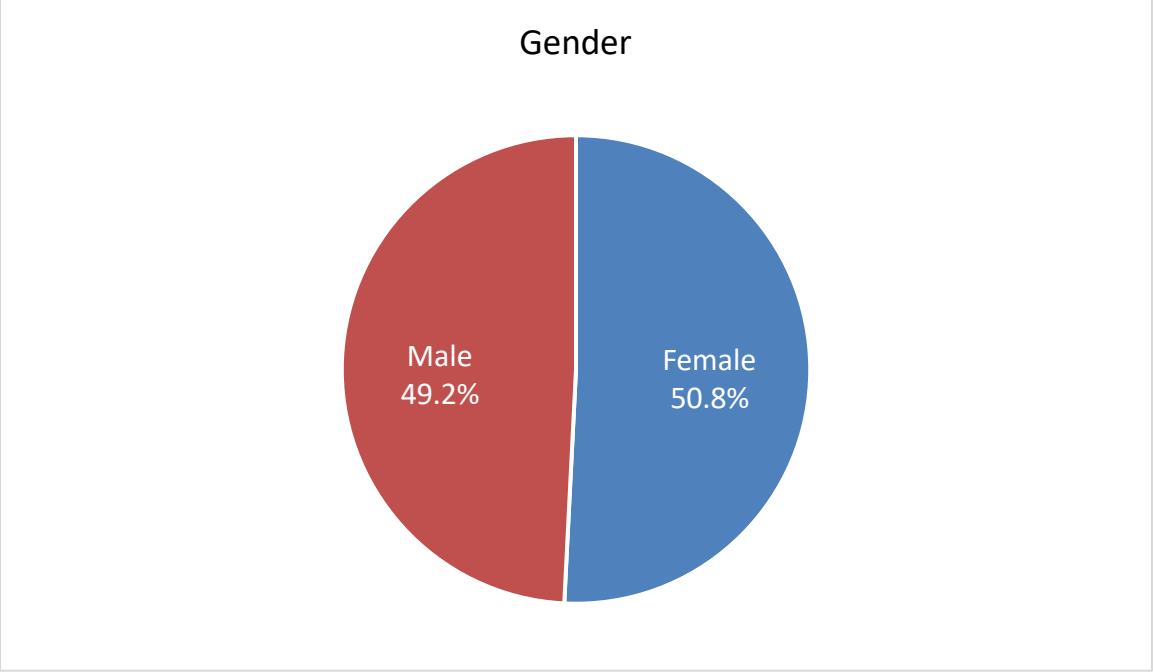


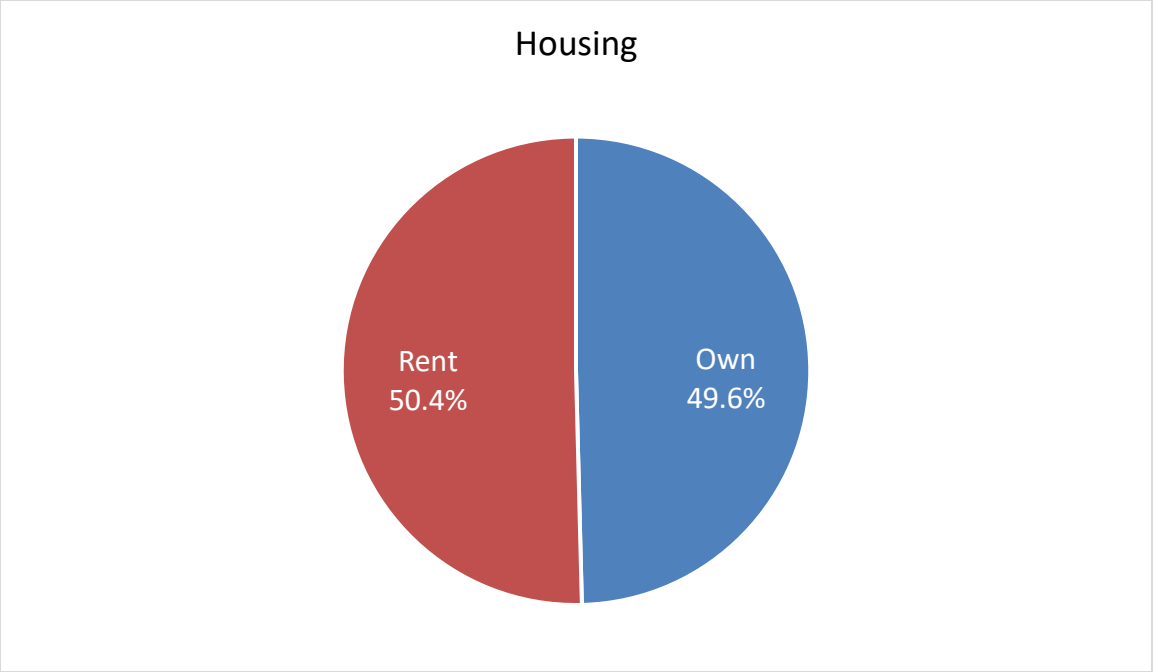

Source: U.S Census Bureau, Quick Facts for Bulloch County



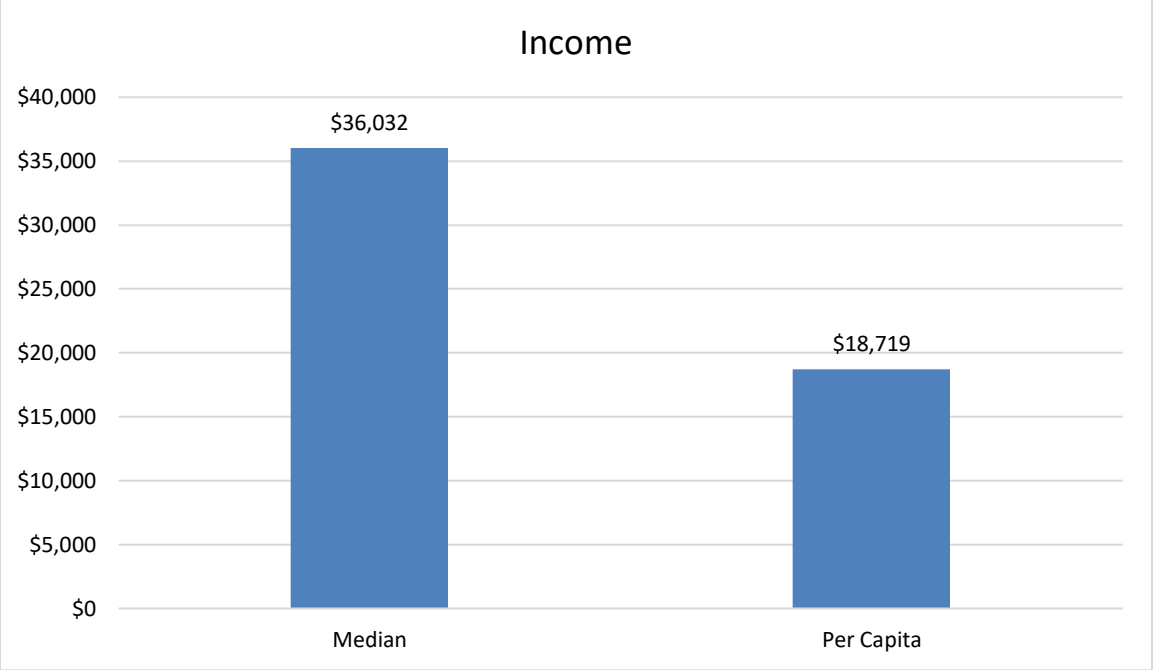

Source: U.S Census Bureau, Quick Facts for Bulloch County




Source: U.S Census Bureau, Quick Facts for Bulloch County




Source: U.S Census Bureau, Quick Facts for Bulloch County




Source: U.S Census Bureau, Quick Facts for Bulloch County

# Community Statistics

| Population, Age, Gender, Race | | |
|---|---|---|
| **Statistic** | **2016** | **2010** |
| Population | 74,722 | 70,251 |
| Persons Under 5 Years | 5.6% | 6.0% |
| Persons Under 18 Years | 19.9% | 20.5% |
| Persons 65 Years and Over | 10.7% | 9.1% |
| Female | 50.8% | 50.1% |
| Male | 49.2% | 49.9% |
| White | 66.6% | 67.2% |
| Black or African American | 27.6% | 29.6% |
| American Indian | 0.4% | 0.3% |
| Asian | 1.6% | 1.5% |
| Native Hawaiian | 0.1% | 0.1% |
| Two or More Races | 1.7% | 1.7% |
| Hispanic | 3.7% | 3.5% |
| White (non-Hispanic) | 63.8% | 65.9% |

| Housing, Family and Living Arrangements | |
|---|---|
| **Statistic** | **2011-2015** |
| Owner-occupied Housing Unit | 49.6% |
| Median Value of Owner-Occupied Housing Units | $129,700 |
| Median Selected Monthly Owner Costs – with a Mortgage | $1,161 |
| Median Selected Monthly Owner Costs – without a Mortgage | $349 |
| Median Gross Rent | $773 |
| Households | 26,128 |
| Persons per Household | 2.54 |
| Living in Same House 1 Year ago | 77.1% |
| Language Other Than English Spoken at Home (% 5+ age) | 4.8% |

| Geography | |
|---|---|
| **Statistic** | **2010** |
| Population per Square Mile | 104.4 |
| Land Area in Square Miles | 672.81 |

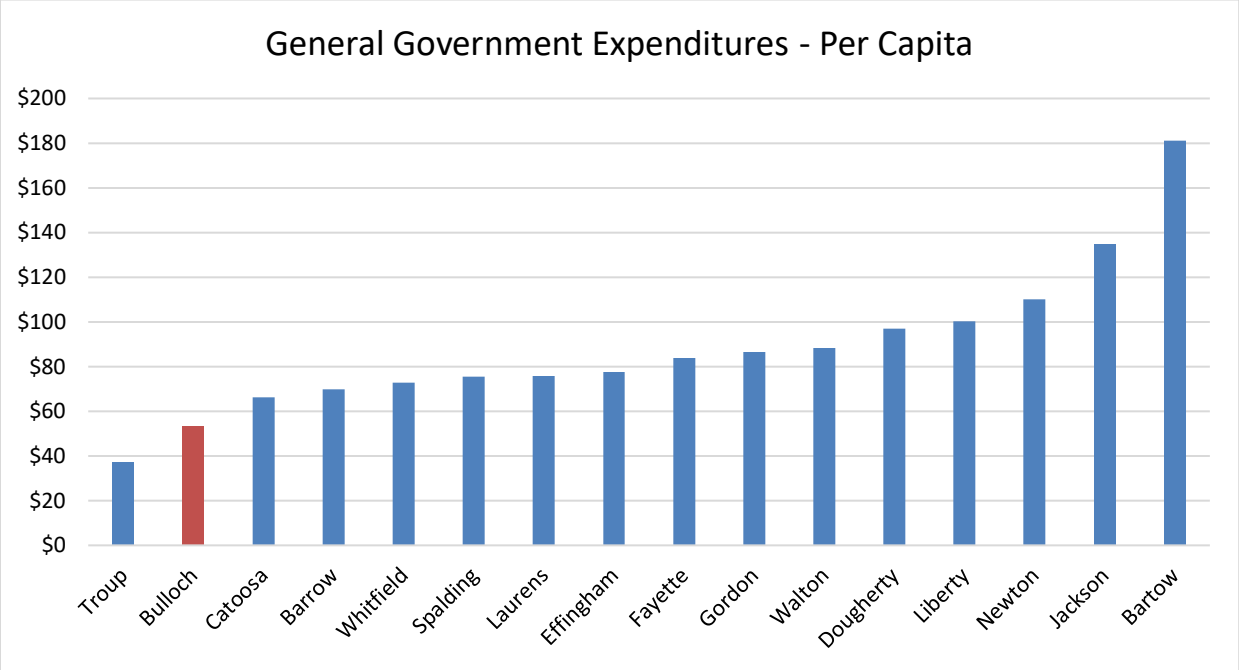
| Education, Health, Income, Poverty | |
|---|---|
| **Statistic** | **2011-2015** |
| High School Graduate | 86.8% |
| Bachelor's Degree or Higher | 29.0% |
| Persons with a Disability (under age 65 years) | 8.5% |
| Persons without Health Insurance (under age 65 years) | 17.9% |
| Median Household Income | $36,032 |
| Per Capita Income | $18,719 |
| Persons in Poverty | 29.9% |

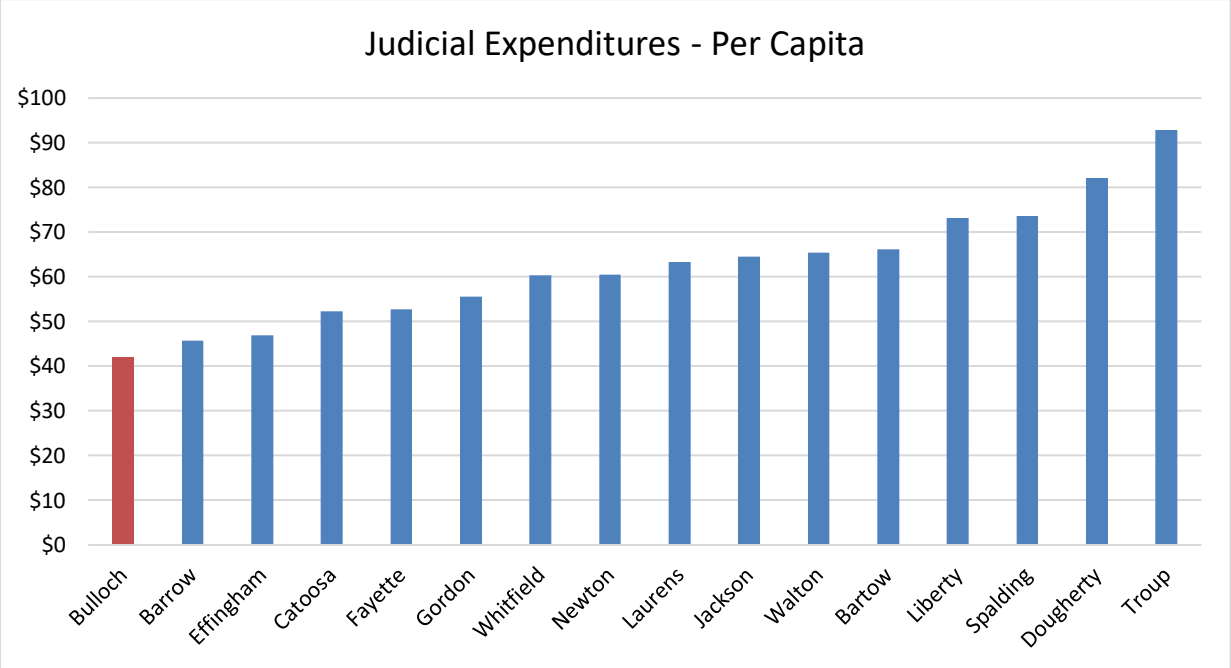
| Businesses | |
|---|---|
| **Statistic** | **2012** |
| Total Employer Establishments* | 1,412 |
| Total Employment* | 17,385 |
| Total Annual Payroll ($1,000)* | 501,549 |
| Total Employment (percent change)* | 3.8% |
| Total Non-employer Establishments* | 4,581 |
| All Firms | 5,264 |
| Men-owned Firms | 2,504 |
| Women-owned Firms | 1,947 |
| Minority-owned Firms | 1,283 |
| Nonminority-owned Firms | 3,799 |
| Veteran-owned Firms | 462 |
| Nonveteran-owned Firms | 4,379 |

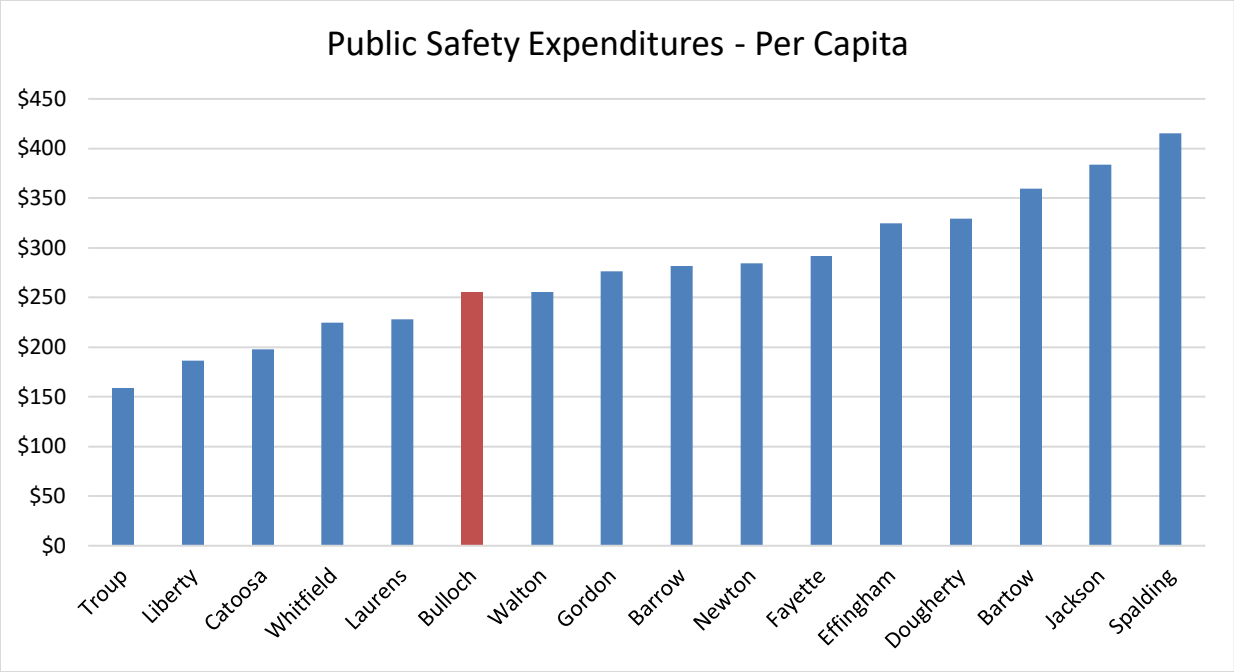
* 2015

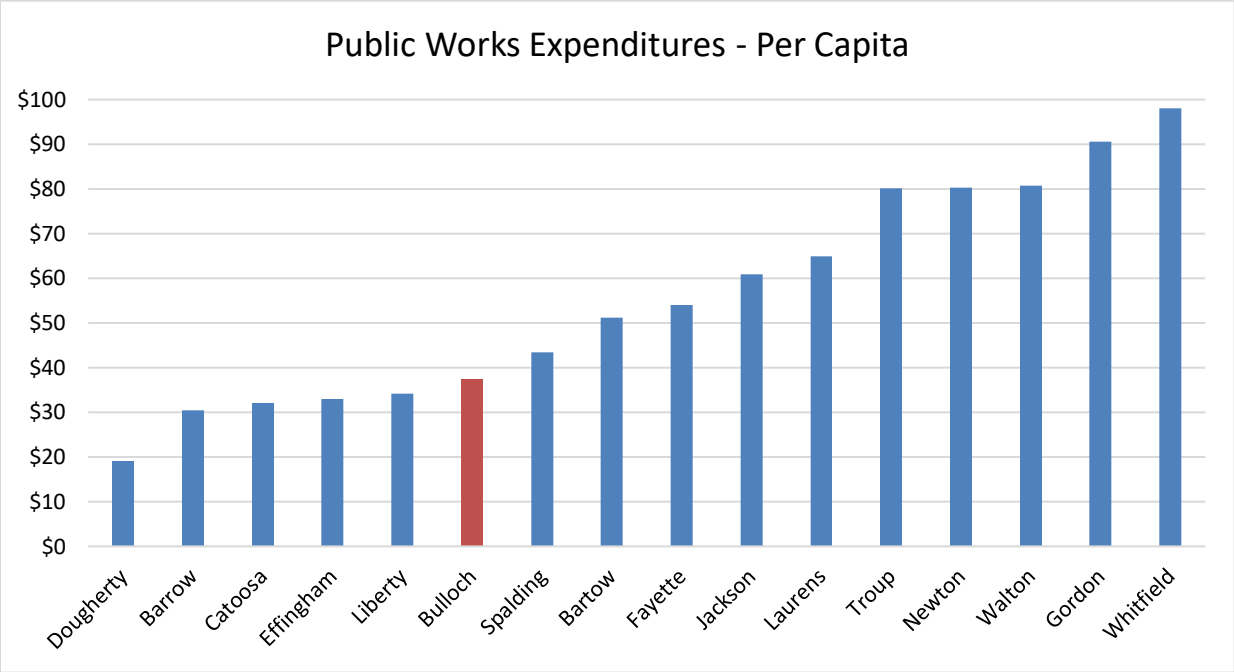
| Major Industries | |
|---|---|
| **Private** | **Public** |
| Briggs and Stratton | Georgia Southern University |
| Great Dane Trailers | Ogeechee Technical College |
| Viracon | East Georgia College |
| Walmart | Bulloch County Board of Commissioner |
| Braswell | Bulloch County Board of Education |
| H A Sack | City of Statesboro |
| Loxscreen | |
| Brodie International | |
| East Georgia Regional Medical Center | |

# Cost of Government Services

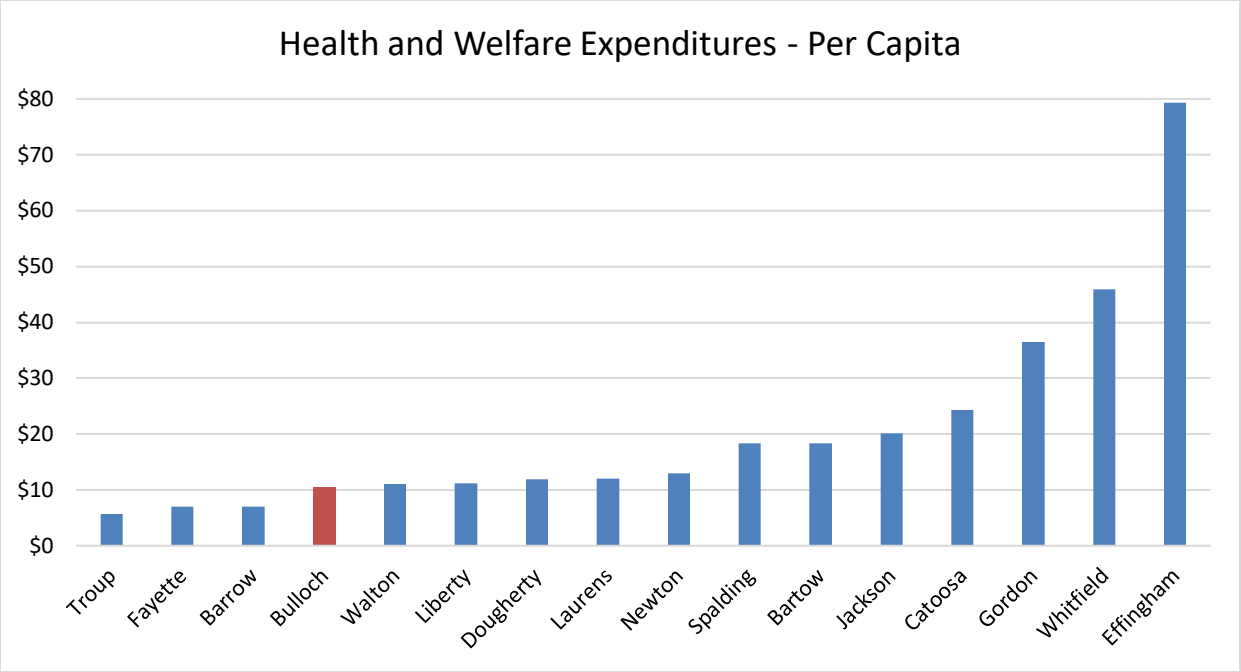


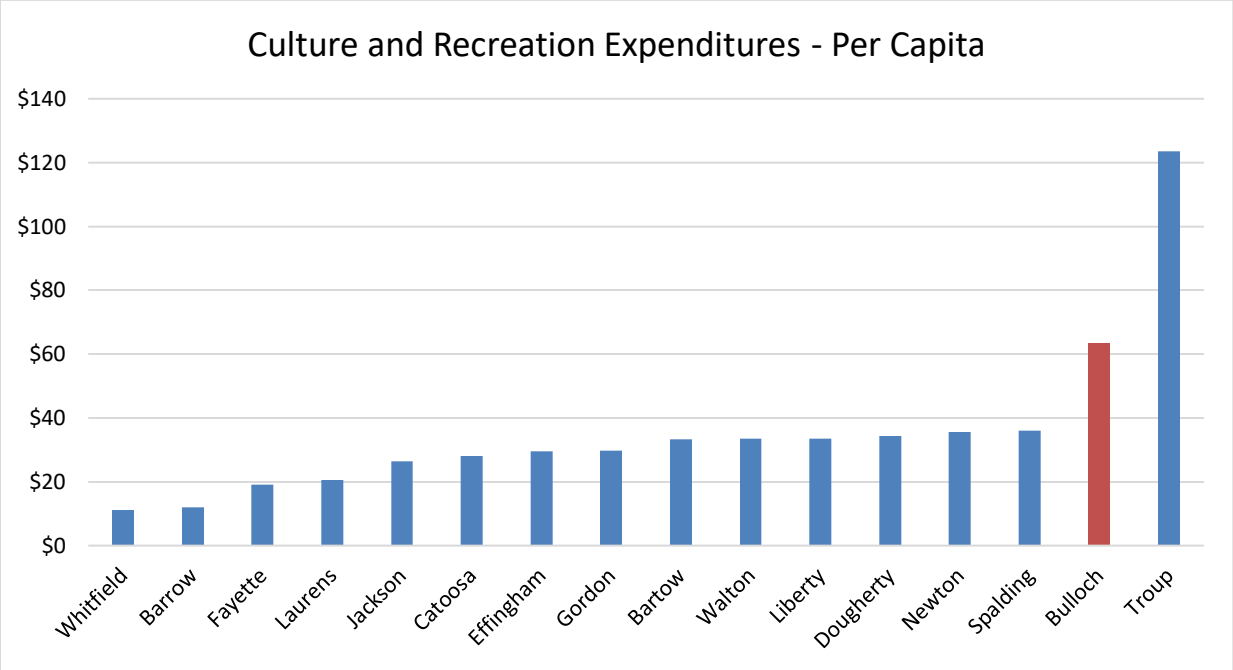



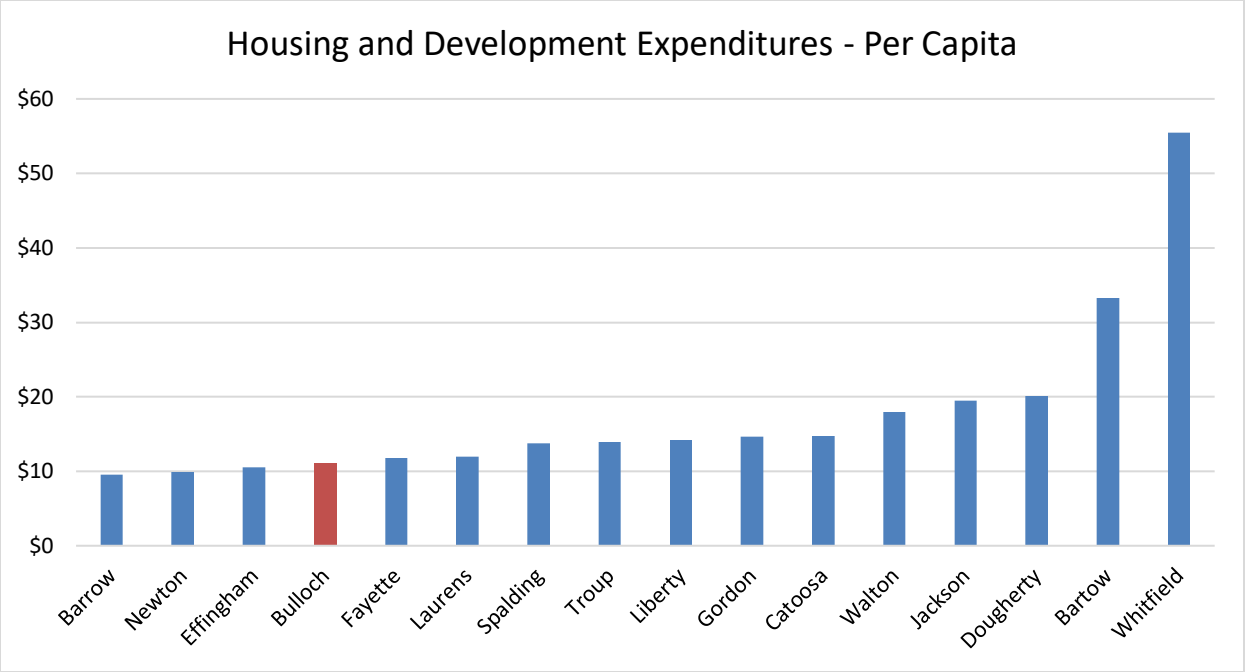


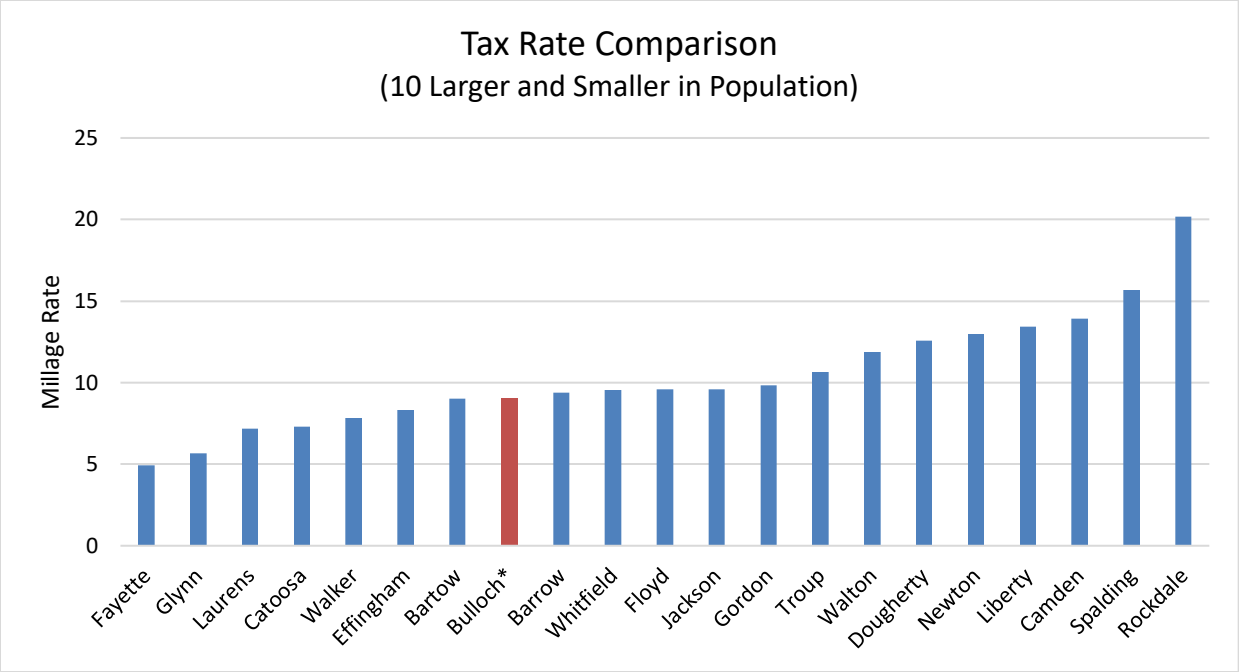

Excludes in order to accurately represent costs, Solid Waste for Bulloch, Liberty, Spalding and Whitfield counties. The other Counties account for these costs in an Enterprise Fund.


Health and Welfare Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Troup
Fayette
Barrow
Bulloch
Walton
Liberty
Dougherty
Laurens
Newton
Spalding
Bartow
Jackson
Catoosa
Gordon
Whitfield
Effingham

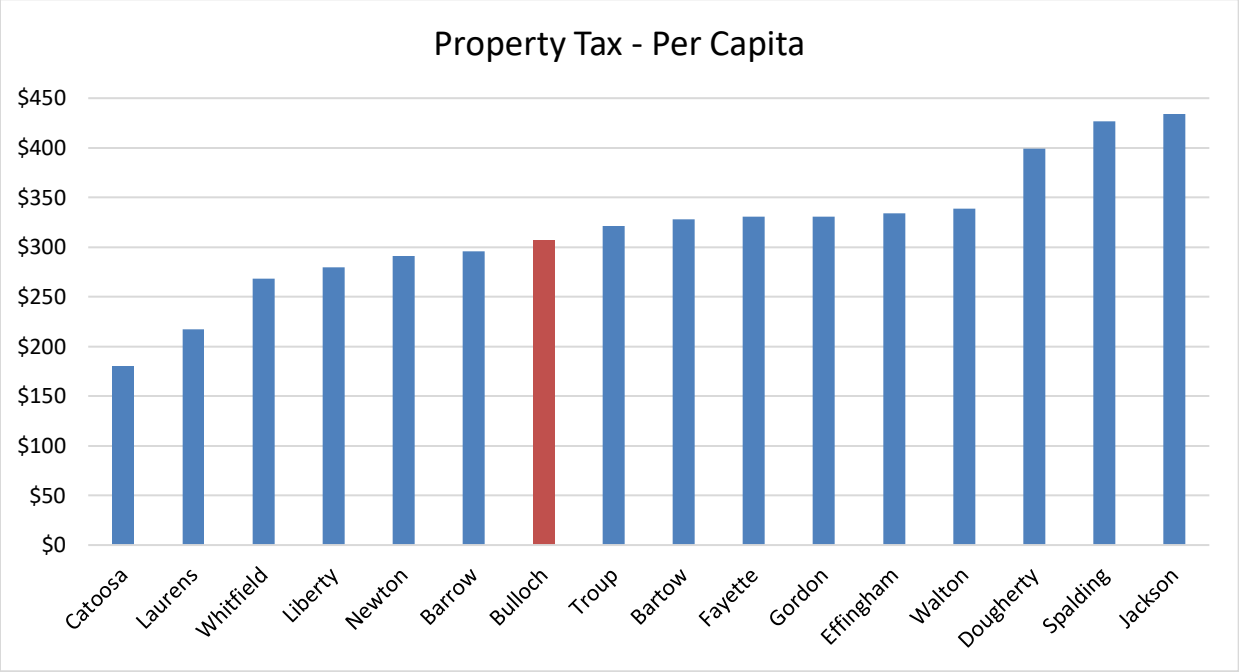

Culture and Recreation Expenditures - Per Capita
$140
$120
$100
$80
$60
$40
$20
$0
Whitfield
Barrow
Fayette
Laurens
Jackson
Catoosa
Effingham
Gordon
Bartow
Walton
Liberty
Dougherty
Newton
Spalding
Bulloch
Troup

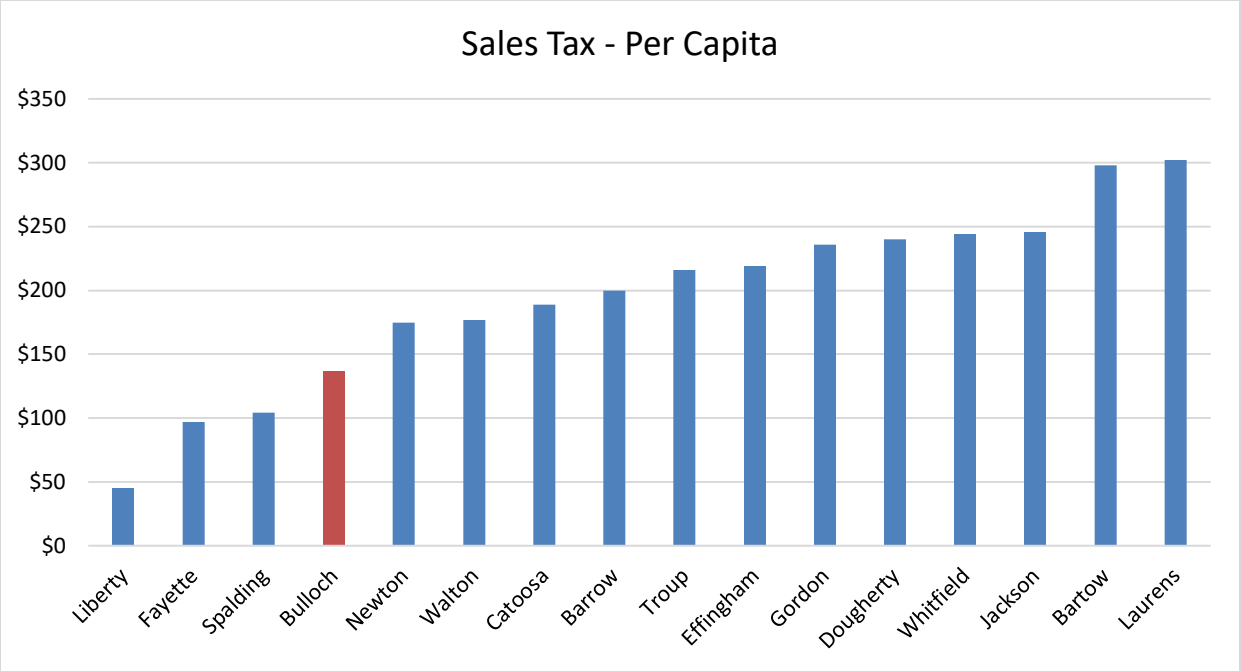

Housing and Development Expenditures - Per Capita
$60
$50
$40
$30
$20
$10
$0
Barrow
Newton
Effingham
Bulloch
Fayette
Laurens
Spalding
Troup
Liberty
Gordon
Catoosa
Walton
Jackson
Dougherty
Bartow
Whitfield

# Revenue Comparison

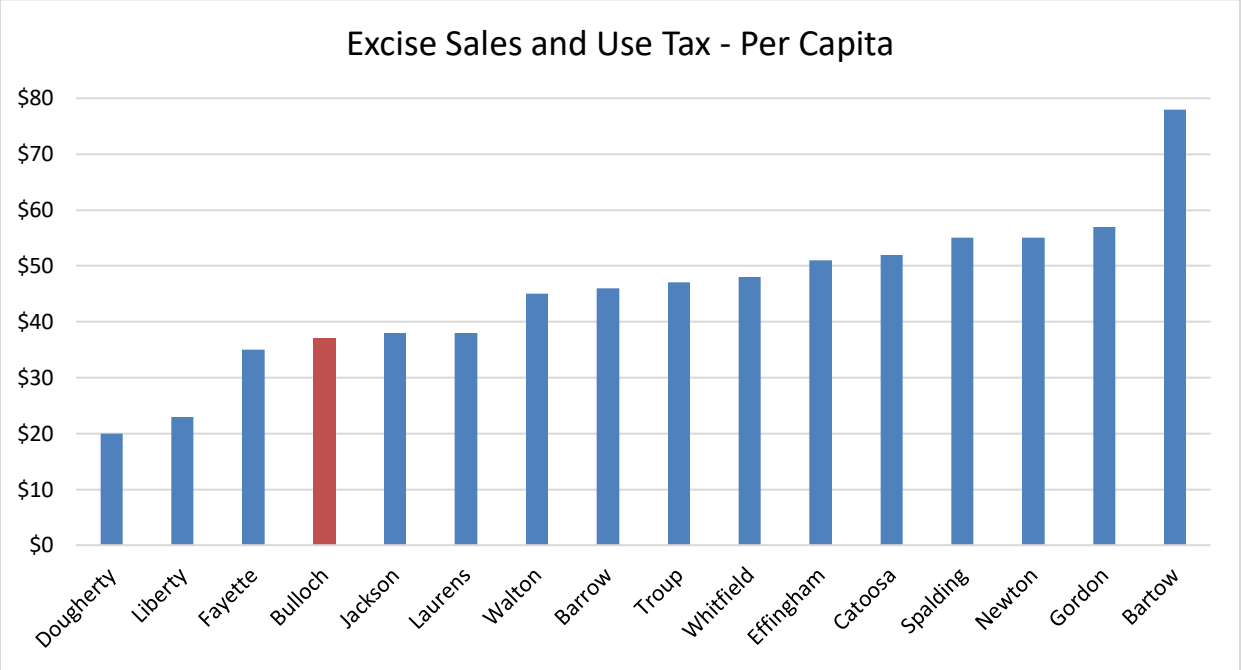



* Bulloch County's current Tax Rate is 12.34 mils. However, Bulloch is one of 7 counties that gives the Board of Education the 1% Local Option Sales Tax (LOST), which is used to offset property taxes. In order to make an accurate comparison, the table has been adjusted. If Bulloch County collected the LOST, the property tax rate would be reduced to 9.02 mils.

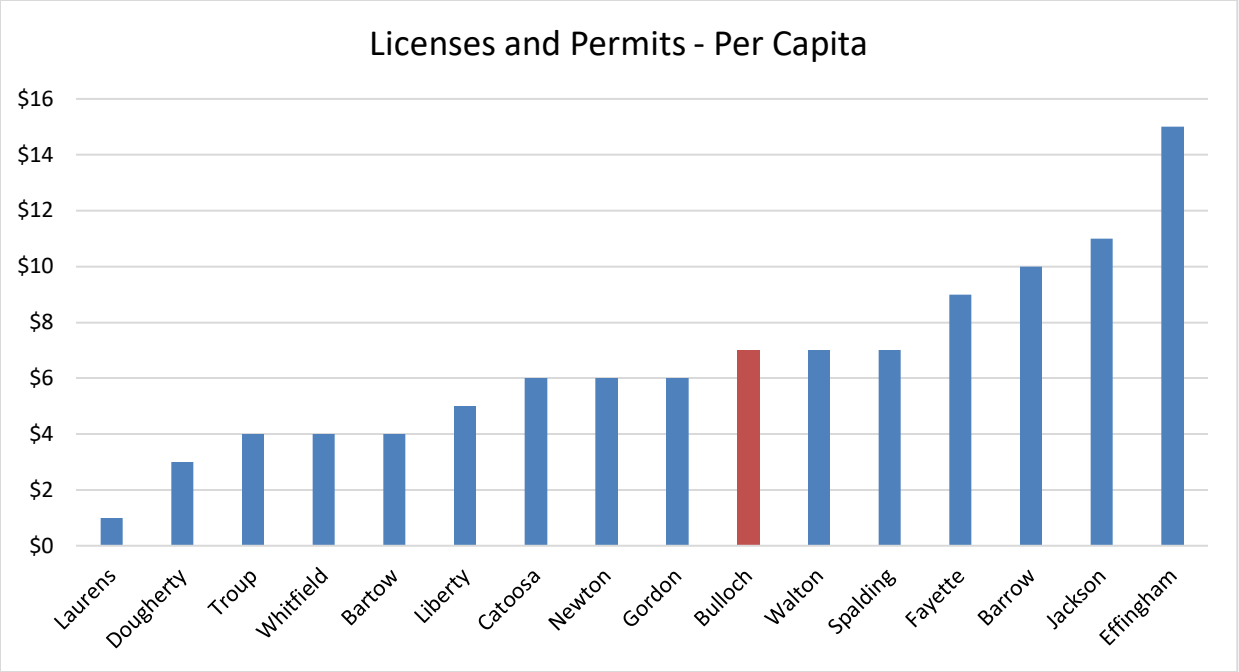




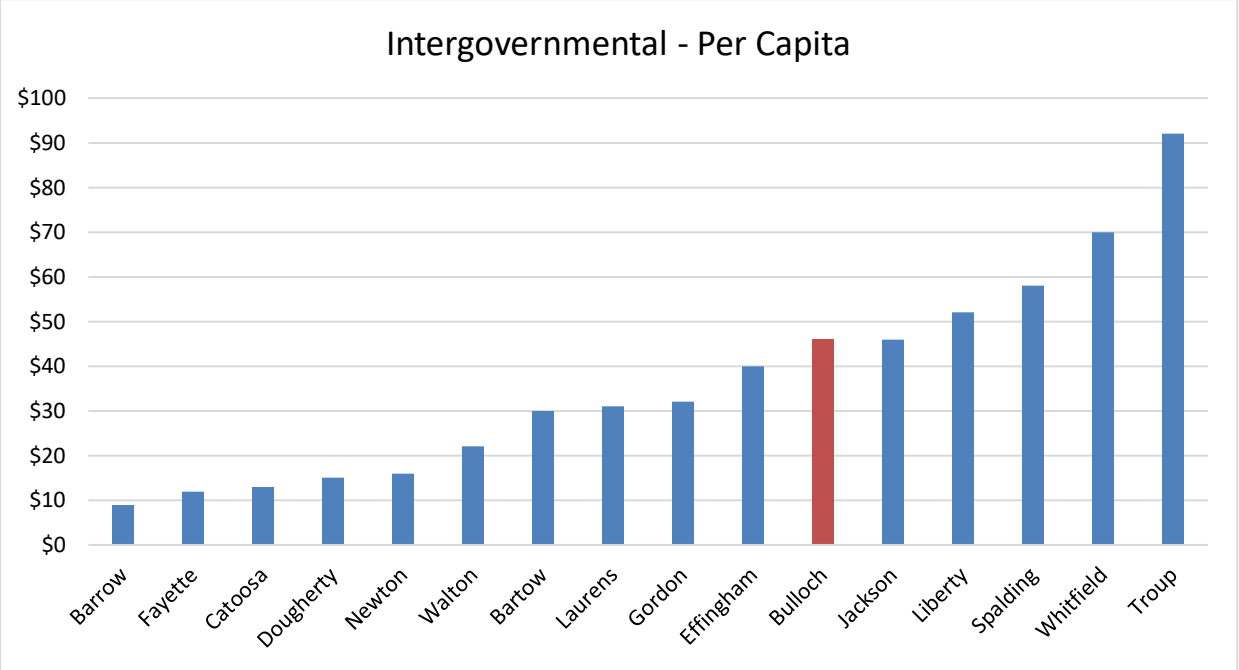

Includes Local Option Sales Tax and Special Purpose Local Option Sales Tax.



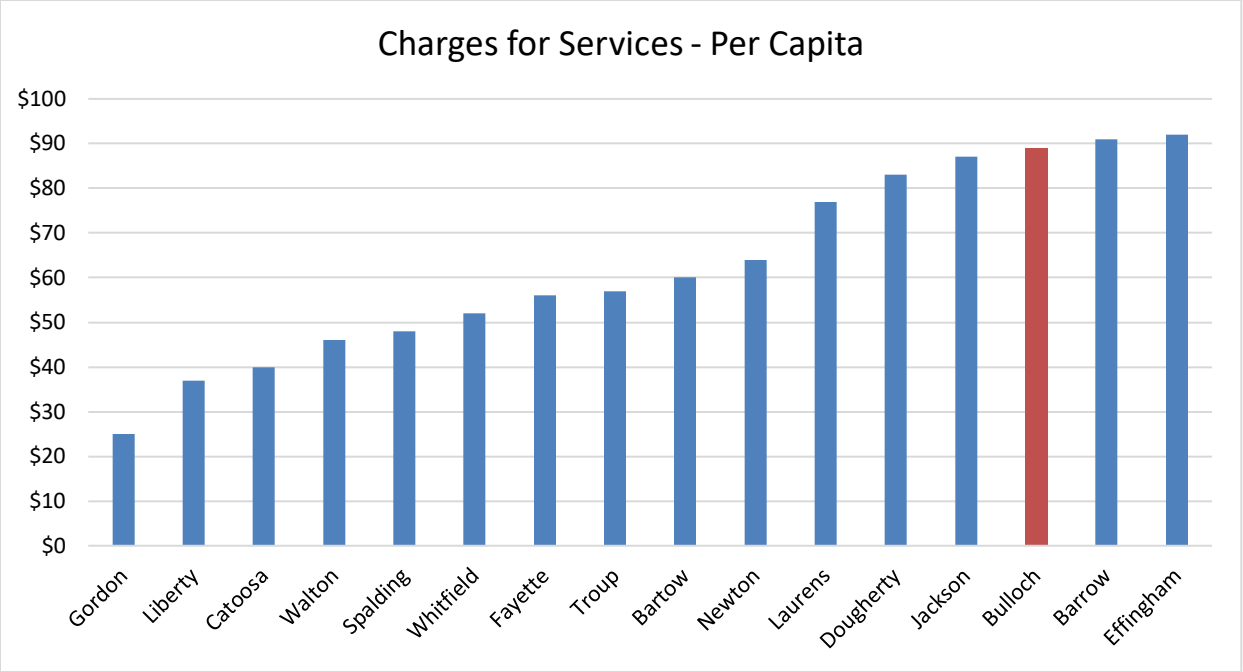

Includes Franchise, Hotel/Motel, Alcoholic Beverage, Occupation and Insurance Premium tax



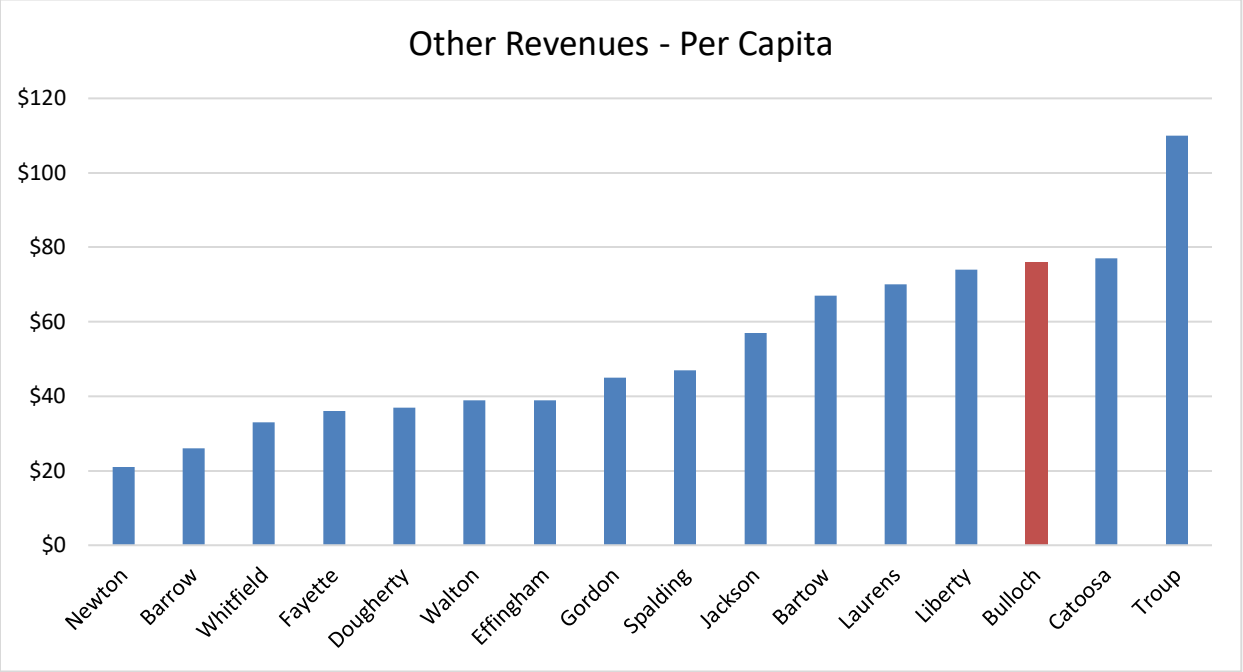

Includes Alcoholic Beverage, Non-Business, Building Permits, etc.




Includes State Grants.




Includes charges for Court, Fire Protection, E911, Ambulance fees, etc.



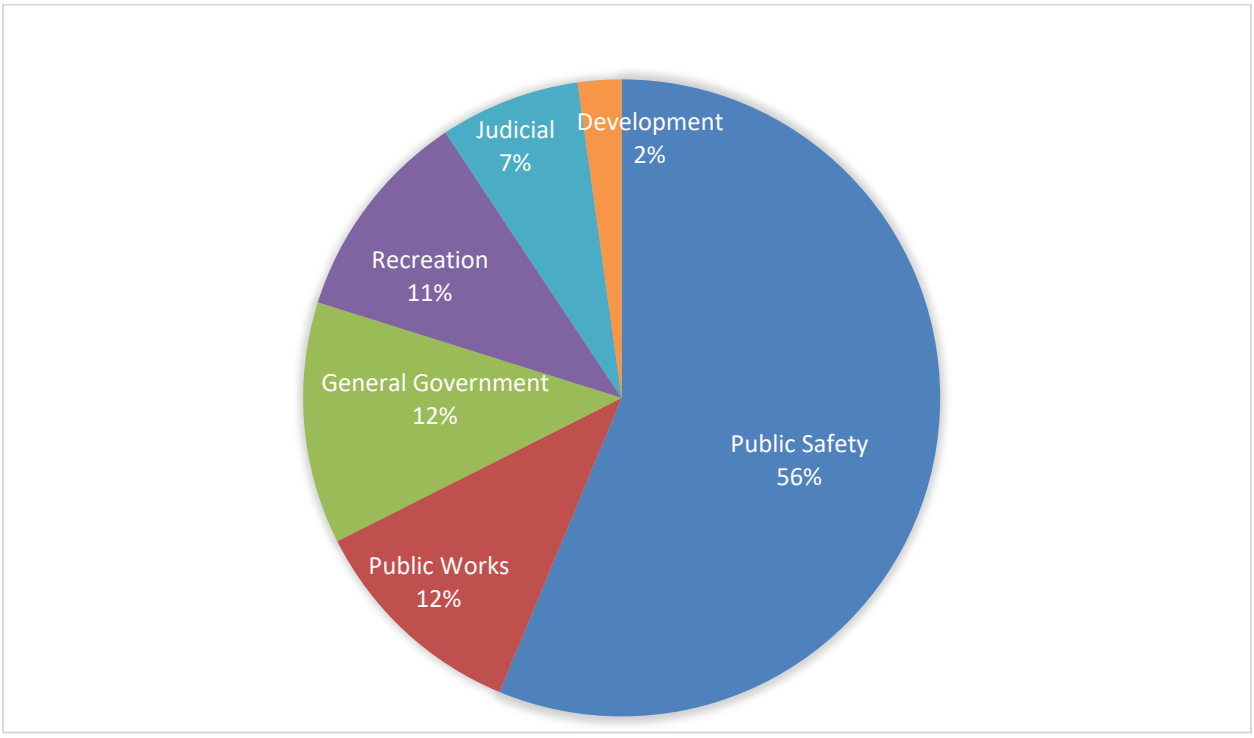

Includes Recreation fees, Fines and Forfeitures, Interest Revenue, Rents and Royalties, etc.

# Full-time Equivalency (FTE) Table*

| Department | FY2018 | | | FY 2019 | | | FY 2020 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Elected | Full-time | Part-time | Elected | Full-time | Part-time | Elected | Full-time | Part-time | FTE Change |
| Commissioners | 7 | | | 7 | | | 7 | | | |
| County Manager | | 2 | | | 2 | | | 3 | | 1 |
| Clerk of Board | | 1 | | | 2 | | | 2 | | |
| Elections | | 2 | 2.9 | | 2 | 3.4 | | 2 | 4.4 | 1 |
| Finance | | 6 | | | 6 | | | 6 | | |
| Attorney | | 1 | | | 1 | | | 1 | | |
| Human Resources | | 3 | | | 3 | | | 3 | | |
| Tax Commissioner | 1 | 10 | | 1 | 10 | | 1 | 10 | | |
| Tax Assessor | | 10 | 0.5 | | 10 | | | 10 | | |
| GIS | | 3 | | | 3 | | | 3 | | |
| Government Buildings | | 8 | | | 8 | | | 8 | | |
| Engineering | | 1 | | | 2 | | | 2 | | |
| Public Relations | | | | | | | | | 0.5 | 0.5 |
| Accountability Court | | 1 | | | 1 | 0.5 | | 2 | | 0.5 |
| Clerk of Court | 1 | 11 | | 1 | 11 | | 1 | 11 | | |
| State Court | 1 | 1 | | 1 | 1 | | 1 | 1 | | |
| Solicitor | 1 | 2 | | 1 | 3 | | 1 | 3 | | |
| Magistrate Court | 1 | 9 | 1.1 | 1 | 9 | 1.6 | 1 | 9 | 1.9 | 0.3 |
| Probate Court | 1 | 3 | 0.6 | 1 | 3 | 0.8 | 1 | 4 | | 0.2 |
| Public Safety Admin | | 2 | | | 2 | | | 2 | | |
| Sheriff | 1 | 45 | | 1 | 46 | | 1 | 48 | | 2 |
| Investigations | | 7 | | | 7 | | | 7 | | |
| Crime Suppression | | 9 | | | 9 | | | 9 | | |
| Jail | | 53 | | | 53 | 0.6 | | 53 | 0.7 | 0.1 |
| Court Services | | 14 | 2.5 | | 14 | 2.2 | | 14 | 2.2 | |
| Correctional Institute | | 24 | 1.4 | | 19 | 1.2 | | 21 | 3.9 | 4.7 |
| Food Service | | 2 | | | 2 | | | | | -2 |
| Adult Probation | | 11 | | | 11 | | | 11 | | |
| Fire Fighting | | 2 | 0.3 | | 5 | 0.3 | | 15 | | 9.7 |
| EMS | | 29 | 5.7 | | 29 | 5.7 | | 29 | 4.4 | -1.3 |
| Coroner | 1 | | | 1 | | | 1 | | | |
| E911 | | 14 | 1.4 | | 14 | 1.9 | | 15 | 1.7 | 0.8 |
| Animal Control | | 3 | | | 3 | | | 3 | | |
| Animal Shelter | | 3 | 1.5 | | 3 | 1.5 | | 3 | 1.9 | 0.4 |
| Roads | | 30 | 2.4 | | 29 | 2.2 | | 29 | 2.3 | 0.1 |
| Solid Waste | | 12 | 27.6 | | 13 | 26.8 | | 13 | 26.9 | 0.1 |
| Fleet Management | | 5 | | | 4 | | | 4 | | |
| Parks & Rec Admin | | 7 | 0.4 | | 7 | 0.5 | | 7 | 0.5 | |
| Athletics | | 6 | 9.1 | | 6 | 9.8 | | 6 | 6.1 | -3.7 |
| Aquatic – Summer | | 4 | 18.0 | | 4 | 23.9 | | 4 | 23.7 | -0.2 |
| Aquatic – Winter | | | 6.1 | | | 5.0 | | | 3.1 | -1.9 |
| Aquatic – Concession | | | 6.5 | | | 11.6 | | | 8.0 | -3.6 |
| Concessions | | 1 | 1.4 | | 1 | 1.4 | | 1 | 1.9 | 0.5 |
| Facility Operations | | 3 | 0.2 | | 3 | 0.2 | | 3 | | -0.2 |
| Agriculture Complex | | 1 | | | 2 | 0.5 | | 2 | 1.5 | 1 |
| Community Rec (After-School) | | 3 | 33.0 | | 3 | 41.7 | | 3 | 37 | -4.7 |
| Parks & Grounds | | 17 | 8.6 | | 18 | 11.4 | | 18 | 10 | -1.4 |
| Building Inspection | | 5 | | | 6 | | | 5 | | -1 |
| Planning & Zoning | | 2 | | | 2 | | | 2 | | |
| Airport | | 2 | 1.4 | | 2 | 1.4 | | 2 | 1.8 | 0.4 |
| **Total** | **15** | **391** | **132.6** | **15** | **394** | **156.1** | **15** | **409** | **144.4** | **3.3** |

* This table shall serve as the Position Allocation Schedule for FY 2020.

# Full-time Employees by Function



# Wage Schedules

| | Annual Salary (Exempt, Salaried) | | | | 2,080 Annual Hours | | |
|---|---|---|---|---|---|---|---|
| **Grade** | **Minimum** | **Midpoint** | **Maximum** | | **Minimum** | **Midpoint** | **Maximum** |
| 1 | 18,705 | 23,382 | 28,058 | | 8.99 | 11.24 | 13.49 |
| 2 | 19,970 | 24,962 | 29,955 | | 9.60 | 12.00 | 14.40 |
| 3 | 21,234 | 26,542 | 31,851 | | 10.21 | 12.76 | 15.31 |
| 4 | 22,498 | 28,123 | 33,747 | | 10.82 | 13.52 | 16.22 |
| 5 | 23,762 | 29,703 | 35,644 | | 11.42 | 14.28 | 17.14 |
| 6 | 25,027 | 31,283 | 37,540 | | 12.03 | 15.04 | 18.05 |
| 7 | 26,291 | 32,864 | 39,436 | | 12.64 | 15.80 | 18.96 |
| 8 | 27,555 | 34,444 | 41,333 | | 13.25 | 16.56 | 19.87 |
| 9 | 28,819 | 36,024 | 43,229 | | 13.86 | 17.32 | 20.78 |
| 10 | 30,083 | 37,604 | 45,125 | | 14.46 | 18.08 | 21.69 |
| 11 | 31,348 | 39,185 | 47,022 | | 15.07 | 18.84 | 22.61 |
| 12 | 32,612 | 40,765 | 48,918 | | 15.68 | 19.60 | 23.52 |
| 13 | 33,876 | 42,345 | 50,814 | | 16.29 | 20.36 | 24.43 |
| 14 | 35,140 | 43,925 | 52,711 | | 16.89 | 21.12 | 26.34 |
| 15 | 36,405 | 45,506 | 54,607 | | 17.50 | 21.88 | 26.25 |
| 16 | 37,669 | 47,086 | 56,503 | | 18.11 | 22.64 | 27.17 |
| 17 | 38,933 | 48,666 | 58,400 | | 18.72 | 23.40 | 28.08 |
| 18 | 40,197 | 50,247 | 60,296 | | 19.33 | 24.16 | 28.99 |
| 19 | 42,094 | 52,617 | 63,140 | | 20.24 | 25.30 | 30.36 |
| 20 | 44,622 | 55,778 | 66,933 | | 21.45 | 26.82 | 32.18 |
| 21 | 47,151 | 58,938 | 70,726 | | 22.67 | 28.34 | 34.00 |
| 22 | 49,679 | 62,099 | 74,518 | | 23.88 | 29.86 | 35.83 |
| 23 | 52,207 | 65,259 | 78,311 | | 25.10 | 31.37 | 37.65 |
| 24 | 54,736 | 68,420 | 82,104 | | 26.32 | 32.89 | 39.47 |
| 25 | 57,264 | 71,580 | 85,896 | | 27.53 | 34.41 | 41.30 |
| 26 | 59,793 | 74,741 | 89,689 | | 28.75 | 35.93 | 43.12 |
| 27 | 62,321 | 77,902 | 93,482 | | 29.96 | 37.45 | 44.94 |
| 28 | 66,114 | 82,642 | 99,171 | | 31.79 | 39.73 | 47.68 |
| 29 | 71,171 | 88,964 | 106,756 | | 34.22 | 42.77 | 51.33 |
| 30 | 76,228 | 95,285 | 114,342 | | 36.65 | 45.81 | 54.97 |
| 31 | 81,285 | 101,606 | 121,927 | | 39.08 | 48.85 | 58.62 |
| 32 | 86,342 | 107,927 | 129,512 | | 41.51 | 51.89 | 62.27 |

| | 2,223 Annual Hours - Sheriff | | | | 2,920 Annual Hours - Fire | | |
|---|---|---|---|---|---|---|---|
| **Grade** | **Minimum** | **Midpoint** | **Maximum** | | **Minimum** | **Midpoint** | **Maximum** |
| 1 | 8.41 | 10.52 | 12.62 | | 7.27 | 8.01 | 9.61 |
| 2 | 8.98 | 11.23 | 13.47 | | 7.27 | 8.55 | 10.26 |
| 3 | 9.55 | 11.94 | 14.33 | | 7.27 | 9.09 | 10.91 |
| 4 | 10.12 | 12.65 | 15.18 | | 7.70 | 9.63 | 11.56 |
| 5 | 10.69 | 13.36 | 16.03 | | 8.14 | 10.17 | 12.21 |
| 6 | 11.26 | 14.07 | 16.89 | | 8.57 | 10.71 | 12.86 |
| 7 | 11.83 | 14.78 | 17.74 | | 9.00 | 11.25 | 13.51 |
| 8 | 12.40 | 15.49 | 18.59 | | 9.44 | 11.80 | 14.15 |
| 9 | 12.96 | 16.21 | 19.45 | | 9.87 | 12.34 | 14.80 |
| 10 | 13.53 | 16.92 | 20.30 | | 10.30 | 12.88 | 15.45 |
| 11 | 14.10 | 17.63 | 21.15 | | 10.74 | 13.42 | 16.10 |
| 12 | 14.67 | 18.34 | 22.01 | | 11.17 | 13.96 | 16.75 |
| 13 | 15.24 | 19.05 | 22.86 | | 11.60 | 14.50 | 17.40 |
| 14 | 15.81 | 19.76 | 23.71 | | 12.03 | 15.04 | 18.05 |
| 15 | 16.38 | 20.47 | 24.56 | | 12.47 | 15.58 | 18.70 |
| 16 | 16.95 | 21.18 | 25.42 | | 12.90 | 16.13 | 19.35 |
| 17 | 17.51 | 21.89 | 26.27 | | 13.33 | 16.67 | 20.00 |
| 18 | 18.08 | 22.60 | 27.12 | | 13.77 | 17.21 | 20.65 |
| 19 | 18.94 | 23.67 | 28.40 | | 14.42 | 18.02 | 21.62 |
| 20 | 20.07 | 25.09 | 30.11 | | 15.28 | 19.10 | 22.92 |
| 21 | 21.21 | 26.51 | 31.82 | | 16.15 | 20.18 | 24.22 |
| 22 | 22.35 | 27.93 | 33.52 | | 17.01 | 21.27 | 25.52 |
| 23 | 23.49 | 29.36 | 35.23 | | 17.88 | 22.35 | 26.82 |
| 24 | 24.62 | 30.78 | 36.93 | | 18.75 | 23.43 | 28.12 |
| 25 | 25.76 | 32.20 | 38.64 | | 19.61 | 24.51 | 29.42 |
| 26 | 26.90 | 33.62 | 40.35 | | 20.48 | 25.60 | 30.72 |
| 27 | 28.03 | 35.04 | 42.05 | | 21.34 | 26.68 | 32.01 |
| 28 | 29.74 | 37.18 | 44.61 | | 22.64 | 28.30 | 33.96 |
| 29 | 32.02 | 40.02 | 48.02 | | 24.37 | 30.47 | 36.56 |
| 30 | 34.29 | 42.86 | 51.44 | | 26.11 | 32.63 | 39.16 |
| 31 | 36.57 | 45.71 | 54.85 | | 27.84 | 34.80 | 41.76 |
| 32 | 38.84 | 48.55 | 58.26 | | 29.57 | 36.96 | 44.35 |

# Position Control

| Department | Position Description | Grade | Positions |
|---|---|---|---|
| Commissioners | Commission Chairman | Elected | 1 |
| Commissioners | Commissioner | Elected | 6 |
| County Manager | County Manager | N/A | 1 |
| County Manager | Assistant County Manager | 32E | 1 |
| County Manager | Special Projects Manager | 24E | 1 |
| Clerk of Board | Clerk of Board | 21H | 1 |
| Clerk of Board | Administrative Specialist | 10H | 1 |
| Elections | Elections Supervisor | 23E | 1 |
| Elections | Deputy Registrar | 10H | 1 |
| Finance | Chief Financial Officer | 30E | 1 |
| Finance | Assistant Chief Financial Officer | 25E | 1 |
| Finance | Senior Accountant | 20E | 1 |
| Finance | Purchasing Manager | 18E | 1 |
| Finance | Accounting Associate | 13H | 2 |
| Attorney | County Attorney | 32E | 1 |
| Human Resources | HR Director | 29E | 1 |
| Human Resources | HR Specialist | 17H | 1 |
| Human Resources | HR Technician | 12H | 1 |
| Tax Commissioner | Tax Commissioner | Elected | 1 |
| Tax Commissioner | Motor Vehicle Supervisor | 14H | 1 |
| Tax Commissioner | Property Tax Supervisor | 14H | 1 |
| Tax Commissioner | Delinquent Tax Administrator | 13H | 1 |
| Tax Commissioner | Tax/Tag/Accounting Technician | 11H | 1 |
| Tax Commissioner | Tax/Tag Specialist II | 9H | 4 |
| Tax Commissioner | Tax/Tag Specialist I | 8H | 2 |
| Tax Assessor | Chief Tax Appraiser | 28E | 1 |
| Tax Assessor | Deputy Chief Tax Appraiser | 24E | 1 |
| Tax Assessor | Senior Appraiser | 20E | 1 |
| Tax Assessor | Commercial Appraiser | 16H | 1 |
| Tax Assessor | Personal Property Auditor | 16H | 1 |
| Tax Assessor | Appraiser II | 13H | 1 |
| Tax Assessor | Property Appraiser Trainee | 11H | 1 |
| Tax Assessor | Tax Appraisal Clerk II | 9H | 2 |
| Tax Assessor | Tax Appraisal Clerk I | 8H | 1 |
| GIS | GIS Coordinator | 21E | 1 |
| GIS | GIS Technician/Manufactured Home Appraiser | 13H | 1 |
| GIS | GIS Technician | 12H | 1 |
| Govt Buildings | Building & Facilities Manager | 23E | 1 |
| Govt Buildings | Building Maintenance Technician/Work Detail | 12H | 2 |
| Govt Buildings | Building Maintenance Technician | 11H | 1 |
| Govt Buildings | Building Service Technician, Senior | 7H | 1 |
| Govt Buildings | Building Service Technician | 4H | 3 |
| Engineering | County Engineer | 25E | 1 |
| Engineering | Civil Engineering Inspector | 15H | 1 |
| Accountability Court | Accountability Court Coordinator | 21E | 1 |
| Accountability Court | Program Case Manager | 9H | 1 |
| Clerk of Court | Clerk of Court | Elected | 1 |
| Clerk of Court | Chief Deputy Clerk | 17H | 1 |
| Clerk of Court | Accounting Technician | 11H | 1 |
| Clerk of Court | Deputy Clerk III | 10H | 3 |
| Clerk of Court | Deputy Clerk II | 9H | 4 |
| Clerk of Court | Deputy Clerk I | 8H | 2 |
| State Court | State Court Judge | Elected | 1 |
| State Court | Court Administrator, State Court | 15E | 1 |
| Solicitor | Solicitor | Elected | 1 |
| Solicitor | Assistant Solicitor | 24E | 1 |
| Solicitor | Victim Witness Advocate | 15H | 1 |
| Solicitor | Legal Secretary | 11H | 1 |
| Magistrate Court | Magistrate Court Judge | Elected | 1 |
| Magistrate Court | Deputy Magistrate Judge | N/A | 1 |

| Department | Position Description | Grade | Positions |
|---|---|---|---|
| Magistrate Court | Chief Constable | 18H | 1 |
| Magistrate Court | Chief Magistrate Clerk | 16H | 1 |
| Magistrate Court | Magistrate Court Clerk III | 10H | 1 |
| Magistrate Court | Magistrate Court Clerk II | 9H | 4 |
| Magistrate Court | Magistrate Court Clerk I | 8H | 1 |
| Probate Court | Probate Court Judge | Elected | 1 |
| Probate Court | Probate Clerk III | 11H | 1 |
| Probate Court | Probate Clerk II | 10H | 2 |
| Probate Court | Probate Clerk I | 9H | 1 |
| Public Safety Admin | Public Safety Director | 30E | 1 |
| Public Safety Admin | Public Safety Assistant Director | 27E | 1 |
| Sheriff | Sheriff | Elected | 1 |
| Sheriff | Chief Deputy Sheriff | 27E | 1 |
| Sheriff | Sheriff Captain, Administration | 25E | 1 |
| Sheriff | Sheriff Captain, Patrol | 25E | 1 |
| Sheriff | Sheriff Captain, Professional Standards | 25E | 1 |
| Sheriff | Sheriff Captain, Training | 25E | 1 |
| Sheriff | Sheriff Lieutenant, Communications | 21S | 1 |
| Sheriff | Sheriff Lieutenant, Patrol | 21S | 2 |
| Sheriff | Sheriff Sergeant, Community Relations | 20S | 1 |
| Sheriff | Sheriff Sergeant, Patrol | 20S | 4 |
| Sheriff | Sheriff Corporal, Patrol | 17S | 4 |
| Sheriff | Sheriff Deputy, Patrol | 16S | 18 |
| Sheriff | Sheriff Deputy, SRO | 16S | 5 |
| Sheriff | Administrative Assistant | 12H | 2 |
| Sheriff | Sheriff Dispatcher | 11H | 5 |
| Sheriff | Office Assistant II | 6H | 1 |
| Investigations | Sheriff Captain, CID | 25E | 1 |
| Investigations | Sheriff Lieutenant, CID | 21S | 1 |
| Investigations | Sheriff Investigator, CID | 18S | 4 |
| Investigations | Administrative Specialist | 10H | 1 |
| Crime Suppression | Sheriff Captain, Crime Suppression | 25E | 1 |
| Crime Suppression | Sheriff Lieutenant, Crime Suppression | 21S | 2 |
| Crime Suppression | Sheriff Investigator, Crime Suppression | 18S | 3 |
| Crime Suppression | Sheriff Corporal, K9/Crime Suppression | 17S | 2 |
| Crime Suppression | Administrative Specialist | 10H | 1 |
| Jail | Sheriff Captain, Detention | 25E | 1 |
| Jail | Sheriff Lieutenant, Detention | 21S | 3 |
| Jail | Sheriff Sergeant, Detention | 18S | 7 |
| Jail | Detention Corporal | 13S | 8 |
| Jail | Detention Officer | 12S | 34 |
| Court Services | Sheriff Captain, Court Services | 25E | 1 |
| Court Services | Sheriff Sergeant, Court Services | 20S | 4 |
| Court Services | Sheriff Corporal, Court Services | 17S | 2 |
| Court Services | Sheriff Deputy, Court Services | 16S | 6 |
| Court Services | Administrative Technician | 8H | 1 |
| Correctional Institute | Warden | 28E | 1 |
| Correctional Institute | Deputy Warden | 27E | 1 |
| Correctional Institute | Corrections Captain | 24H | 1 |
| Correctional Institute | Corrections Lieutenant | 19H | 2 |
| Correctional Institute | Corrections Sergeant, Detail Supervisor | 16H | 3 |
| Correctional Institute | Licensed Practical Nurse (LPN) | 16H | 1 |
| Correctional Institute | Corrections Corporal | 15H | 4 |
| Correctional Institute | Corrections Counselor | 15H | 1 |
| Correctional Institute | Corrections Officer | 12H | 7 |
| Adult Probation | Probation Director | 25E | 1 |
| Adult Probation | Assistant Chief Probation Officer | 21E | 1 |
| Adult Probation | Probation Officer, Intensive | 17H | 1 |
| Adult Probation | Probation Officer | 15H | 5 |
| Adult Probation | Accounting Technician | 11H | 1 |
| Adult Probation | Administrative Technician | 8H | 1 |
| Adult Probation | Office Assistant II | 6H | 1 |
| Fire | Fire Chief | 27E | 1 |
| Fire | Fire Training Officer | 21H | 1 |
| Fire | Firefighter | 15F | 12 |

| Department | Position Description | Grade | Positions |
|---|---|---|---|
| Fire | Admin Position - TBD | TBD | 1 |
| EMS | Ems Director | 27E | 1 |
| EMS | Ems Assistant Director | 23E | 1 |
| EMS | Ems Shift Supervisor | 21H | 3 |
| EMS | Ems Billing Coordinator | 14H | 1 |
| EMS | Paramedic | 14H | 12 |
| EMS | Emergency Medical Technician | 12H | 9 |
| EMS | Paramedic (Temp EMT) | 12H | 1 |
| EMS | Accounting & Medical Records Technician | 11H | 1 |
| Coroner | Coroner | Elected | 1 |
| E911 | E911 Director | 26E | 1 |
| E911 | E911 Communications Officer, CTO | 14H | 3 |
| E911 | E911 Mapping Coordinator | 12H | 1 |
| E911 | E911 Communications Officer | 11H | 10 |
| Animal Control | Animal Control Supervisor | 15H | 1 |
| Animal Control | Animal Control Officer | 10H | 2 |
| Animal Shelter | Animal Services Director | 23E | 1 |
| Animal Shelter | Animal Shelter Attendant, Lead | 7H | 1 |
| Animal Shelter | Animal Shelter Attendant | 5H | 1 |
| Roads | Public Works Director | 30E | 1 |
| Roads | Public Works Assistant Director | 25E | 1 |
| Roads | Roads District Superintendent | 22E | 2 |
| Roads | Roads Projects Superintendent | 22E | 1 |
| Roads | Logistics Coordinator | 15H | 1 |
| Roads | Roads Dump Truck Supervisor | 15H | 1 |
| Roads | Heavy Equipment Operator II/Work Detail Supervisor | 13H | 2 |
| Roads | Heavy Equipment Operator III | 13H | 4 |
| Roads | Heavy Equipment Operator II | 12H | 1 |
| Roads | Signage Coordinator/Work Detail Supervisor | 12H | 1 |
| Roads | Work Detail Supervisor/CO | 11H | 3 |
| Roads | Heavy Equipment Operator I | 10H | 8 |
| Roads | Truck Driver II | 8H | 3 |
| Solid Waste | Public Works Assistant Director | 25E | 1 |
| Solid Waste | Environmental Supervisor | 17H | 1 |
| Solid Waste | Administrative Coordinator | 14H | 1 |
| Solid Waste/Roads | Work Detail Supervisor/CO | 11H | 1 |
| Solid Waste | Administrative Specialist | 10H | 1 |
| Solid Waste | Truck Driver II/Work Detail Supervisor | 9H | 1 |
| Solid Waste | Truck Driver II | 8H | 7 |
| Fleet | Fleet Maintenance Supervisor | 17H | 1 |
| Fleet | Fleet Service Coordinator/Work Detail Supervisor | 17H | 1 |
| Fleet | Fleet Maintenance Technician | 13H | 2 |
| Parks & Rec Admin | Parks and Recreation Director | 28E | 1 |
| Parks & Rec Admin | Recreation Manager | 25E | 1 |
| Parks & Rec Admin | Marketing & Communications Coordinator | 18E | 1 |
| Parks & Rec Admin | Business Office Manager | 14H | 1 |
| Parks & Rec Admin | Accounting Technician | 11H | 1 |
| Parks & Rec Admin | Customer Service Representative | 6H | 2 |
| Athletics | Athletic Superintendent | 22E | 1 |
| Athletics | Athletic Programs Supervisor | 16E | 4 |
| Aquatics | Aquatics Manager | 25E | 1 |
| Aquatics | Aquatics Maintenance Supervisor | 18E | 1 |
| Aquatics | Aquatics Guest Services Supervisor | 17E | 1 |
| Aquatics | Aquatics Program Supervisor | 16E | 1 |
| Concessions | Concession Manager | 18E | 1 |
| Facility Operations | Operations Supervisor, Parks & Recreation | 18E | 1 |
| Facility Operations | Building Service Technician | 4H | 2 |
| Ag Complex | Agriculture Center Manager | 22E | 1 |
| Ag Complex | Building & Grounds Maintenance Supervisor | 12H | 1 |
| Community Rec | Recreation Programs Supervisor | 16E | 4 |
| Parks & Grounds | Parks Maintenance Manager | 24E | 1 |
| Parks & Grounds | Assistant Manager, Park Projects | 19E | 1 |
| Parks & Grounds | Assistant Manager, Parks Maintenance | 19E | 1 |
| Parks & Grounds | Landscape Supervisor | 15H | 1 |
| Parks & Grounds | Parks Maintenance Supervisor | 15H | 3 |

| Department | Position Description | Grade | Positions |
|---|---|---|---|
| Parks & Grounds | Fleet Maintenance Technician | 13H | 1 |
| Parks & Grounds | Work Detail Supervisor/CO | 11H | 1 |
| Parks & Grounds | Administrative Specialist | 10H | 1 |
| Parks & Grounds | Irrigation Technician | 10H | 1 |
| Parks & Grounds | Parks Maintenance Worker, Senior | 7H | 6 |
| Parks & Grounds | Parks Maintenance Worker | 6H | 1 |
| Building Inspection | Building Inspector | 16H | 2 |
| Building Inspection | Code Enforcement Officer II | 14H | 1 |
| Building Inspection | Permit Technician | 11H | 2 |
| Planning & Zoning | Zoning Administrator/ Chief Building Official | 25E | 1 |
| Planning & Zoning | Code Enforcement Officer I | 13H | 1 |
| Airport | Airport Manager | 24E | 1 |
| Airport | Airport Senior Lineman | 10H | 1 |

# Schedule of Fees

### Adult Entertainment Establishment Licenses

| Type | Rate | Reference |
|---|---|---|
| Employee Investigation Fee | $100 | Sec. 4.5-31(b) |
| Application | $2,500 | Sec. 4.5-32(a) |
| Renewal | $500 | Sec. 4.5-38 |
| Change of Location Application and Fee | $500 | Sec. 4.5-40 |

### Alcoholic Beverage Licenses

| Type | Rate | Reference |
|---|---|---|
| Retail Package (Beer-Wine) | $1,525 | Sec. 3-26(b) |
| Retail Consumption (Beer-Wine) | $1,525 | |
| Retail Consumption (Distilled Liquor) | $3,000 | |
| Retail Consumption (Beer-Wine + Distilled Liquor) | $4,500 | |
| Farm Winery | $2,275 | |
| Alcoholic Beverage Catering License | $500 | |
| Event Permit | $75 | |
| Wholesale License | $1,200 (resident)<br>$100 (non-resident) | |
| Application Fee | $275 | Sec. 3-26(d) |
| Transfer Fee | $275 | Sec. 3-26(e) |
| Temporary Permit | $275 | Sec. 3-31(d) |
| Temporary Permit Extension | $275 | |
| Late Fee | 30% of license | |

### Cable Franchises

| Type | Rate | Reference |
|---|---|---|
| Application | $5,000 | Sec. 5-22(b)(4) |
| Franchise Fee | 5% of gross revenue | Sec. 5-23(c)(1) |
| Security Fund | $15,000 + Annual CPI | Sec. 5-23(o)(1) |

### General Administration / Legislative Fees

| Type | Rate | Reference |
|---|---|---|
| Photocopy Charge | $.10 per 8” x11” page | Sec. 2-1 |
| Notary Public Stamp | $4 | |
| Research and Retrieval (Open Records Requests) | Hourly salary of lowest paid full-time employee with the necessary skill to fulfill the request for the first fifteen minutes | |
| Research and Retrieval (Non-Open Records Requests) | $25 per hour | |

| Type | Rate | Reference |
|---|---|---|
| Appeal (e.g., home occupation, right-of-way, road closure application, pre-application conference, penalties for non-compliance) | $100 | |

## General Facilities – Rental Fees

| Type | Rate |
|---|---|
| North Main Annex Community Room and Conference Room | $5 per hour |
| Judicial Facilities | $5 per hour |
| Statesboro-Bulloch County Airport | $5 per hour |
| Agribusiness Center | $5 per hour |
| Court House Square | $0 |
| After Hours/Weekend Surcharge (mandatory, with rental fee) | $35 |
| Deposit (where food or beverages are served) | $50 |
| Deposit (where food or beverages are served) | $50 |

** Any activity sponsored by local, state or federal or governments for meetings that benefit the general public are exempt. County Manager may reduce or waive fees for community service or youth organizations, on non-sectarian religious activities.

## Probation Fees

| Type | Rate |
|---|---|
| Monthly Probationer Fee | $44 |

## Planning and Zoning Fees

| Type | Rate | Rate Description | Reference |
|---|---|---|---|
| Rezone: AG, R-15, R-25, R-40, R-80, CP | $225 | 0-5.9x acre | Appendix C – Sec. 417 |
| | $275 | 6-10.9x acre | |
| | $325 | 11-20.9x acre | |
| | $375 | 21-50.9x acre | |
| | $425 | 51-99.9x acre | |
| | $425 + $20 for each additional acre | 100 + acre | |
| Rezone: R-2, R-3 | $325 | 0-5.9x acre | |
| | $375 | 6-10.9x acre | |
| | $425 | 11-20.9x acre | |
| | $475 | 21-50.9x acre | |
| | $525 | 51-99.9x acre | |
| | $525 + $50 for each additional acre | 100 + acre | |
| Rezone: MHP, PUD, HC, GC, NC, LI, HI | $525 | 0-5.9x acre | |
| | $625 | 6-10.9x acre | |
| | $725 | 11-20.9x acre | |
| | $825 | 21-50.9x acre | |
| | $925 | 51-99.9x acre | |
| | $925 + $75 for each additional acre | 100 + acre | |

| Type | Rate | Reference |
|---|---|---|
| Conditional Use: Principal Use in Ag and Res Districts | $275 | Appendix C – Sec. 417 |
| Conditional Use: Principal Use in Other Districts | $300 | |
| Conditional Use: Accessory Use in Ag and Res Districts | $225 | |
| Conditional Use: Accessory Use in Other Districts | $275 | |
| Variance | $175 | |
| Variance: Administrative | $125 | |
| Applicant Initiated Tabling or Deferral | $200 | |
| Development of Regional Impact Surcharge | $5 per acre | |
| Independent Expert Review: Tower | $2,000 | Appendix C – Sec. 2606(d) |
| Independent Expert Review: Global Positioning Satellite Tower for Agricultural Purposes | $600 | Appendix C – Sec. 2606(d) |
| New Tower Permit | $1,000 + $5 per foot above 100 feet | Appendix C – Sec. 2606(a) |
| Addition to Height of an Existing Tower Permit | $500 | Appendix C – Sec. 2606(a) |
| Co-location Permit | $500 | Appendix C – Sec. 2606(a) |
| Existing Antenna Replacement Review | $500 | Appendix C – Sec. 2606(a) |
| Annual Report Filing Fee | $100 | Appendix C – Sec. 2608(c) |
| Sign: Billboards / Outdoor Advertising | $750 | Appendix C – Sec. 2204(c) |
| Sign: Permanent (other than billboards) | $150 | |
| Sign: Temporary, Special Events, Spectacular Signs | $40 | |
| Sketch Plan: AG5 District | $100 + $1 per acre | Appendix B – Section 10.5 |
| Sketch Plan: CP District | $100 + $2 per acre | |
| Sketch Plan: R-80 District | $100 + $3 per acre | |
| Sketch Plan: R-40 District | $100 + $4 per acre | |
| Sketch Plan: All Other Districts | $100 + $5 per acre | |
| Preliminary Plat | $150 + $10 per acre (per phase) | |
| Conceptual Site Plan | $300 | |
| Conceptual Site Plan: Amendment | $150 | |
| Final Plat | $100 per phase | |
| Amend Approved Subdivision | 50% of original fee | |
| Minor Subdivisions (no new streets) | $15 | |
| Planned Development | $250 + $10 per acre | |
| Planned Development: Amendment | $250 + $5 per acre | |
| Appeals | $150 | |
| Applicant Initiated Text Amendment | $225 | |
| Land Disturbing – Local Permitting Fee / Disturbance Fee | $100 + $2 per acre + $40 per disturbed acre | Sec. 6.5-30(b)(3) and (4) |
| Land Disturbing – State Fee (paid to State) | $40 per disturbed acre | |
| Streetlight District Application: New or Existing Subdivision (100% of petitions signed) | $100 + $5 per lot | Sec. 12-107(g) Sec. 12-108 (d) |
| Streetlight District Application: Existing (75 to 99% of petitions signed) | $100 + $6 per lot | Sec. 12-107(g) |
| Streetlight Termination | $100 | Sec. 12.111(b) |
| Special Event Permit | $50 | Sec. 10-139(a)(1) |
| Temporary Land Use Permit for a Campground for Seasonal Workers | $100 | Admin. Order #2009-001 |

## Building Inspection and Permitting

| Type | Rate | Reference |
|---|---|---|
| Single Family Dwelling: Climate Controlled | $.23 per sq ft | Sec. 4-51(b) |
| Single Family Dwelling: Non-climate Controlled | $.10 per sq ft | |
| Multiple Unit Dwelling: Climate Controlled | $.23 per sq ft | |
| Multiple Unit Dwelling: Non-climate Controlled | $.10 per sq ft | |
| Manufactured Home | $.15 per sq ft | Sec. 9.5(g) |
| Commercial: Climate Controlled | $.27 per sq ft | Sec. 4-51(b) |
| Commercial: Non-climate Controlled | $.22 per sq ft | |
| Warehouse: 0 – 50,000 sq ft | $.12 per sq ft | |
| Warehouse: > 50,000 sq ft (additional) | $.05 per sq ft | |
| Addition: Climate Controlled | $.23 per sq ft | |
| Addition: Non-climate Controlled | $.10 per sq ft | |
| Renovation: Cost $0 - $1,000 | $60 | |
| Renovation: Cost $1,001 - $5,000 | $70 | |
| Renovation: Cost $5,001 - $10,000 | $110 | |
| Renovation: Cost per additional $1,000 above $10,000 | $3 | |
| Barns/Storage with Electricity and/or Plumbing | $.10 per sq ft | |
| Barns/Storage without Electricity and/or Plumbing | $.06 per sq ft | |
| Pole Barn | $.05 per sq ft | |
| House Moving | $125 | |
| Education, Government and Religious | $.17 per sq ft | |
| All Other Structures | $.17 per sq ft | |
| Non-permitted Inspection | $50 per inspection | |
| Re-inspections | $50 per inspection | |
| Same Day Inspection | $100 per inspection | |
| Safety and Aesthetic Inspection (Pre-inspect) | $50 per inspection | |
| Certificate of Occupancy | $20 | |
| Non-residential Building and Site Plan Review | Building permit + 5% | |
| Flood Zone Verification Letter (require GPS site visit) | $50 | Sec. 7-19 |
| Flood Zone Verification Letter | $20 | |
| Solar Power General Facility<br>1-10 acres<br>11-25 acres<br>26-50 acres<br>51-75 acres<br>76-100 acres<br>101-125 acres<br>Over 125 acres | <br>$250<br>$300<br>$350<br>$400<br>$450<br>$500<br>$550 | Sec. 4-51(b) |
| Swimming Pool | $200 | Sec. 4-51(b) |
| Deck | $150 | Sec. 4-51(b) |

## Rural Fire District Fees

| Type | Rate | Reference |
|---|---|---|
| Residential Structures | $53 Per annum | Annual Resolution |
| Commercial Structures | $75 Per Annum | |

## Mapping and Addressing (Geographic Information Systems)

| Map Size | Rate |
|---|---|
| 8.5” X 11” | $5 |
| 11” X 17” | $7 |
| 17” X 22” | $10 |
| 22” X 34” | $20 |
| 28” X 40” | $25 |
| 34” X 44” | $30 |
| Custom | $2 sq ft + $40 hour |

| Data | Rate |
|---|---|
| Property (with tax assessors data attached) | $1,000 |
| Road Centerline Layer | $500 |
| Zoning | $500 |
| Flood | $500 |
| Subdivisions | $500 |
| Building and Structures | $500 |
| Soils | $500 |
| Towers | $100 |
| Schools | $100 |
| Land Use | $100 |
| County Facilities | $100 |
| Emergency Network Zones | $100 |
| Administrative | $50 |
| Miscellaneous | $50 |
| GMD | $50 |
| Bulloch County | $25 |
| Photo Tile Index | $25 |
| Census | $25 |

| Addressing | Rate | Reference |
|---|---|---|
| 1-2 addresses | $10 each | Sec. 4-81(d) & (e) |
| 3+ addresses | $11 each | |
| Road Naming | $1 per name | |
| Road Naming (rename existing road) | $75 per road | |

## Occupation Tax

Administration Fee Plus Fee Based on Number of Employees

| Type | Rate | Reference |
|---|---|---|
| Administration Fee | $25 Per Annum | Sec. 12-131 |
| 1-3 Employees | $25 Per Annum | Sec. 12-132 |
| 4-7 Employees | $75 Per Annum | Sec. 12-132 |
| 8-12 Employees | $125 Per Annum | Sec. 12-132 |
| 13-18 Employees | $175 Per Annum | Sec. 12-132 |
| 19-25 Employees | $225 Per Annum | Sec. 12-132 |
| 26 & Above Employees | $275 +$1 Per Employee Over 26 Per Annum | Sec. 12-132 |

## Pawnbrokers, Pawnshops, Secondhand Dealer, and Dealer in Precious Metals and Gems

| Type | Rate | Reference |
|---|---|---|
| Regulatory License Fee | $50 Per annum | 4.5-63 |

## Animal Control Services

| Type | Rate | Reference |
|---|---|---|
| **Adoption** | | |
| Unaltered Dog | $45 | |
| Unaltered Puppy | $55 | |
| Altered (Both) | $75 | |
| Unaltered Cat | $35 | |
| Unaltered Kitten | $45 | |
| Altered (Both) | $65 | |
| Other Animals | $35 | |
| **Animal Surrender: Brought to Shelter** (personal animals only) | | |
| Per animal | $15 | |
| Litter up to 8 | $15 | |
| Littler 6 months of age to 1 year | $20 | |
| Litter 9 to 13, additional | $5 | |
| Litter 14 to18, additional | $5 | |
| Repeated litters after 3rd, additional | $10 | |
| **Animal Surrender: Picked up by Humane Enforcement** (personal animals only) | | |
| Pick-up per location (first time) | $30 | |
| Personal surrender per animal | $15 | |
| After hours non-emergency pick-up | $35 | |
| **Euthanasia** | | Sec. 8-151(g) |
| Beuthanasia | $30 | |
| Personal Surrender | $15 | |
| **Return to Owner** | | |
| 1st Animal (1st/2nd/3rd Offense) | $30/$35/$45 | |
| 1st Animal (4th Offense) | Citation | |
| 2nd Animal each, additional | $15 | |
| Litter | $30 | |
| Cat (with vaccination) | $45 | |
| Dog (with vaccination) | $55 | |
| Other Animal (with vaccination) | $20 | |
| Livestock (with vaccination) (1st/2nd Offense) | $25/$35 | |
| With Use of Trailer | $55 | |
| **Holding / Board Fees** | | |
| Domestic Animal (per day) | $10 | |
| Livestock (per day) | $15 | |
| **Rabies Observation & Holding** | | |
| Quarantine Holding | $75 | |
| Return to Owner Fee (1st/2nd/3rd Offense) | $30/$35/$45 | |
| Temporary Carriers | $5 | |
| Leashes | $3 | |

## Emergency Medical Services

| Type | Rate | Reference |
|---|---|---|
| ALS Level 1 Emergency | $600 | Sec. 6-40 |
| ALS Level 2 | $675 | |
| BLS Emergency | $550 | |
| BLS Non-emergency | $450 | |
| Mileage Reimbursement | $13 per mile | |
| Special Event | $450 + $100 per hour | |

## Solid Waste Service Fees

| Type | Rate | Reference |
|---|---|---|
| Drop Fee | $80 | Sec. 8-70 |
| Deposit (per container) | $250 Residential / $500 Commercial | |
| Tippage Fee (no tires) | $47.25 per ton bulk / $29.75 per ton inert | |
| Relocation of Container at Existing Site | $80 | |
| Monthly Rental (after first 30 days) | $60 | |
| Hauling Fee – per ton over 8 tons | $50 | |
| Flat Rate Hauling Fee | $160 | |
| Late Fees (31 days, 61 days) | $25 | |
| Credit Card Fees | 3% | |

## E-911 Fees

| Type | Rate | Reference |
|---|---|---|
| Emergency Telephone Subscriber: Landline | $1.50 per subscriber account per month | O.C.G.A. 46-5-134 (1)(A) |
| Emergency Telephone Subscriber: Wireless | $1.50 per subscriber account per month | O.C.G.A. 46-5-134 (2)(A) |
| Emergency Telephone Subscriber: VOIP | $1.50 per subscriber account per month | O.C.G.A. 46-5-134 (2)(A) |
| Prepaid Wireless Fees | $1.50 per retail transaction | O.C.G.A. 46-5-134 (2)(A) |
| Road Naming (rename existing road) | $75 per road | |
| Record Release (tape recordings) | $25 | |

## Transportation Service Fees

| Type | Rate | Reference |
|---|---|---|
| Equipment Charges | Charges to external Agencies shall apply at prevailing reimbursement schedule promulgated by the Federal Emergency Management Agency (FEMA); County Manager given discretion to discount to 25% of FEMA Schedule. | Roads Policy – 1.0 |
| Labor Charge (including overhead) | $31 per hour | |
| Transportation Charge (inmates only with no equipment or tools) | $25 per day, unless waived or reduced by the County Manager | |
| Driveway Permit (waived if county installs pipes resident) | $25 | Roads Policy – 7.2-.5 |
| 15” Culvert Pricing Installed (24’) CMP/RCP | $850.56 / $850.56 | Roads Policy – 7.1 |
| 18” Culvert Pricing Installed (24’) CMP/RCP | $920.16 / $943.92 | |
| 24” Culvert Pricing Installed (24’) CMP/RCP | $1,055.76 / $1,192.08 | |
| 30” Culvert Pricing Installed (24’) CMP/RCP | $1,295.76 / $1,596.24 | |
| 36” Culvert Pricing Installed (24’) CMP/RCP | $1,522.80 / $1,939.92 | |
| 42” Culvert Pricing Installed (24’) CMP/RCP | $1,786,56 / $2,414.72 | |
| 48” Culvert Pricing Installed (24’) CMP/RCP | $1,962.48 / $2,882,88 | |
| 15” Safety Flared Ends Installed CMP/RCP | $280 / $400 | |
| 18” Safety Flared Ends Installed CMP/RCP | $433 / $600 | |
| 24” Safety Flared Ends Installed CMP/RCP | $693 / $900 | |
| Soap – 30 pounds | $40 | |
| Load Rock | Cost + 10% | |
| Load Dirt | $80 | |
| Culvert Relocate | $200 | |
| Temporary Road Closing Permit | $25 | Roads Policy 14.1(1) |
| Road Abandonment Application | $350 | Roads Policy 13.1(2) |
| Right of Way Permit (plus second tariff below) | $50 base | Sec. 11.5-32 |
| Paved Road Cut (per linear foot) | $1.00 | |
| Dirt Road Cut (per linear foot ) | $0.50 | |
| Farm Driveway ($0.00 per linear foot) | $0.00 | |
| Open Trench Shoulder Cut (per linear foot) | $0.25 | |
| Jack and Bore (per linear foot) | $0.25 | |
| Directional Bore (per linear foot) | $1.00 | |
| Sidewalks (per linear foot) | $1.00 | |
| Re-Inspection (per inspection) | $50 | |
| Blanket Utility Permit (annual) | $1,000 | |
| Bond (Surety) | As directed by the County Engineer | |
| Penalty for Failure to Apply for Permit | Double Original Fee or Citation | |

## Parks and Recreation – Programs

| Type | Rate |
|---|---|
| Pee Wee Baseball | $45 |
| Co-ed Play<br>T-Ball<br>Rookie | <br>$45<br>$65 |
| Youth Baseball | $65 |
| Youth Fast Pitch Softball | $65 |
| All-Star Baseball and Softball | $75 |
| Around the Horn | $400 |
| Pee Wee Basketball | $45 |
| Short Stuff Basketball | $40 |
| Youth Basketball | $55 |
| Youth Wrestling | $60 |
| Football, Basketball, Softball Camp | $65 |
| Adult Athletic Team Sports – Softball, Basketball, Flag, Football, Soccer, KickBall<br>Team Maintenance & Team Utility Fee is built into team fees - varies each season<br>Player Contract Fee | <br>$20 |
| Youth Adult Tournament Sponsor | $500 |
| Flag Football | $40 |
| Tackle Football | $75 |
| Youth Volleyball | $45 |
| Junior Golf Schools | $65 |
| Soccer | $65 |
| Soccer: Training | $65 |
| Soccer: Select Program Tryouts | $15 |
| Soccer in the Boro Camp | $75 |
| British Soccer Camp | $86 / $96 / $134 / 142 |
| Impact Soccer Academy | $260 |
| Summer Sizzler Soccer Camp | $75 |
| Cheerleading | $55 |
| Youth Wrestling | $60 |
| Wrestling Camp | $65 |
| Youth Tennis Lessons | $45 |
| Adult Tennis Lessons | $35 |
| Tennis League<br>Youth<br>High School/Middle<br>Adult | <br>$70<br>$35<br>$45 |
| Our Time<br>5 days / 2 weeks<br>2 days / week<br>Registration Fee | <br>$40 per week<br>$25 per week<br>$25 |
| Recreation Education Care Every School Day (RECES) | $20 per week |
| Activity-Days<br>Camp Adventure | $110 weekly rate<br>$25 per day |
| Tumbling – Beginners | $65 |
| Tumbling – Preschool | $65 |
| Horseback Riding Lessons | $150 |
| Horseback Riding Birthday Bash | |

| Type | Rate |
|---|---|
| Lil' Wrangler Package<br>Each Additional over 12 attendees | $200<br>$5 |
| Horseback Riding Birthday Bash<br>Buckaroo Bonanza Package<br>Each Additional over 12 attendees | <br>$250<br>$5 |
| Therapeutic Horseback Riding Program<br>Bulloch County Resident<br>Non-Bulloch County Resident | <br>$80<br>$90 |
| Camp Cherokee and Tomahawk<br>Registration<br>Camp Fee – Option I (7:30-6:00)<br>Camp Fee – Option II (7:30-2:00) | <br>$15<br>$125<br>$90 |
| Evening Line Dancing | $2 per class |
| Sit Fit | $2 per session<br>(free with $20<br>membership) |
| Piano Lessons<br>Per Lesson<br>Four Lesson | <br>$18<br>$65 |
| Adults 50+ Club | $20 |

## Parks and Recreation – Facility Rentals

| Type | Rate |
|---|---|
| **Friday – Sunday Rental Rates Meeting Rooms** | |
| Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet: | |
| 4 Hours or Less | $150 |
| >4 and < 6 hours | $200 |
| >6 and < 8 Hours | $250 |
| >8 Hours | $300 |
| Security Deposit for All Meeting Rooms | $100 |
| | |
| **Monday – Thursday Rental Rates Meeting Rooms** | |
| Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet: | |
| 2 Hour Minimum | $60 |
| >2 and < 4 Hours | $110 |
| >4 and < 6 Hours | $160 |
| >6 and <8 Hours | $210 |
| >8 Hours | $260 |
| Security Deposit for All Meeting Rooms | $100 |
| | |
| **Monday – Sunday Rental Rates Meeting Rooms** | |
| Stilson and Portal Community Buildings: 4 Hour Minimum | $75 |
| Stilson and Portal Community Buildings: > 4 and < 6 Hours | $120 |
| Stilson and Portal Community Buildings: > 6 and < 8 Hours | $150 |
| Stilson and Portal Community Buildings: > 8 Hours | $180 |
| Security Deposit | $50 |
| | |
| William James Gym | $15 per hour |
| Field Rentals without Lights | $10 per hour |
| Field Rentals with Lights | $15 per hour |
| MC Soccer Field Rentals without Lights | $12 per hour |
| MC Soccer Field Rentals with Lights | $17 per hour |
| Large Group Pavilion at Mill Creek | $15 per hour |
| Large Group Pavilion: Security Deposit | $100 |
| Individual Pavilions: Mill Creek, Brooklet, Stilson, Nevils | $10 per hour |
| Individual Pavilions: Security Deposit | $50 |
| Tent Rentals | $150 |
| Tent Rentals: Additional Day | $5 |
| Tent Rentals: Security Deposit | $50 |
| | |
| Mill Creek Tennis Center: up to Eight Courts—Four Hour Minimum | $25/court |
| Mill Creek Tennis Center: up to Eight Courts—Over Four Hours (Full Day) | $32/court |
| Mill Creek Tennis Center: up to Ten Courts—Four Hour Minimum | $25/court |
| Mill Creek Tennis Center: up to Ten Courts—Over Four Hours (Full Day) | $32-court |
| **Athletic Fields and Complex Rental Fees (Tournaments and Groups)** | |
| **Mill Creek Field 2 Rental Fees** | |
| Hourly Rate without Lights (Resident/Non-Resident) | $15 /$20 per Hour |
| Hourly Rate with Lights (Resident/Non-Resident) | $25/$35 Per Hour |
| Daily Rate (9 AM to 11 PM) (Resident/Non-Resident) | $200/$250 |
| Half Day: >6 and < 10 without lights (Resident/Non-Resident) | $100/$125 |

| | |
|---|---|
| Half Day: >6 and < 10 with lights (Resident/Non-Resident) | $125/$175 |
| | |
| **Mill Creek Five Field Complex** | |
| Hourly Rate Without Lights Per Field | $15 |
| Hourly Rate with Lights Per Field | $20 |
| Daily Rate with Lights Per field | $200 |
| Complex Daily Fee | $750 |
| Field Prep Fees/Each Time | $40 |
| Damage Security Deposit Per Field | $250 |
| Damage Security Deposit for Complex | $450 |
| | |
| **Mill Creek Four and Three Field Complex** | |
| Hourly Rate Without Lights Per Field | $15 |
| Hourly Rate with Lights per Field | $20 |
| Daily Rate with Lights per Field | $175 |
| Complex Daily Rate (Four Field Complex – $650/Three Field Complex–$500) | $650/$500 |
| Field Prep Each Time | $40 |
| Damage Security Deposit Per Field | $250 |
| Damage Security Deposit Per Complex | $400 |
| | |
| **Soccer/Football Complex** | |
| Hourly Rate Without Lights per Field | $15 |
| Hourly Rate with Lights | $20 |
| Daily Rate with Lights Per Field | $175 |
| Complex Daily Rate | $400 |
| Field Prep Including layout | $78.50 |
| Damage Security Deposit Per Field | $250 |
| Damage Security Deposit Complex | $400 |
| | |
| **Single Field/Complex Fee: Brooklet, Stilson, Nevils, and Portal** | |
| Hourly Rate Without Lights Per Field | $15 |
| Hourly Rate with Lights Per Field | $20 |
| Daily Rate with Lights Per Field | $150 |
| Complex Daily Rate | $300 |
| Field Prep Baseball/Softball | $40 |
| Field Prep Soccer | $60–$78.50 |
| | |
| **Travel/Private Teams Baseball and Softball** | |
| Yearly Registration Fee— (August thru July) | $100 |
| Hourly Rate Without Lights | $5 |
| Hourly Rate With lights | $10 |
| Game Fee: One Game | $75 |
| Game Fee: Each additional Games (2 or more) | $50/Game |

## Parks and Recreation – Splash in the 'Boro

| Type | Rate |
|---|---|
| Daily Admission Over 48" (Regular) | $13.99 |
| Daily Admission Over 48" (Discounted) | $10.99 |
| Daily Admission Under 48" (Regular) | $10.99 |
| Daily Admission Under 48" (Discounted) | $8.99 |
| 2 and Under | Free |
| After 4pm (Sunday thru Wednesday & Friday) | $7 |
| After 6pm (Thursday & Saturday) | $7 |
| Seniors 60+ | $7 |
| Season Pass (1st person) | $60 |
| Season Pass (each additional person) | $50 |
| Group Rates 20+ (Sunday thru Friday) | $10 |
| Group Rates 50+ (Sunday thru Friday) | $9 |
| Group Rates 100+ (Sunday thru Friday) | $8 |
| Splash in the Boro Waterpark – 2½ hours (6:30 thru 9:00 pm)<br>- Includes play pool, spray pad, leisure pool, lazy river, slide trio | $2,000 |
| Mat Racer – 2 hours (cannot be rented alone) | $300 |
| Flow Rider – 2 hours (can be rented alone) | $400 |
| Competition Pool – 2 hours (can be rented alone) | $300 |
| Therapy Pool – 2 hours (can be rented alone) | $150 |
| Flowrider stand-up (all day wristband – must get in line) | $10 |
| Group Pavilion (per hour) | $25 |
| Cabanas | $70 per day |
| Water Aerobics | $5 per visit |
| Water Aerobics | $125 (30 visits) |
| Fitness and Exercise Swim / Lap Swim | $2 per visit |
| Fitness and Exercise Swim / Lap Swim | $50 (30 visits) |
| Arthritis Therapy | $5 per visit |
| Arthritis Therapy | $125 (30 visits) |
| Family Recreational Swimming<br>(2 years and younger) | $3<br>FREE |
| Parent and Tot Swim | $2 per swimmer |
| Splashy's Fit Pass<br>Under 55 years old<br>55 years and older | <br>$275<br>$250 |
| Sharks Swim Program (year-round program)<br>Senior Group (monthly fee)<br>Junior Group (monthly fee) | <br>$50<br>$40 |
| Summer Swim Team (June and July)<br>Enrollment fee<br>(swimmers also pay monthly fees based on Sharks swim program fees) | <br>$100 |
| Swim Lessons (Group Classes)<br>First person<br>Each Additional Child | <br>$45<br>$40 |
| Private Swim Lessons (1/2 hour)<br>Private (1 student to 1 instructor)<br>Semi-Private (2 students to 1 instructor) | <br>$25<br>$40 |
| Beginner Diving Lessons | $40 |
| Under the Dome Birthday Party Package – 15 attendees | $150 |

| Type | Rate |
|---|---|
| Under the Dome Birthday Party Package – per additional attendee over 15 | $10 |
| Lifeguard Training | $150 |
| Lifeguard Instructor Course | $150 |
| Water Safety Instructor Course | $150 |

# Acronyms

| Term | Stands For |
|---|---|
| AAVT | Alternative Ad Valorem Tax |
| ADA | America with Disabilities Act |
| ALS | Advanced Life Support |
| AFG | Assistance to Firefighters Grant |
| AICP | American Institute of Certified Planners |
| ALP | Airport Layout Plan |
| AV | Aviation |
| AWOS | Automated Weather Observation System |
| BCCI | Bulloch County Correctional Institute |
| BOC | Board of Commissioners |
| BOE | Board of Education |
| BRT | Budget Review Team |
| CAFR | Comprehensive Annual Financial Report |
| CBO | Chief Budget Officer |
| CFO | Chief Financial Officer |
| CFP | Capital Financial Plan/Project |
| CIP | Capital Improvement Plan |
| COLA | Cost of Living Adjustment |
| CY | Calendar Year |
| DFACS | Department of Family and Children Services |
| EAP | Employee Assistance Program |
| EMS | Emergency Medical Services |
| FAA | Federal Aviation Administration |
| FEMA | Federal Emergency Management Agency |
| FICA | Federal Insurance Contributions Act |
| FMLA | Family and Medical Leave Act |
| FTE | Full-time Equivalent |
| FY | Fiscal Year |
| GAAP | General Accepted Accounting Principles |
| GAB | General Appropriation Budget |
| GASB | Government Accounting Standard Board |
| GDOT | Georgia Department of Transportation |
| GEMA | Georgia Emergency Management Agency |
| GFOA | Government Finance Officers Association |

| Term | Stands For |
|---|---|
| GIS | Geographic Information System |
| GO | General Obligation |
| GPFS | General Purpose Finance Statement |
| GSU | Georgia Southern University |
| HIPPA | Health Insurance Portability and Accountability Act |
| HR | Human Resources |
| ICC | International Code Council |
| ICMA | International City/County Management Association |
| IDAF | Indigent Defense Application Fee |
| IP | Industrial Park |
| IPT | Insurance Premium Tax |
| ISO | Insurance Services Organization |
| IT | Information Technology |
| LMIG | Local Maintenance and Improvement Grant |
| LOS | Level of Service |
| MC | Mill Creek |
| NFPA | National Fire Protection Association |
| NMA | North Main Annex |
| OCGA | Official Code of Georgia |
| OFA | Object Free Area |
| OJP | Office of Justice Programs |
| OJT | On-the-Job |
| PILOT | Payment in Lieu of Taxes |
| PTE | Part-pime Equivalent |
| RSA | Runway Safety Area |
| SPLASH | Splash in the 'Boro (Aquatic Center) |
| SPLOST | Special Purpose Local Option Sales Tax |
| STIB | State Infrastructure Bank |
| TAVT | Title Ad Valorem Tax |
| TSPLOST | Transportation Special Purpose Local Option Sales Tax |
| UFTD | Urban Fire Tax District |
| VOIP | Voice Over Internet Protocol |
| YEC | Year-end Closing |
| YEO | Year-end Opening |

# Glossary

**ACCOUNTING PERIOD:** A period of time for which financial records are prepared, e.g. a month, quarter, or fiscal year.

**ACCOUNTING SYSTEM:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**ACCUMULATED DEPRECIATION:** A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for a public employee retirement system is an example of a fund concerned with actuarial basis data.

**ADOPTION OF BUDGET:** The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**ALLOCATION:** To set aside or designated funds for a specific purpose. An allocation does not authorize the expenditure of funds.

**ALLOT:** To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**AMORTIZATION:** To liquidate a debt by payments at regular intervals over a specified time period.

**APPROPRIATION:** An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUE:** The fair market value of both real (land and building), and personal property as determined for the purpose of setting property taxes.

**ASSET:** Property owned by a government.

**ATTRITION:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, retirement, transfer, or means, other than layoff.

**AUDIT:** A systematic examination of resource utilization, concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and, ascertain the stewardship

of officials responsible for governmental resources.

**BALANCE BUDGET:** A budget in which estimated expenditures equal estimated revenues and surplus. At the end of the fiscal year the actual expenditures must be equal to or less than the actual revenue and surplus.

**BALANCE SHEET:** A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities at a specified date.

**BASIC FINANCIAL STATEMENTS:** Those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and results of operations of an entity in conformity with Generally Accepted Accounting Principles (GAAP). Under State 1, basic financial statements include a balance sheet, an "all inclusive" operating statement. For proprietary funds, pension trust funds, and nonexpendable trust funds, a statement of changes in financial position is included.

**BONDS:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)), along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BOND ANTICIPATION NOTES (BANS):** Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**BUDGET:** A plan of organizational operations embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes, it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGET CALENDAR:** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**BUDGET COMMITTEE:** The Budget Committee is made up of the County Manager, Assistant County Manager, Chief Financial Officer, Assistant Chief Financial Officer, and Special Projects Manager who prepares the draft budget document.

**BUDGET DOCUMENT:** The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE:** A general discussion of the proposed budget presented in writing as a part of, or supplement, to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGETARY EXPENDITURES:** Expenses incurred that were budgeted.

**CAPITAL ASSETS:** Assets of significant value and having a useful life of several years.

**CAPITAL BUDGET:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays.

The capital budget should be based on a capital facility plan.

**CAPITAL IMPROVEMENT PLAN (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAYS:** Expenditures for the acquisition of capital assets.

**CAPITAL PROJECTS:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

**CASH BASIS:** A basis of accounting under which transactions are recognized.

**CERTIFICATE OF DEPOSIT:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

**COMBINED STATEMENTS-OVERVIEW:** The five basic financial statements, comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements, include: (1) Combined Balance Sheet – All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity) – All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position – All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements-Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

**COST:** (1) The amount of money or other consideration exchanged for property or services. (2) An expense.

**COST ACCOUNTING:** A method of accounting which provides for assembling and recording of all the elements of cost.

**COST ANALYSIS:** The process of defining a service and establishing the cost of providing the service.

**COST BENEFIT ANALYSIS:** Evaluation technique that compares a service's costs with its monetary effects and derives a "cost benefit ratio." For example, a cost benefit analysis of a burglary unit might compare its personnel and non-personnel costs with the monetary value of the stolen property it recovered. If the analysis revealed that the unit had a 1:5 cost benefit ratio, it would mean that for every $1 that the unit cost to operation, $5 in stolen property were recovered.

**COST EFFECTIVENESS ANALYSIS:** Evaluation technique that compares a service's costs with its effects expressed in non-monetary terms. For example, a cost effectiveness analysis of a homicide unit might compare its costs with the number of murders cleared by arrest or conviction. Such a comparison

would derive a UNIT COST per murder cleared by arrest or conviction.

**CURRENT ASSETS:** Those assets which are available, or can be made readily available, to finance current operations or to pay current liabilities; assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of a government's debt instruments.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DEMAND DEPOSIT:** A deposit of monies where the monies are payable by the bank upon demand.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**DIRECT EXPENSES:** Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

**EFFECTIVENESS:** A measure of performance that assesses the extent to which an organization is achieving its stated objectives.

**EFFICIENCY MEASURES:** A measure of performance that relates the goods and services produced by an organization to the amount of resources used to produce them. Examples of efficiency measures include: cost per arrest, cost per building permits issued, and cost per vehicle mile.

**ENCUMBRANCE:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**ENTERPRISE FUND:** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises – 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; or (b) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, sewer, gas, and electric utilities.

**ENTRY:** The act of recording a financial transaction in a JOURNAL or LEDGER.

**ESTIMATED USEFUL LIFE:** The amount of time (usually expressed in years) that a building, piece of equipment, or other FIXED ASSET is expected to be in active use.

**EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**EXPENSES:** See Expenditures.

**FIDUCIARY FUND:** Fund established to account for assets held by the County in the Capacity of a trustee or an agent.

**FISCAL YEAR:** A 12-month period designated as the operating year by an entity. For Bulloch

County, the fiscal year is from July 1st to June 30th of the following year.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

**FIXED CHARGES:** Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

**FIXED COST:** A cost such as rent that does not change with increases or decreases in the amount of services provided.

**FLOAT:** The amount of money represented by checks outstanding and in the process of collection.

**FLOATING INTEREST RATE:** Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.

**FULL FAITH AND CREDIT:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FULL-TIME EQUIVALENT (FTE):** The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or .5 FTE.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

**FUND BALANCE (EQUITY):** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**FUND MANAGER:** A person assigned a set of responsibilities for a given fund and its resources within the County.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports. (Note: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. An example of the problems these standards can create: under certain conditions, GAAP defines the purchase of some capital equipment as an "investment," but the training of human resources to run that equipment is called an "expense.")

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants

(AICPA) and (2) the U.S. Government Accountability Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

**GENERAL AND OPERATIONS EXPENSE:** An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

**GENERAL FUND:** The County's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the County that accounts for all activity not specifically accounted for in other funds. Includes such operations as sheriff, EMS, engineering, planning, finance, and administration.

**GENERAL GOVERNMENT:** When a schedule refers to the "General Government," it includes the General Fund, Recreation, etc., in addition to all County property tax revenues and the related direct allocations to funds outside of the General Government.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS):** Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

**GOVERNMENTAL ACCOUNTING:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

**GOVERNMENTAL FUND TYPE:** Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Bulloch County, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**INDIRECT COST:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

**INDIRECT COST RATE:** A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.

**INFLATION:** A rise in the general price level caused by an increase in the volume of money and credit relative to available goods and services. Inflation not only increases the costs of services, but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

**INTERNAL CONTROL:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

**INTERNAL SERVICE FUND:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INVENTORY:** The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. paper, or office supplies.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**INVESTMENT INSTRUMENT:** The specific type of security which a government purchases and holds.

**JOINT FINANCING:** The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

**JOURNAL:** An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

**LEASE-PURCHASE FINANCING:** Local governments utilizing the lease/purchase method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

**LEDGER (ACCOUNTING):** An accounting record which lists financial transactions by the organization unit or service which incurred them.

**LIABILITY:** Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LIFE-CYCLE COST:** The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

**LIMITED LIABILITY BONDS:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

**LINE ITEM BUDGET:** A budget prepared along departmental lines that focuses on what is to be bought.

**LIQUIDITY:** The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

**MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**MARGINAL COST:** The increase or decrease in the total cost of production for making one additional unit of a product (due to variable costs like labor and materials).

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MEASUREMENT FOCUS:** The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MONTHLY EXPENDITURE PLAN:** The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.

**NET INCOME:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

**NET REVENUES:** Revenues, less possible expenses

**NON-MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered a non-major fund.

**NON-PERSONNEL COST:** Costs that do not involve people.

**OBJECT OF EXPENDITURE:** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

**OPERATING EXPENSES:** Proprietary fund expenses which are directly related to the fund's primary service activities.

**OPERATING TRANSFER-IN:** Transfer (payment) from other funds, which are not related to rendering of services.

**ORGANIZATIONAL UNIT:** A responsibility center within a government.

**OVERHEAD:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

**PAY-AS-YOU-GO FINANCING:** Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come

from general taxation, fees, charges for services, special funds, or special assessments.

**PERFORMANCE BUDGET:** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

**PERMANENT FUND:** A governmental fund type used to report resources legally restricted to earnings, not principal, to be used for purposes supporting the reporting government's programs.

**PERSONNEL COST:** The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as DIRECT COSTS if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as INDIRECT COSTS.

**PERSONNEL SERVICES:** Includes total wages and benefits.

**POSTING:** The act of transferring to a LEDGER the data, either detailed or summarized, originally contained in a JOURNAL or other document of initial entry.

**PROGRAM:** A specific and distinguishable unit of work or service performed.

**PROGRAM ACTIVITY:** A specific and distinguishable unit of work or service performed.

**PROPRIETARY FUNDS**: Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

**PURCHASE ORDER:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**REPLACEMENT COST:** The cost, as of a certain date, of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

**REQUISITION:** A written demand or request, usually from one department to another department, for specified articles or services.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**RESERVE FOR CONTINGENCIES:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**RESERVE FUND FINANCING:** A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or "earmarked" operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

**RESOURCES:** The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

**REVENUE:** The term designates an increase to a fund's assets which represents an: increase in liabilities (e.g., proceeds from a loan); repayment of an expenditure already made; cancellation of certain liabilities; and increases in contributed capital.

**REVENUE BONDS:** Revenue bonds are frequently for projects like water and sewer systems. Such bonds are usually not backed by the full faith and credit of the local jurisdiction. For this same reason, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

**SERVICE:** A program or activity which does not produce a tangible commodity, but which nonetheless contributes to the welfare of others (e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.).

**SERVICE OF OBJECTIVES:** The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

**SERVICE PLAN:** The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

**SOURCE OF REVENUE:** Revenues are classified according to their source or point of origin.

**SPECIAL ASSESSMENTS:** Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

**SPECIAL ASSESSMENT BONDS:** Bonds payable from the proceeds of SPECIAL ASSESSMENTS. These bonds are payable only from the collection of SPECIAL ASSESSMENTS and occur in Special Improvement Districts (SIDs).

**SPECIAL DISTRICT:** Special district are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

**SPECIAL REVENUE FUNDS:** General government funds where the source of revenue is dedicated and/or restricted to a specific purpose.

**START UP COST:** Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial, and physical resources required for its operation.

**SUPPLIES AND SERVICES:** All supplies and services such as: office supplies, professional services, and intergovernmental services.

**SUNK COST:** The cost that has already been incurred. For example, the cost of a previously purchased computer system.

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of taxes which are usually retired from taxes collected.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

**TOTAL COST:** The sum of all costs, direct and indirect, associated with the provision of a service.

**TRUST FUND:** A fund used to account for assets held by the County in trustee capacity for individuals, private organizations, other governments or other funds.

**UNIT COST:** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

**VARIABLE COST:** A cost that increases / decreases with increases / decreases in the amount of service provided, such as the payment of a salary.

**VOUCHER:** A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

**WARRANT:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

**YIELD:** The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

# FY 2020 Budget Submission

**PREPARATION:** Pursuant to the Official Code of Georgia Annotated 36-81-1, as Chief Budget Officer for the Bulloch County Board of Commissioners (hereinafter referred to as the "governing authority"), I hereby announce that the proposed Fiscal Year 2020 General Appropriations Budget Resolution for Bulloch County, Georgia (hereinafter referred to as the "tentative budget") has been prepared with the intent to provide the governing authority, other elected officials of the county, and the general public an opportunity and a mechanism to gain information concerning the purposes for which local revenues are proposed to be spent; with further intent to provide appropriate information to assist the governing authority and other elected officials of the County in carrying out their lawful responsibilities; and, with further intent to provide for the collection and reporting of information so as to assist local policymakers and taxpayers in understanding and evaluating county government service delivery and operations.

**SUBMISSION AND REVIEW:** Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget has been submitted to said governing authority for consideration of adoption, pending any changes so directed, and is available upon the date referenced below for public inspection beginning Tuesday, June 4, 2019 from 8:00 A.M. until 5:00 P.M. and for each day until adoption, at the Board of Commissioners Office, Bulloch County North Main Annex, South Wing Lobby, 115 North Main Street, Statesboro, Georgia. The proposed budget may also be reviewed on the Bulloch County website, www.bullochcounty.net.

**PUBLIC HEARING:** Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget shall be represented and considered for public comment during a public hearing before the governing authority to be held at 6:30 P.M., Tuesday, June 11, 2019, at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia. All persons to be heard may attend.

**ADOPTION:** Pursuant to the Official Code of Georgia Annotated 36-81-6, as Chief Budget Officer for the governing authority, I hereby announce that said governing authority anticipates adopting the final budget resolution, subject to changes to the tentative budget made as a result of public comment and final adjustments, at a regular meeting of the governing authority at 8:30 A.M., Tuesday, June 18, 2019, at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia.

**REASONABLE ACCOMODATIONS:** It is County policy to provide reasonable accommodations for individuals with disabilities with advance notice of need. If an accommodation is needed, please contact Olympia F. Gaines, Clerk of the Board at 912.764.6245. If assistance is needed for individuals with auditory or visual disabilities, contact 7-1-1 for TDD services, Georgia Relay Services at 1-866-787-6710, or www.georgiarelay.org.

**DULY SUBMITTED TO THE LEGAL ORGAN OF THE COUNTY AS PRESCRIBED,**
**THIS 30th DAY OF MAY 2019**
**THOMAS M. COUCH**
**COUNTY MANAGER**

# Budget Resolution

**State of Georgia - County of Bulloch**

**Resolution of the Bulloch County Board of Commissioners**

**Resolution #2019 – 15**

**To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2020 with Subject Provisions Herein**

**WHEREAS,** the Official Code of Georgia Annotated, Title 36, Chapter 81, Section 3 requires that each local unit of government adopt a balanced budget for all required funds; and

**WHEREAS,** the Bulloch County Board of Commissioners has established a General Fund to serve as the primary financial reporting instrument for current governmental operations; and

**WHEREAS,** the Bulloch County Board of Commissioners has established Enterprise Funds that periodically account for revenues earned, expenditures incurred, and retain net income as earned for capital maintenance, public policy, management control, accountability, or other purposes to facilitate the operation of the Aquatic Center; and

**WHEREAS,** the Bulloch County Board of Commissioners has established Internal Service Funds to assign costs directly to functions, activities and departments benefitting from these costs for partially self-funded employee health insurance coverage and claims management, and for correctional food services to provide inmate meals and services for other departments; and

**WHEREAS,** the Bulloch County Board of Commissioners has established Special Revenue Funds for various purposes to account for the proceeds of specific transfers and revenue sources that are legally restricted to expenditure for express purposes; and

**WHEREAS,** the Bulloch County Board of Commissioners appropriates financial resources on an annual basis using a budget to identify revenues received, expenditures incurred, and transfers within, or, to and from, the General Fund and the aforesaid Internal Service Funds, Enterprise and Special Revenue Funds; and

**WHEREAS,** County Officers, County Courts, County Operating Departments, and eligible Externally Funded Agencies have submitted requests for a County Appropriation for the 2020 Fiscal Year to the County Manager as the appointed Budget Officer for review and recommendation; and

**WHEREAS,** the County Manager of the Bulloch County Board of Commissioners, as the appointed Budget Officer, has presented and recommended a General Appropriations Budget in the form of a Work Program for functional activities for each fund and budget division to the Board of

Commissioners; and

**WHEREAS,** the Bulloch County Board of Commissioners has met the requirements of Title 36, Chapter 81, Sections 4, 5 and 6 of the Official Code of Georgia Annotated regarding appointment of a budget officer, presentation of the budget to the governing authority, public notice and hearings, and other requirements; and

**WHEREAS,** the General Appropriations Budget will be based on current estimates of revenues and expenditures, and the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year by amendment; and

**WHEREAS,** the Bulloch County Board of Commissioners has a responsibility to achieve maximum efficiency and effectiveness in its financial operations by maintaining a balanced budget where planned expenditures may not exceed revenues, according to State law; and

**WHEREAS,** the Board of Commissioners constitutes the governing body of Bulloch County, Georgia;

**NOW THEREFORE, BE IT RESOLVED,** that the Fiscal Year 2020 Bulloch County General Appropriations Budget and Work Program be officially adopted on a basis consistent with Bulloch County's Budget Policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in such resolution, including all revenues, expenditures and operating transfers in amounts as attached, incorporated by reference herein; and

**BE IT FURTHER RESOLVED,** that it is assumed that the Insurance Premium Tax ("IPT") will be collected at a rate of $2,620,000 and, in accordance with the provisions of O.C.G.A. § 33-8-8.3, shall be separated from other county funds and shall be expended for the following authorized services provided for the primary benefit of the inhabitants of the unincorporated area of the county, and that other funds shall also be expended for such purposes as follows:

| Service Provided | FY 20 Expenditures | FY 20 Revenues | | | Department Funding Source(s) |
|---|---|---|---|---|---|
| | | Insurance Premium Tax | Department Revenues | Total | |
| Solid Waste Disposal, Collection & Recycling Services | $2,846,264 | $1,999,264 | $847,000 | $2,846,264 | Dumpster Fees, Recyclables Sales |
| Animal Control | $194,930 | $134,930 | $60,000 | $194,930 | Municipal Service Contract |
| Planning and Zoning | $280,427 | $246,927 | $33,500 | $280,427 | Development Application and Permit Fees |
| Engineering | $155,984 | $155,984 | $0 | $155,984 | |
| Building Inspections | $294,895 | $21,895 | $273,000 | $294,895 | Development Application and Permit Fees |
| Regional Commission Dues | $61,000 | $61,000 | $0 | $61,000 | |
| **Total** | **$3,833,500** | **$2,620,000** | **$1,213,500** | **$3,833,500** | |

**BE IT FURTHER RESOLVED,** that as referenced in Phase 2 of the Pay and Compensation Study, all full-time employees employed on or before January 1, 2017 shall receive pay adjustments as outlined in the Archer Company report; across the board adjustments (COLA's) and merit pay increases will not be paid this year; however, performance evaluations should be completed as normal, and

**BE IT FURTHER RESOLVED,** that as referenced in the Bulloch County Personnel Policies, all employees who accrue annual leave shall be eligible to request personnel service adjustments in the form of annual leave cash-outs up to forty (40) hours; and

**BE IT FURTHER RESOLVED,** that county elected and appointed officials including the Board of Commissioners, the Probate Judge, the Magistrates, the Tax Commissioner, the Sheriff and the Superior Court Clerk, shall receive compensation adjustments this year as approved during the 2019 session of the Georgia General Assembly; and

**BE IT FURTHER RESOLVED,** that the State Court Judge and the Solicitor-General shall be eligible to receive a compensation adjustment to become effective on January 1, 2020 at a rate of three percent (3%); and

**BE IT FURTHER RESOLVED,** that pending the availability of funding, the County Manager, and/or the Board of Commissioners where appropriate, may approve legitimate compensation adjustments as the result of promotions for the filling of vacant positions, promotions proposed during the budget preparation process, and/or for reclassifications or special reviews of regular full-time or part-time employees, as provided for in the Bulloch County Personnel Policies; and

**BE IT FURTHER RESOLVED,** that the adopted Position Allocation Schedule contained in such budget shall limit the number of regular full and part-time positions and employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any additional positions or employees or shall be approved without an amendment to the General Appropriations Budget by the Board of Commissioners; and

**BE IT FURTHER RESOLVED,** that the Board of Commissioners may, from time to time during the year, change the adopted Position Allocation Schedule upon a petition of amendment, and/or impose a hiring freeze as circumstances warrant, and that the same limitation will apply as to the number of employees who can be employed with a revised Position Allocation Schedule; and

**BE IT FURTHER RESOLVED,** that in the event the Board imposes a hiring freeze and vacancies occur during the existence of that hiring freeze, the vacancies shall be considered and are hereby declared to be vacated positions and shall not be refilled, except by specific Board authorization; and

**BE IT FURTHER RESOLVED,** that certain positions contained in the Position Allocation Schedule which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only adopted contingent upon the county receiving the budgeted revenues; and

**BE IT FURTHER RESOLVED,** that in the event that such anticipated outside funding is not received or the county is notified that it will not be received, said positions shall be considered not funded and removed from the adopted Position Allocation Schedule upon a reduction-in-force pursuant to the County Personnel Policies; and

**BE IT FURTHER RESOLVED,** that the Schedule of Fees as included is adopted for FY 2020 and until otherwise changed by resolution; and

**BE IT FURTHER RESOLVED,** that the Chairman of the Board of Commissioners, or the County Manager as his designee, upon the majority vote of the Board of Commissioners is authorized to sign agreements, contracts, and/or other documents related to the grant programs and other county appropriations which are contained in the adopted budget and provided in the county financial policies, subject to review by the County Attorney as to form and to verification by the County Manager that the total amount of revenues and expenditures and the net obligation to the County is not greater than what is budgeted, that there is no change in employee status and no additional employees other than as authorized in the adopted budget; and, that any grant adjustment shall be approved as an amendment to the General Appropriations Budget by the Board of Commissioners; and

**BE IT FURTHER RESOLVED,** that all transfers (including contingency accounts) and amendments shall only be made according to the financial policies of the Bulloch County Board of Commissioners as adopted, and as amended from time-to-time, subject to any internal procedures imposed by the County Manager to ensure proper controls.

**RESOLUTION APPROVED AND ADOPTED** this 18th day of June, 2019.

**Board of Commissioners of**
**Bulloch County, Georgia**

_____
Roy Thompson, Chairman

_____
Olympia Gaines, Clerk of Board