Bulloch County







Budget

Fiscal Year 2020-2021

Fiscal Year 2021

Budget

Chairman

Roy Thompson

County Commissioners

Curt Deal
Walter Gibson
Ray Mosley
Timmy Rushing
Anthony Simmons
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County Manager

Tom Couch

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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, 2019. 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.

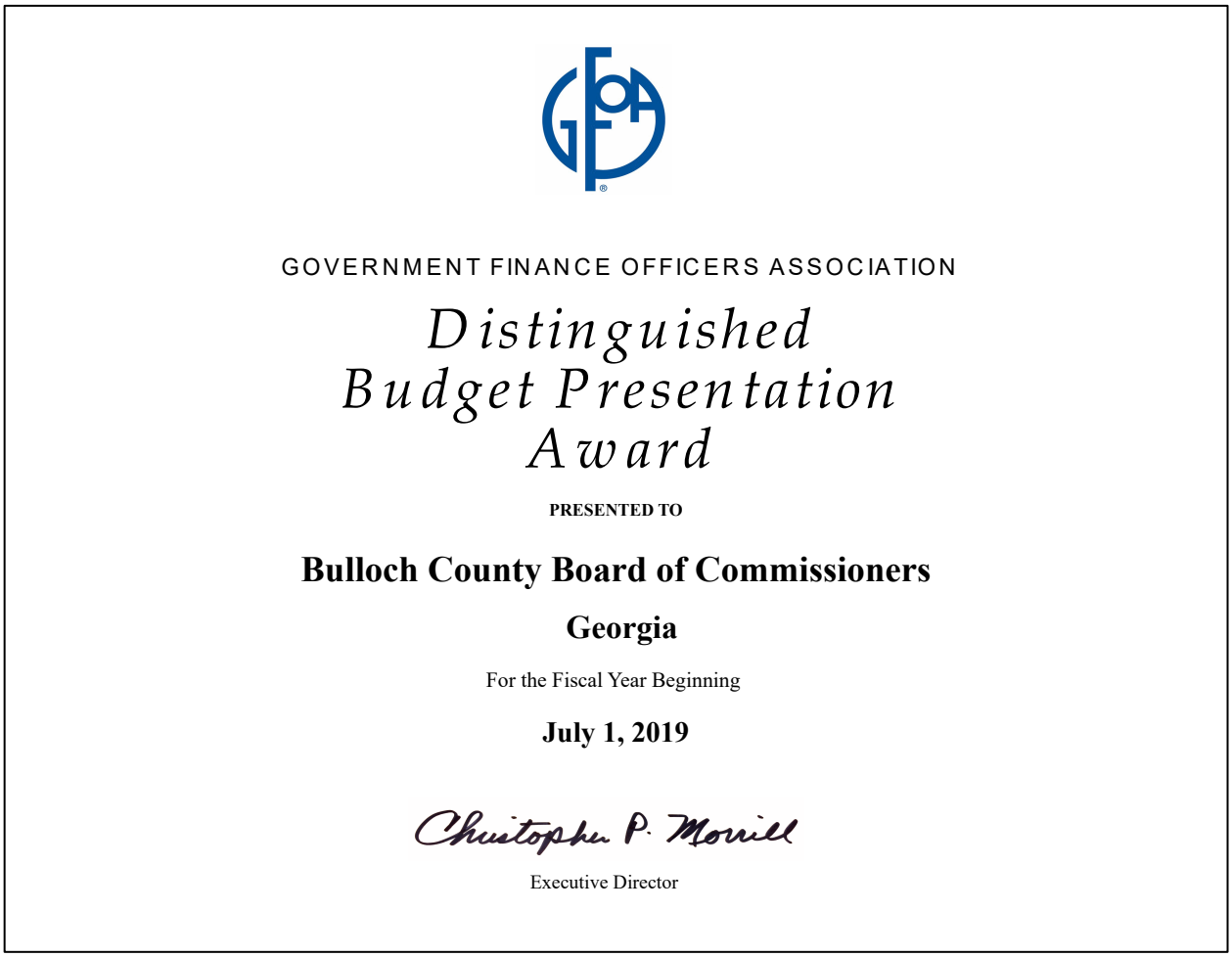


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Reader's Guide

Summary of the Budget

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

Introduction and Overview (pages 8-59)
- Brief description of the county and county staff
- Principles guiding the budget
- Major changes

Financial Structure, Policy, and Process (pages 60-78)
- Fund descriptions
- Budget creation
- Financial policies

Financial Summaries (pages 79-93)
- Overview of total revenues and expenditures
- Detailed financial summaries

Department and Fund Details (pages 94-345)
- Description and financial summary for each department or fund
- Detailed line-item budgets for each department or fund

Debt Service (pages 346-357)

Appendix (pages 358-410)
- Statistics
- Informational studies
- FTE tables
- Acronym list and glossary
- Budget resolution

The majority of the budget details 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 with 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	Acronym (394)
Basis of Budgeting	Basis of Budgeting (69)
Budget Amendments	Budget Amendments (74)
Budget Changes (Major)	FY 2021 Major Factors (50); Consolidated Financials (89)
Budget Creation	Budget Process (70); Budget Message (23)
Calendar for Budget	Budget Calendar (72)
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Consolidated Financials	Consolidated Financials (89)
Debt	Debt Service Funds (346)
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Enterprise Fund	Enterprise Fund (305)
Factors – Budget Creation	FY 2021 Major Factors (50); Budget Message (23)
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Forecasting	Five-Year Plan (40); Revenue Forecasting (83)
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Internal Service Funds	Internal Service Funds (296)
Issues – Budget Creation	Budget Message (23); FY 2021 Major Factors (50)
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Policies – Financial	Financial Policies (76)
Schedule of Fees	Fee Schedule (380)
Special Revenue Fund	Special Revenue Fund (262)
Vision, Mission, and Objectives	Vision, Mission, and Objectives (13)

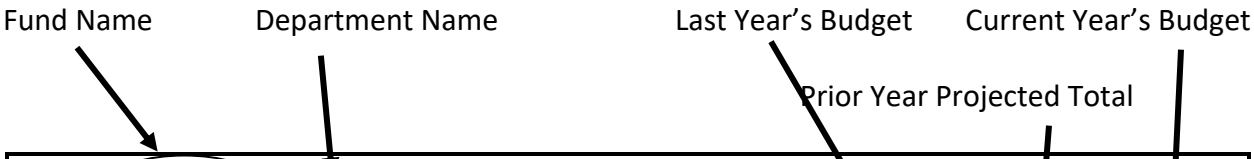
Reader's Guide

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	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Personnel Services	390,683	425,470	477,984	484,820	475,680
Materials, Supplies & Services	136,645	156,420	170,170	200,265	228,530
Capital Outlay	68,578				
Other Financing Uses	69,533	69,533	69,534	69,540	69,540
Total Expenditures	**665,439**	**651,424**	**717,688**	**754,625**	**773,750**

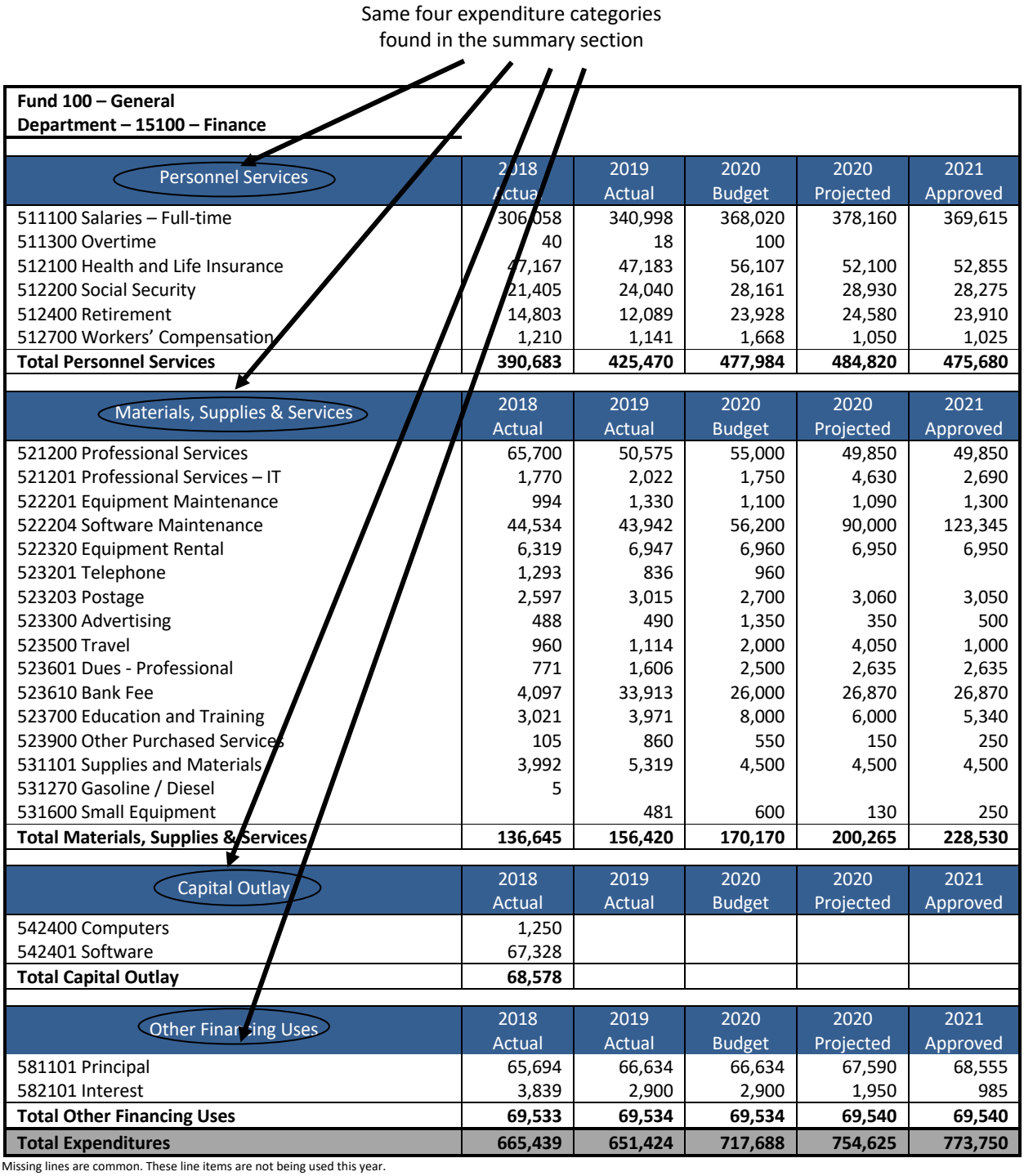
Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
Taxes	102,221	117,296	120,000	116,993	117,000
Charge for Services					
Investment	58,363	342,429	325,000	254,587	200,650
Miscellaneous Revenue	11,600	112,391	8,500	58,302	15,955
Other Financing Sources	183,690	175,690	276,340	276,340	190,000
Total Revenues	**355,874**	**747,806**	**729,840**	**706,222**	**523,605**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 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 2021. 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 of 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 for all other expenses. The revenue section lists all the sources of revenue. Lastly, the personnel summary containes how many full-time equivalents in 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	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Approved
511100 Salaries – Full-time	306,058	340,998	368,020	378,160	369,615
511300 Overtime	40	18	100		
512100 Health and Life Insurance	47,167	47,183	56,107	52,100	52,855
512200 Social Security	21,405	24,040	28,161	28,930	28,275
512400 Retirement	14,803	12,089	23,928	24,580	23,910
512700 Workers' Compensation	1,210	1,141	1,668	1,050	1,025
Total Personnel Services	**390,683**	**425,470**	**477,984**	**484,820**	**475,680**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Approved
521200 Professional Services	65,700	50,575	55,000	49,850	49,850
521201 Professional Services – IT	1,770	2,022	1,750	4,630	2,690
522201 Equipment Maintenance	994	1,330	1,100	1,090	1,300
522204 Software Maintenance	44,534	43,942	56,200	90,000	123,345
522320 Equipment Rental	6,319	6,947	6,960	6,950	6,950
523201 Telephone	1,293	836	960		
523203 Postage	2,597	3,015	2,700	3,060	3,050
523300 Advertising	488	490	1,350	350	500
523500 Travel	960	1,114	2,000	4,050	1,000
523601 Dues - Professional	771	1,606	2,500	2,635	2,635
523610 Bank Fee	4,097	33,913	26,000	26,870	26,870
523700 Education and Training	3,021	3,971	8,000	6,000	5,340
523900 Other Purchased Services	105	860	550	150	250
531101 Supplies and Materials	3,992	5,319	4,500	4,500	4,500
531270 Gasoline / Diesel	5				
531600 Small Equipment		481	600	130	250
Total Materials, Supplies & Services	**136,645**	**156,420**	**170,170**	**200,265**	**228,530**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Approved
542400 Computers	1,250				
542401 Software	67,328				
Total Capital Outlay	**68,578**				

Other Financing Uses	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Approved
581101 Principal	65,694	66,634	66,634	67,590	68,555
582101 Interest	3,839	2,900	2,900	1,950	985
Total Other Financing Uses	**69,533**	**69,534**	**69,534**	**69,540**	**69,540**
Total Expenditures	**665,439**	**651,424**	**717,688**	**754,625**	**773,750**

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 are within one of these line items. Totals are 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

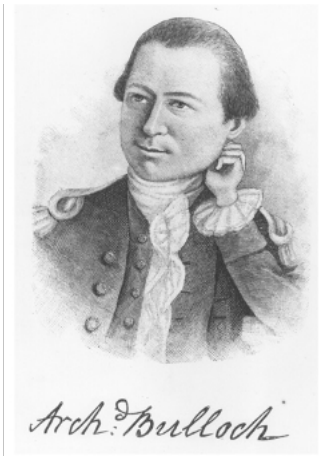
Our objectives encompass what we want to accomplish as a County. We use these objectives to establish performance measures within departments. The performance measures are meant to capture what each department hopes to accomplish throughout the fiscal year and the current workload. These objectives will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

County Profile

History of Bulloch County

On March 17, 1758, an act passed by the Georgia Legislature divided the Province of Georgia 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 1750s, 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. On May 6, 1873, the very first commissioners' court met. 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 established a seven-member commission, one the chairperson, and one the vice-chairperson. Each member, including the Chairman, would be directly elected from the citizenry.

Bulloch County Today

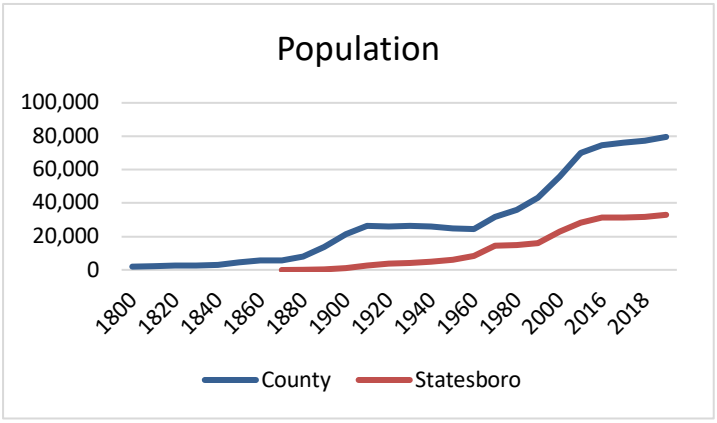
While traditionally an agricultural community hosting a small teacher's college, everything changed when a man named "Erk (short for Erskine)" Russell came to town to coach football at Georgia Southern College in 1982. After his arrival, Statesboro and Bulloch County were never the same. County residents 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 is significant 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. An estimated 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. The estimated population poses the likelihood that Statesboro and adjoining areas may reach the status of a small metropolitan statistical area (MSA) in the 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 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 County 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 several 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 of 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. 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 in the 1970s.

Surface transportation and road improvements have always been a critical challenge in Bulloch County given its 1,200-mile road system. The road network overall is very functional and well maintained. Interstate 16 has become a significant 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-1990s 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 hangar 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, ten tennis courts, two 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 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 Officials



Roy Thompson
Chairman



Anthony Simmons
Commissioner



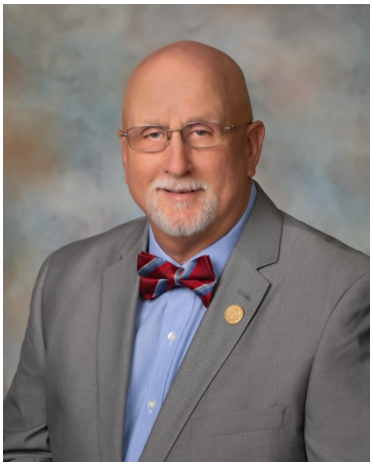
Walter Gibson
Commissioner



Timmy Rushing
Commissioner



Ray Mosley
Commissioner

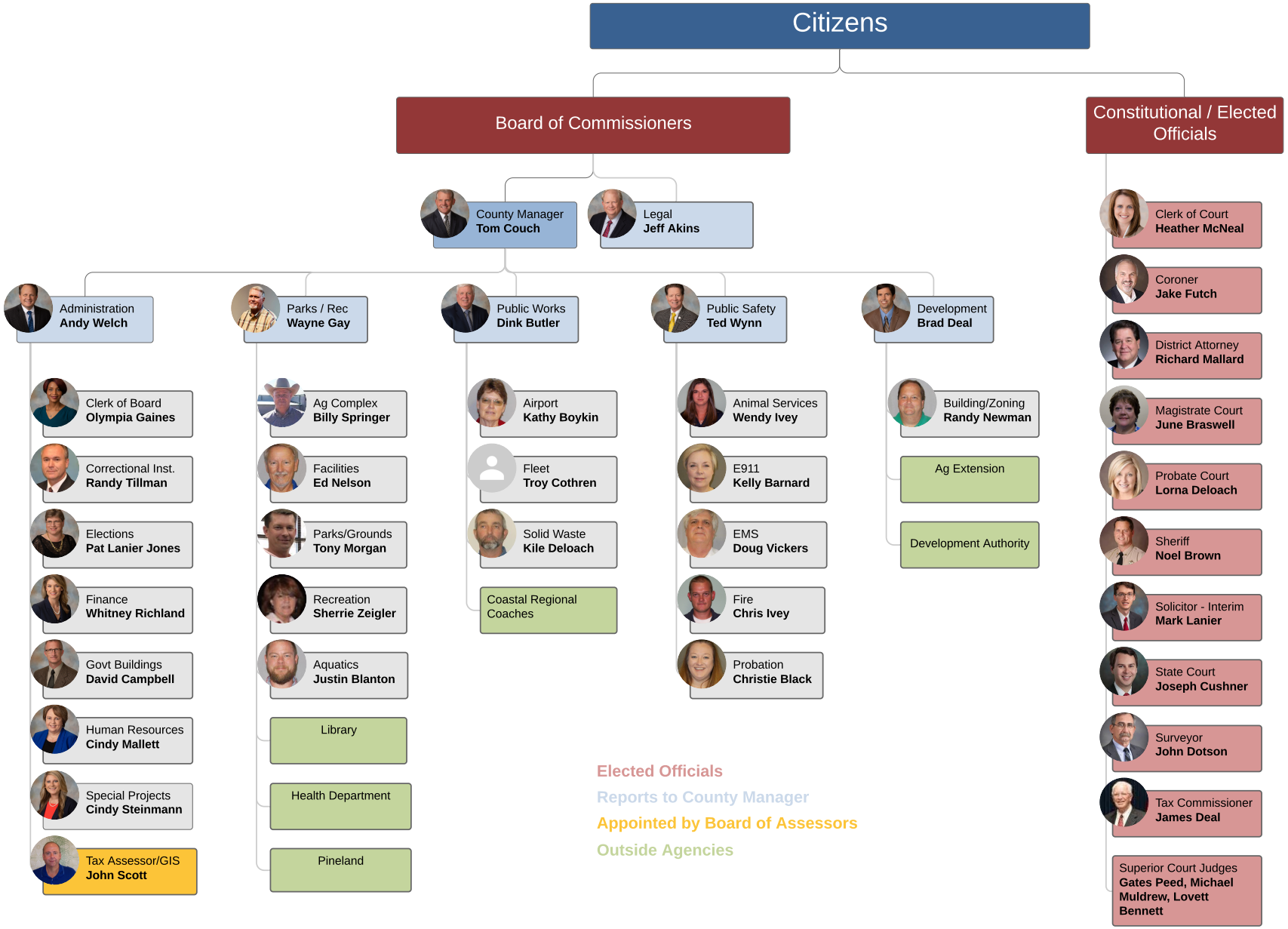


Jappy Stringer
Commissioner



Curt Deal
Commissioner

Organization Chart



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County Manager's Executive Summary

Recommended FY 2021 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) 2021 Budget. After rigorous review and assessment by our Budget Review Team, we have determined that the budget will enable the County to accomplish the following key priorities.

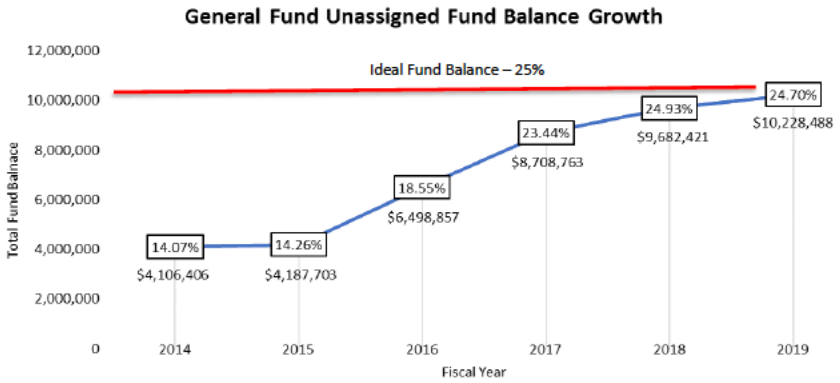
- Preserve the operating position of the County using conservative fiscal practices.
- Increase and maintain the levels of service consistent with the growth of the community while ensuring peak operational performance and efficiency.
- Implement capital projects approved in the Special Purpose Local Option Sales Tax and Transportation Special Purpose Local Option Sales Tax referendum.
- Continue to implement various master planning strategies.
- Facilitate local and regional economic growth.

These priorities are targeting toward expanding the tax base and minimizing 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 2021 Budget provides over $79 million across 35 different funds. The following sections of the executive summary will explain the recent accomplishments, economic and financial assumptions, fiscal warrants, and recommended action strategies to carry out the work plan.

Major Accomplishments for Fiscal Year 2020

Fiscal Management: At that close of Fiscal Year 2019, the County met a key goal in our 2016 five-year plan for a sufficient level of rainy-day funds that allows us to maintain liquidity, gives us the ability to weather emergencies, and improves our credit-worthiness when we need to acquire inexpensive financing with committed funding streams. Our financial management provides strong oversight. We have received our first Distinguished Budget Presentation Award, and we anticipate earning a similar award for Excellence in Financial Reporting.



Additionally, the renewal of the Special Purpose Local Option Sales Tax and the passage Transportation Special Purpose Local Option Sales Tax in 2018 now provide the County and its cities sustainable funding for capital projects for several years ahead, without dependence on property taxes. At the same time, our internal governance has produced a new employee compensation plan that helps us compete to attract and retain the best and brightest workers. We have updated our personnel and financial policies to reflect best practices. We have also invested in enterprise resource planning software to help identify and implement efficiency and accountability.

Judiciary: Our judicial system is operated effectively by responsible judges, clerks, and attorneys whose number one priority is fair and responsive justice. Sharing resources with Effingham, Jenkins, and Screven Counties, we have added two new part-time juvenile court judges to fill a serious void. We also expanded a previously local mental health accountability court and regionalized the scope to add felony drug clients. These initiatives were achieved at little cost and will help keep people out of our County Jail in the future.



Public Safety: Public safety exceeds half of the County budget. Public Safety needs span across law enforcement, corrections, emergency medical services, fire suppression, animal services, and emergency communications. The County has initiated several improvements creating minimal financial impact.

Working cooperatively with the City of Statesboro, insurance hazard ratings for the Statesboro Fire District were improved, which includes an area with a significant population just outside of Statesboro and is served by the City. The County has also entered into a five-year agreement with Statesboro to continue providing the service to ensure continuity. Meanwhile, an important decision was made by the Board of Commissioners to apply a tax millage for the Rural Fire District enabling a funding stream to create a combined force of paid firefighters to work along-side volunteers. A five-year strategic plan developed last year for the Rural Fire District provided goals for improving insurance hazard ratings and fire suppression capabilities by adding human resources and replacing obsolete equipment. The work is now underway according to the objectives of the plan.



The Board of Commissioners continues to work with the Sheriff's Department and the Bulloch County Board of Education along a path of expanding school resource officers that improves school security while teaching and mentoring responsible behavior. We have been successful in adding a new officer for each of the last three fiscal years toward the goal of having a presence of at least one officer in every school. We have also worked cooperatively with the Board of Education to fund the positions equitably. When school is not in session, these deputies supplement other law enforcement activities.

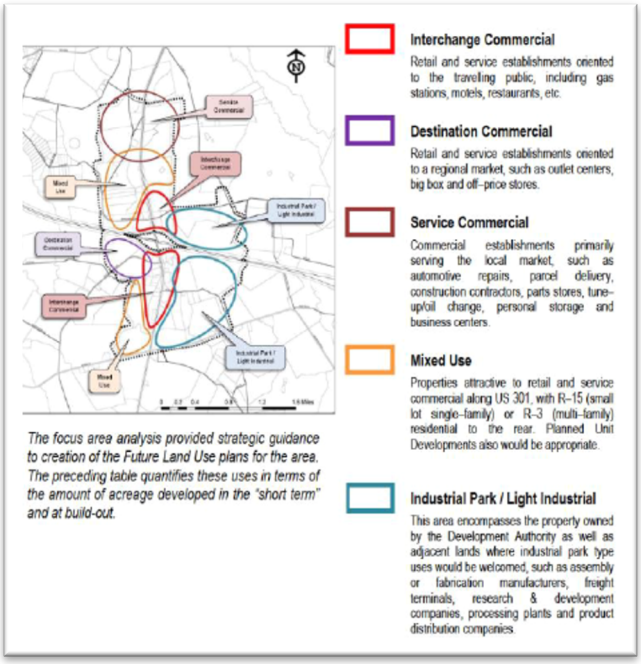
Three years ago, as the result of community advocates reaching out to the Board of Commissioners, the County chose to develop a new model for animal control and sheltering services. With the implementation of a "no-kill" goal, our adoption rates have soared, and the use of euthanasia to reduce an unwanted domesticated animal population drastically declined. During this period, we appointed an animal control advisory committee that continues to work with an enthusiastic staff contributing to these positive results. We are progressively approaching our goal of a 90% adoption rate.

Planning: At the close of Fiscal Year 2019, the Board of Commissioners adopted an updated Comprehensive Plan – *Smart Bulloch 2040*. This plan is strategic in scope and will guide us in the areas of economic development, broadband availability, transportation, and land use. Thematically, it's a plan that intends for Bulloch County to use its smart citizens to become a technological and sustainable "smart community" while meeting SMART goals that are specific, measurable, achievable, relevant, and time-bound.





Culture and Recreation: Parks and recreation opportunities have long been a source of pride in our community. In March of 2019, we opened our long-awaited mixed-use agricultural complex, which provided a tourism boost prior to COVID-19. The County also received its first phase of federal funding to design the expansion of the S & S Greenway Trail from the Five Points Roundabout Trailhead to Downtown Brooklet. In January 2020, the County completed construction of a new Senior Citizen's Center on a portion of former Bulloch Memorial Hospital property with financial aid from a federal grant.



The focus area analysis provided strategic guidance to creation of the Future Land Use plans for the area. The preceding table quantifies these uses in terms of the amount of acreage developed in the "short term" and at build-out.

Economic Development: Public-private and public-public partnerships have laid the groundwork for future economic growth. Three tax allocation districts, a relatively new tool in the toolbox for Bulloch County, have been established to stimulate economic opportunity and community improvement. The Interstate Gateway District at I-16, along with Statesboro's Blue Mile and Old Register Districts have been formed since 2012, and all are in various stages of investment and development. The Interstate Gateway District has a combined state and local investment of $17 million in infrastructure featuring a 200-acre industrial park that is now open for business. The Blue Mile District is showing new development and private reinvestment, while the Old Register District has specific private investment engaged for future retail and entertainment opportunities. Thanks to the presence of Georgia Southern University and private investment by Bulloch Telephone Cooperative, most of Bulloch County is supported by state-of-the-art broadband capability built around its underground fiber-optic network. To create jobs and improve education, health care, and social services, we need to seek partnerships with providers and state agencies to fund any last-mile or last-yard connections to ensure all our residents and businesses have affordable broadband access.

Major Budget and Financial Assumptions

The following represents the major underlying assumptions considered in preparing and adopting the FY 2021 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 2021 is expected to be negative at the local, state, and national level due to the COVID-19 pandemic. Economic growth is dependent on the avoidance of negative or unforeseen macro-economic influences. Under the current environment, it is difficult to accurately forecast economic performance. The following observations generally summarize consensus economic forecasts.

Prior to the pandemic, macro-economic level growth and output statewide and nationwide was expected to increase at a slower pace through the end of Calendar Year (CY) 2020 and throughout FY 2021, than in the previous fiscal planning period. However, due to COVID-19, the County is already in the midst of an unprecedented recession. The length and magnitude are unknown at this time. The State of Georgia's FY 2021 budget will be negatively impacted and it is uncertain how state funding will affect state-funded county operations. Meanwhile, unemployment in Bulloch County has reached 11.4%, and Georgia's rate has soared to over 14%, as of April 2020. Much of the impact across all geographies has been felt primarily by service-related businesses such as personal services, restaurants, lodging and amusement and entertainment.

The federal government has attempted to stimulate economic activity in recent months to address the pandemic's effects. Such measures have included credit easing, increased unemployment payments, forgivable loans to small businesses and recovery aid to state and local governments. It is still uncertain whether local governments in Georgia will receive stimulus aid through the CARES Act, though some recovery is available through the Federal Emergency Management Agency for emergency protective measures. Any aid is likely to be subject to specific COVID-19 related activities rather than direct aid to relieve any budget shortfalls.

Bulloch County uses three primary local indicators to measure economic performance: residential housing starts, sales tax receipts, and unemployment. The following projections summarize the Budget Review Team's best estimate of short-term future performance.

- Single-family residential housing starts are projected to decline by approximately 10% in FY 2021 from 320 for the last fiscal year to 290. To compensate for expected pandemic related economic impacts, new construction is expected to taper off considerably beginning in the second half of the fiscal year. Prospects for continuing commercial and industrial development are uncertain given the pandemic.
- Bulloch County's annual unemployment rate rose significantly due to the impact of COVID-19 from 3.2% in February 2020 to 11.4% in April 2020. 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 9.6%. Congressional Budget Office projections in May 2020 state that the national unemployment rate will be 15.8 percent in the third quarter of this year. After that, labor market conditions will gradually stabilize and begin to improve provided COVID-19 subsides.
- Sales tax receipts are projected to decrease by 10%-15%. To compensate for expected pandemic related economic impacts, spending is expected to taper off considerably beginning in the second half of the fiscal year unless employment levels recover, or new direct stimulus payments reach consumers.

An important aspect of local recovery will depend on the type of re-entry of college students at Georgia Southern University and Ogeechee Technical College. However, the re-emergence of COVID-19 locally could negatively impact the economy.

Impact on the General Fund: Bulloch County's revenue growth benefits from robust population and economic growth when it occurs. The County's budget and financial position became strained with the emergence of the pandemic which is projected to cause some revenue erosion and increasing costs.

Before a general tax rate increase in 2015, the Board of Commissioners had used over $3 million of General Fund reserves (rainy-day funds) to balance prior year budgets, rather than raising the millage rate to weather the effects of The Great Recession. Consequently, the County's financial position needed to improve to avoid using its reserves to fund operations. Maintaining that strategy risked lowering the County's credit ratings and would affect cash flow and increase 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 an ideal level. Prior to FY 2020, this goal had been achieved. The FY 2020 financial position impacted by COVID-19 is expected to cause a decrease in fund balance of at least $1 million. The FY 2021 fund reserve will decrease by another $1.2 million due to the impact of COVID-19, which will approach 21.0% of current expenditures, which is a little lower than the ideal minimum ratio typically recommended for local governments of 25%. 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 2021, overall General Fund revenues are projected to decrease by 2.7%, due to the impact of COVID-19. Real property taxes account for half of the General Fund revenues and are projected to increase in FY 2021, thus stunting some of the pandemic impact. However, persistence of the pandemic may cause non-property tax revenues to fall requiring an adjustment in expenditure strategies.

The Budget Review Team has projected budget scenarios based on elastic revenue erosion in 5% increments up to 20%. The majority of elastic revenues sources are expected to decrease in FY 2021 due to the impact of COVID-19 by 10%. However, the 10% scenario could be negatively impacted if there is not the hoped-for level of economic recovery beginning in the first quarter of Calendar Year 2021. At this time, the Budget Review Team has selected the scenario that mimics The Great Recession. Proposed expenditure countermeasures do not include draconian cuts, but instead maintain a minimum level of service. Any adverse change during FY 2021 may invoke additional service or personnel related cuts to the expenditure budget, either this year or for FY 2022.

Broader inflation indices are expected to remain low for most goods and services. Significant cost increases that occurred in prior years for various commodities have subsided, but consumption and usage by County employees and facilities have 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. Major special revenue funds including the Statesboro-Bulloch County Airport, the Rural Fire Fund and E-911 Communications should remain financially stable and, as applicable, self-sufficient to which there is no impact expected on the General Fund. Due to the pandemic, a decision has been made to close the summer season for Splash in the 'Boro in CY 2020. The impact of this decision will require an interfund loan, most likely from the General Fund, to support the annual debt payment of over $600,000 for previous facility expansions and debt refunding. Meanwhile, an operational review will be conducted in anticipation of opening for the CY 2021 summer season.

Capital Projects Initiatives: The County will continue leveraging sales tax revenue for capital outlays according to its CIP. The 2019 SPLOST capital projects fund will provide nearly $6.5 million

for capital spending during FY 2021 for Bulloch County. 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 five years, beginning in November 2018. At this time, TSPLOST funding is tracking at a $55 million rate for the referendum period and should fund approximately $6.1 million in County projects for the upcoming year. Some TSPLOST funds will be used to assist in capital maintenance such as equipment replacement, drainage projects serving local roads and vegetation management.

Grants and Outside Funding: Approximately $3.17 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 2021 Budget. Of significant note are the following:

- $1,660,000 from the FY 2021 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing and major repairs.
- $36,000 from the FY 2018 Georgia Department of Transportation grant from the Roadside Enhancement and Beautification Program, which will be used for landscaping at US 301 and I-16.
- $350,000 from the FY 2020 Georgia Department of Transportation from the Local Maintenance Improvement Program, which will be used for installing turn lanes and traffic controls at Cypress lake Road and Veterans Memorial Parkway (Southwest Statesboro By-Pass).
- $823,250 from the FY 2021 Georgia Department of Transportation state and Federal Aviation Administration allocation for airport improvements including a T-Hangar building and parallel taxiway design.
- $300,000 from the FHWA Transportation Alternatives Program grant for the design of the next phase of the S&S Greenway connecting to the Town of Brooklet.

Meanwhile, the County has applied for nearly $2 million in funding (but, has not yet budgeted) to support the Rural Fire Department including:

- $986,481 from FEMA under the Staffing for Adequate Fire and Emergency Response to fund six additional fire-fighters for three years.
- $994,500 from FEMA under the Assistance to Firefighters Grant for personnel protective gear.

The County also anticipates applying for yet to be determined funding, including the following targeted opportunities:

- COVID-19 recovery funding from the Federal Emergency Management Agency for emergency protective measures.
- COVID-19 recovery funding from the State of Georgia local government allocation for the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- Georgia Outdoor Stewardship Program grant from the Georgia Department of Natural Resources to supplement funding for the S&S Greenway expansion project.

- Land and Water Conservation Program grant from the U.S. Department of the Interior to provide supplemental funding for the S&S Greenway expansion project, or for other eligible recreational programs.
- Georgia Transportation Infrastructure Bank grant/loan from the Georgia State Road and Tollway Authority for eligible transportation projects.
- One Georgia Fund grant from the Georgia Department of Community Affairs for eligible economic development projects.
- Public Works Assistance grant from the U.S. Economic Development Administration for eligible economic development projects.

Compensation and Benefits: Proposed compensation adjustments will be suspended for FY 2021. 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 was 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 accelerating due to two negative years of high claims upon the insurance plan's stop loss limits. The Budget Review Team has recommended not increasing costs for employee insurance premiums and co-pays, but the possibility may exist for the next fiscal year if claims to not trend more positively. The County's grandfathered self-funded status allows more flexibility to control costs and follows the Patient Affordability Care Act.

FY 2021 Major Fiscal Impacts

Compensation and Benefits:

- Constitutional Officer salary increases of 5% of their base will be implemented according to the state compensation act approved in the 2019 Georgia General Assembly session and signed into law by the Governor.
- No across the board increases nor merit increases will be implemented due to the budgetary impact of COVID-19.
- No annual leave cash outs will be implemented due to the budgetary impact of COVID-19
- There will be no employee health care premium increases.

Additional Personnel:

General Fund:

- No additional personnel will be added in FY 2021.
- Reduction-In-Force of 35 part-time Solid Waste Collection Center Attendants because of COVID-19 health risks.

Special Revenue Funds:

- No additional personnel will be added in FY 2021.

Non-Personnel Operating Expenditures:

- Travel and Training: Travel has been decreased by 50% and training has been reduced by 33%.
- Risk Management: Increase in property/liability insurance due to the addition of the new radio system and public safety facilities.
- Government Buildings and Plant: Higher maintenance costs from project deferrals and price inflation of goods and services
- Ogeechee Judicial Circuit: Addition of Superior Court Judge.
- Commodities: While budgeted costs are static, there is expected to be a 10% decline in gasoline costs due to the COVID-19 impact upon gasoline prices.
- Radio System Maintenance: There will be a $268,070 impact based on the implementation of the new P-25 public safety radio system.

Contingency and Reserve:

- Due to COVID-19 impact, additional use of fund balance or "rainy-day" funds is expected. The is expected to be a planned General Fund deficit of $1,020,210 in FY 2021. In FY 2022, there will be an additional $1,100,000 reduction projected. There are no contingency funds budgeted.

Major Capital Expenditures:

- Dirt road paving for Miller Street Extension/Colfax Station subdivision, Highpoint Circle, Hood Road, and new entrance to the Public Works building.
- Traffic light and turn lane improvements at Veterans Memorial Parkway and Cypress Lake Road.
- Planning and design for a roundabout intersection at Langston Chapel and Lanier Drive.
- 13-15 miles of network and neighborhood road resurfacing.
- Road striping for one-sixth of County paved roads.
- Planning and design for a pedestrian trail at Fletcher Park in North Statesboro.
- Planning and design for the S&S Greenway Trail.
- Planning and design for a parallel taxiway and T-Hangar at the Statesboro-Bulloch County Airport.
- An ambulance replacement and various medical equipment for EMS to improve emergency patient care and transport.
- Vehicle, apparatus or heavy equipment replacement for the Sheriff's Department, Animal Services, Rural Fire, Magistrate Court, Transportation and Solid Waste to retire the aging fleet and reduce maintenance costs.
- Personal protective equipment for the Fire Department.
- Various HVAC replacements at county facilities.
- Various technology improvements in facilities (computers, multi-function devices and telephones) to retire aging equipment and reduce maintenance costs.
- Various parks improvements and upgrades at all existing recreation complexes countywide.
- Equipment and facility upgrades to Splash in the 'Boro and the Mixed-Use Ag Arena.
- Complete bond financed Sheriff-Jail renovation/additions.

Forward Concerns

COVID-19 poses a threat to the County's present financial condition. A modicum of fiscal discipline and flexibility is required with headwinds of a recession that has begun. However, Bulloch County has many incredible assets and opportunities. However, the challenges of society today demand that we maintain a competitive advantage by addressing our forward concerns.

The FY 2021 Budget provides a sound strategy of service delivery for the current year. The passage of a TSPLOST and SPLOST referendum have stabilized capital needs for the next three to five years. However, forward operating budgets after FY 2021 will require an even more disciplined approach based on the following factors.

Revenue Development: Because taxpayers have a low tolerance for tax increases, the County should review all discretionary fees or user revenues for possible increases to cover the full cost of user-related activities that the property tax does not cover. This should be done immediately during this fiscal year to balance costs related to demand-supply effects. The County will also need to be aggressive in seeking any available COVID-19 recovery funding.

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. Nearly one-half of the local resources in the County budget is for state-mandated services that include the justice system, elections, social services, and more. The Governor of Georgia has recently ordered cuts in various state agencies outside of education due to legislation last year that lowered state income tax revenues. *Bulloch County is not in a position to sacrifice its financial position to assume the shifting of costs or funding that its state-based agencies receive locally.* In the meantime, we must maintain our current level of services and funding to avoid budget imbalances that threaten our financial position. The 2020 general election cycle will put democracy at work at the local, state, and federal levels. Strong voter turnout and flawless vote-counting is always a primary goal. Georgia's new voting equipment will be used for the first time in the May primary election but brings some uncertainty. The Board of Commissioners and the Board of Elections share concerns about implementation and costs, yet we are committed to providing resources necessary to conduct a successful local election effort. The Georgia Secretary of State's Office should do the same.

Economic Development Incentives: Should the local economy recover from the COVID-19 pandemic, many long-term challenges remain. Our Smart Bulloch 2040 Plan research revealed distinct geographic pockets in the County with persistently high poverty rates and lower income levels compared to many of our neighbors. There is also a prosperity "fault-line" along the US 301 corridor where income levels on the western side of the County are lower than on the east side. In 2015, for the first time, more working residents began commute to work outside of the County rather than in it. To mitigate this issue, more goods-producing jobs in manufacturing are needed. We must redevelop declining business districts and reduce the "Pooler effect" in our retail sector. We also need to strengthen our community partnerships and unleash our creative class available in our labor force. Our community must inspire Georgia Southern University to continue their investment in facilities and preserve enrollment on the Statesboro Campus. Finally, the County needs to review strategies 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 show favorable economic and fiscal advantages to the community and revenue base.

Workforce Development: The full implementation of the Classification and Compensation Plan places the County in a competitive position for labor. Recruiting competent new employees and retaining our good employees is key to higher productivity and fomenting a positive organizational culture that the community can take pride in.

Facilities Expansion: During the next five years, Bulloch County will need to address and plan facility expansion for detention and justice services. Jail overcrowding is present and persisting, and judicial facilities are both aging, dispersed, and space deficient. Some limited measures are available to minimize the challenges in the short-term. However, the critical issue will be how to pay for these new facilities and keep their operational costs affordable. Also, deciding what to do with any abandoned judicial space should be considered. The County will likely have to devote a considerable share of future Special Purpose Local Option Sales Tax proceeds to these facilities without alternative resources.

Rural Fire Services: The Rural Fire Department needs to become aggressive in its implementation of full-staffing, shoring up capital needs and preparing for improved ISO ratings to lower homeowner fire hazard ratings. Operational studies authorized by the Board of Commissioners by top fire-service consulting firms are expected to be finished early in the fiscal year which will facilitate quick implementation to optimize results.

Rural Road Maintenance: We must consider shifting resources to dirt-road maintenance. With over 750 miles of dirt roads, we continually face multiple challenges such as finding and keeping qualified machine operators, and increased maintenance demands due to more significant road traffic and adverse weather. We will transfer the use of personnel and machinery from internal special construction projects such as off-road site work and road building, to more intensive maintenance until these challenges abate.



Solid Waste: Sustainable solid-waste strategies are needed and there are three key issues that need to be addressed. The first is China's refusal of recyclables. Chinese policy significantly impacted the global recycling market, including Bulloch County's recycling efforts. Meanwhile, COVID-19 has deadened remaining market activity where no one is accepting our traditional stream of products, and we are unable to collect them. We must find creative ways to work around the marketplace to maximize our sustainable resources. The second issue is contaminated material. While interest in recycling remains, the contamination of the recyclable material substantially affects the long-term sustainability of recycling in Bulloch County. When recycling markets resume, the County needs to educate ourselves and the public regarding how and what to recycle. The third issue is the need to shift our service model. Because of COVID-19 health risks, we will pursue a reduction-in-force of 35 solid waste attendants and experiment with unmanned centers. The County has begun installing security cameras, automatic gates and

additional visual signage at its collection centers. Because the Convenience Center traffic varies significantly throughout the County (20 to 350 vehicles per day), a re-alignment of personnel, hours and days of operation, and recycling containers are needed to ensure the long-term sustainability of recycling.

Parks and Recreation: Bulloch County is fortunate to possess many outdoor facilities and programs. While having cooperative use relationships with community partners like the Board of Education, the time has come to plan for indoor recreation facilities. We need to fill voids for indoor recreational programming that cannot be offered by the Board of Education, the local YMCA, or the Boys and Girls Club. Meanwhile, we must maintain our existing assets and provide a new generation of programming. Bulloch County now operates and maintains two major retail facilities in Splash in the 'Boro and the Mixed-Use Agricultural Arena, in addition to over 240 acres of parks. To keep assets and programming fresh and interesting, we must reach out with unusual zeal to existing and potential users to guide future improvements.

Planning and Community Development: Finally, our planning and development services capabilities needs to catch-up with demand. Current construction and development are occurring at a pace which existing personnel and other resources cannot keep up. Our development ordinances must be updated for consistent application of our comprehensive plan and so that we can reduce confusion caused by the overuse of conditions in zoning decisions.

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 2021 General Fund budget is based on a proposal to maintain the general property tax rate or millage at 11.833 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 $22,977,000 in ad valorem property tax revenues needed to structurally balance the General Fund budget.

This year's budget plan pursues the goal of promoting fiscal responsibility and keeping 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, there is not enough funding to meet all needs and requests. However, great care was taken to assess where to apply additional resources equitably.

Heretofore, I present the FY 2021 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 forming this annual work plan.

Thomas M. Couch, ICMA-CM, AICP
County Manager
June 30, 2020

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 2021 (July 1, 2020 – June 30, 2021) 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 how we can most efficiently communicate the way to strike that balance. With only a modest 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 new FY budget, we aim to improve fiscal policies, create a financial plan for the County's future, establish an operational guide for present use, and communicate how financial resources are spent.

A 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 criteria 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 2020-21 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:

- Impact of COVID-19 on the local economy and annual budget;
- 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 several 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 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 was nearing growth rates similar to pre-recession levels. However, the impact of COVID-19 on the local economy and budget are still unknown. To best prepare for uncertain conditions, 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 allocate departmental workload best. As growth continues, Bulloch County uses short-term historical growth figures along with short 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 and uncertainty.

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 2021 Budget:

- Updated certain policies and practices in the budget document in order to provide greater transparency and clarity.
- 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 and uncertainty related to COVID-19 will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is good. 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 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 have been increasing recently, and sales taxes are flat, we are mindful that economic trends are uncertain at this time, 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 2020-21 that meets the standards of all legal requirements and accepted administrative practices. The total Budget for FY 2020-21 is $79.5 million, with $41.6 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 and minimal use of reserve funds. 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 a unified 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 COVID-19, transportation, industrial development, and overall growth.

Methodology

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. To be fiscally conservative, we implanted a one to two percent yearly growth rate into our projections. We relied on five-year trends to determine future revenues and expenditures.

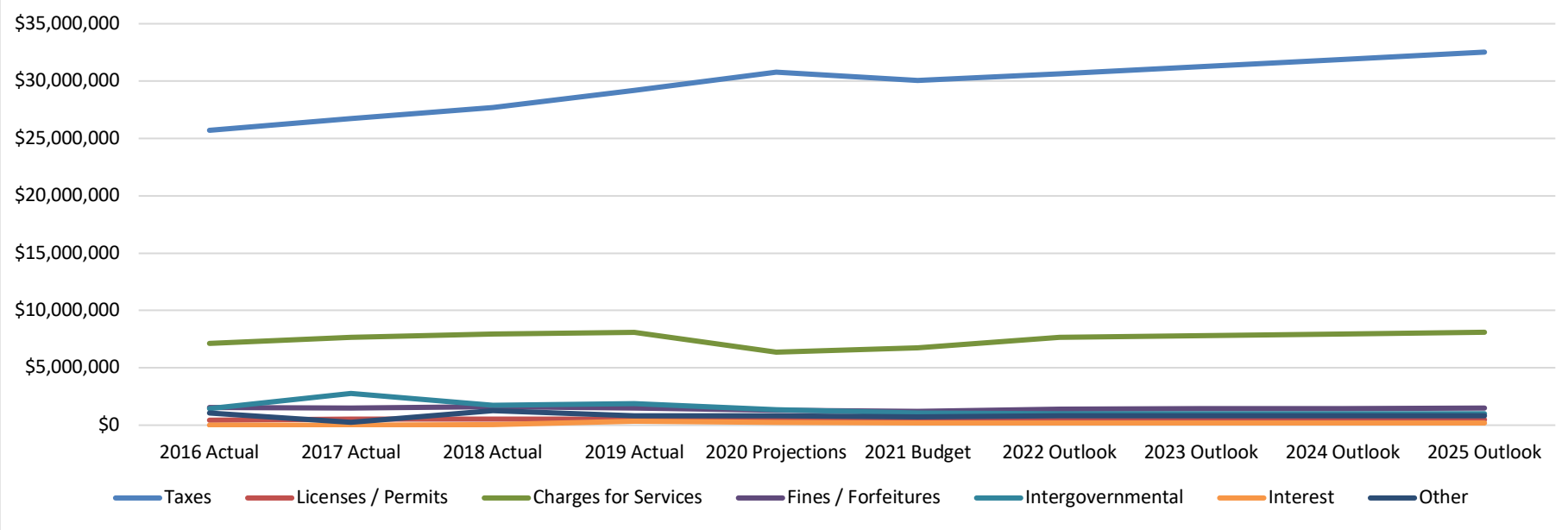
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we expect these two costs will have a significant impact on future expenditures.

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 relatively consistent pattern of growth (except for COVID-19) that can reasonably be expected to continue through the foreseeable future. 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 allows us to anticipate and prepare for future growth and all the costs that accompany it.

General Fund Revenue Projection

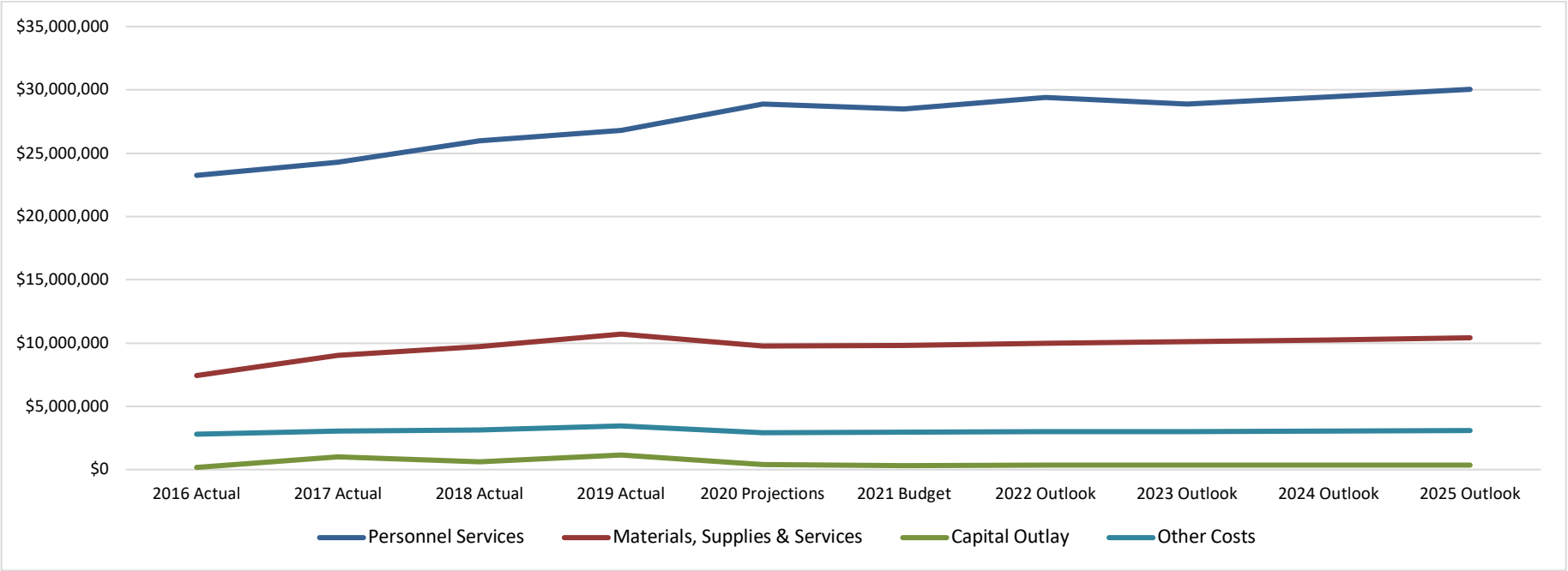
Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Taxes										
Property Tax	22,558,671	23,669,886	24,472,390	25,766,622	27,205,970	26,419,270	26,947,655	27,486,609	28,036,341	28,597,067
Alcoholic Beverage	271,638	277,778	267,065	258,158	225,000	225,000	229,500	234,090	238,772	243,547
Insurance Premium	2,078,615	2,211,755	2,373,439	2,559,205	2,742,750	2,800,000	2,856,000	2,913,120	2,971,382	3,030,810
Other	800,023	558,828	598,619	627,995	613,160	606,275	618,401	630,769	643,384	656,252
Licenses / Permits	454,243	517,587	526,605	527,055	486,600	437,200	480,000	484,800	489,648	494,544
Charges for Services	7,129,207	7,678,508	7,934,348	8,088,757	6,366,650	6,721,460	7,635,083	7,787,785	7,942,540	8,102,411
Fines / Forfeitures	1,534,733	1,508,066	1,611,151	1,513,403	1,285,240	1,204,000	1,400,000	1,428,000	1,456,560	1,485,691
Intergovernmental	1,457,657	2,766,078	1,710,793	1,900,582	1,333,500	1,060,500	1,000,000	1,000,000	1,000,000	1,000,000
Interest	3,185	3,769	60,491	344,655	233,230	202,850	200,000	200,000	200,000	200,000
Other	1,076,065	249,086	1,264,099	805,353	838,525	729,355	800,000	800,000	800,000	800,000
Total Revenues	**37,364,037**	**39,441,341**	**40,819,000**	**42,391,784**	**41,440,625**	**40,405,890**	**42,166,639**	**42,965,173**	**43,778,627**	**44,610,322**



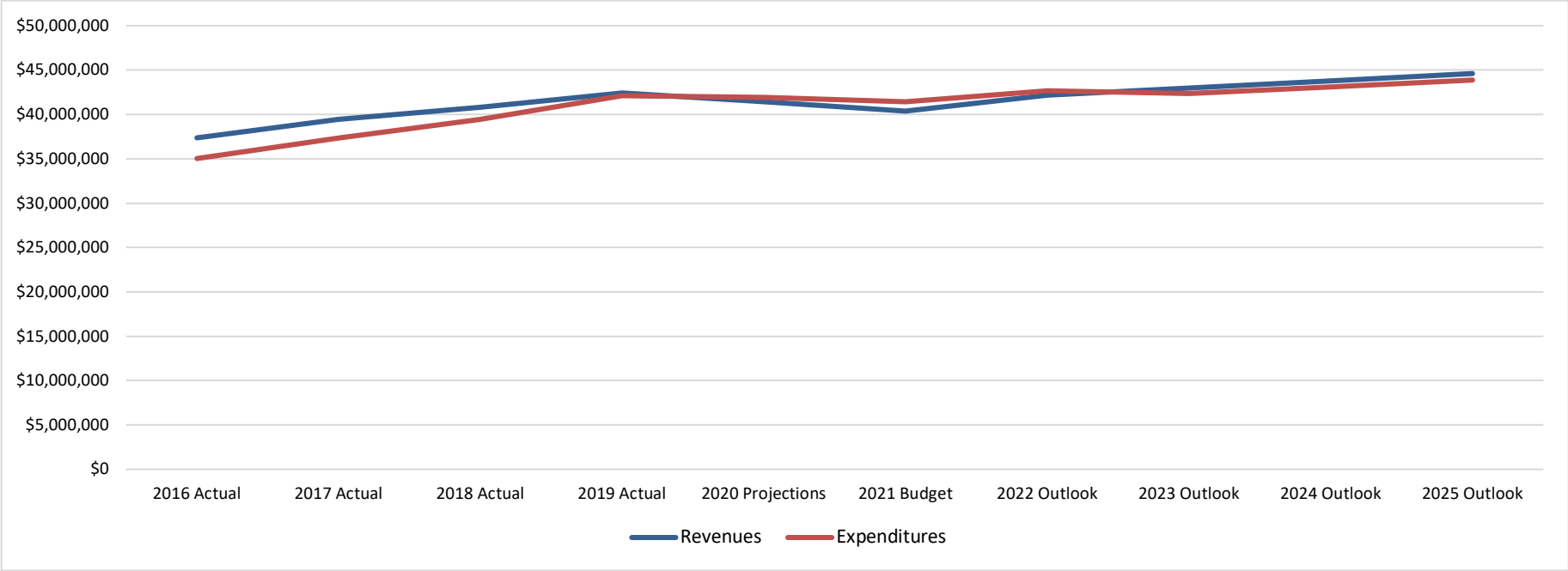
General Fund Expenditure Projection

Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	23,248,066	24,195,098	25,966,495	26,804,307	28,862,970	28,501,210	29,413,550	28,879,821	29,457,417	30,046,566
Materials, Supplies, & Services	7,429,361	8,909,491	9,730,374	10,704,518	9,764,645	9,812,020	9,959,200	10,108,588	10,260,217	10,414,120
Capital Outlay	172,132	1,014,870	608,387	1,150,892	394,475	330,550	335,508	340,541	345,649	350,834
Other Costs*	2,797,800	4,251,203	3,112,485	3,449,003	2,924,625	2,948,455	2,977,940	3,007,419	3,037,796	3,068,174
Total Expenditures	**33,647,359**	**38,370,662**	**39,417,741**	**42,108,719**	**41,946,715**	**41,592,185**	**42,686,198**	**42,336,669**	**43,101,080**	**43,879,694**

* 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

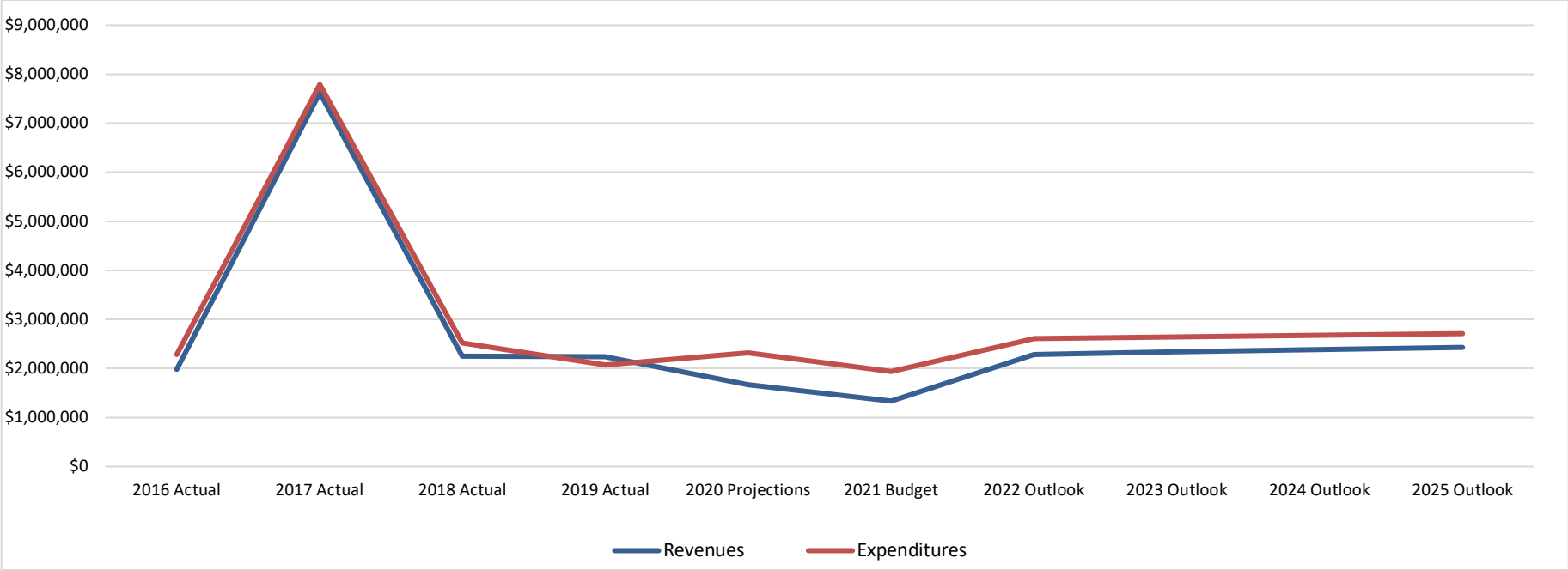
Enterprise Fund Revenue Projection

Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Charges for Services	1,857,920	1,928,371	2,169,202	2,228,646	1,312,722	1,330,000	2,273,219	2,318,683	2,365,057	2,412,358
Interest	90,064		13,062	950	411	400	950	969	988	1,008
Contributions	6,612	6,000	15,193	14,426	1,055	4,500	14,715	1,076	15,309	15,615
Miscellaneous	418	436	2,539	1,015	458	25	1,035	467	1,077	1,099
Interfund Transfer	28,847	5,687,981	50,000		354,563					
Total Revenues	**1,983,862**	**7,622,788**	**2,249,996**	**2,245,037**	**1,669,209**	**1,334,925**	**2,289,918**	**2,321,195**	**2,382,431**	**2,430,080**

Enterprise Fund Expenditure Projection

Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Service	797,595	845,080	992,401	1,065,573	777,958	713,860	1,086,885	1,108,622	1,130,795	1,153,411
Materials, Supplies, & Services	787,496	964,827	855,871	828,981	575,607	560,165	841,415	854,037	866,847	879,850
Capital Outlay	25,818	5,798,622	513,678	30,517	356,590	5,250	500	500	500	500
Inter-fund Transaction	150,100	90,000				45,000	90,000	90,000	90,000	90,000
Debt Service	527,882	219,369	587,302	147,216	610,500	614,175	585,750	587,325	588,450	589,125
Total Expenditures	**2,288,892**	**8,363,290**	**2,949,252**	**2,072,287**	**2,320,655**	**1,938,450**	**2,604,550**	**2,640,484**	**2,676,592**	**2,712,886**

Enterprise Fund Revenue and Expenditure Comparison



Internal Service Funds

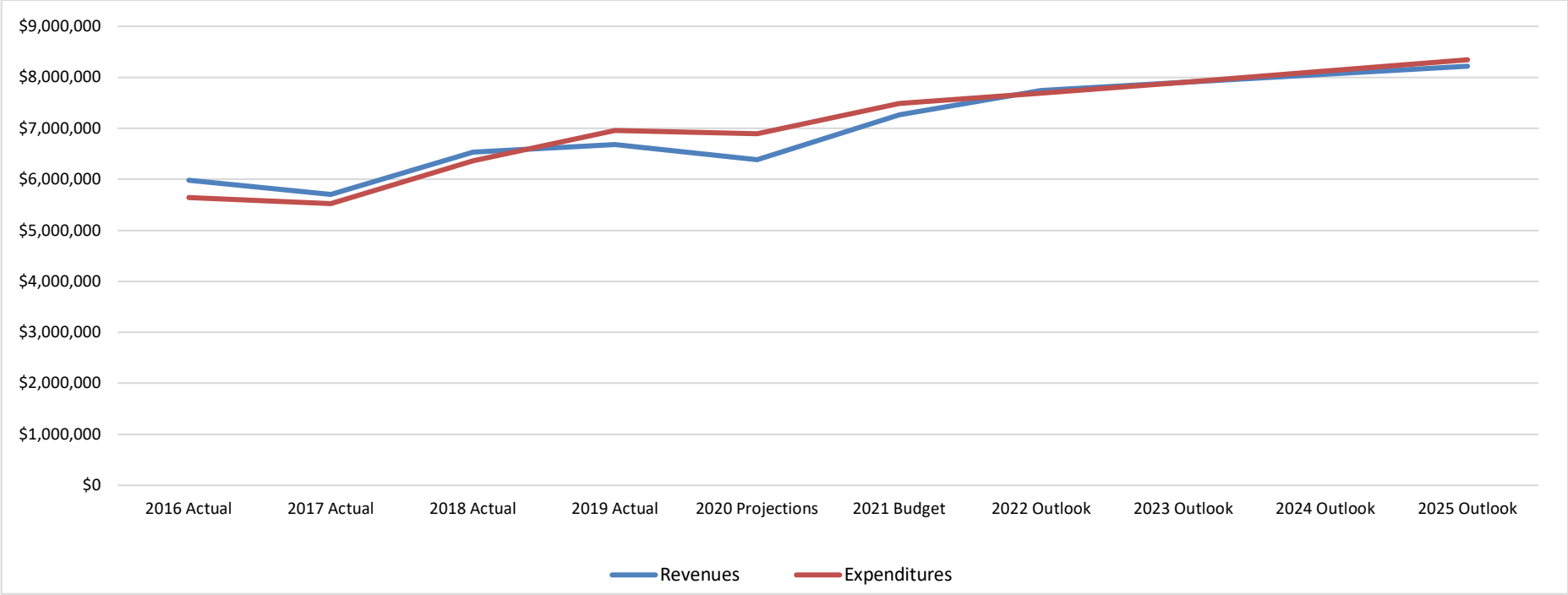
Internal Service Funds Revenue Projection

Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Intergovernmental						716,541	730,872	745,489	760,399	775,607
Charges for Services	951,523	868,387	963,818	1,042,750	735,829	760,000	775,200	790,704	806,518	822,648
Miscellaneous	501,806	262,448	717,067	709,629	616,500	606,500	618,630	631,003	643,623	656,495
Interfund Transfer	4,531,915	4,573,061	4,851,178	4,933,924	5,029,280	5,180,005	5,619,418	5,731,807	5,846,443	5,963,372
Total Revenues	**5,985,244**	**5,703,897**	**6,532,063**	**6,686,303**	**6,381,609**	**7,263,046**	**7,744,120**	**7,899,003**	**8,056,983**	**8,218,122**

Internal Service Funds Expenditure Projection

Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	116,448	124,626	115,521	124,122	7,420	10,000	10,000	10,000	10,000	10,000
Materials, Supplies, & Services	843,523	1,303,919	852,933	1,054,983	949,580	1,566,480	1,595,210	1,624,514	1,654,404	1,684,892
Capital Outlay			232							
Interfund Transaction	127,350	127,350	127,350	127,350	130,000	140,000	140,000	140,000	140,000	140,000
Self-funded insurance expenses	4,554,864	3,686,105	5,265,347	5,646,462	5,808,353	5,746,396	5,922,299	6,103,397	6,289,928	6,482,055
Total Expenditures	**5,642,186**	**5,242,000**	**6,361,383**	**6,952,917**	**6,895,353**	**7,489,876**	**7,694,509**	**7,904,911**	**8,121,332**	**8,343,947**

Internal Service Funds Revenue and Expenditure Comparison



Special Revenue Funds

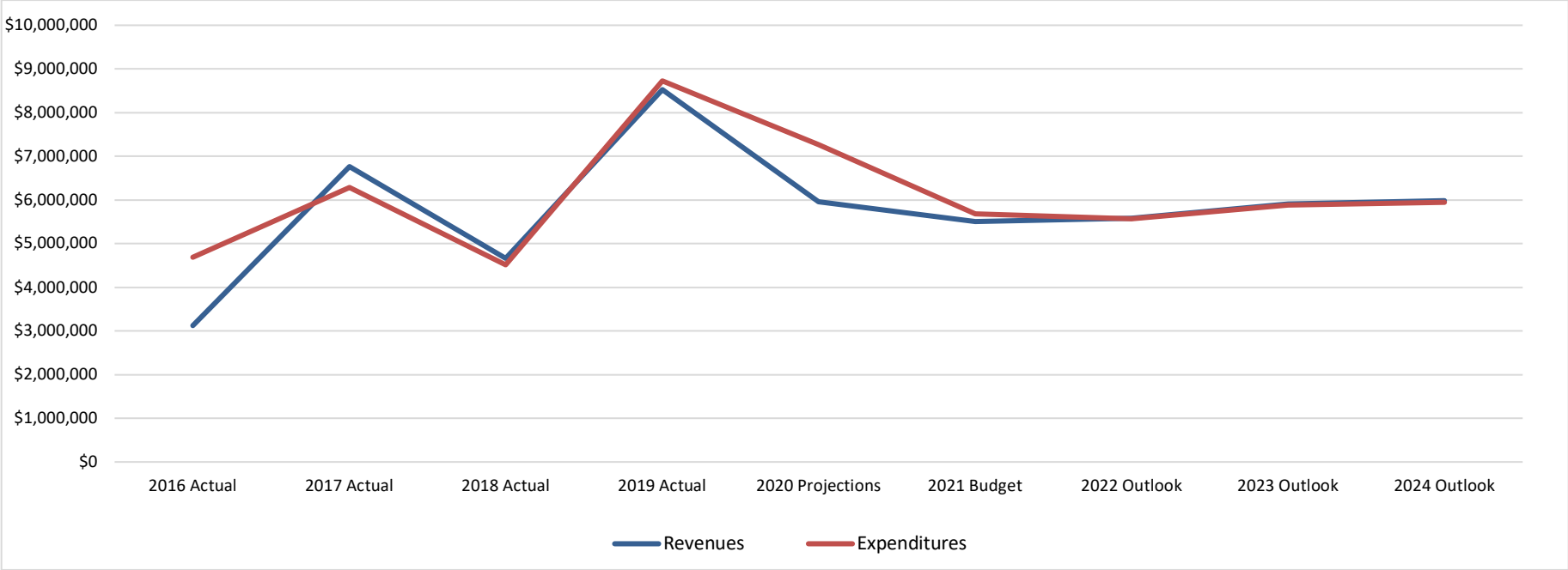
Special Revenue Funds Revenue Projection

Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Taxes	980,723	1,009,445	1,740,666	1,728,794	2,536,862	2,535,395	2,536,795	2,847,765	2,877,316	2,907,461
Licenses and Permits					3,550	3,610	3,610	3,610	3,610	3,610
Intergovernmental	99,224	2,211,316	12,212	2,911,234	969,144	502,111	512,703	517,407	524,225	530,159
Charges for Services	1,798,130	2,351,404	2,499,866	2,801,394	1,941,153	1,996,260	2,027,873	2,064,111	2,100,913	2,138,291
Fines and Forfeitures	249,444	250,375	264,597	290,344	218,500	229,000	228,500	228,500	228,500	228,500
Interest	455		36	3,055	3,555	2,867	2,874	2,882	2,890	2,897
Contributions		1,250	650	16,025	25,783	5,750	5,750	6,750	7,750	8,750
Miscellaneous	93,318	115,034	142,598	184,919	212,643	225,105	228,155	231,261	234,424	237,646
Interfund Transfer		825,000		590,271		2,500	2,500	2,500	2,500	2,500
Total Revenues	**3,122,071**	**6,763,825**	**4,660,625**	**8,526,036**	**5,953,696**	**5,502,597**	**5,575,761**	**5,905,786**	**5,982,128**	**6,059,815**

Special Revenue Funds Expenditure Projection

Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	1,028,847	1,049,886	1,084,421	1,147,703	1,622,853	2,220,425	2,243,741	2,268,502	2,293,739	2,319,460
Materials, Supplies, & Services	1,392,256	1,700,156	1,798,195	1,833,820	1,848,642	1,637,663	1,680,324	1,706,394	1,732,786	1,759,505
Capital Outlay	270,595	2,317,045	323,065	4,349,746	4,489,935	403,850	409,000	419,250	429,325	439,350
Inter-fund Transaction	99,451	48,430	106,340	59,005	97,460	98,145	79,275	79,275	79,275	79,275
Other Costs	979,237	1,001,502	1,032,367	1,166,432	998,390	1,055,090	1,073,960	1,328,960	1,328,960	1,328,960
Debt Service	2,307,082	173,355	169,719	169,719	169,719	169,719				
Other Financing Uses					97,502	100,000	93,000	93,000	93,000	93,000
Total Expenditures	**4,685,212**	**6,290,373**	**4,514,104**	**8,726,425**	**7,266,238**	**5,678,392**	**5,572,800**	**5,888,882**	**5,950,585**	**6,013,051**

Special Revenue Funds Revenue and Expenditures Comparison



FY 2021: 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 the 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:*

- COVID-19 related service disruptions, including the need to cancel the 2020 SPLASH summer season, which will limit revenues to pay annual debt service ($620,000). Another unknown impact will be on recreation services.
- 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 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 the 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:

- 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 a 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 shift the responsibility 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 the coming years due to several critical needs resulting from increased population growth and service demands by more citizens. Due to the impact of COVID-19, the County anticipates a budget deficit in FY 2021 and a need to use its fund balance to cover operations.

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 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, are 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 as needed; 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 the 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 environments.

Major Budget Changes

As with all previous fiscal years, as the County approached FY 2021, the County encountered difficult decisions regarding how to best appropriate funds 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 2020, by fund type.

Total Budget

- Increase of $7,160,481 from FY 2020 projected.

General Fund

- Decrease of $334,955 from FY 2020 projected.

Enterprise Fund

- Decrease of $382,206 from FY 2020 projected.

Special Revenue Fund

- Decrease of $1,584,836 from FY 2020 projected.

Capital Improvement Fund

- Increase of $8,703,633 from FY 2020 projected.

Internal Service Fund

- Increase of $758,885 from FY 2020 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 increase the 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 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 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 (52% 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. The County's fiscal policy is to maintain a healthy fund balance whereby citizens are guarded against 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 (7% 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 (29% 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 (2% 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.

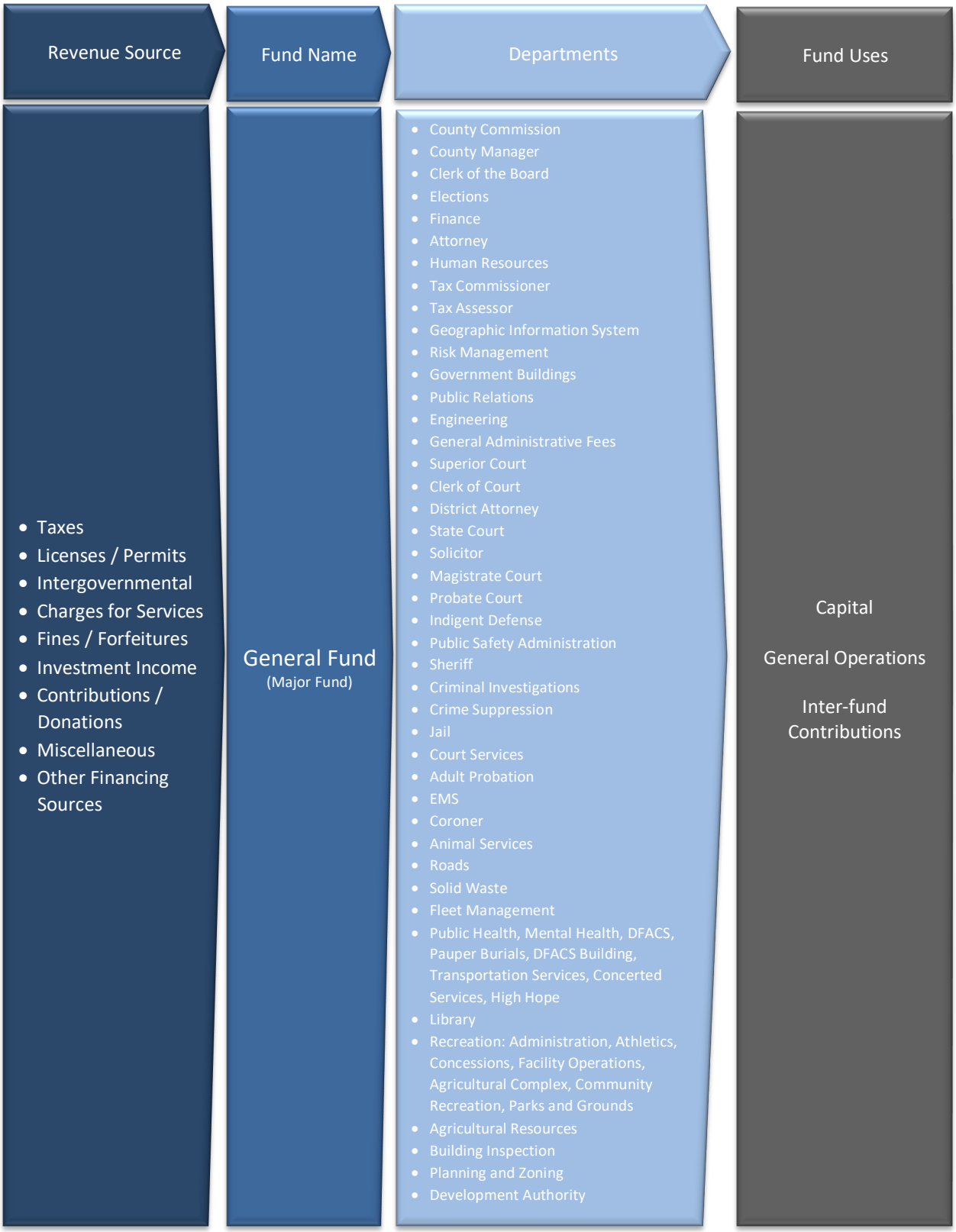
In the past, SPLASH revenues have been sufficient to cover all capital and operating costs, including depreciation and debt service, and to accumulate a fund balance. However, in recent years, due to much larger facility expansion and consequently, increased debt service and depreciation expense of the new assets, revenues have not covered all costs. Due to COVID-19 concerns, SPLASH will not be opened for the 2020 summer season. 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.

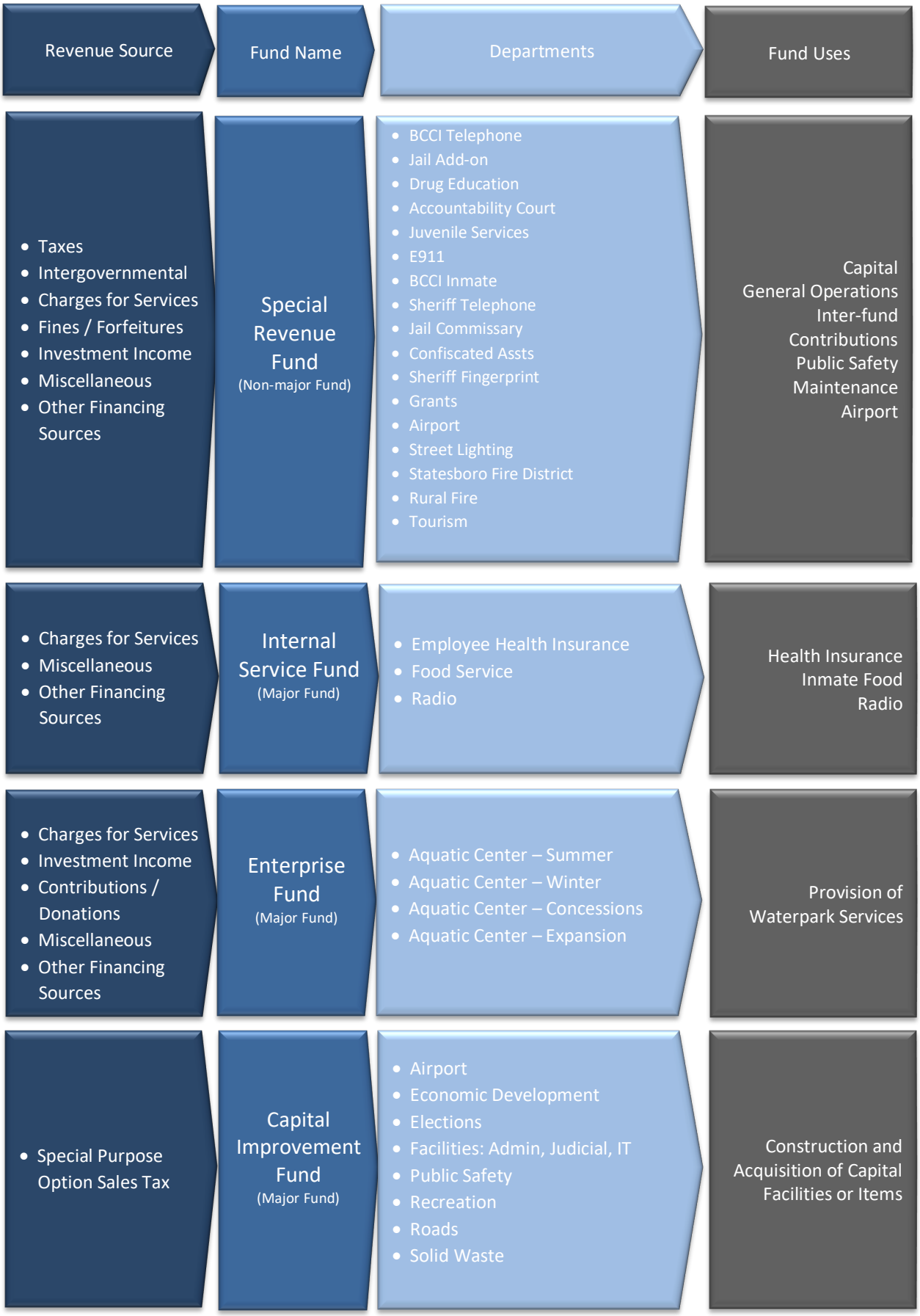
5. INTERNAL SERVICE FUNDS (10% of expenditures)

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 a profit.

The County has three Internal Service Funds to accumulate revenue and expenditures relating to Employee Health Insurance, Food Service and a newly created Radio Fund. The charges associated with these funds are assessed based upon the usage of the Insurance, Food Services and Radio units that each fund, department or agency 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. The Radio Fund is a multi-jurisdicational system that will be funded from user fees from State, Educational and other local governments.

Fund Structure




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
Radio
Health Insurance
Inmate Food
Radio
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: Admin, Judicial, IT
Public Safety
Recreation
Roads
Solid Waste
Construction and Acquisition of Capital Facilities or Items

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 Services	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
Government Buildings	General	Taxes and Other Revenue

Department / Activity	Fund	Primary Revenue Source
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
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
Radio	Internal Service	User Fees
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
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 *Effective and Efficient* To provide responsible administration and stewardship of Bulloch County's legal, financial, ministerial and democratic processes.	Attorney Commissioners Clerk of Board County Manager Elections Finance	GIS Public Relations Radio Tax Assessor Tax Commissioner
Judicial Services *Justice and Equity* 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 Clerk of Courts District Attorney Magistrate Court Probate Court	Public Defender Superior Court State Court Judge Solicitor
Public Safety *Protection of Lives and Property* 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 Animal Services Coroner EMS Jail	Public Safety Admin Sheriff Statesboro Fire Dist. Rural Fire
Public Works *Improving Transportation and the Environment* 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 Roads and Bridges	Solid Waste Street Tax Districts
Community Services *Social / Educational Opportunity through Healthy Lifestyles* To enable each citizen of Bulloch County to enjoy the highest quality of life through equal opportunities for enrichment and independent living.	DFACS Extension Service Health Department Library	Recreation Splash in the 'Boro
Community Development *Growth Management and Economic Opportunity* To plan and implement programs that enable economic prosperity, while protecting the public's health, safety and welfare.	Building Inspections Dev Authority	Planning and Zoning Tourism
Capital Projects *Community Facilities and Economic Development* To ensure a planned, long-term program for responsible investment in public infrastructure, community facilities and economic development.	Capital Funds 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 afte that 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

Budget adoption is consistent with generally accepted accounting principles (GAAP) except for specific items 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 monthly 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 2020-2021 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 essential 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 a comprehensive set of financial management policies, financial trends, and fiscal forecasts. The information contained in these documents allows the policymakers 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.

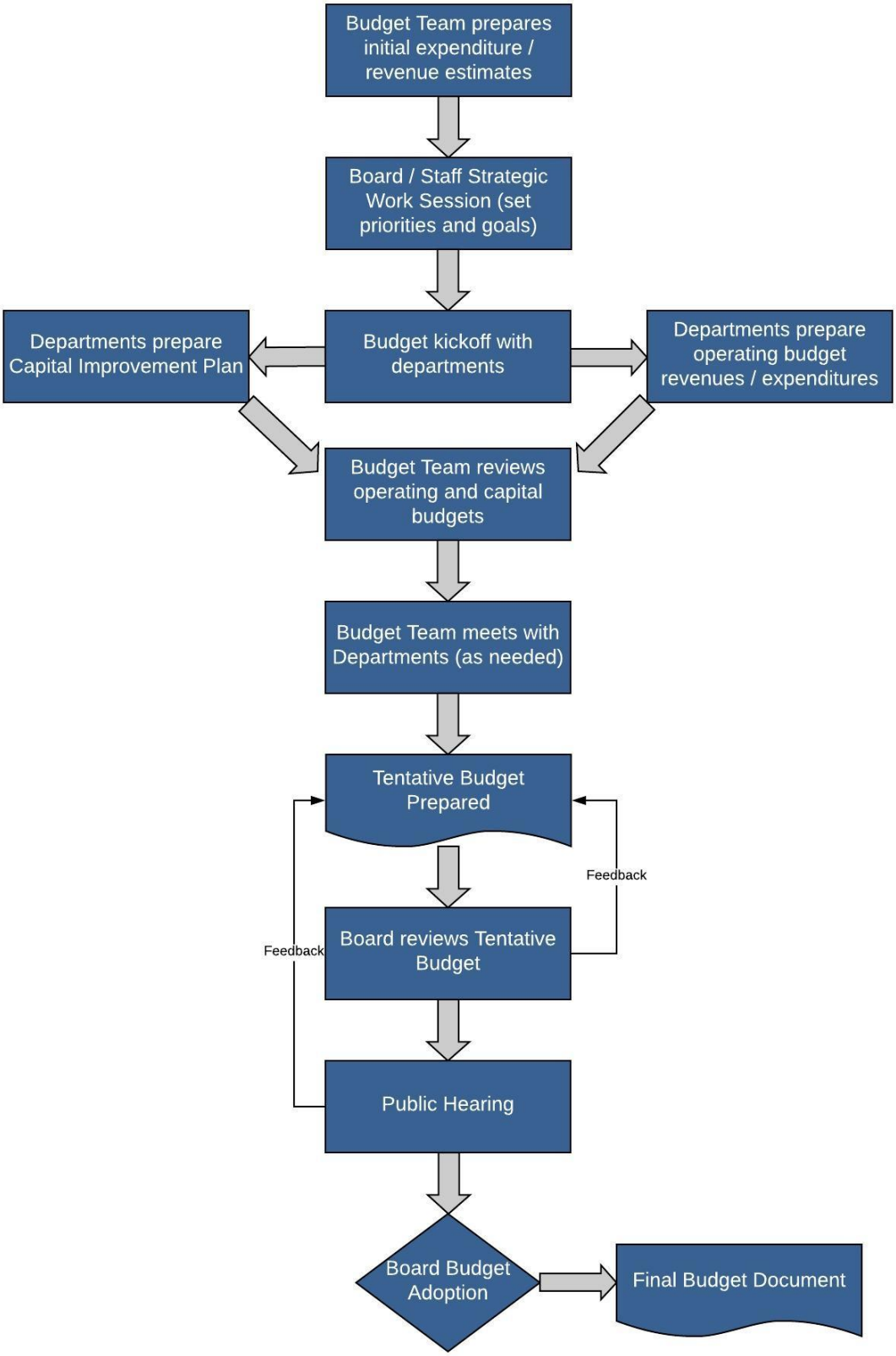
Financial Plan

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 documents format focuses on ease of understanding and access.

Budget Process Steps



Budget Calendar

Date	Action
January 15, 2020	Staff trained on and begin capital planning process
January 29, 2020	Budget Review Team reviews proposed Capital Improvement Plan
February 2020	Staff develop proposed major revenue and expenditure assumptions
March 9, 2020	Training on budget expectations and preparation guidelines
March 13, 2020	Departments begin inputting budget proposals into budget software
April 3, 2020	Departments complete budget input into budget software
April 10, 2020	Budget Review Team reviews department submissions
April 24-30, 2020	Budget Review Team meet with departments
May 15, 2020	Departments complete budget submissions (goals, performance measures)
June 11, 2020	Capital and debt overviews distributed to Board
June 11, 2020	Tentative budget delivered to Board and available for public inspection
June 16, 2020	Staff present operating budget proposal to the Board
June 23, 2020	Public hearing on budget
June 30, 2020	Board approves Budget Document
August 18, 2020	Board approves Tax Digest

Budget Development Schedule

Task	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Budget kickoff (revenue/expentiure estimates)								
Develop and review Capital Improvement Plan								
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 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 balanced against the opportunities and challenges facing the County in the pending fiscal year planning period. Each operating department and Budget unit receives 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.

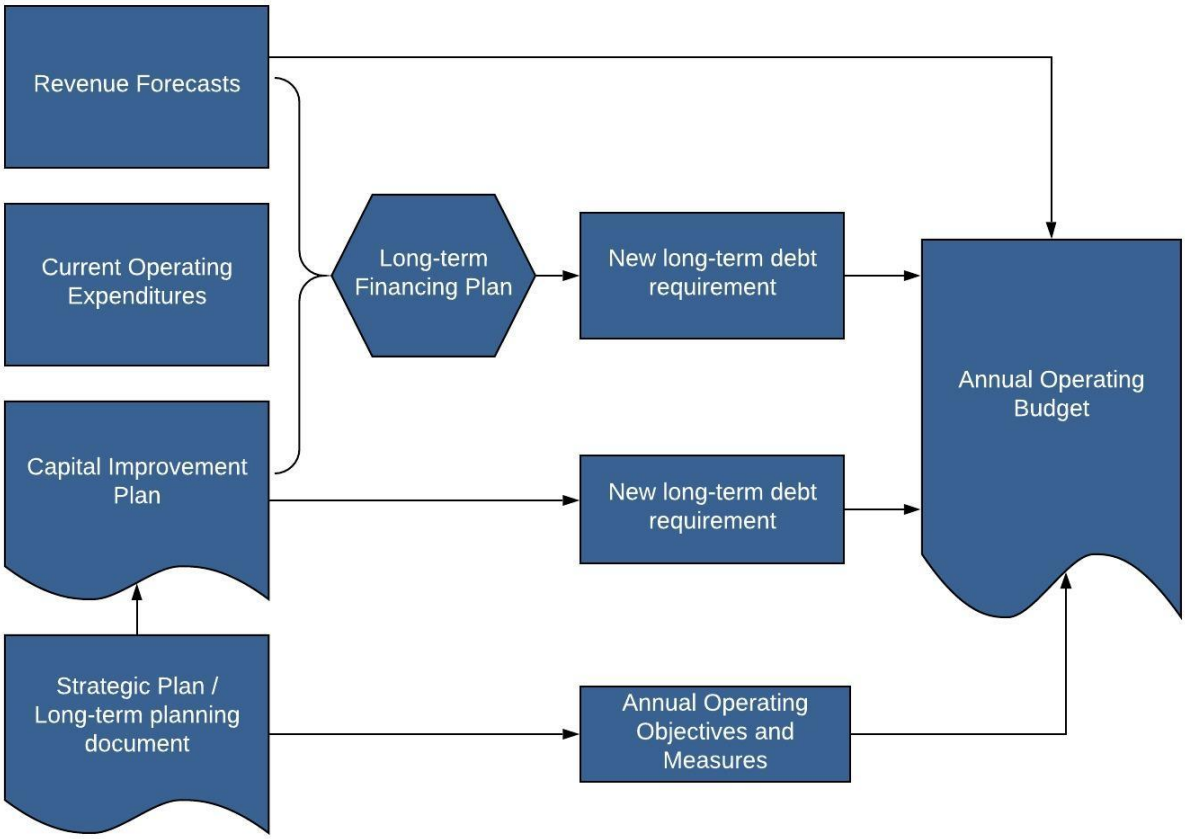
The Board of Commissioners determines priority-funding considerations for *service functions* for FY 2021 in the following rank-ordered context:

- 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 need
- 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 budget status reports, which compare budgeted amounts on a line item by line item basis with actual expenditures throughout the year. The Budget Office prepares monthly reports to assist the departments with monitoring their 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 the 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 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

Entity-wide, long-term budgetary, and financial policies guide Budget construction. 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

Also, 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 responsibilty 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 essential services. County services should not cost more than similar services offered by private industry.
- **Adopt a balanced budget** in the General Fund per the requirements of Georgia Law.
- **Maintain a stable property tax rate.** The Commissioners will generally not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, or (b) essential services need 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 human-made disasters; to provide additional funds for limited unforeseen 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 adjust 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 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 classifications** 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 resources to meet daily operations, unforeseen expenditures, offset unanticipated revenue fluctuations, remain liquid during prolonged periods of revenue shortfalls and to reinforce the County's overall financial health and creditworthiness.

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 periodically. Operating Budgets are funded to operate and maintain new capital improvements adequately.
- **Begin an Economic Analysis Study** and update it annually so that the funding of Capital Improvements keeps pace with inflation and 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 are monitored.
- **Prepare and submit financial reports required by the State** on time.

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 2021 Staffing Overview

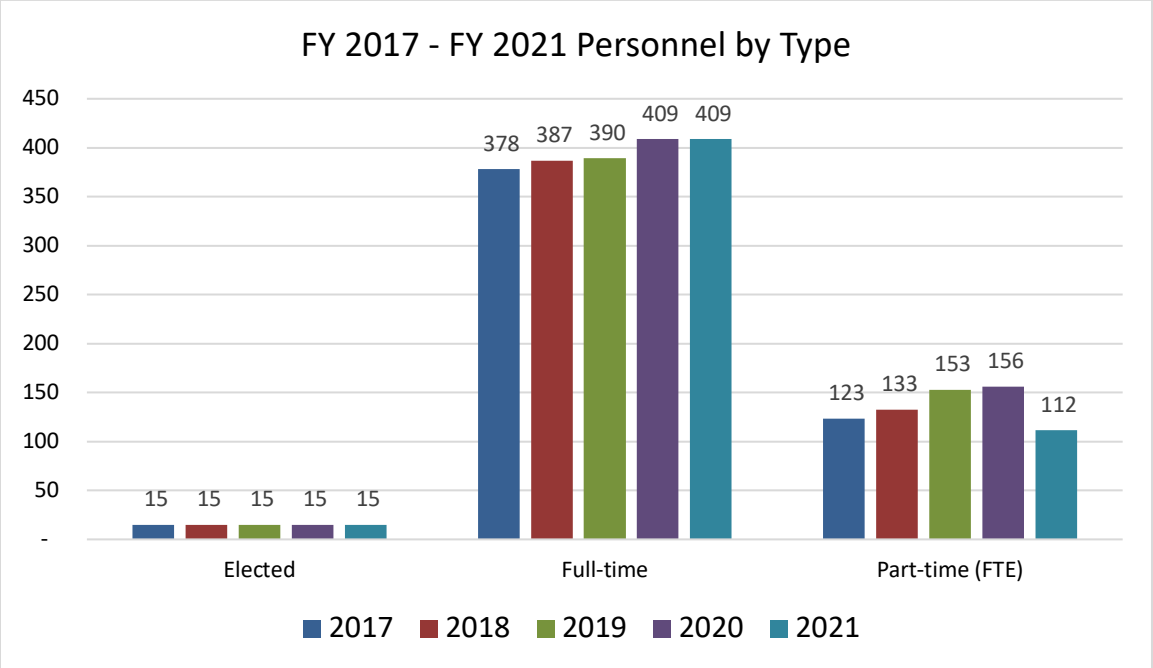
Funding for personnel costs within the County decreased this fiscal year due to COVID-19 service adjustments. Full-time equivalents (FTE's) decreased this fiscal year. The County continues to experience growth but has not increased positions due to the impact of COVID-19 on revenues.

Personnel Trends

The County workforce will decrease by 44.1 FTEs overall in FY 2021. The General Fund experienced no additional full-time increases; however, several full-time employees were assigned to other departments. Due to the impact of COVID-19, the Enterprise Fund (SPLASH) will decrease by 12.7 FTEs. The Special Revenue Fund will decrease by .5 FTEs in FY 2021, while the Internal Service Fund will not have any FTEs in FY2021. Specific changes will be detailed on the following page.

Personnel Summary

Bulloch County has 49 departments with the majority falling within the General Fund (43). In addition, the General Fund is where most 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).

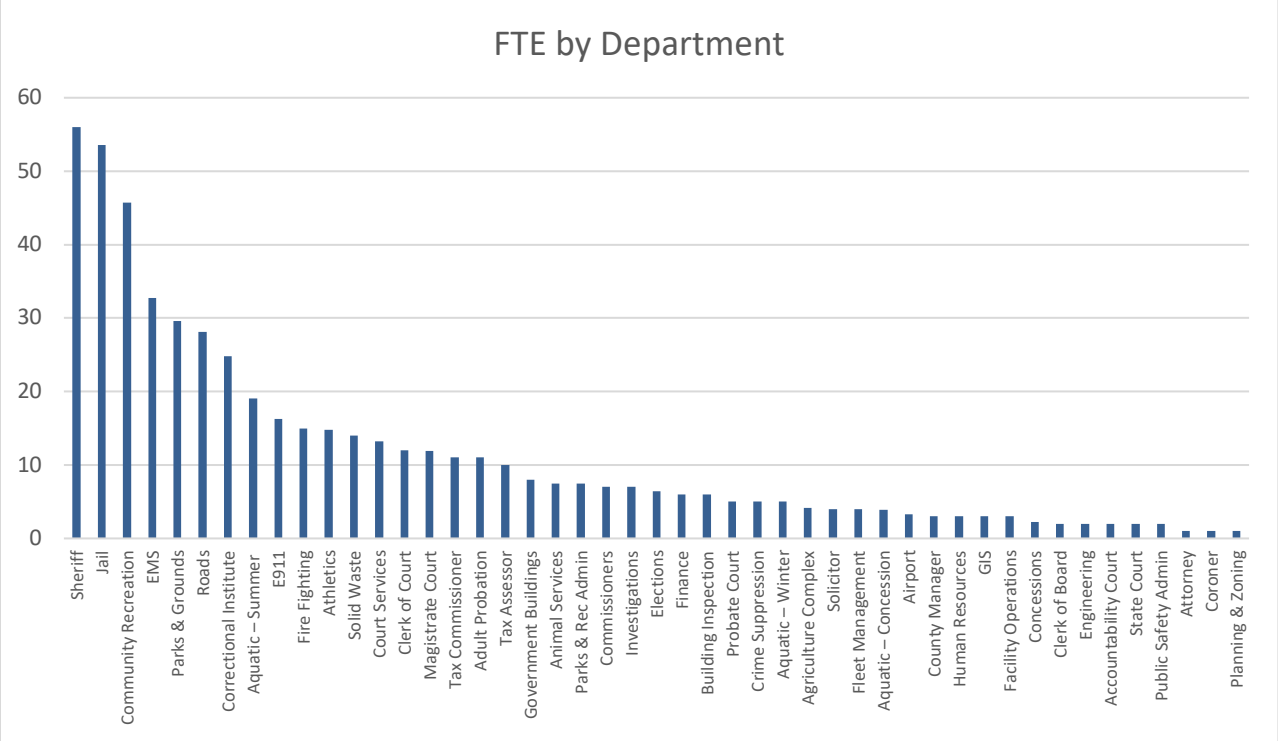


Staffing Changes in FY 2021

Department FTE Decreases: Public Relations (-0.5); Crime Suppression (-4); Court Services (-3); Correctional Institute (-0.1); Fire Fighting (-0.3); EMS (-0.7); E911 (-0.1); Roads (-3.2); Solid Waste (-26.9); Athletics (-1); Aquatic-Summer (-8.6); Aquatic-Concessions (-4.1); Concessions (-0.2); Planning and Zoning (-1); Airport (-0.1)

Department FTE Increases: Sheriff (7); Agriculture Complex (0.7); Community Recreation (1); Building Inspection (1)

Above information includes part-time positions.



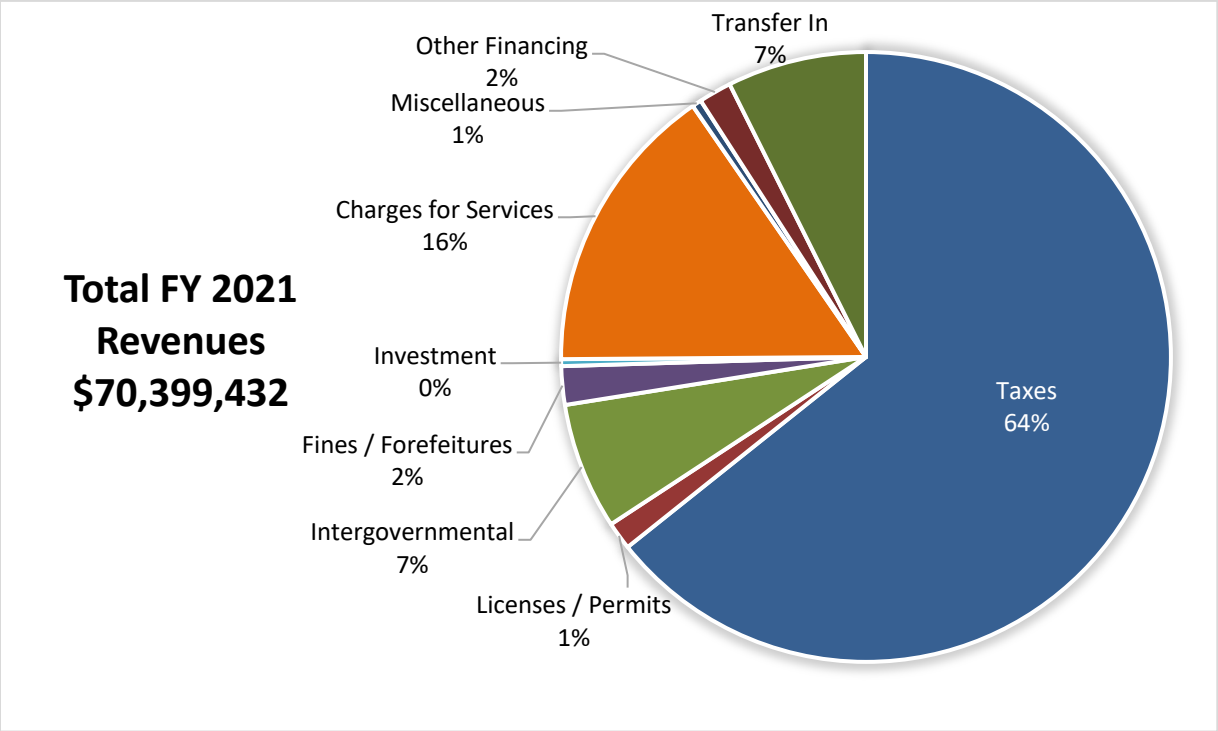
Revenue Overview

Introduction

The total budget for Bulloch County's combined funds for Fiscal Year 2021 amounts to $70,399,432 an increase of 5.3% over the $66,874,775 projection for FY 2020. The increase incurred primarily because of the timing of 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 revenues are projected to remain flat due to the impact on local housing market.

Taking all the factors into account, the County's total General Fund revenues are projected to decrease by approximately 2.5% over the current fiscal year 2020 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 57.4% of total revenues. General Fund revenues will decrease in FY 2021 by 2.5% from $41.44 million projected in FY 2020 to $40.41 million in FY 2021. This decrease can be attributed to COVID-19's impact on charges for services.

Enterprise Fund

The Enterprise Fund is the smallest of the funds in the budget, comprising 1.9% of total revenues. Enterprise Fund revenues will decrease in FY 2021 by 20.0% from $1.67 million projected for FY 2020 to $1.34 million in FY 2021. The large decrease is related to not opening SPLASH in the summer of 2020.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 7.8% 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 decrease 6.4% from $5.88 million projected for FY 2020 to $5.50 million in FY 2021. The dencrease can be attributed to moving the majority of Grants fromt the Special Revenue Fund to the Capital Improvements Fund.

Capital Improvement Funds

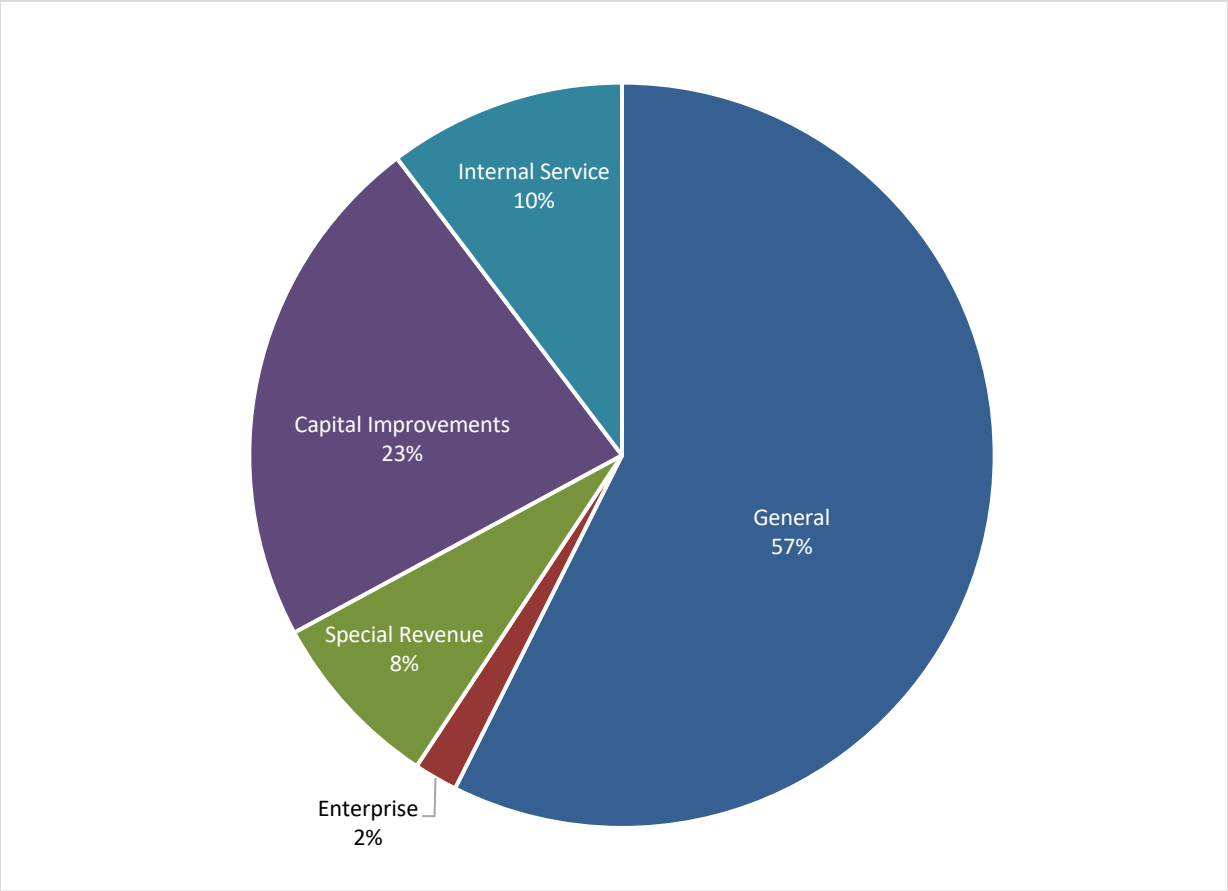
The Capital Improvement Funds comprise 22.6% of the total budget. Capital revenues are expected to increase 38.1% from $11.51 million in FY 2020 to $15.89 million in FY 2021. The majority of the increase is due to moving grants into from the Special Revenue Fund and stronger than expected sales tax collections.

Internal Service Fund

The Internal Service Funds comprise 10.3% of the total budget. Internal Service revenues are expected to increase 13.8% from $6.38 million in FY 2020 to $7.26 million in FY 2021. Most of the increase is from the addition of a Radio Fund to account for a new multi-agency radio system.

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 most of the revenue.



Expenditure Overview

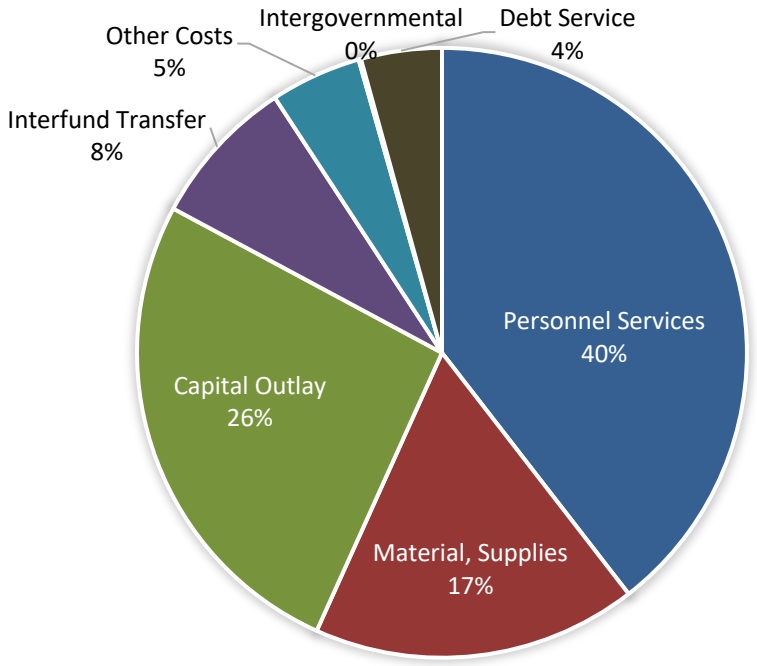
Introduction

The total expenditures for Bulloch County's combined funds for Fiscal Year 2021 amounts to $79.58 million, an increase of 8.21% from the 2020 projection of $72.42 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 2021 Expenditures $79,581,558



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 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 52.3% of total expenditures. General Fund expenditures will decrease in FY 2021 by 0.8% from $41.95 million projected for FY 2020 to $41.61 million in FY 2021. The decrease is due service level adjustments related to COVID-19.

Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 2.4% of total County expenditures. Enterprise expenditures are expected to decrease by 16.5% from $2.32 million projected in FY 2020 to $1.94 million in FY 2021. The decrease is due to cancelling SPLASH operations during the summer of 2020.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds in the overall budget comprising 7.1% 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 21.8% from $7.26 million projected for FY 2020 to $5.69 million in FY 2021. This decrease is primarily due to moving grant funding to the specific type of project (e.g., road resurfacing grants (LMIG)).

Capital Improvement Funds

The cumulative Capital Improvements Funds are the second largest funds in the budget accounting for 28.5% of total expenditures. Capital expenditures are expected to increase by 62.2% from $13.99 million projected in FY 2020 to $22.70 million in FY 2021. The majority of the increase is due to expected completion of the jail renovation and public safety radio

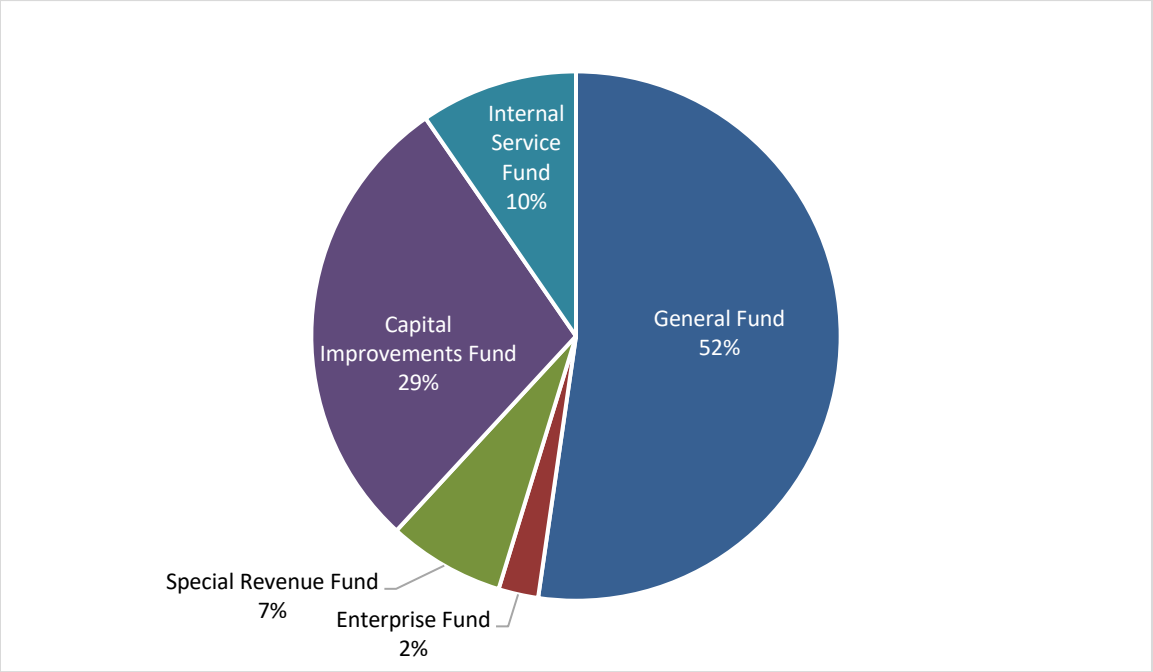
infrastructure. Additionally, the passage of the TSPLOST increased funding for road projects this fiscal year.

Internal Service Funds

The cumulative Internal Service Funds are the third largest funds and account for 9.6% of total spending. The Internal Service Fund consists of the Employee Health, Kitchen and Radio funds. Internal Service expenditures are proposed to increase 11.0% from $6.90 million projected for FY 2020 to $7.65 million in FY 2021. The increase is primarily due to adding the Radio Fund to account for a multi-jurisdictional radio system.

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 most of the County's expenditures.

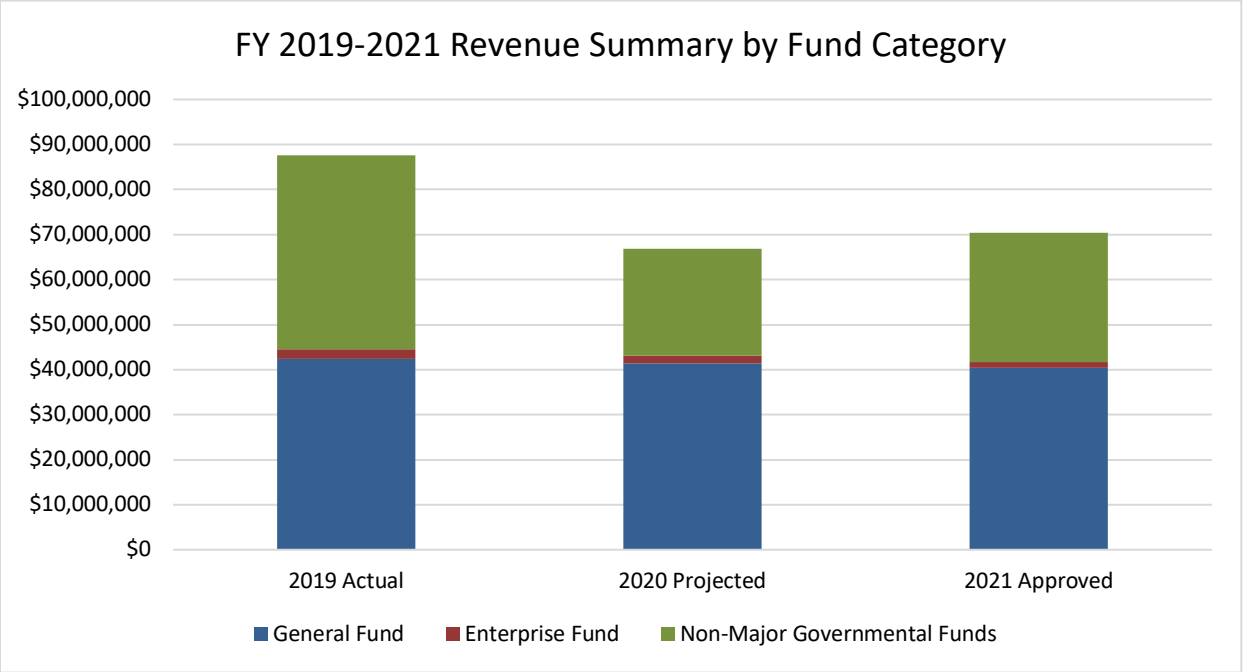


Consolidated Financials

Three-Year Consolidated Financials & Fund Financial Schedule

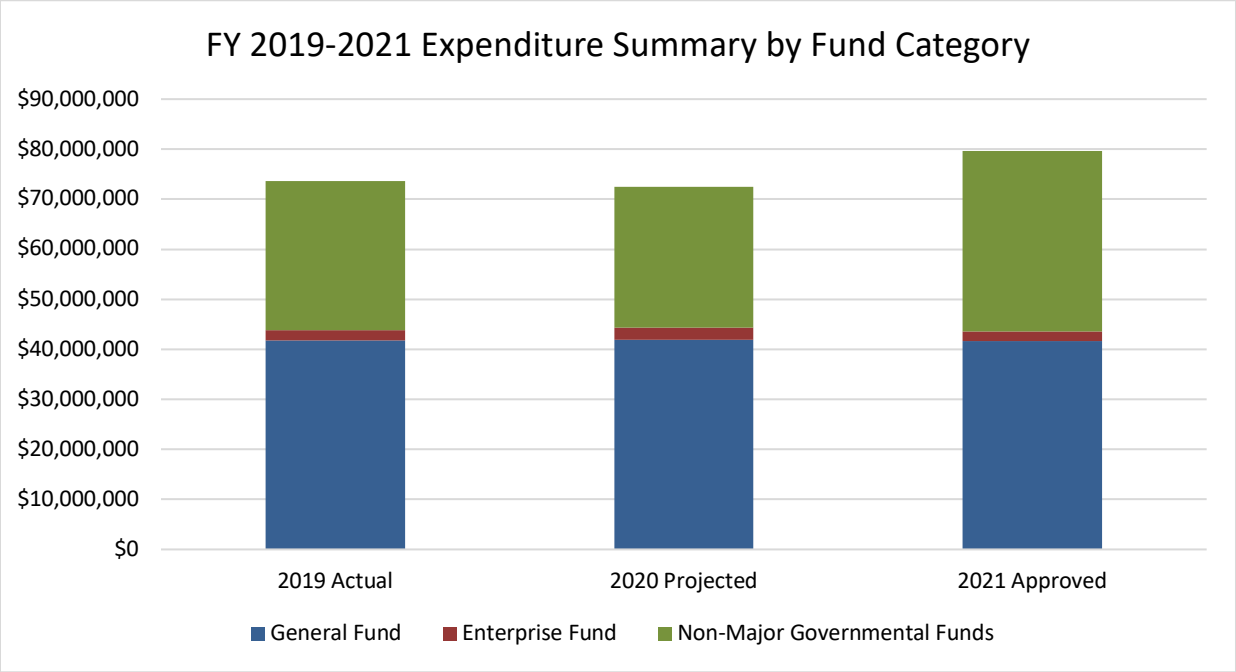
For all funds in FY 2021, we anticipate $70,399,432 in total revenue, a decrease of 19.6% from FY 2019 of $87,555,362. The table below summarizes total revenue from FY 2019 to FY 2021. The graph illustrates FY 2019 to FY 2021 revenues and includes other financing sources.

FY 2019-2021 Revenue Summary by Fund				
Fund	**2019 Actual**	**2020 Projected**	**2021 Budget**	**2019-2021 Increase / Decrease**
General	42,391,784	41,440,625	40,405,890	(1,985,894)
Enterprise	2,081,904	1,669,209	1,335,150	(746,754)
Special Revenue	8,768,193	5,878,425	5,502,597	(3,265,596)
Capital Improvements	27,627,177	11,504,908	15,892,750	(11,734,427)
Internal Service	6,686,304	6,381,609	7,263,046	576,741
Total	**87,555,362**	**66,874,775**	**70,399,432**	**(17,155,930)**



Based on expenditures from all funds (General, Enterprise, Capital Improvements, Internal Services, and Special Revenue), the County's total adopted budget for FY 2021 is $79,581,558, an increase of 8.1% from FY 2019 of $73,629,761. 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 2019 to FY 2021. The graph illustrates FY 2019 to FY 2021 expenditures.

FY 2019-2021 Expenditure Summary by Fund				
Fund	**2019 Actual**	**2020 Projected**	**2021 Budget**	**2019-2021 Increase / Decrease**
General	41,809,751	41,948,715	41,613,760	(195,991)
Enterprise	2,072,283	2,320,656	1,938,450	(133,833)
Special Revenue	8,952,299	7,263,238	5,678,402	(3,273,897)
Capital Improvements	13,842,509	13,993,075	22,696,708	8,854,199
Internal Service	6,952,919	6,895,353	7,654,238	701,319
Total	**73,629,761**	**72,421,037**	**79,581,558**	**5,951,797**



FY 2021 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2021 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together.

FY 2021 Revenue/Expenditure Summary by Fund							
Fund		**Major Funds**			**Non-Major Funds**		**2020-2021 Totals**
	General Fund	**Capital Improvement Funds**	**Special Revenue Fund (Grants)**	**Enterprise Fund (SPLASH)**	**Special Revenue Funds**	**Internal Service Funds**	
FY 2021 Revenue							
Taxes	30,050,545	12,669,600			2,535,395		45,255,540
Licenses / Permits	437,200				3,610		440,810
Intergovernmental	1,060,500	3,169,250	5,000		497,110		4,731,861
Charges for Services	6,721,460			1,330,000	1,981,580	1,476,540	11,509,580
Fines / Forfeitures	1,204,000				231,500		1,435,500
Investment	202,850	53,900		400	397		257,547
Donations			1,500	4,500			6,000
Miscellaneous	341,355			250	4,250		345,855
Other Financing	388,000				227,575	606,500	1,222,075
Transfer In					14,680	5,180,005	5,194,685
Total	**40,405,910**	**15,892,750**	**6,500**	**1,335,150**	**5,496,097**	**7,263,045**	**70,399,452**
FY 2021 Expenditures							
Personnel Services	28,501,210			713,860	2,220,435	10,000	31,445,505
Materials, Supplies	9,758,135	311,000	6,500	560,165	1,624,663	1,449,490	13,709,953
Capital Outlay	405,960	19,953,829		5,250	403,850		20,768,889
Interfund Transfer				45,000	98,145	6,167,748	6,310,893
Other Costs	2,754,965				1,055,040	27,000	3,837,005
Intergovernmental					100,050		100,500
Debt Service	193,490	2,431,879		614,175	169,719		3,409,263
Total	**41,613,760**	**22,696,708**	**6,500**	**1,938,450**	**5,671,902**	**7,654,238**	**79,581,558**
Balance Summary							
Excess / (Deficiency)	(1,207,850)	(6,803,958)	0	(603,700)	(175,805)	(391,193	(9,182,126)
Fund Balance (Begin*)	10,074,694	14,042,971	7,674	1,782,731	2,727,813	1,395,469	31,281,883
Fund Balance (End)	8,866,844	7,239,013	7,674	1,179,031	2,552,008	1,004,276	21,977,205
Fund Balance % Change	(12%)	(48.5%)	0%	(33.9%)	(4.6%)	(28.0%)	(29.5%)

- SPLASH excludes $625,000 depreciation expense.
- The Beginning Fund Balance for FY2020-2021 is a projection and does not reflect actual fund performance for the 2019-2020 fiscal year.

FY 2019-2021 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2019 – FY 2021 revenues and expenditures for all funds.

Category	2019 Actual	2020 Projected	2021 Budget
Revenue			
Taxes	38,721,057	42,782,569	45,255,540
Licenses and Permits	531,175	850,251	440,810
Intergovernmental	9,889,299	3,903,282	4,731,860
Charges for Services	14,008,056	10,349,974	11,509,580
Fines / Forfeitures	1,803,747	1,503,740	1,435,500
Investment	475,109	366,113	257,547
Miscellaneous	476,457	412,390	351,605
Other Financing	1,337,826	1,593,926	1,222,325
Transfer In	20,312,636	5,112,530	5,194,685
Total	**87,555,362**	**66,874,775**	**70,399,452**
Expenditures			
Personnel Services	29,143,512	31,268,201	31,445,505
Materials, Supplies	14,756,709	13,651,885	13,709,953
Capital Outlay	18,066,956	13,782,378	20,768,889
Interfund Transfer	5,853,171	6,041,813	6,310,893
Other Costs	3,824,118	3,701,200	3,837,005
Debt Service	1,416,854	3,780,188	3,409,263
Intergovernmental	568,441	195,372	100,050
Total	**73,629,761**	**72,421,037**	**79,581,558**
Balance Summary			
Excess (Deficiency of Revenue over Expenditures)	(7,013,911)	(11,283,792)	(8,577,568)
Fund Balance – Ending	40,464,009	34,917,747	25,735,641

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 2019 to 2020

The impact of COVID-19 and Public Safety personnel cost overuns will result in a 10.7% decrease in General Fund – Fund Balance. The Enterprise Fund balance will decrease approximately 25.3% due to payment for the Aquatic Center expansion and cancellation of the summer 2020 season of Splash. Capital Improvements Fund Balance will decrease by 32.6% due to the completion of large projects in FY 2020. Internal Service Fund Balance is expected to decrease by 20.5% as a result of growth in the Employee Health Insurance costs.

Projected Changes in Fund Balance from Fiscal Year 2020 to 2021

In Fiscal Year 2021, there are expected changes in fund balance as seen at the bottom of the table on page 90. Capital Funds will increase largely due to receipt of TSPLOST funds and debt issuance proceeds that will not be fully spent until FY 2021. The Enterprise Fund shows a decrease due to payment for the Aquatic Center expansion and cancellation of the summer 2020 season of Splash. Special Revenue Funds will decrease because of numerous planned capital outlays.

Fund Balance				
Fund	**Ending Fund Balance (7/1/19)**	**Ending Fund Balance (6/30/20)**	**Increase / (Decrease)**	**Percent Change**
General	11,282,564	10,074,694	(1,207,870)	(10.7%)
Enterprise	2,386,031	1,782,731	(603,300)	(25.3%)
Special Revenue	4,039,271	3,863,466	(175,805)	(4.4%)
Capital Improvements	20,846,929	14,042,971	(6,803,958)	(32.6%)
Internal Service	1,909,214	1,518,021	(391,193)	(20.5%)
Total	**40,464,009**	**31,281,883**	**(9,182,126)**	**(22.7%)**

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 was renamed the Accountability Court to reflect a change in funding and function and moved to a Special Revenue Fund. The Animal Control and Animal Shelter Departments were combined into Animal Services in FY 2021.

General Fund Summary

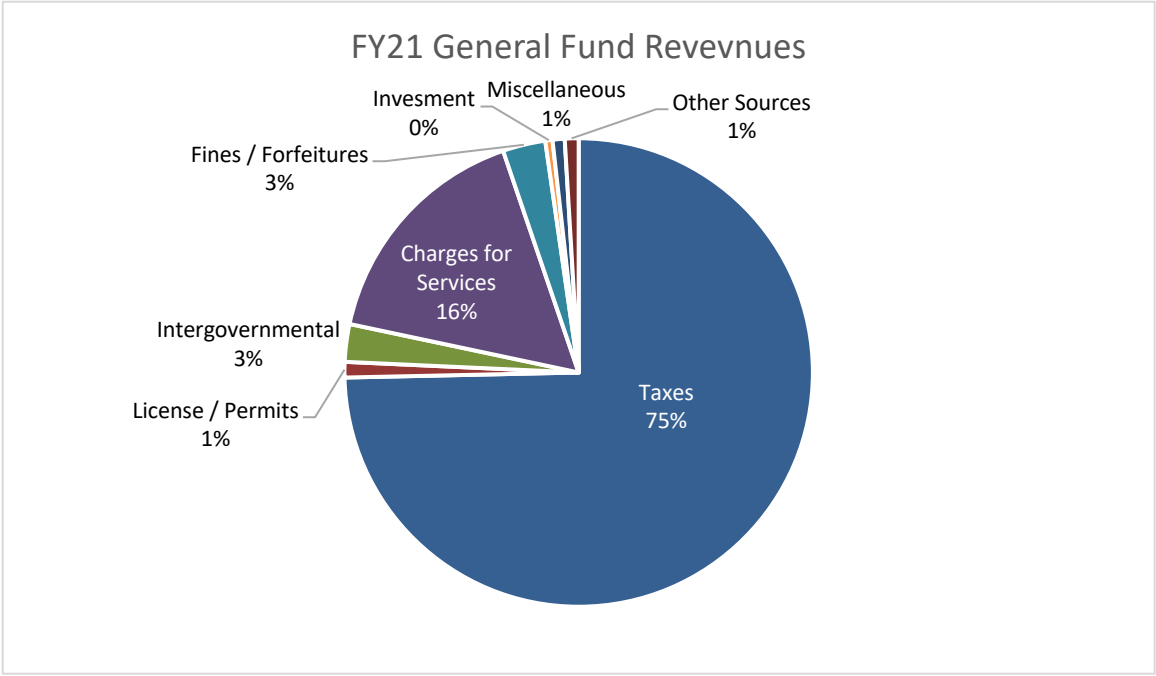
Fund 100 – General Fund
Revenue and Expenditure Summary

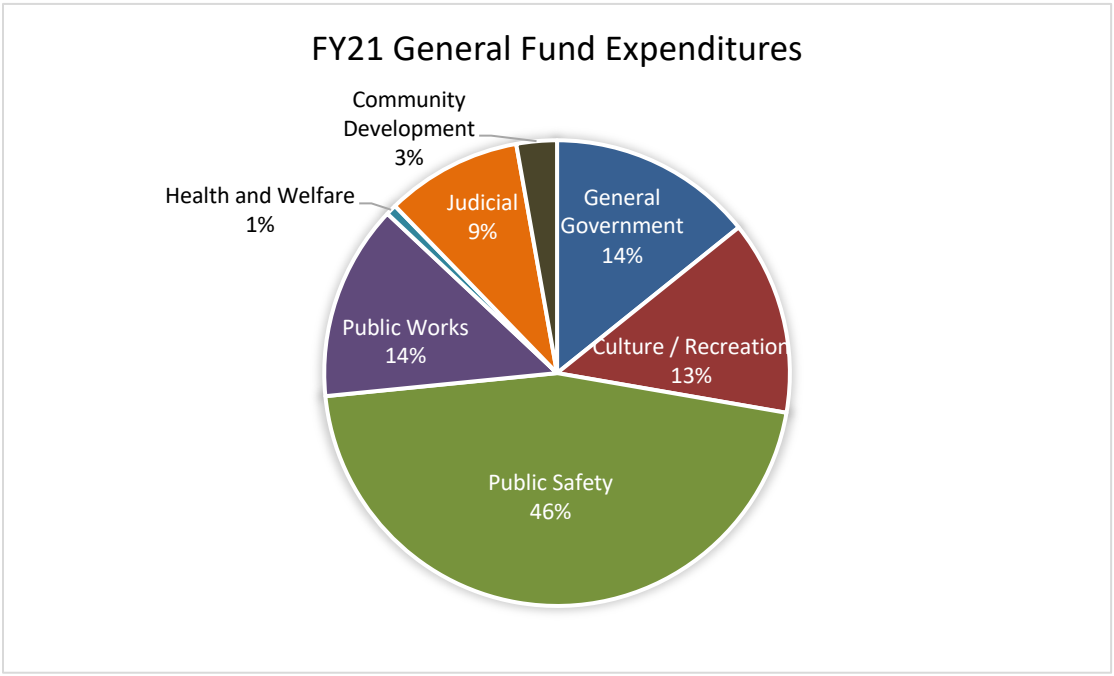
General Fund Summary Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Personnel Services	24,195,098	25,966,495	26,804,307	28,931,005	28,313,550
Materials, Supplies and Services	8,909,491	9,730,374	10,704,518	9,842,260	9,833,595
Capital Outlay	1,014,870	608,387	1,150,892	127,765	330,500
Interfund Transactions	1,210,250	467,460			
Other Costs	2,833,977	2,441,557	2,665,264	2,736,590	2,754,965
Debt Service	206,977	193,468	193,468	193,472	193,490
Miscellaneous		10,000	590,271		
Total Expenditures	**38,370,662**	**39,417,741**	**42,108,719**	**41,831,092**	**41,426,100**

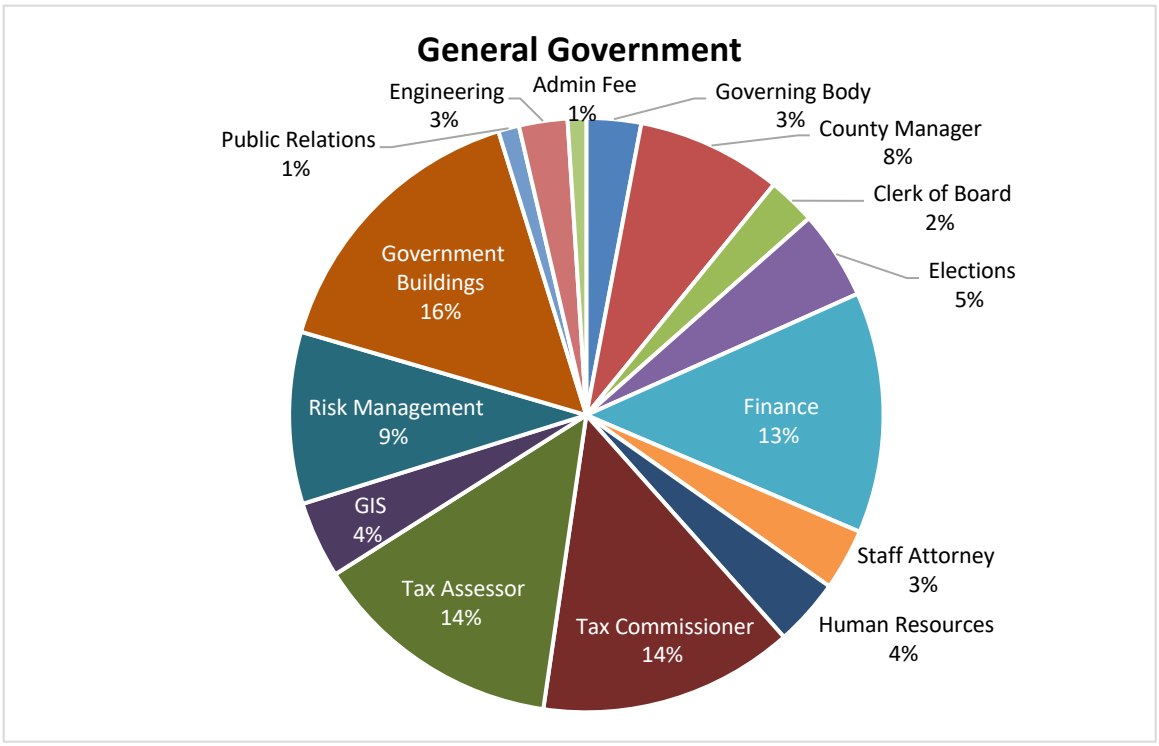
General Revenues Summary Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Taxes	26,718,247	27,711,513	29,211,979	29,403,837	30,050,545
Licenses and Permits	517,587	526,605	527,055	521,500	437,200
Intergovernmental	2,766,078	1,710,793	1,900,582	1,098,400	1,060,500
Charges for Services	7,678,508	7,934,348	8,088,757	8,278,375	6,721,460
Fines and Forfeitures	1,508,066	1,611,151	1,513,403	1,421,700	1,204,000
Investment Income	3,769	60,491	344,655	327,000	202,850
Miscellaneous	507,532	340,210	441,485	328,440	341,335
Other Finance Sources	(258,446)	923,889	363,868	451,840	388,000
Total Revenues	**39,441,341**	**40,819,000**	**42,391,784**	**41,831,092**	**40,405,890**

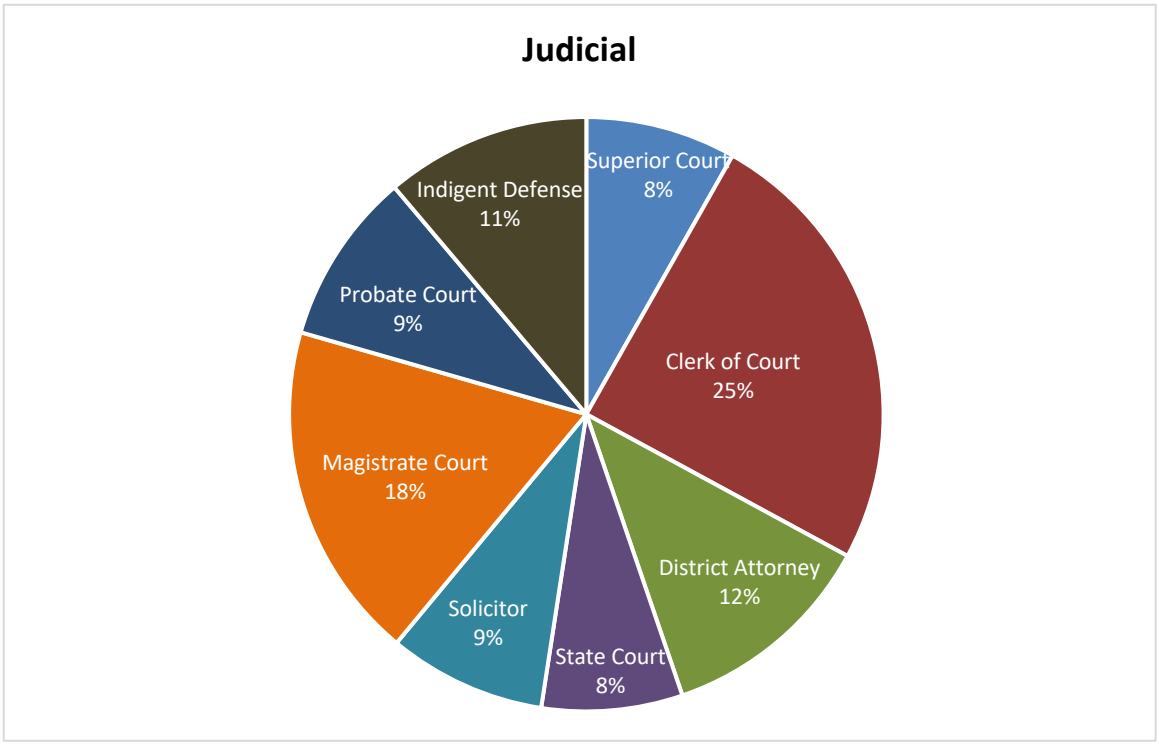
General Fund Balance Summary	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Summary of Revenue Over Expenditures	3,152,957	1,401,259	283,065	0	(1,020,210)
Fund Balance Ending	**9,626,562**	**11,027,821**	**11,310,886**	**11,310,886**	**10,290,676**

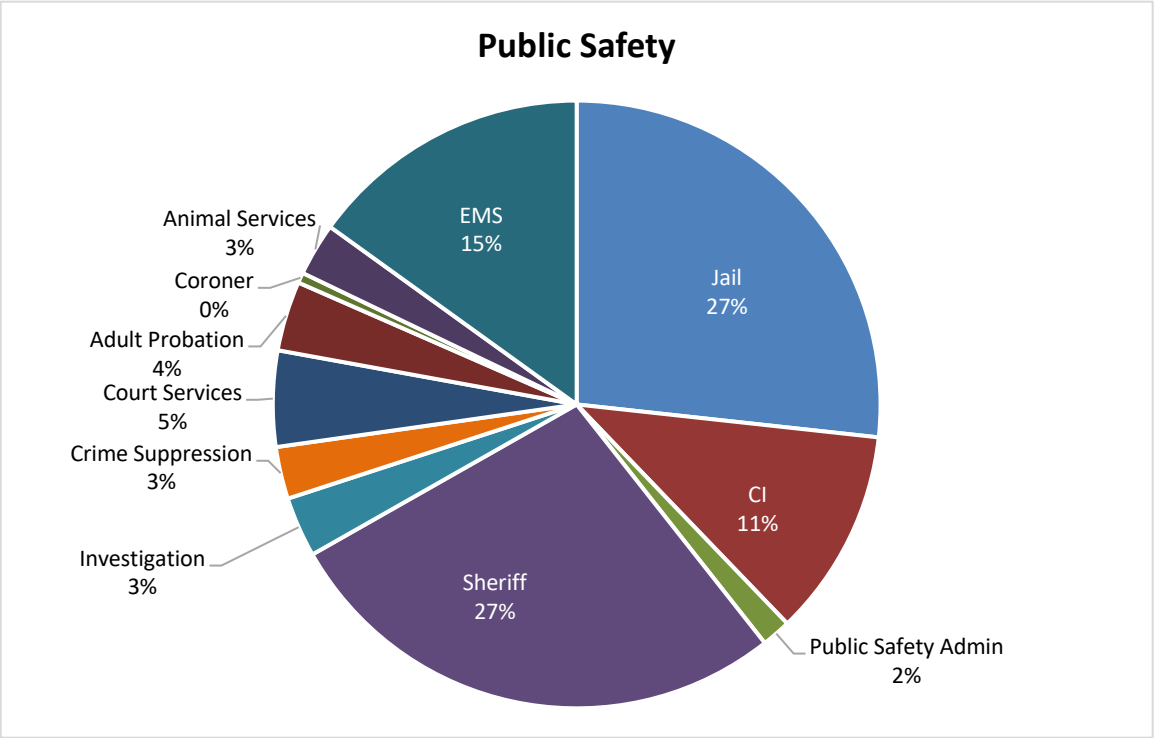
Revenues	2021 Approved	% of Total	Expenditures	2021 Approved	% of Total
Taxes	30,505,545	75.5	General Government	5,899,090	14.2
Licenses and Permits	437,200	1.1	Judicial	3,912,285	9.4
Intergovernmental	1,060,500	2.6	Public Safety	18,928,305	45.7
Charges for Services	6,721,460	16.6	Public Works	5,626,395	13.6
Fines and Forfeitures	1,204,000	3.0	Health and Welfare	308,560	0.7
Investment Income	202,850	0.5	Culture and Recreation	5,587,625	13.5
Miscellaneous	341,335	0.8	Community Development	1,163,840	2.8
Other Financing Sources	388,000	1.0			
Total Revenues	**40,405,890**		**Total Expenditures**	**41,426,100**	

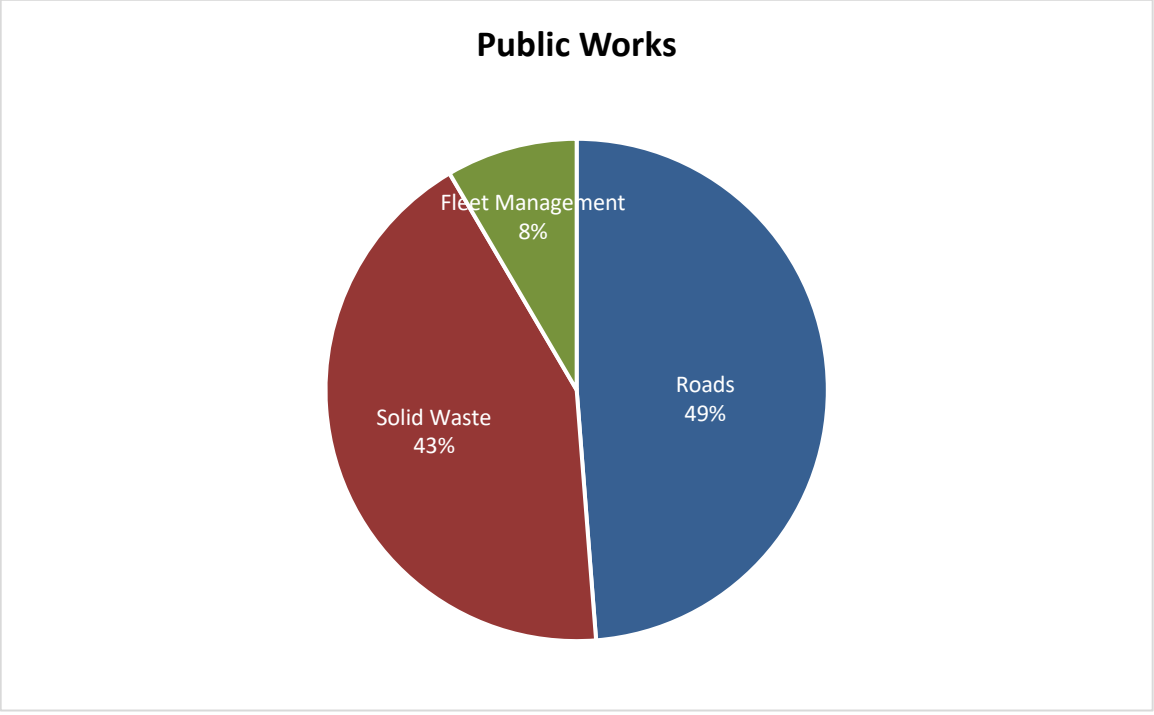




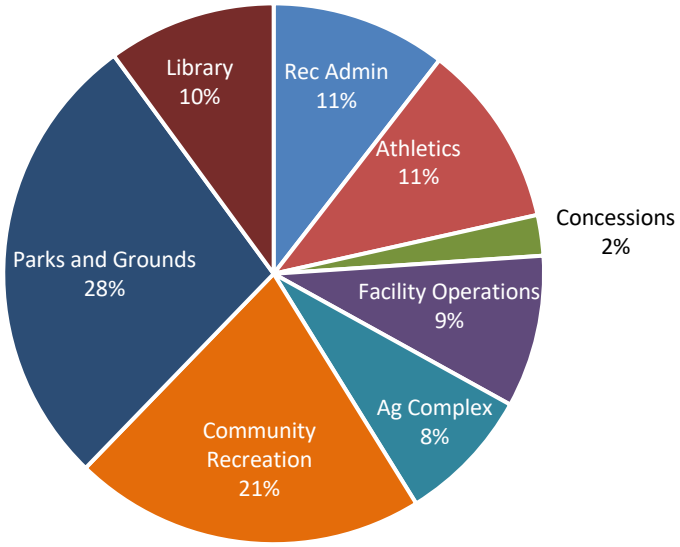

General Government
Engineering 3%
Admin Fee 1%
Governing Body 3%
Public Relations 1%
County Manager 8%
Clerk of Board 2%
Government Buildings 16%
Elections 5%
Risk Management 9%
Finance 13%
GIS 4%
Staff Attorney 3%
Tax Assessor 14%
Tax Commissioner 14%
Human Resources 4%


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%

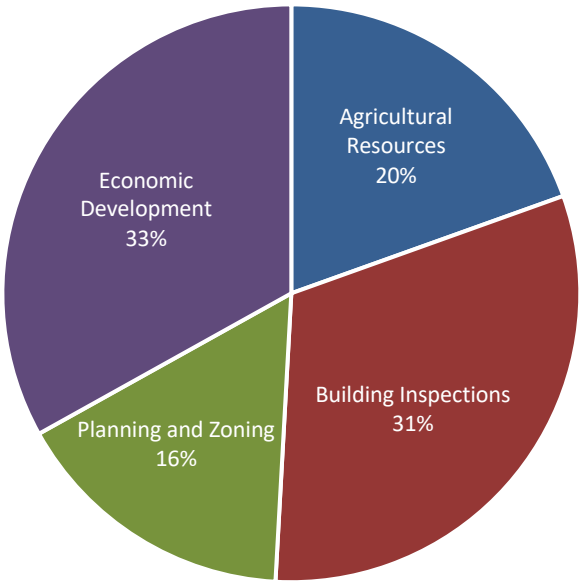

Public Safety
Animal Services 3%
EMS 15%
Jail 27%
Coroner 0%
Adult Probation 4%
Court Services 5%
Crime Suppression 3%
CI 11%
Investigation 3%
Sheriff 27%
Public Safety Admin 2%

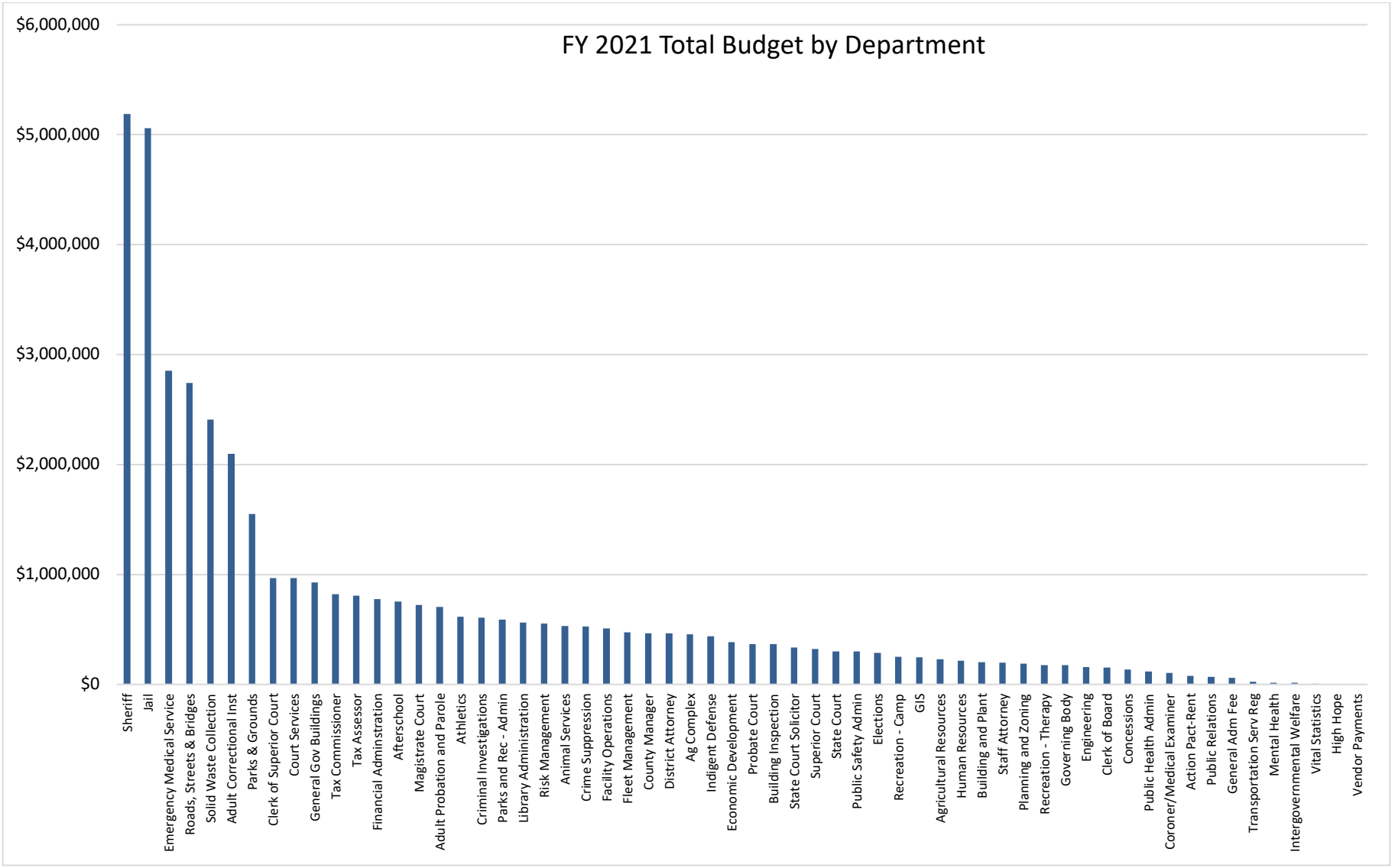

Public Works
Fleet Management 8%
Roads 49%
Solid Waste 43%

Leisure Services



Development Services




FY 2021 Total Budget by Department
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
Sheriff
Jail
Emergency Medical Service
Roads, Streets & Bridges
Solid Waste Collection
Adult Correctional Inst
Parks & Grounds
Clerk of Superior Court
Court Services
General Gov Buildings
Tax Commissioner
Tax Assessor
Financial Adminstration
Afterschool
Magistrate Court
Adult Probation and Parole
Athletics
Criminal Investigations
Parks and Rec - Admin
Library Administration
Risk Management
Animal Services
Crime Suppression
Facility Operations
Fleet Management
County Manager
District Attorney
Ag Complex
Indigent Defense
Economic Development
Probate Court
Building Inspection
State Court Solicitor
Superior Court
State Court
Public Safety Admin
Elections
Recreation - Camp
GIS
Agricultural Resources
Human Resources
Building and Plant
Staff Attorney
Planning and Zoning
Recreation - Therapy
Governing Body
Engineering
Clerk of Board
Concessions
Public Health Admin
Coroner/Medical Examiner
Action Pact-Rent
Public Relations
General Adm Fee
Transportation Serv Reg
Mental Health
Intergovernmental Welfare
Vital Statistics
High Hope
Vendor Payments

General Fund Revenues

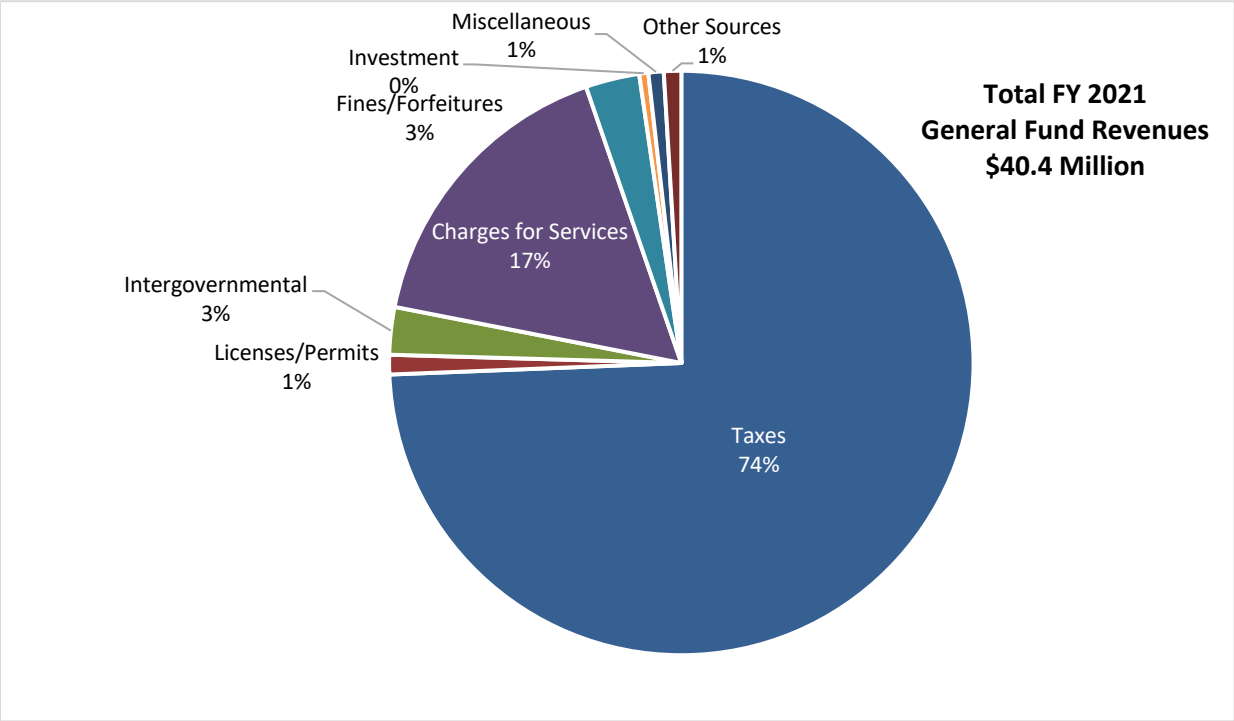
General Fund Revenue Overview

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. Generally, 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 2021



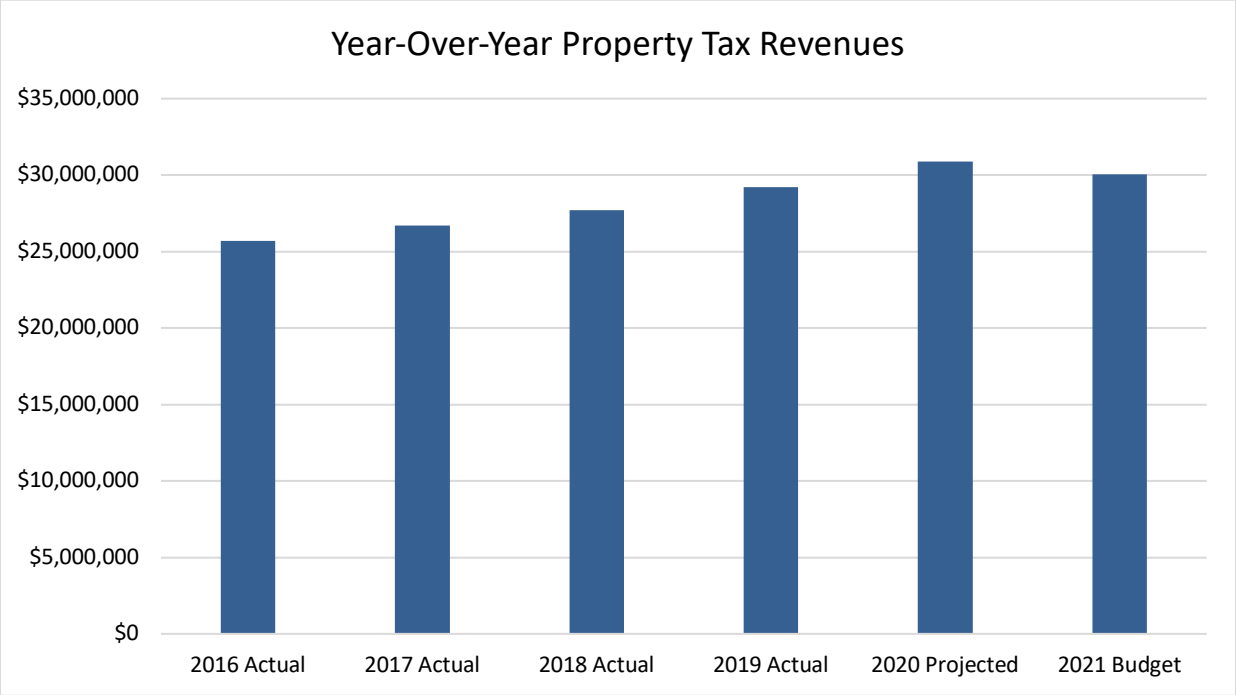
General Fund Revenue Categories

- 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

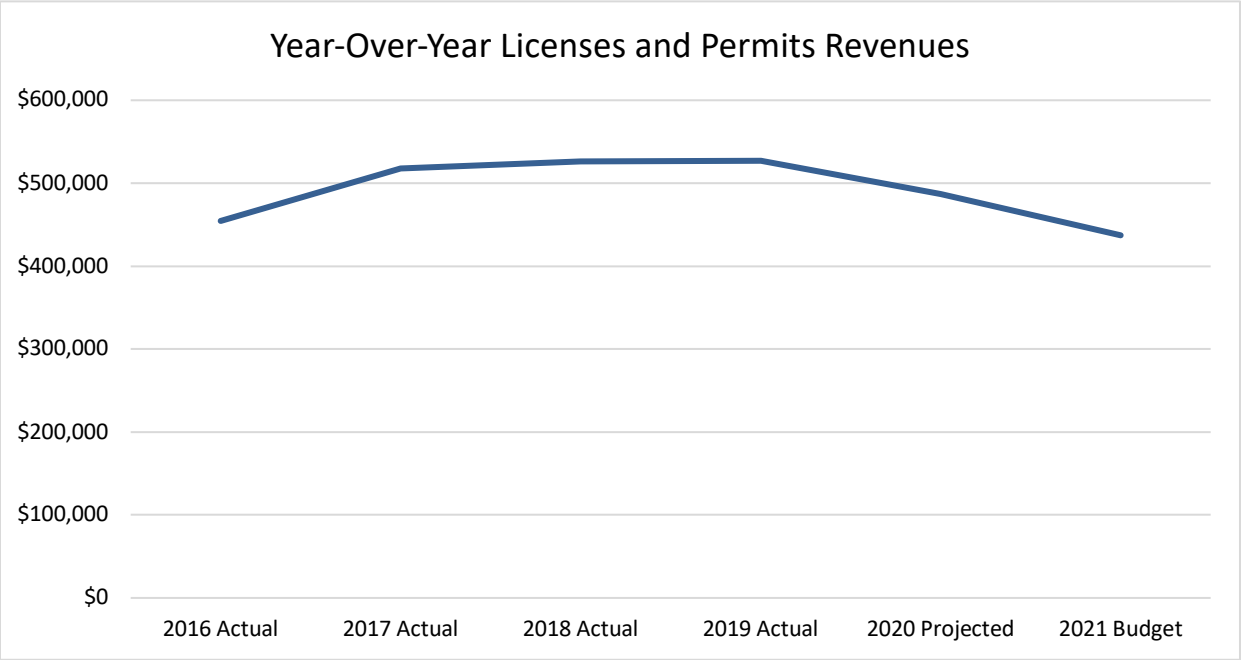
Property Tax is Bulloch County's largest source of tax revenue for the General Fund, and it is collected by the Tax Commissioner. This tax is an ad-valorem (value-based) tax imposed on real property and tangible personal property which Bulloch County property owners pay at a rate of 40% of the assessed value of the property. The County's property tax rate is currently 11.833 mills, the same as last year.



* Includes Current Year Real Property Taxes

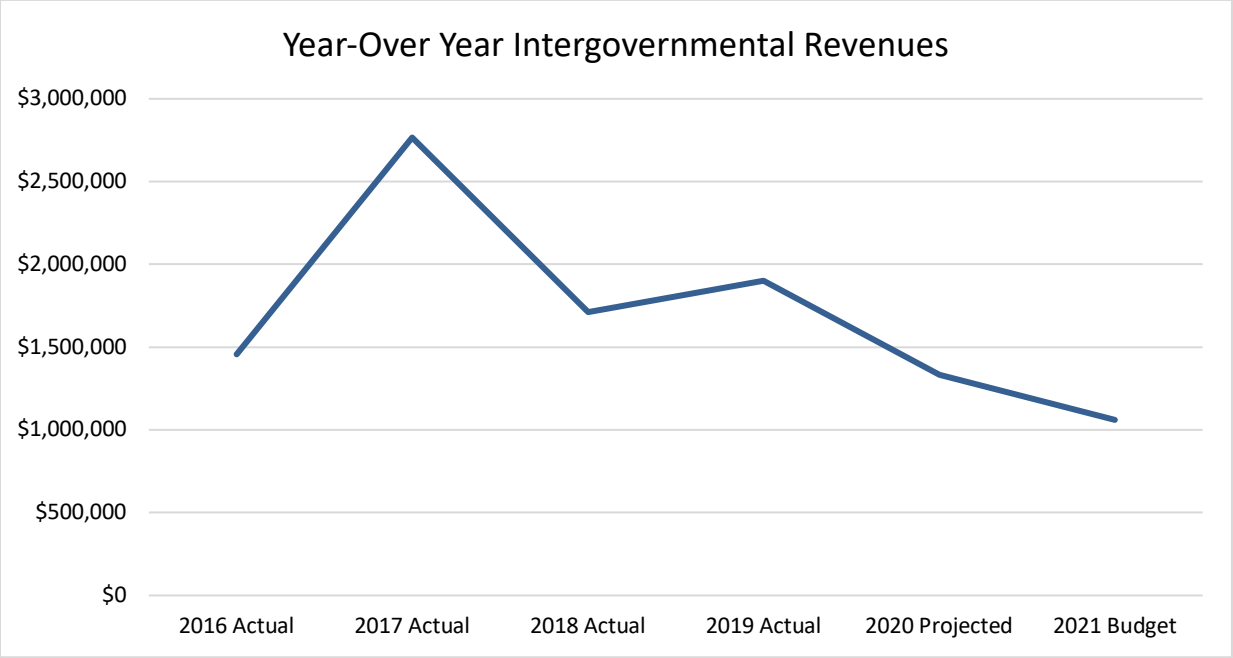
Licenses and Permits

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



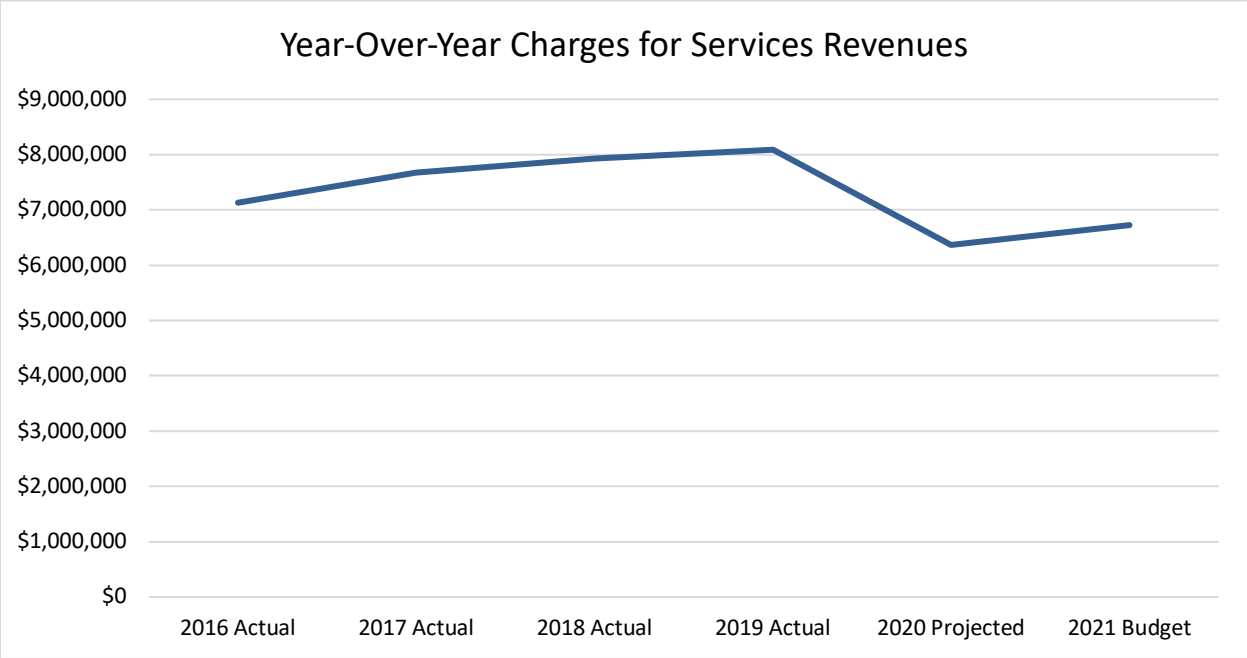
Intergovernmental Revenues

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. The descrease since 2019 is related to eliminating housing federal prisioners at the jail.



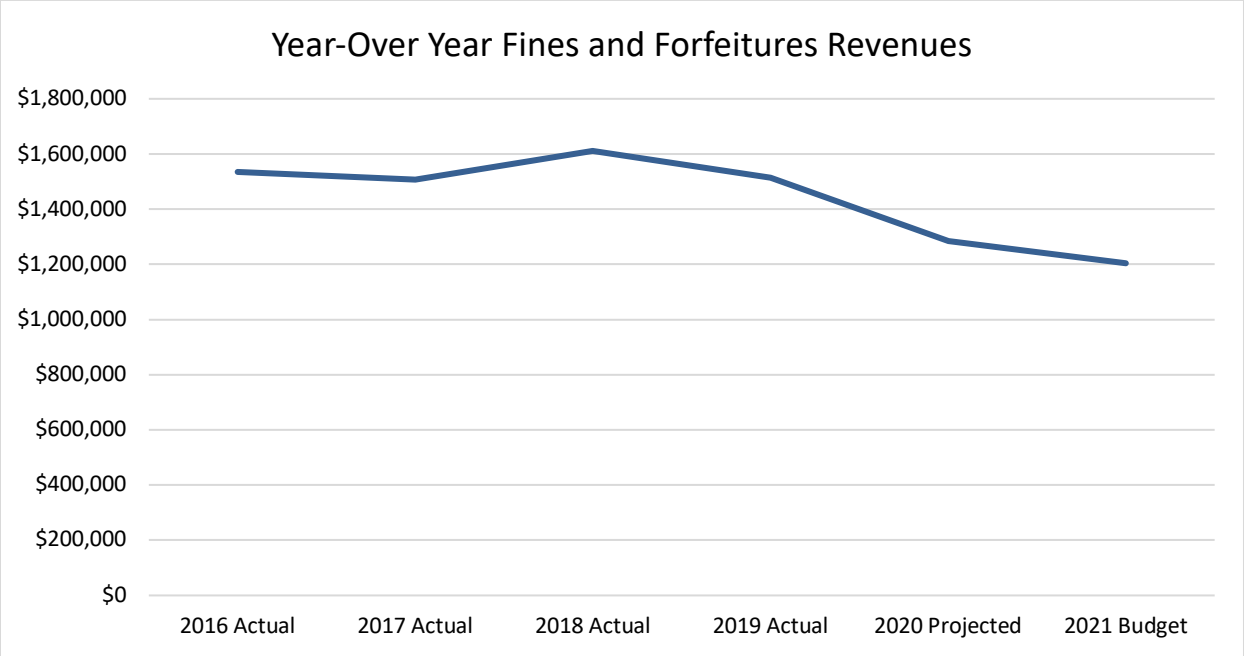
Charges for Services

Charges for Services may experience a significant decrease due to the impact of COVID-19. The largest source of Charges for Services is Ambulance Fees, Prisoner Housing, Recreation Fees and Probation Fees.



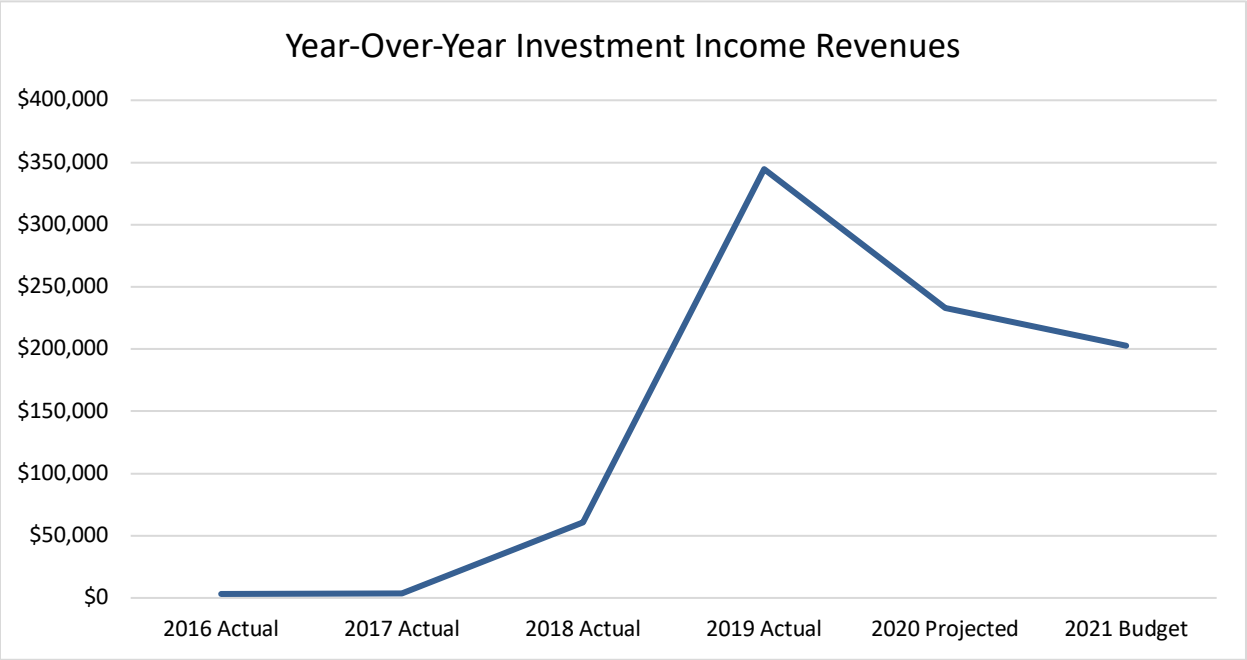
Fines and Forfeitures

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



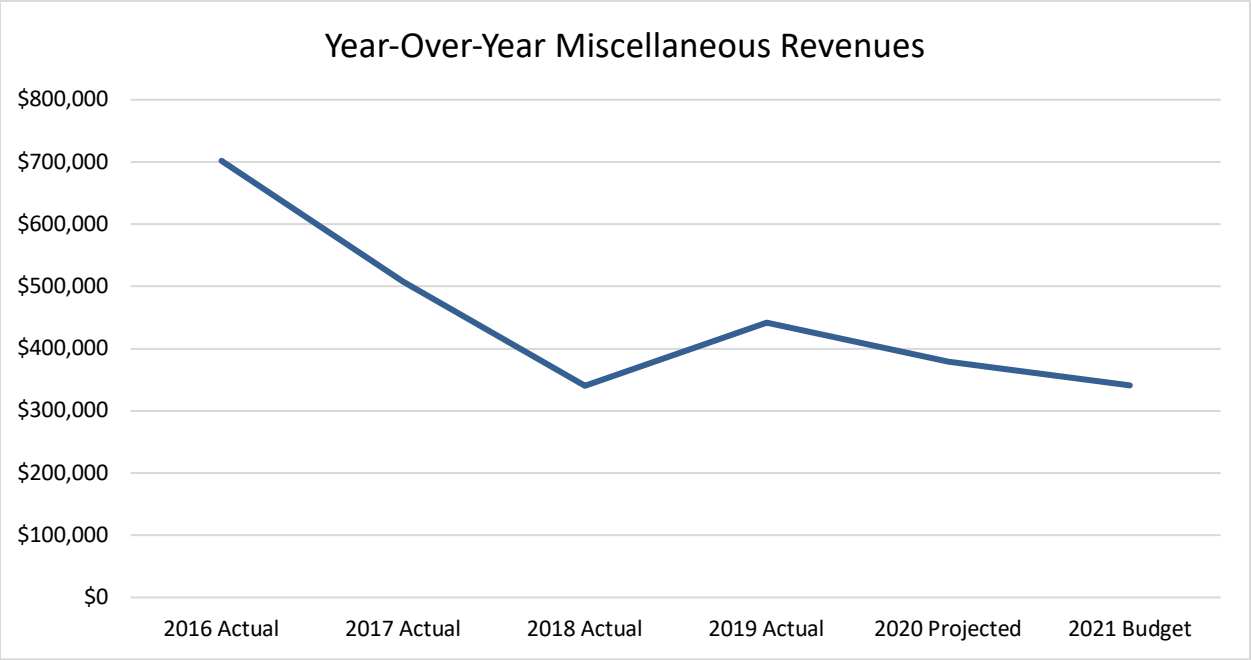
Investment Income

Investment Income continues to trend downward due to decreasing interest rates. Investment earnings on idle cash is responsible for the recent increase.



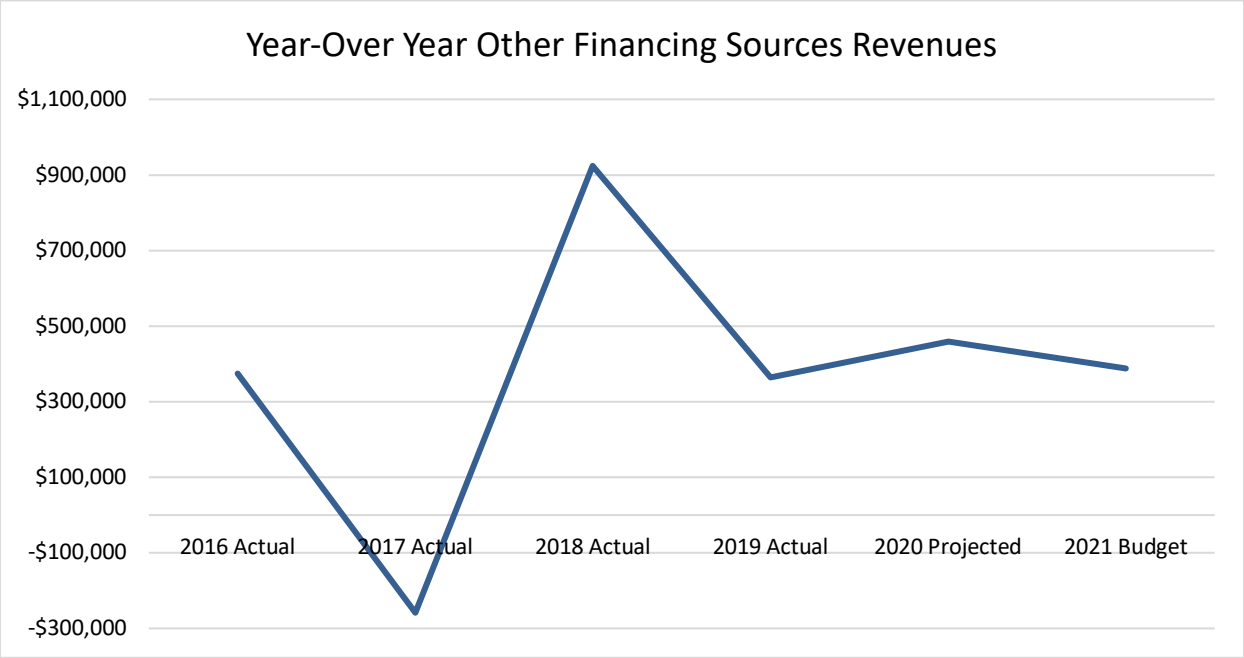
Miscellaneous Revenue

Miscellaneous Revenue is fairly volatile. The large increases in 2016 was 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	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
311101 Real Property Taxes – Current Year	21,118,562	22,311,778	22,661,837	22,976,935	22,976,935
311120 Real Property Timber – Current Year	103,919	130,498	120,000	111,265	111,265
311200 Real Property Taxes – Prior Year	356,535	373,440	360,000	389,090	389,090
311310 Personal Property – Motor Vehicle	1,540,246	1,539,235	420,000	320,830	320,830
311315 Title Ad Valorem Tax (TAVT)	456,654	554,723	1,525,000	2,693,545	1,800,000
311316 Alternative Ad Valorem Tax (AAVT)	35,637	40,507	36,000	52,150	52,150
311320 Personal Property Manufactured Home	281,018	216,967	230,000	196,955	230,000
311340 Intangible Recording Tax	404,444	408,351	375,000	415,000	375,000
311350 Railroad Equipment	17,295	17,091	15,000	17,000	17,000
311390 Personal Property Tax – Other	2,768	1,391	2,000	1,200	2,000
311500 Property Not on Digest	21,229	34,080	57,000	32,000	35,000
311600 Real Estate Transfer	134,083	138,560	120,000	110,000	110,000
311750 Franchise Tax – Cable Television	175,737	185,772	186,000	192,255	192,255
314200 Alcoholic Beverage Excise	267,065	258,158	260,000	225,000	225,000
316100 Occupation Tax	38,169	48,569	38,000	38,000	38,000
316200 Insurance Premium Tax	2,373,439	2,559,205	2,620,000	2,742,750	2,800,000
316300 Financial Institution Tax	102,221	117,296	120,000	117,000	117,000
319110 Real Property – Penalties and Interest	229,699	200,024	210,000	182,920	182,920
319500 Fees-FIFA		24,579	10,000	24,160	24,100
391205 TAVT Administration Fee	52,793	51,755	38,000	58,825	52,000
Total Taxes	**27,711,513**	**29,211,979**	**29,403,837**	**30,896,880**	**30,050,545**

Licenses and Permits	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
321101 Alcoholic Beverage License	74,990	76,673	76,500	75,000	75,000
322210 Zoning and Land Use	26,510	30,905	32,000	14,395	14,000
322400 Marriage License	22,316	24,070	25,000	20,720	21,000
322910 Pistol Permit	40,231	40,436	40,000	38,600	38,600
322990 Other Permits – Engineering		3,639		1,930	2,000
323120 Building Inspection Permit	247,506	239,189	240,000	275,485	175,000
323121 Manufactured Home Inspection Permit	24,134	24,175	25,000	30,570	25,000
323125 Non-Permit Inspections	8,900	8,550	8,000	10,495	8,600
324300 Late Tag Penalty	82,018	79,418	75,000	78,505	78,000
Total Licenses and Permits	**526,605**	**527,055**	**521,500**	**486,600**	**437,200**

Intergovernmental	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
331111 Law Enforcement	15,314	8,914	10,500		7,000
331150 Federal Grant	467,460	557,776			
331151 Federal Grant - BPV	4,784	3,150			
334110 Grant EMA	12,108		24,400		
334122 Mental Health Court	116,074	214,652			
334215 Grants	1,248	28,320			
335200 PILOT – Forest Land Protection Grant	24,372	12,611			
336001 Environmental Management - Statesboro	122,000	122,000	122,000	122,000	122,000
336003 Law Library	750	1,011			
336004 Animal Control – Statesboro	56,041	53,505	60,000	48,290	60,000
336011 Emergency Management – Statesboro	5,000	5,000	5,000	5,000	5,000
361003 Interest – Hospital Authority	855,124	865,317	860,000	1,123,645	850,000
336014 Municipal Participation Mental Health Court		12,322			
389100 Reimburse FICA Expenditure	30,518	16,004	16,500	16,500	16,500
Total Intergovernmental	**1,710,793**	**1,900,582**	**1,098,400**	**1,333,500**	**1,060,500**

Charges for Services	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
322911 Fingerprinting - GBI Fees	32,666	34,868	35,000	33,165	30,000

331112 US Marshall Housing	595,400	766,000	575,000		
331113 US Marshal Transport	71,167	65,239	60,000		
334215 Grants	27,360	28,320	15,000	14,080	14,080
336013 Elections – Other Cities	60,338	11,838	12,500		3,000
341100 Court Costs	1,121	26,870	1,500	2,615	2,000
341110 Court Costs – Bond Administration	35,760	44,510	45,000	40,430	35,000
341120 Court Costs – Probation Fee	338,068	364,880	345,000	340,305	275,000
341130 Probation Transfer	215		1,000		1,000
341190 Serving Civil / Criminal	23,813	17,277	17,000	12,040	15,000
341200 Recording of Legal Liens Instrument	193,042	182,654	160,000	186,570	152,000
341203 Deed Scanning / Scanned Images	6,925		8,000		
341204 Attorney / Filing Fees	516	163	250	25	25
341301 Subdivision Plan Fees	6,410	3,047	1,500	7,515	5,000
341390 Addressing Fees	4,206	4,810	4,000	5,825	4,500
341600 Motor Vehicle Tag Collection	92,139	93,519	90,000	83,105	95,000
341702 Concerted Services Administration	65				
341910 Election Qualifying Fees		1,308	28,000		10,000
341930 Sale of Maps and Publications	2,620	1,790	2,400	975	1,500
341931 Photocopies	86	15	50	2,660	50
341940 Commission – Tax Collections	548,781	572,624	550,000	500,735	550,000
341945 Collection Fee – Hotel / Motel Tax	456	405	375	420	420
341946 Collection Fee – Lighting District	11,620	11,500	10,540	10,540	11,265
341947 Collection Fee – Fire District	18,041	18,994	32,400	32,400	32,400
341975 Miscellaneous Revenue/Mail Fees	4,755	127,898	14,500	15,955	10,000
342100 School Resource Office – BOE	54,187	97,189	252,000	156,140	220,000
342101 Special Police Services	44,242	35,654	45,000	25,075	30,000
342320 Inmate Medical Reimbursement	90				
342330 Prisoner Housing	1,136,080	983,744	965,850	1,163,240	1,163,000
342331 Jail Fees	155,500	184,637	180,000	118,520	118,520
342333 Clothing Reimbursement	2,572	3,031			
342600 Ambulance Fee	1,772,438	1,791,980	1,800,000	1,807,060	1,780,000
342900 Radio Maintenance – BOE	59,043		59,000		
343001 Pipe Sale / Installation	52,062	59,891	100,000	53,090	45,000
343010 Streets/Public Improvement Services	4,470	275	2,500		
343300 DOT Inmate Crew	29,625	6,583			
344110 Roll-off Dumpsters	539,523	592,550	565,000	537,015	400,000
344130 Recycled Material Sale	209,185	170,265	160,000	101,455	50,000
346000 Animal Shelter	20,096	17,328	17,500	12,380	10,000
346500 Substance Abuse Treatment Fee		4,521			
347210 Facility Rentals	83,538	97,589	85,000	107,155	80,000
347211 Gym Rentals	7,878	5,608	6,000	3,140	4,000
347212 Field Rentals	11,875	7,542	10,000	8,925	7,500
347300 Tournament Gate Fees	33,607	14,165	35,000	1,655	16,625
347511 Registration Fees – Fall Youth / TR	55,918	58,541	68,440	57,050	50,000
347512 Registration Fees – Winter	21,940	20,759	25,200	20,705	18,000
347513 Registration Fees – Spring/Summer	139,307	103,422	151,170	6,930	100,000
347514 Registration TR	52,088	13,298	34,000	315	10,000
347515 Registration Fees – Our Time	864,699	965,778	998,000	729,515	970,000
347516 Registration Fees – Tennis	19,603	16,997	23,000	10,565	16,000
347518 Registration Fees – Summer Camp	166,529	168,979	160,000	36,760	100,000
347520 Adult Player Contract Fees	4,585	5,220	4,800	2,665	3,000
347521 Registration Fees – Tournament	64,434	36,420	85,000	4,595	40,375
347525 Registration – Senior	3,228	3,193	4,200	2,195	2,000
347526 Adult Team Entry Fees	9,330	11,932	15,000	8,110	7,500
347530 Registration Fees – Instructional	35,987	30,011	32,000	25,760	25,000
347531 Youth Uniform Fees	6,625	8,910	3,900	3,650	3,000
347910 Concession Sales	70,161	66,363	100,000	15,970	50,000
347930 Recreation – Program Fees	19,529	35,699	12,500	12,800	12,700
347930 Ag Complex Revenues			200,000		100,000
347935 Summer Camp Misc Fees	6,608	9,347	2,000	920	1,000
347941 Miscellaneous Fees – Tennis	1,568	2,411	2,300	1,490	1,500
371101 Sponsorship	45,550	35,050	45,000	30,640	23,000

371101 Sponsorship	17,345	8,760	5,000	545	250
371101 Sponsorship	37,213	9,250	15,000	10,990	11,750
371101 Sponsorship					500
371101 Sponsorship		27,336			4,000
389001 Road Cost Reimbursement	520			270	
Total Charges for Services	**7,934,348**	**8,088,757**	**8,278,375**	**6,366,650**	**6,721,460**

Fines and Forfeitures	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
341191 Forfeiture	22,862	2,000			
341192 Restitution	12,079	3,924	4,000	2,215	2,500
351110 Superior Court – Fines / Posts	219,107	143,726	160,000	147,000	125,000
351111 Superior Court – Civil / Filing Fees	41,692	37,265	35,000	32,850	30,000
351112 Superior Court – County Misc / Adjustment	11,065	14,682	12,000	13,255	12,000
351113 Superior Court – Other Revenues	50		200		
351120 State Court – Fines / Posts	739,542	715,400	680,000	619,170	550,000
351121 State Court – Civil Filing	13,485	13,692	12,000	27,480	15,000
351122 State Court – County Misc / Adjustment	2,093	17,480	2,500	1,950	2,000
351123 State Court – Criminal	9,903	1,968	12,000	2,505	3,500
351124 State Court – IDAF	3,737	8,029	6,000	7,585	6,500
351130 Magistrate Court – Filing / Fee Service	370,308	390,979	370,000	315,600	350,000
351131 Magistrate Court – Check Recovery	4,185	4,414	4,000	2,940	3,500
351132 Magistrate Court – Trust Account	33,352	48,785	40,000	33,150	30,000
351150 Probate Court	75,106	82,003	80,000	74,320	70,000
351160 Juvenile Court	4,618	8,026	4,000	5,220	4,000
351361 Seized Drug Funds	47,969	21,030			
Total Fines and Forfeitures	**1,611,151**	**1,513,403**	**1,421,700**	**1,285,240**	**1,204,000**

Investment Income	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
361001 Interest	19	799		730	650
361102 Interest – Tax Commissioner	2,109	2,207	2,000	2,500	2,200
362010 Interest – Investment	58,363	341,649	325,000	230,000	200,000
Total Investment Income	**60,491**	**344,655**	**327,000**	**233,230**	**202,850**

Miscellaneous	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
371000 Donations	11,882	460		790	750
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	82,580	85,580	82,580
381010 Rent – Air Evac	15,000	15,000	16,880	16,250	17,460
381011 Rent – Misyte, LLC	(1,425)		8,500		
381050 Rent – Miscellaneous	71	200		135	175
389000 Other Miscellaneous Revenue	11,600	122,743		58,570	20,000
389101 Vendor Comp on Sale Tax	93	102	70	65	50
389101 Vendor Comp on Sale Tax	135	126	140	35	50
Total Miscellaneous	**340,210**	**441,485**	**328,440**	**378,695**	**341,355**

Other Financing Sources	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget
383000 Reimbursement for Damaged Property	81,702	32,328	5,000	95,830	55,000
391200 Transfer CDBG Administration		10,665	37,500	37,500	
391201 Indirect Cost (Non-General Funds)	183,690	175,690	276,340	125,000	190,000
391206 Transfer Jail Add-on	110,031	99,595	98,000	98,000	98,000
392100 Sale of Fixed Assets	49,504	45,590	35,000	103,500	45,000
393500 Proceeds from Capital Lease	498,962				
Total Other Financing Sources	**923,889**	**363,868**	**451,840**	**459,830**	**388,000**
Total Revenues	**40,819,000**	**42,391,784**	**41,831,092**	**41,440,625**	**40,405,890**

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

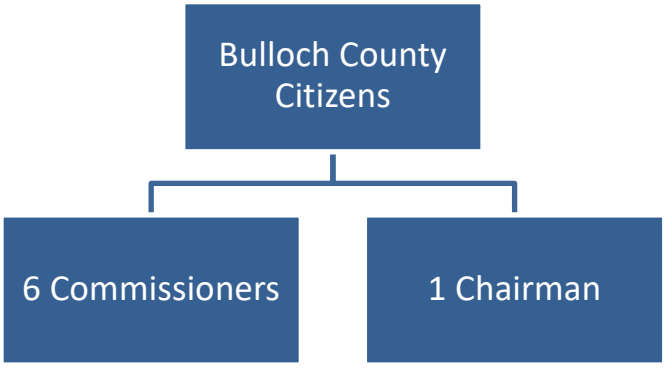
County Commission

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 2021, 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	2017	2018	2019	2020	2021
Work Session Hours	3.5	3	2	3	3
Regular-called Meetings	24	24	19	11	24
Special-called Meetings	4	5	3	3	5
Training Hours	144	56		18	6
Resolutions	23	25	32	14	25
Ordinances	1	2	2	3	4

County Commission Organization Chart

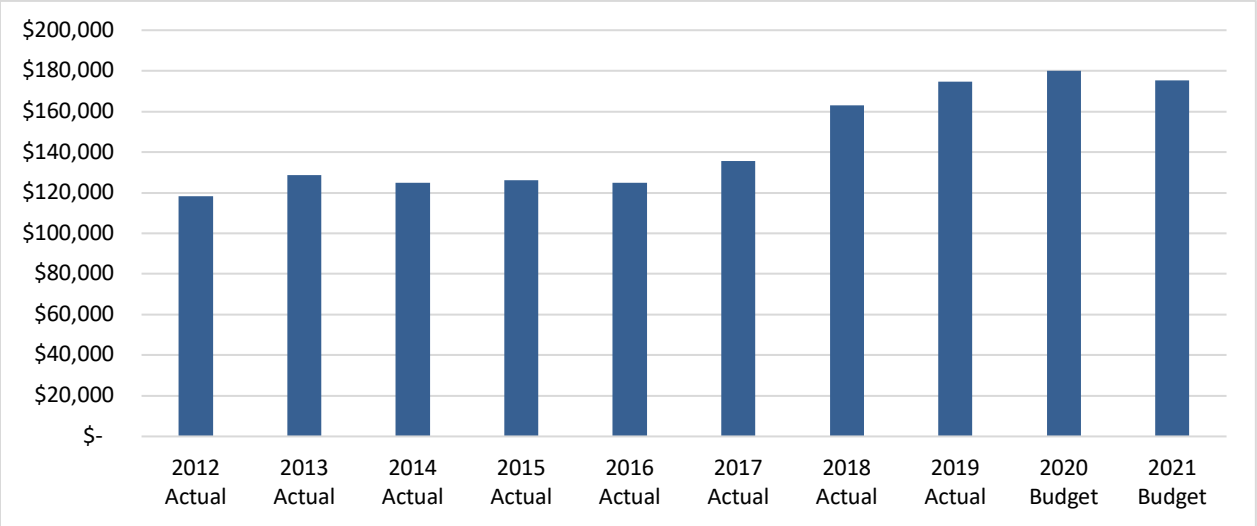


* The number before the job indicates how many people fill the position.

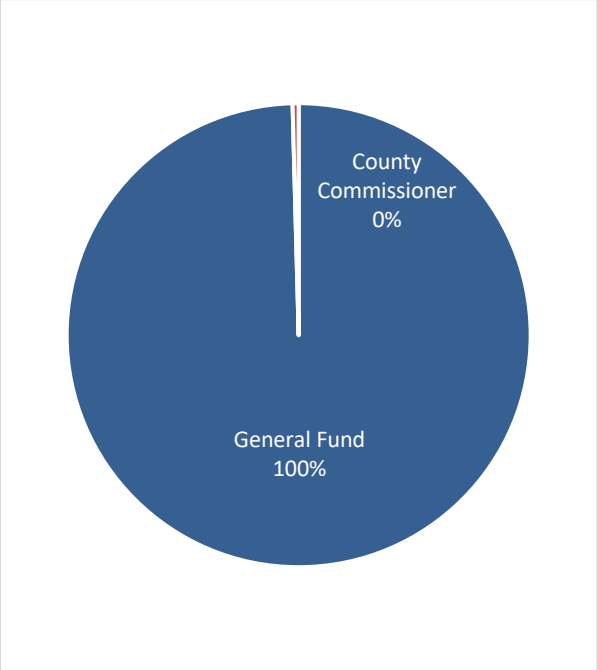
County Commission Personnel Changes

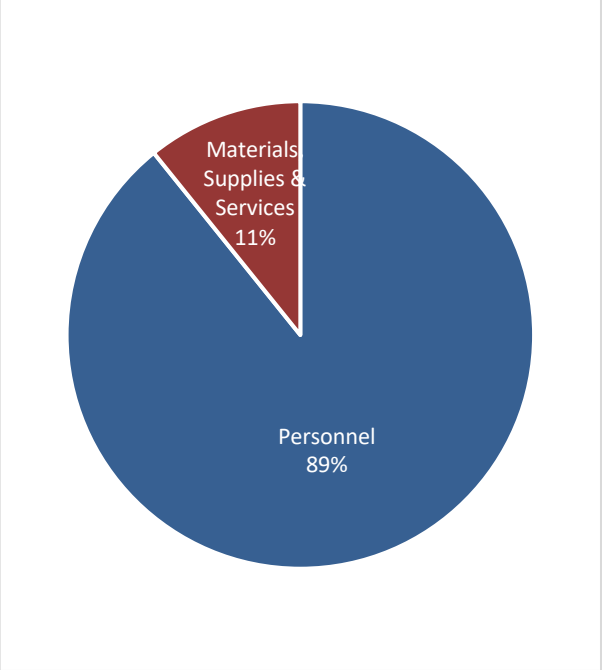
There are no changes to personnel for fiscal year 2021.

County Commission Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 11100 – County Commission Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	135,792	148,995	153,164	153,100	156,285
Materials, Supplies and Services	27,094	25,675	27,024	17,990	18,895
Total Expenditures	**162,886**	**174,671**	**180,189**	**171,090**	**175,180**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	7	7	7	7	7
Total FTE	**7**	**7**	**7**	**7**	**7**

Fund 100 – General
Department 11100 – County Commission Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511101 Salaries – Part-time	96,562	95,735	96,724	96,100	99,670
512100 Health and Life Insurance	25,102	39,031	40,680	41,500	40,680
512200 Social Security	6,863	6,532	7,399	7,400	7,625
512400 Retirement	5,413	5,690	6,287	6,250	6,480
512700 Workers' Compensation	1,852	2,007	2,074	1,850	1,830
Total Personnel Services	**135,792**	**148,995**	**153,164**	**153,100**	**156,285**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	667	2,095	1,700	3,000	2,995
522201 Equipment Maintenance	994	1,330	1,000	1,100	1,000
522202 Vehicle Maintenance		35			50
522320 Equipment Rental			150		
523201 Telephone	1,948	2,570	2,000	1,900	2,040
523203 Postage	76	8	125	10	10
523300 Advertising	1,152	2,190	2,000	780	1,000
523500 Travel	10,146	7,035	9,000	5,600	4,500
523700 Education and Training	7,920	7,445	7,500	3,210	5,000
523900 Other Expenses	206	918	250	675	250
531101 Supplies and Materials	1,961	1,663	2,000	1,200	1,500
531270 Gasoline / Diesel	41	107	100	10	50
531300 Food	1,803	279	1,000	505	500
531400 Books and Periodicals	180		200		
Total Materials, Supplies & Services	**27,094**	**25,675**	**27,025**	**17,990**	**18,895**
Total Expenditures	**162,886**	**174,671**	**180,189**	**171,090**	**175,180**

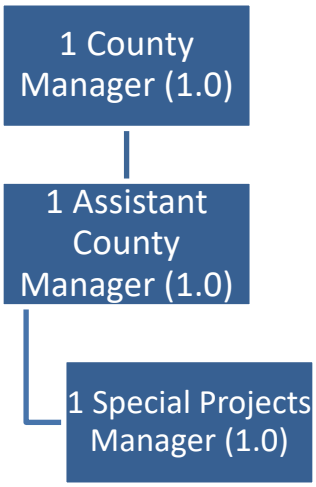
County Manager

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.

Performance Measurement	2017	2018	2019	2020	2021
Work Session Hours	3.5	3	2	3	3
Regular-called Meetings	24	24	19	11	24
Special-called Meetings	4	5	3	3	5

County Manager Organization Chart

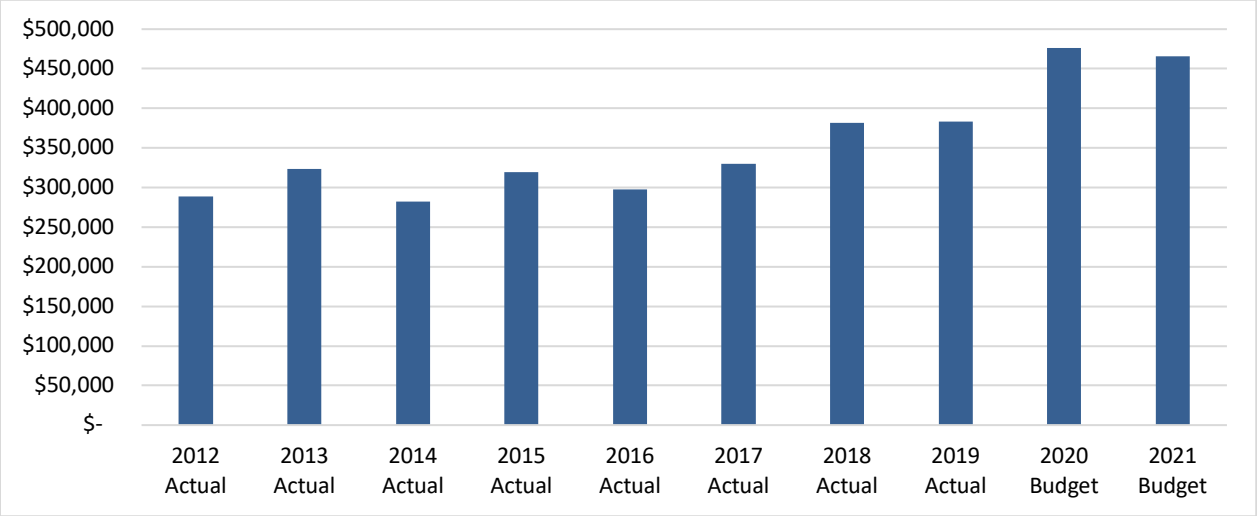


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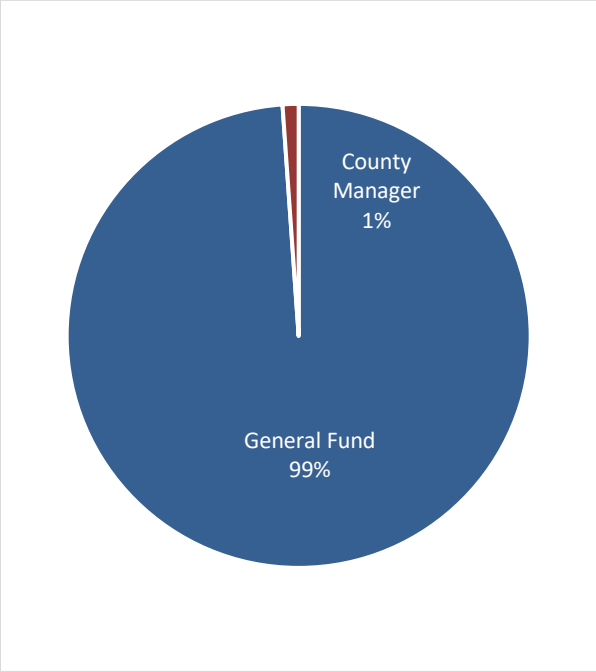
County Manager Personnel Changes

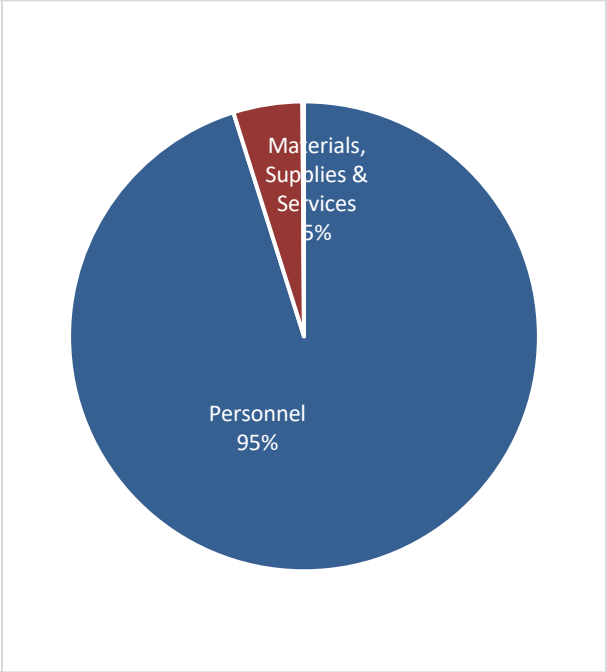
There are no changes to personnel for fiscal year 2021.

County Manager Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 13200 – County Manager Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	349,690	353,918	440,636	444,100	443,265
Materials, Supplies and Services	30,840	28,610	34,050	31,755	22,160
Capital Outlay	1,307	500	1,800	500	500
Total Expenditures	**381,837**	**383,028**	**476,486**	**476,355**	**465,925**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Revenues	49,504	43,090	35,000	103,500	45,000
Total Revenues	**49,504**	**43,090**	**35,000**	**103,500**	**45,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2	3	3	3
Part-time		0.1			
Total FTE	**2**	**2.1**	**3**	**3**	**3**

Fund 100 – General
Department 13200 – County Manager Details

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salaries – Full-time	265,167	269,070	338,154	341,000	341,000
511101 Salaries – Part-time	1,828	1,552			
512100 Health and Life Insurance	46,242	46,253	53,100	54,000	53,125
512200 Social Security	18,669	18,674	25,869	26,100	26,100
512400 Retirement Contributions	16,805	17,337	21,980	22,100	22,100
512700 Workers' Compensation	979	1,032	1,533	900	940
Total Personnel Services	**349,690**	**353,918**	**440,636**	**444,100**	**443,265**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	1,011	1,304	1,600	1,550	1,285
522201 Equipment Maintenance	994	1,349	1,000	1,100	1,100
522211 Software Maintenance	1,196	726		1,250	1,000
523201 Telephone	1,696	1,648	2,700	500	500
523203 Postage	31	23	50	25	25
523500 Travel	10,602	11,411	13,000	11,400	6,500
523601 Dues	4,713	3,614	3,800	3,800	3,700
523700 Education and Training	6,232	6,002	9,000	3,700	6,000
523900 Other Purchased Services	28	90		6,185	
531101 Supplies and Materials	2,962	2,011	2,200	1,600	1,600
531270 Gasoline / Diesel	152	145	200	175	150
531300 Food	514	288	500	100	300
531600 Small Equipment	707			370	
Total Materials, Supplies & Services	**30,840**	**28,610**	**34,050**	**31,755**	**22,160**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542401 Software	1,307	500	1,800	500	500
Total Capital Outlay	**1,307**	**500**	**1,800**	**500**	**500**
Total Expenditures	**381,837**	**383,028**	**476,486**	**476,355**	**465,925**

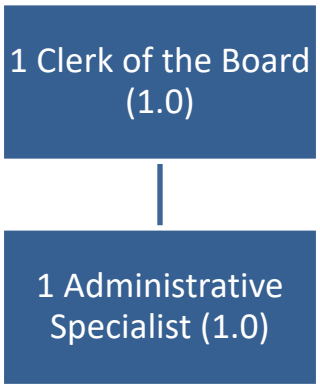
Clerk of the Board

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	2017	2018	2019	2020	2021
Meeting Minutes Prepared	44	73	55	31	75
Open Records Requests	35	24	33	20	25
Alcoholic Beverage Licenses Issued	41	45	41	51	60
Occupation Tax Certificates	474	465	415	482	495

Clerk of the Board Organization Chart

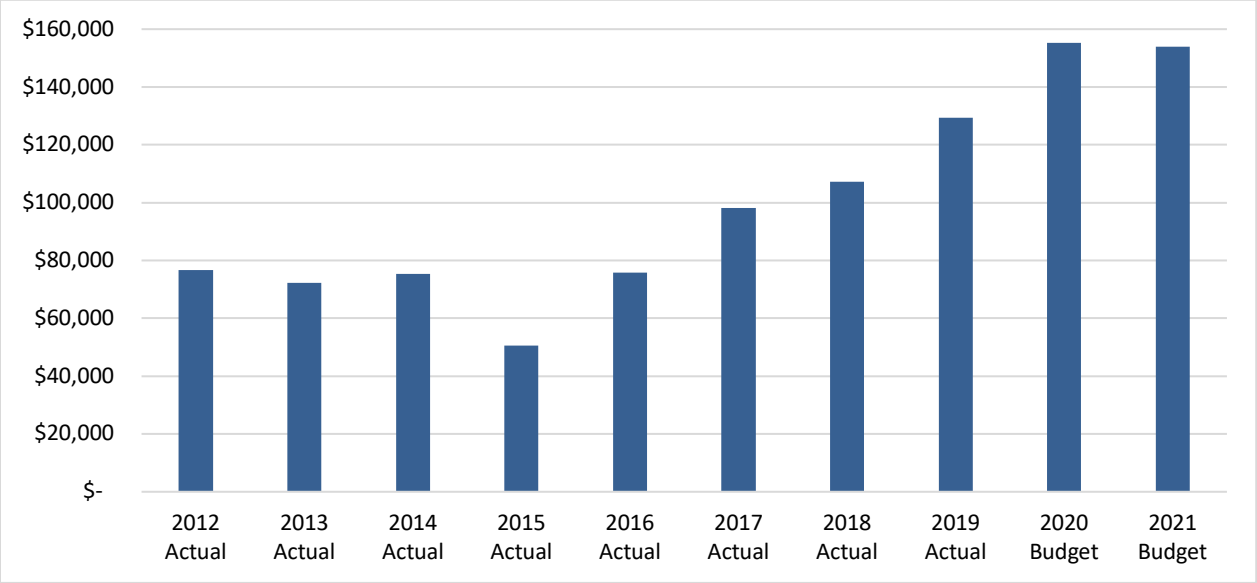


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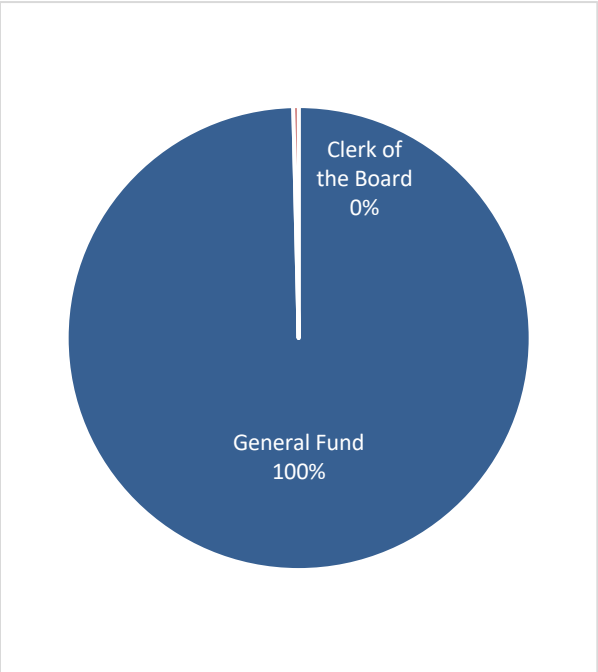
Clerk of the Board Personnel Changes

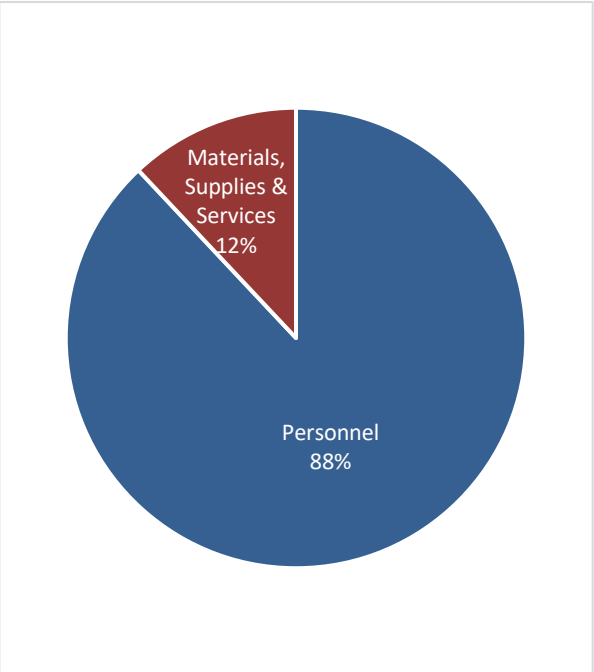
There are no changes to personnel for fiscal year 2021.

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	86,246	119,610	135,967	136,960	135,500
Materials, Supplies and Services	19,478	9,253	18,050	26,555	18,485
Capital Outlay	1,612	408	1,175	930	
Total Expenditures	**107,337**	**129,270**	**155,192**	**164,445**	**153,985**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	380,224	383,400	374,500	338,000	338,000
Total Revenues	**380,224**	**383,400**	**374,500**	**338,000**	**338,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	1.3	2	2	2	2
Total FTE	**1.3**	**2**	**2**	**2**	**2**

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

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	55,948	75,109	81,949	83,240	81,955
511300 Overtime	2,130	4,137	1,600	1,300	1,300
512100 Health and Life Insurance	20,930	31,476	40,225	40,220	40,225
512200 Social Security	3,955	5,315	6,391	6,470	6,370
512400 Retirement Contributions	3,094	3,362	5,431	5,500	5,415
512700 Workers' Compensation	188	210	371	230	235
Total Personnel Services	**86,246**	**119,610**	**135,967**	**136,960**	**135,500**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	275	700	275	700	755
522201 Equipment Maintenance	994	1,311	650	1,200	1,200
522204 Software Maintenance	10,780	1,175	9,300	19,730	9,865
523203 Postage	202	141	300	80	375
523400 Printing and Binding	1,175	1,044	1,200	1,050	1,050
523500 Travel	970	629	1,675	600	840
523601 Dues		105	100	80	100
523610 Bank Fee	1,222	1,741	1,250	1,400	1,450
523700 Education and Training	1,321		1,500	500	1,000
531101 Other Purchased Services	723	601		400	575
531101 Supplies and Materials	1,783	1,558	1,450	815	1,000
531300 Food	33	248	225		50
531600 Small Equipment			125		225
Total Materials, Supplies & Services	**19,478**	**9,253**	**18,050**	**26,555**	**18,485**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures	1,073		1,175	930	
542401 Software	540	408			
Total Capital Outlay	**1,612**	**408**	**1,175**	**930**	
Total Expenditures	**107,337**	**129,270**	**155,192**	**164,280**	**153,985**

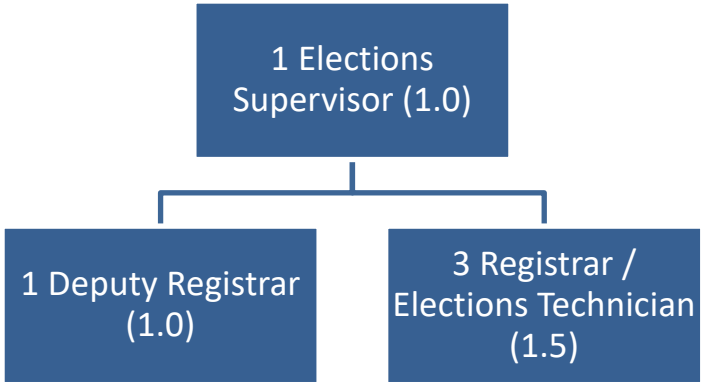
Elections

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	2017	2018	2019	2020	2021
Elections (municipal / countywide)	0 / 2	3/2	1/3	1/1	0/4
Active Voters*	32,626	38,640	39,983	44,201	45,000
Early Voting*	23.9	6.0	30.7	20.6	30.0
Election Day Voting*	28.6	14.0	28.3	13.3	25.0
Voter Turnout*	58.3	20.3	57.9	33.9	60.0

* Average all Countywide elections (percent).

Elections Organization Chart

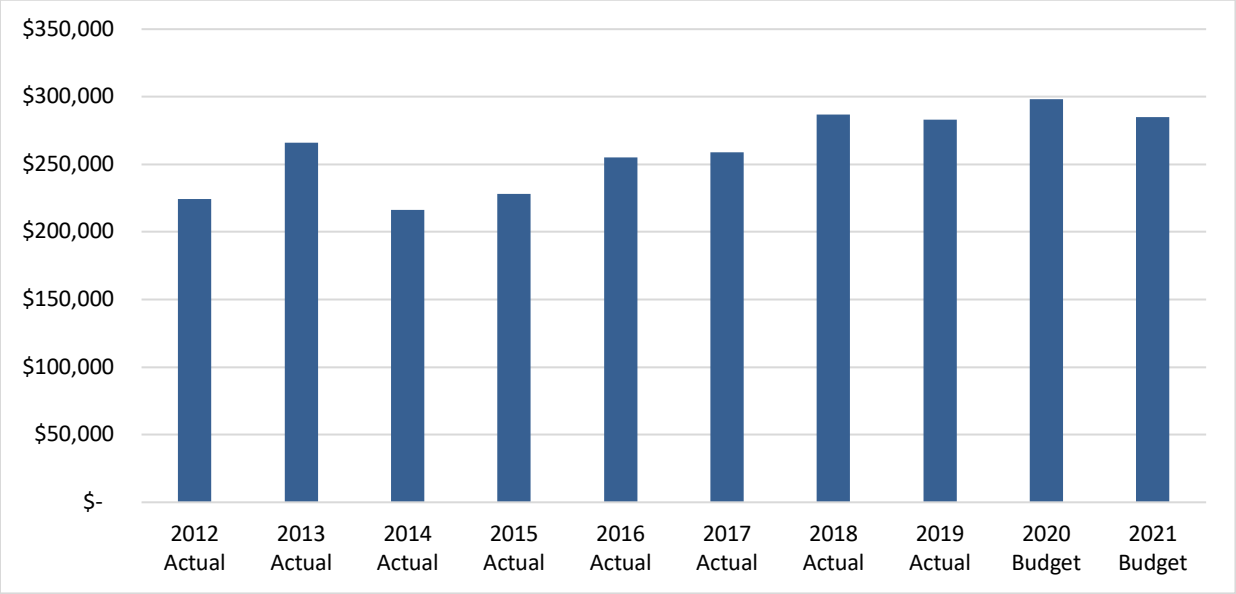


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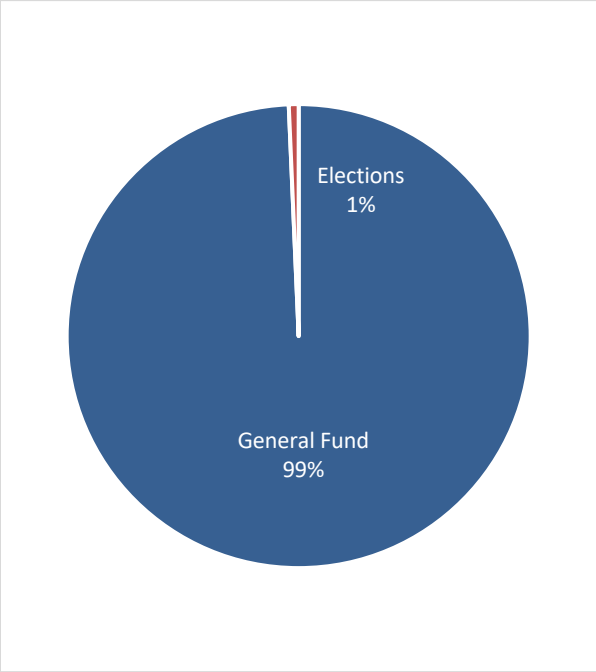
Elections Personnel Changes

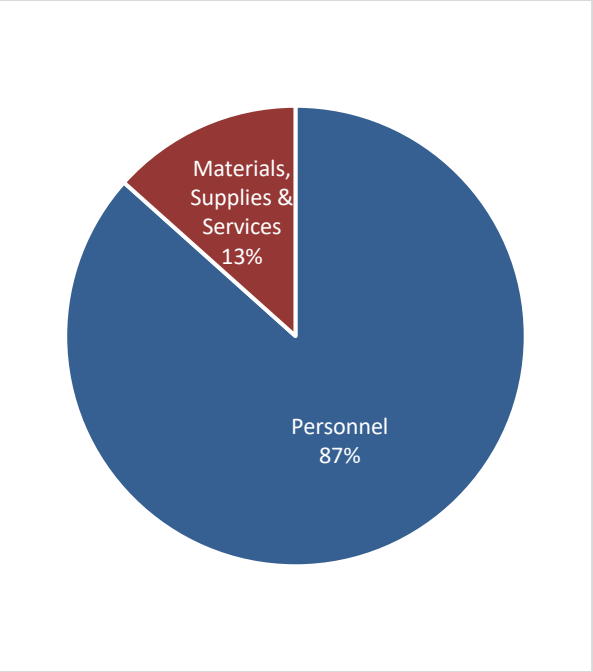
There are no changes to personnel for fiscal year 2021.

Elections Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 14000 – Elections Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	252,600	248,190	255,263	270,580	246,705
Materials, Supplies & Services	34,228	34,872	43,115	39,140	38,110
Total Expenditures	**286,828**	**283,063**	**298,378**	**309,720**	**284,815**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	60,338	13,146	40,500		13,000
Total Revenues	**60,338**	**13,146**	**40,500**		**13,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2	2	2	2
Part-time	2.9	4.8	4.4	4.4	4.4
Total FTE	**4.9**	**6.8**	**6.4**	**6.4**	**6.4**

Fund 100 – General
Department 14000 – Elections Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	118,771	110,086	110,681	143,690	109,370
511201 Salary – Part-time	96,267	95,921	95,000	80,000	95,000
511300 Overtime	4,450	7,463	10,000	4,930	4,930
512100 Health and Life Insurance	13,668	13,668	13,676	14,090	13,680
512200 Social Security	11,925	12,352	16,500	17,500	16,015
512400 Retirement Contributions	6,877	8,032	7,844	9,660	7,110
512700 Workers' Compensation	643	668	1,562	710	600
Total Personnel Services	**252,600**	**248,190**	**255,263**	**270,580**	**246,705**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521100 Board of Elections	2,180	2,047	2,750	2,000	2,050
521201 Professional Services – IT	1,066	1,295	1,100	1,540	2,385
522201 Equipment Maintenance	3,566	1,525	2,000	1,580	1,550
522204 Software Maintenance	1,500		3,000		1,500
522310 Rental – Land and Building	1,500	3,000	3,000	3,000	3,000
523201 Telephone	688	684	1,300	550	690
523203 Postage	5,443	7,831	8,000	6,840	8,000
523300 Advertising	3,382	2,522	3,500	3,860	2,600
523500 Travel	3,255	2,037	2,500	2,890	1,250
523601 Dues	50	90	140	90	90
523700 Education and Training	900	900	2,500	980	1,670
523900 Other Purchased Services	549	271	325	1,150	325
531101 Supplies and Materials	2,701	2,185	3,000	4,660	3,000
531103 Election Supplies	7,449	10,485	10,000	10,000	10,000
Total Materials, Supplies & Services	**34,228**	**34,872**	**43,115**	**39,140**	**38,110**
Total Expenditures	**286,828**	**283,063**	**298,378**	**309,720**	**284,815**

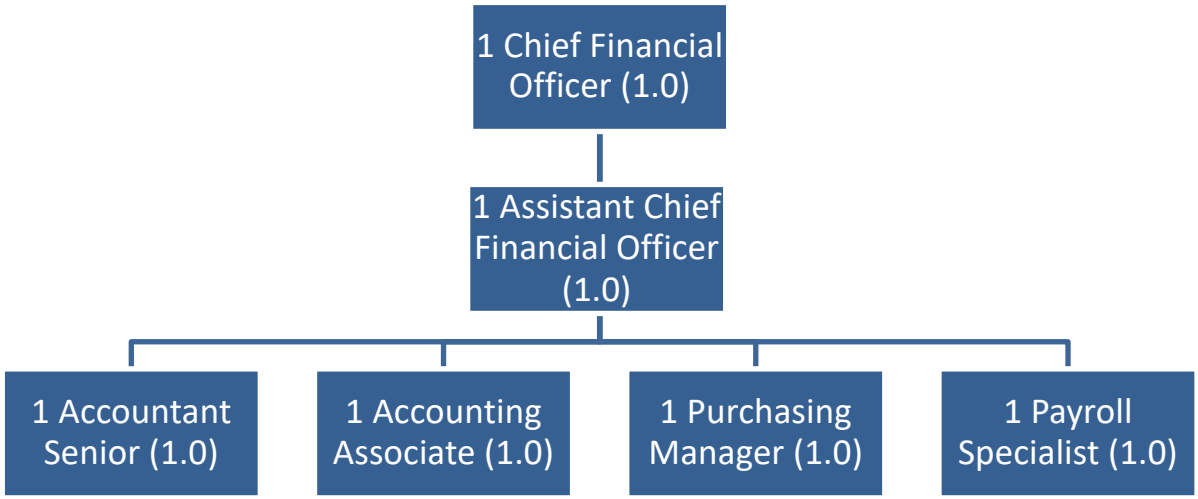
Finance

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	2017	2018	2019	2020	2021
Receive the GFOA's Distinguished Budget Award			Yes	Yes	Yes
Major Findings in Audit	0	0	1	0	0

Finance Organization Chart

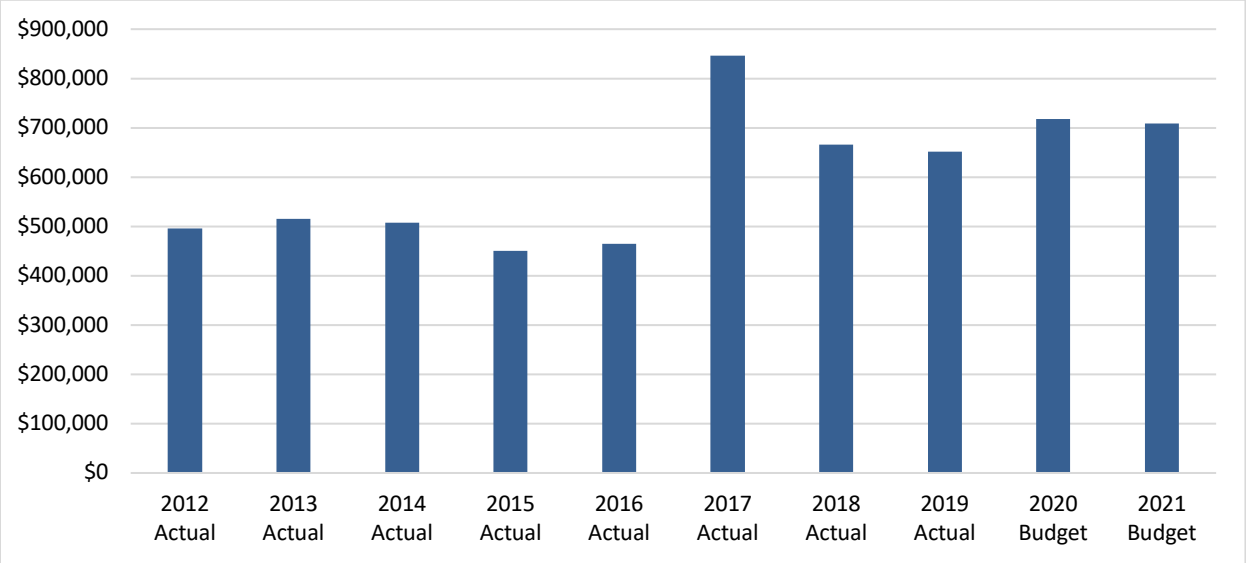


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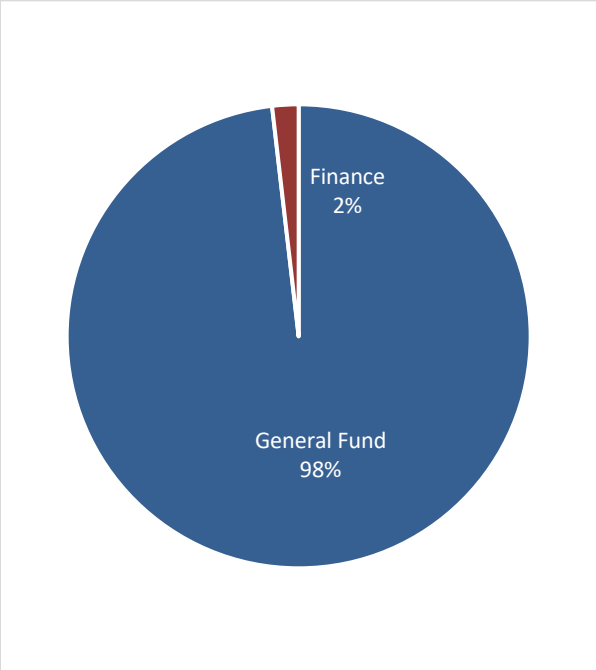
Finance Personnel Changes

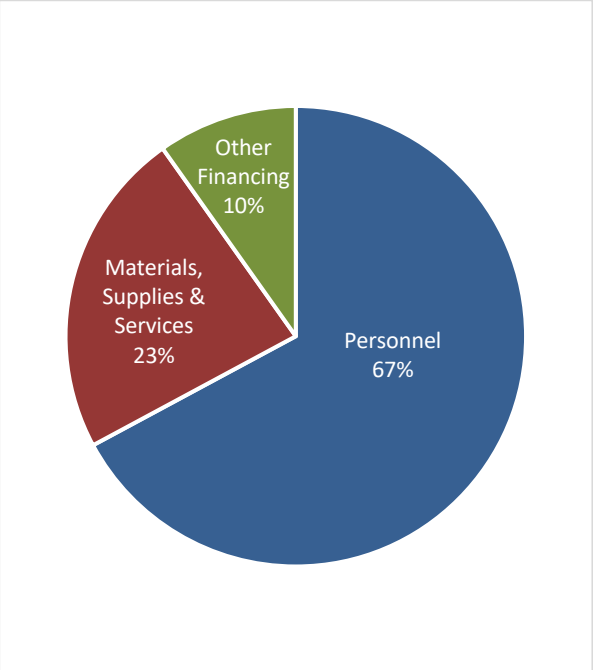
There are no changes to personnel for fiscal year 2021.

Finance Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15100 – Finance Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	390,683	425,470	477,984	484,820	475,680
Materials, Supplies & Services	136,645	156,420	170,170	200,265	228,530
Capital Outlay	68,578				
Other Financing Uses	69,533	69,533	69,534	69,540	69,540
Total Expenditures	**665,439**	**651,424**	**717,688**	**754,625**	**773,750**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	851,789	747,026	729,840	530,300	523,605
Total Revenues	**851,789**	**747,026**	**729,840**	**530,300**	**523,605**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	6	6	6	6	6
Total FTE	**6**	**6**	**6**	**6**	**6**

Fund 100 – General
Department 15100 – Finance Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	306,058	340,998	368,020	378,160	369,615
511300 Overtime	40	18	100		
512100 Health and Life Insurance	47,167	47,183	56,107	52,100	52,855
512200 Social Security	21,405	24,040	28,161	28,930	28,275
512400 Retirement Contributions	14,803	12,089	23,928	24,580	23,910
512700 Workers' Compensation	1,210	1,141	1,668	1,050	1,025
Total Personnel Services	**390,683**	**425,470**	**477,984**	**484,820**	**475,680**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	65,700	50,575	55,000	49,850	49,850
521201 Professional Services – IT	1,770	2,022	1,750	4,630	2,690
522201 Equipment Maintenance	994	1,330	1,100	1,090	1,300
522204 Software Maintenance	44,534	43,942	56,200	90,000	123,345
522320 Rental – Equipment	6,319	6,947	6,960	6,950	6,950
523201 Telephone	1,293	836	960		
523203 Postage	2,597	3,015	2,700	3,060	3,050
523300 Advertising	488	490	1,350	350	500
523500 Travel	960	1,114	2,000	4,050	1,000
523601 Dues	771	1,606	2,500	2,635	2,635
523610 Bank Fee	4,097	33,913	26,000	26,870	26,870
523700 Education and Training	3,021	3,971	8,000	6,000	5,340
523900 Other Purchased Services	105	860	550	150	250
531101 Supplies and Materials	3,992	5,319	4,500	4,500	4,500
531700 Gasoline / Diesel	5				
531600 Small Equipment		481	600	130	250
Total Materials, Supplies & Services	**136,645**	**156,420**	**170,170**	**200,265**	**228,530**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers	1,250				
542401 Software	67,328				
Total Capital Outlays	**68,578**				

Other Financing Uses	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
581101 Principal	65,694	66,634	66,634	67,590	68,555
582101 Interest	3,839	2,900	2,900	1,950	985
Total Other Financing Uses	**69,533**	**69,534**	**69,534**	**69,540**	**69,540**
Total Expenditures	**665,439**	**651,424**	**717,688**	**754,625**	**773,750**

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	2017	2018	2019	2020	2021
Contracts, Lease and Other Agreements	239	231	231	225	225
BOC Minutes Reviewed	24	24	24	24	24
P&Z Minutes Reviewed	12	12	12	12	12
Opinions Issued	217	213	213	220	220
Litigation Notices Received	19	13	14	12	12
Open Records Requests	36	47	42	46	46
Research Items	217	208	233	241	235

Attorney Organization Chart

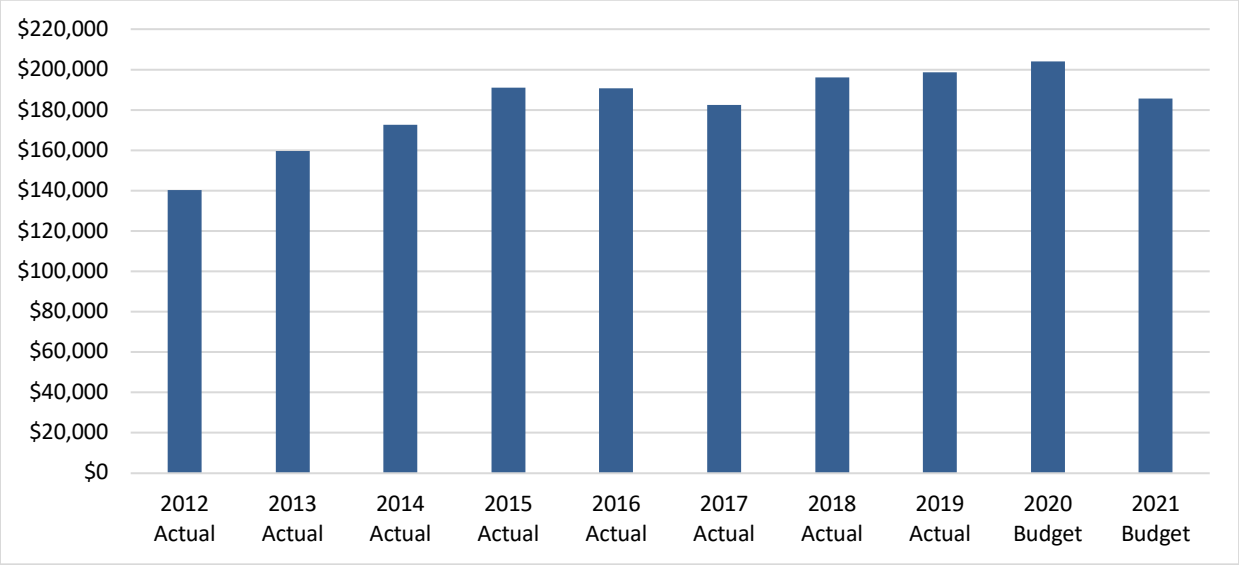


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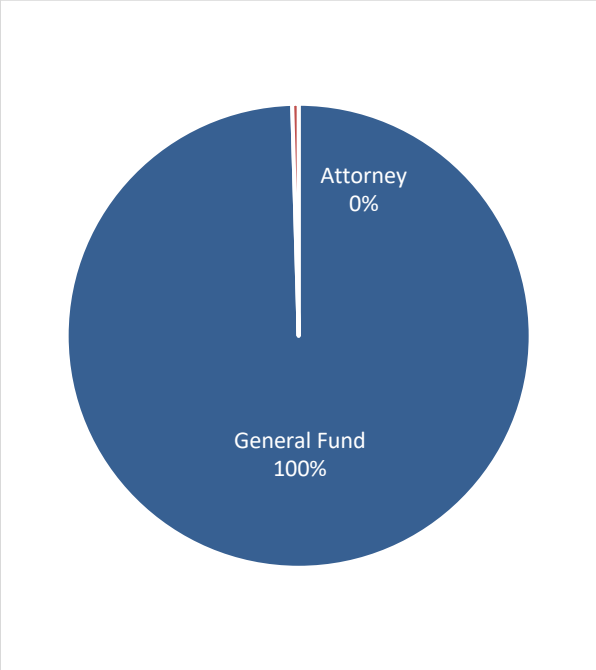
Attorney Personnel Changes

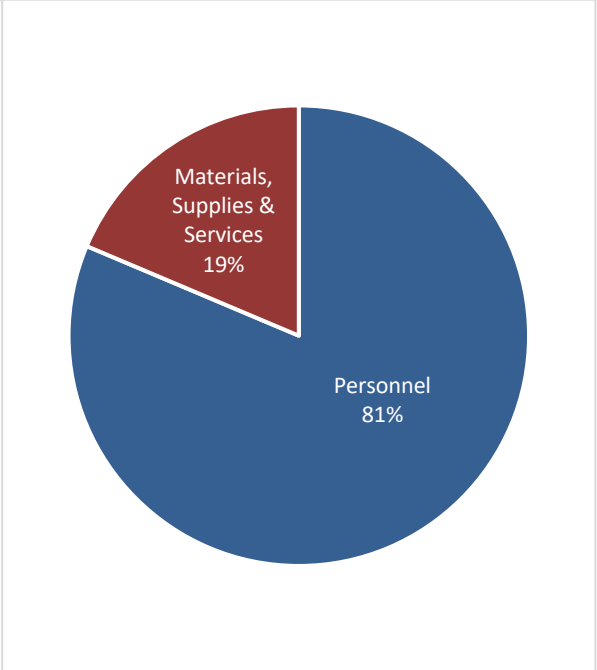
There are no changes to personnel for fiscal year 2021.

Attorney Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15300 – Attorney Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	165,839	161,793	166,149	169,570	150,985
Materials, Supplies & Services	30,262	36,735	37,950	40,230	34,590
Total Expenditures	**196,102**	**198,529**	**204,099**	**209,800**	**185,575**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	86	15	50	2,660	50
Total Revenues	**86**	**15**	**50**	**2,660**	**50**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	1	1	1	1	1
Total FTE	**1**	**1**	**1**	**1**	**1**

Fund 100 – General
Department 15300 – Attorney Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	129,052	125,264	128,616	130,850	125,770
512100 Health and Life Insurance	19,208	19,213	19,217	20,130	7,400
512200 Social Security	9,403	9,109	9,839	10,010	9,625
512400 Retirement Contributions	8,087	8,131	8,360	8,510	8,120
512700 Workers' Compensation	89	76	117	70	70
Total Personnel Services	**165,839**	**161,793**	**166,149**	**169,570**	**150,985**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	6,344	14,688	15,000	18,260	12,500
521201 Professional Services – IT	384	452	400	430	430
522201 Equipment Maintenance	1,051	1,430	750	1,090	1,090
523201 Telephone	368	356	350		
523203 Postage	53	90	125	20	50
523300 Advertising		100		20	30
523400 Printing and Binding	152	194	125	130	160
523500 Travel	3,122	788	3,000	1,800	1,500
523601 Dues	969	579	500	580	580
523700 Education and Training	372	420	1,200	860	800
523900 Other Purchased Services	12	385			
531101 Supplies and Materials	1,298	820	1,500	1,040	950
531400 Books and Periodicals	15,617	16,435	15,000	16,000	16,500
531600 Small Equipment	520				
Total Materials, Supplies & Services	**30,262**	**36,735**	**37,950**	**40,230**	**34,590**
Total Expenditures	**196,102**	**198,529**	**204,099**	**209,800**	**185,575**

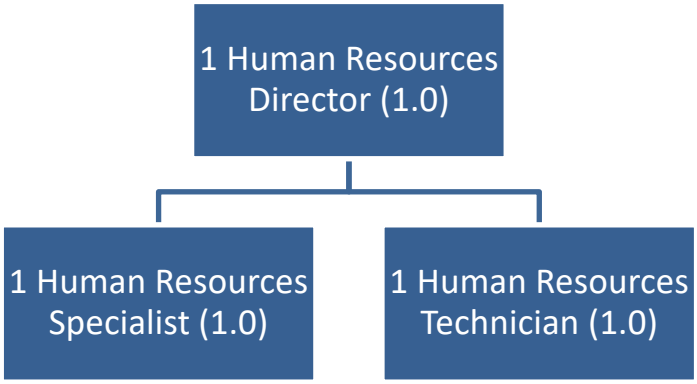
Human Resources

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 2021 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 improving employee engagement, involvement, and communications.

Performance Measurement	2017	2018	2019	2020	2021
# of Employees Hired (FT and PT)	531	577	538	408	550
# of Employee Separations Processed	436	337	476	517	500
Turnover Rate (Full-time employees)	8.8%	7.7%	14.9%	10.5%	10.0%
Employees with 20+ Years of Service	53	57	60	61	65

Human Resources Organization Chart

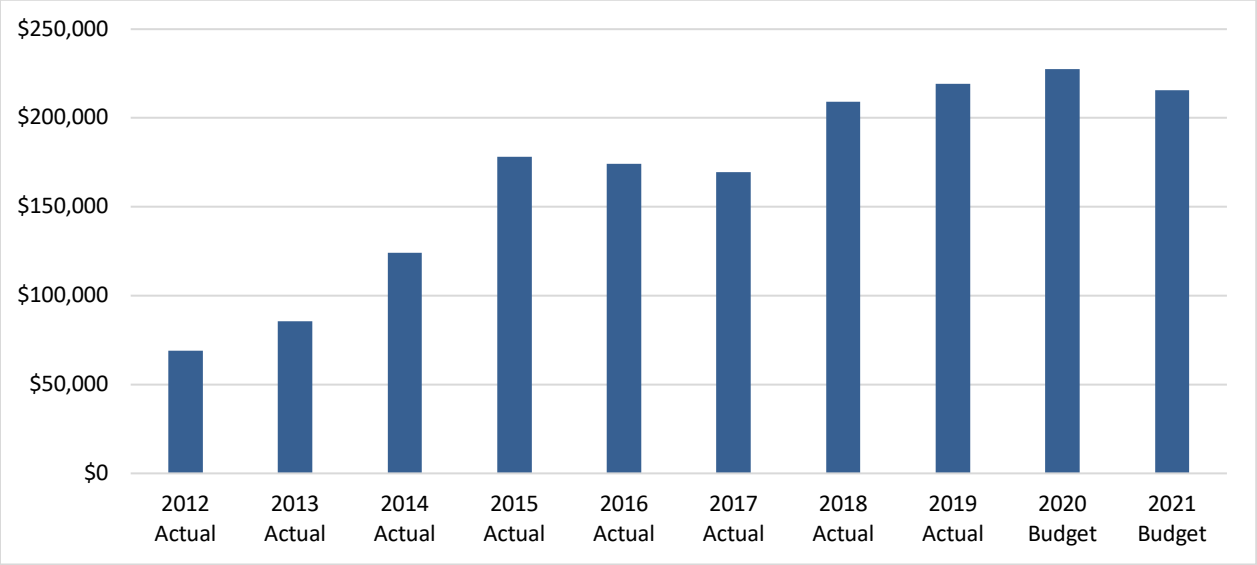


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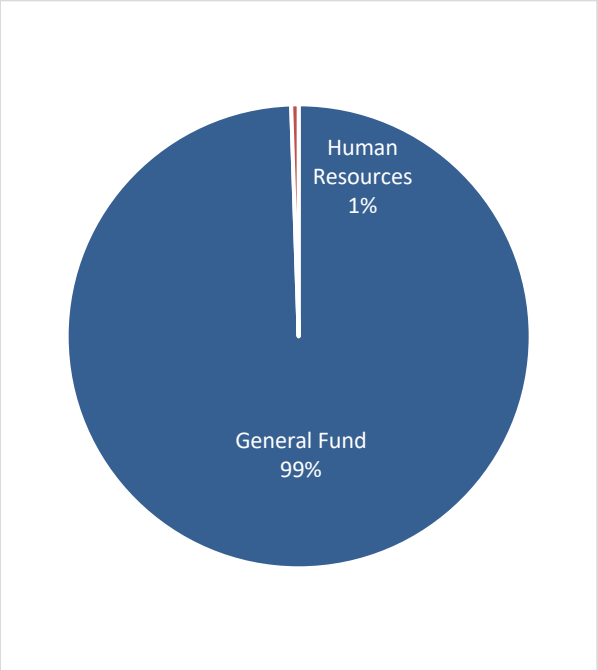
Human Resources Personnel Changes

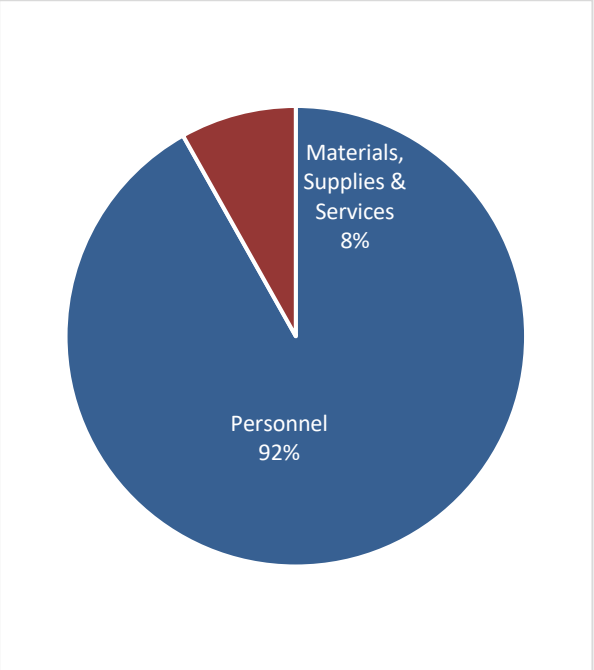
There are no changes to personnel for fiscal year 2021.

Human Resources Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15400 – Human Resources Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	187,354	197,701	209,636	185,120	197,900
Materials, Supplies & Services	20,247	21,562	18,040	32,130	17,565
Capital Outlays	1,620				
Total Expenditures	**209,221**	**219,263**	**227,676**	**217,250**	**215,465**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	3	3	3	3	3
Total FTE	**3**	**3**	**3**	**3**	**3**

Fund 100 – General
Department 15400 – Human Resources Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	148,529	159,654	168,933	152,000	158,440
511101 Salary – Part-time	2,571				
511300 Overtime	2,375	639	1,000	900	900
512100 Health and Life Insurance	14,914	14,878	14,891	9,930	15,595
512200 Social Security	11,522	11,969	13,000	11,700	12,190
512400 Retirement Contributions	6,910	10,031	11,046	10,030	10,300
512700 Workers' Compensation	534	531	766	560	475
Total Personnel Services	**187,354**	**197,701**	**209,636**	**185,120**	**197,900**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	854	1,005	900	3,500	1,405
522201 Equipment Maintenance	994	1,311	1,000	1,090	1,090
522204 Software Maintenance	7,081	7,862		7,700	7,420
523201 Telephone	456	418	1,440		
523203 Postage	212	400	350	350	350
523400 Printing and Binding	33		400		
523500 Travel	2,390	3,118	4,000	590	2,000
523601 Dues	768	823	900	730	850
523700 Education and Training	2,219	2,564	3,300	630	2,200
523900 Other Purchased Service	199	258	250	15,540	250
531101 Supplies and Materials	4,836	3,802	5,500	2,000	2,000
531600 Small Equipment	205				
Total Materials, Supplies & Services	**20,247**	**21,562**	**18,040**	**32,130**	**17,565**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures	1,620				
Total Capital Outlay	**1,620**				
Total Expenditures	**209,221**	**219,263**	**227,676**	**217,250**	**215,465**

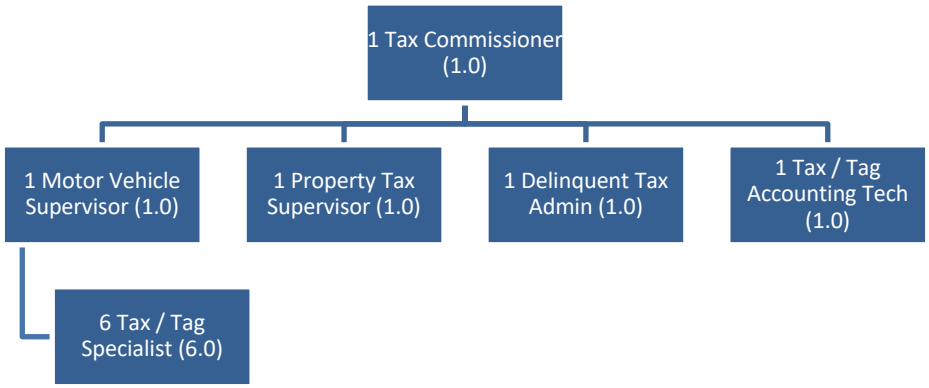
Tax Commissioner

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	2017	2018	2019	2020	2021
Vehicle Tag Renewals	67,302	68,058	69,079	69,465	69,800
% Collected – Real and Personal Property	99.63	97.64	99.42	97.63	97.63
Total Real and Personal Property Tax to Collect	39,666,883	41,511,219	41,501,594	43,759,803	44,259,803
Total Revenue from all Sources Collected	54,240,319	54,789,089	57,779,203	57,300,000	58,000,000

Tax Commissioner Organization Chart

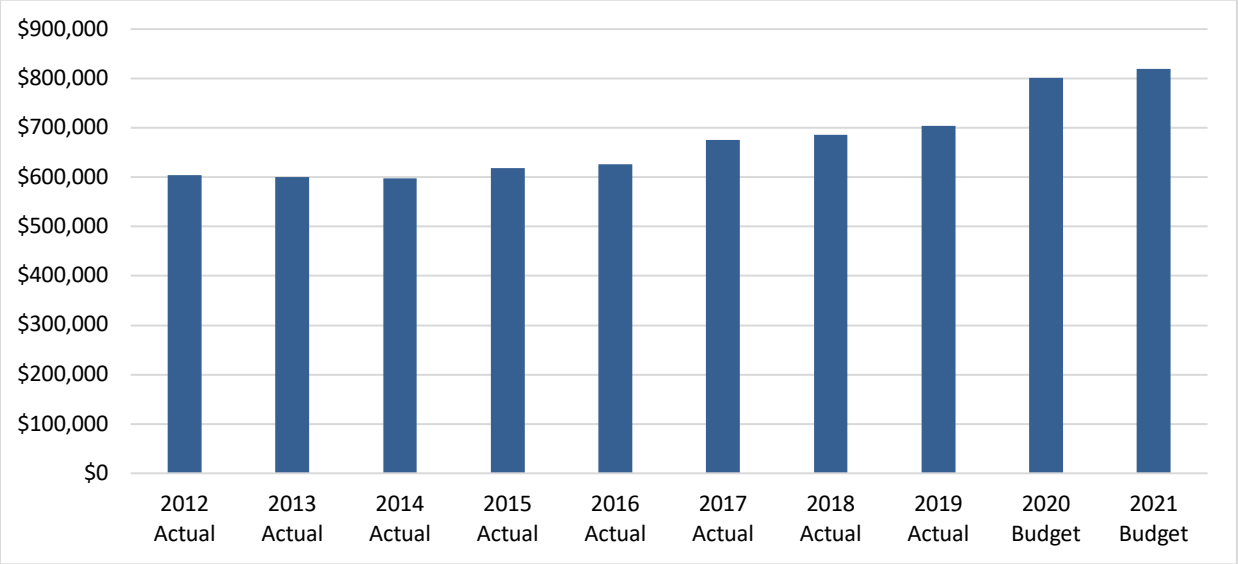


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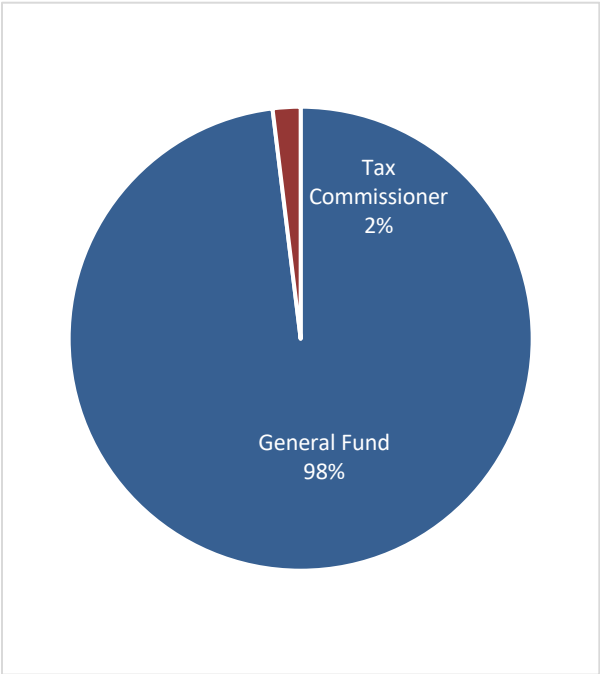
Tax Commissioner Personnel Changes

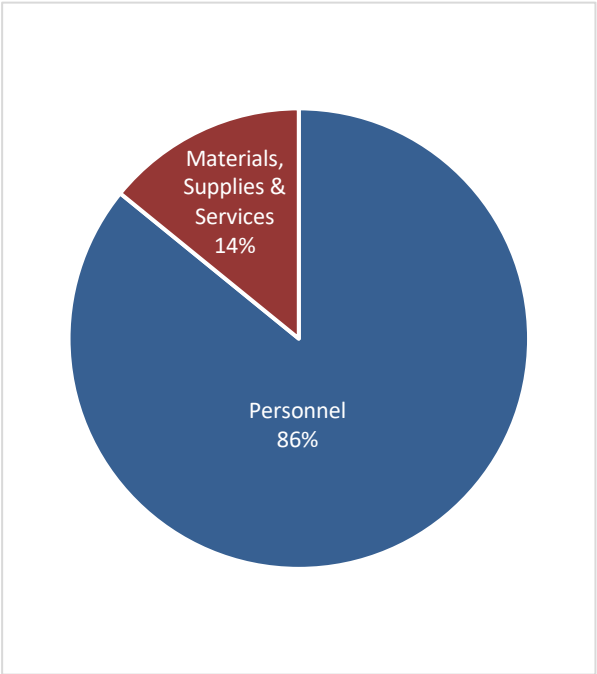
There are no changes to personnel for fiscal year 2021.

Tax Commissioner Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15450 – Tax Commissioner Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	599,804	612,236	686,985	666,065	703,775
Materials, Supplies & Services	86,097	91,657	114,800	97,890	115,810
Total Expenditures	**685,901**	**703,893**	**801,785**	**763,955**	**819,585**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	27,399,849	28,889,490	28,779,725	30,541,200	29,651,575
Total Revenues	**27,399,849**	**28,889,490**	**28,779,725**	**30,541,200**	**29,651,575**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	398,345	428,849	467,458	452,000	457,075
511300 Overtime	5,068	6,209	5,000	7,350	7,350
512100 Health and Life Insurance	141,191	121,168	145,555	140,400	172,315
512200 Social Security	27,803	30,445	36,143	35,140	35,530
512400 Retirement Contributions	25,754	24,054	30,710	29,855	30,190
512700 Workers' Compensation	1,644	1,511	2,119	1,320	1,315
Total Personnel Services	**599,804**	**612,236**	**686,985**	**666,065**	**703,775**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	1,049	(700)			
521201 Professional Services – IT	1,708	2,329	2,000	3,050	4,235
521300 Technical	50,842	54,332	76,800	65,300	74,600
522203 Equipment Maintenance	981	1,121	1,500	1,300	1,600
522320 Rental – Equipment	5,062	4,433	4,700	4,500	4,435
523201 Telephone	997	446	600	900	900
523203 Postage	10,145	10,137	10,500	10,000	11,500
523300 Advertising	289	289	300	290	290
523400 Printing and Binding	277	295	500	300	300
523500 Travel	1,772	3,939	2,500	320	3,000
523601 Dues	595	600	850	700	600
523700 Education and Training	660	950	1,550	350	1,550
523900 Other Purchased Service	394	258	400	580	600
531101 Supplies and Materials	10,849	12,332	11,500	10,000	11,500
531400 Books and Periodicals	478	452	600	300	450
531600 Small Equipment		445	500		250
Total Materials, Supplies & Services	**86,097**	**91,657**	**114,800**	**97,890**	**115,810**
Total Expenditures	**685,901**	**703,893**	**801,785**	**763,955**	**819,585**

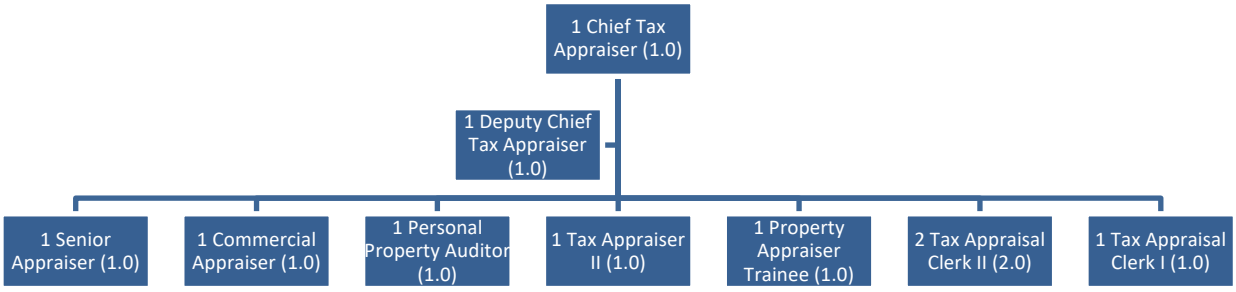
Tax Assessor

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.

Performance Measurement	2017	2018	2019	2020	2021
Completion of Statury Complian Digest	Yes	Yes	Yes	Yes	Yes

Tax Assessor Organization Chart

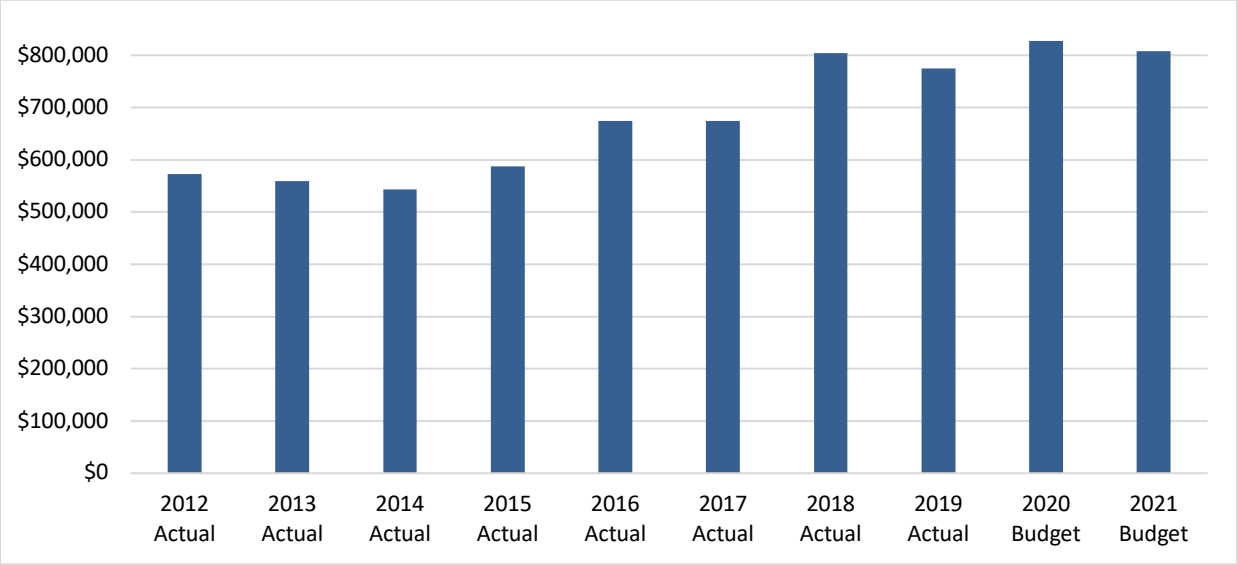


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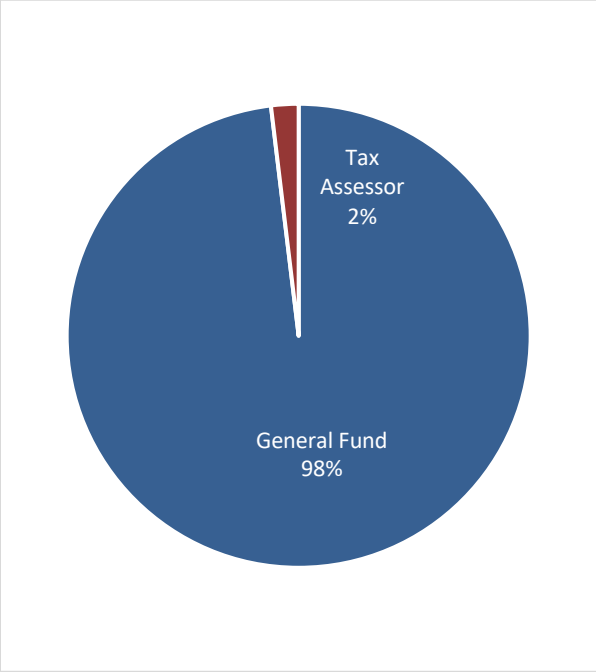
Tax Assessor Personnel Changes

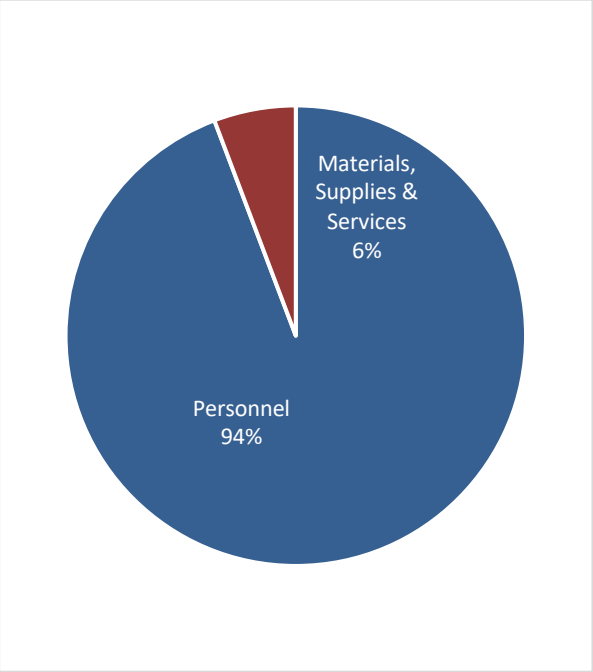
There are no changes to personnel for fiscal year 2021.

Tax Assessor Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15500 – Tax Assessor Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	715,773	728,028	761,041	772,980	761,135
Materials, Supplies & Services	59,352	46,280	66,930	46,400	46,485
Capital Outlays	28,845			3,350	
Total Expenditures	**803,971**	**774,308**	**827,971**	**822,730**	**807,620**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	10	10	10	10	10
Part-time	0.5				
Total FTE	**10.5**	**10**	**10**	**10**	**10**

Fund 100 – General
Department 15500 – Tax Assessor Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	510,105	516,592	541,707	551,200	534,355
511300 Overtime	651	184		10	
512100 Health and Life Insurance	135,330	138,216	138,260	141,200	147,015
512200 Social Security	36,007	36,146	41,441	42,170	40,880
512400 Retirement Contributions	29,922	32,563	35,211	34,300	34,735
512700 Workers' Compensation	3,758	4,328	4,422	4,100	4,150
Total Personnel Services	**715,773**	**728,028**	**761,041**	**772,980**	**761,135**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521103 Board of Assessors	5,400	6,001	7,200	5,400	6,000
521201 Professional Services – IT	2,733	2,902	2,800	4,500	3,260
521300 Technical	26,842	16,175	27,000	16,180	16,175
522201 Equipment Maintenance	652	662	6,230	730	665
522202 Vehicle Maintenance		83	1,000	970	900
522204 Software Maintenance	1,139	1,636		3,260	1,620
522320 Rental – Equipment	112	60			
523201 Telephone	240	160	900		
523203 Postage	1,139	815	1,500	870	870
523400 Printing and Binding	289			320	
523500 Travel	1,983	2,592	5,500	2,510	2,250
523601 Dues	2,371	2,984	1,000	1,000	2,985
523700 Education and Training	4,160	3,404	5,000	2,240	3,335
523900 Other Purchased Services	920	572	600	540	575
531101 Supplies and Materials	5,329	5,044	5,200	5,000	5,100
531155 Vehicle Parts	3,009				
531270 Gasoline / Diesel	2,070	2,464	2,300	2,130	2,000
531400 Books and Periodicals	709	727	700	750	750
Total Materials, Supplies & Services	**59,352**	**46,280**	**66,930**	**46,400**	**46,485**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles	26,624				
542400 Computer				3,350	
542401 Software	3,221				
Total Capital Outlay	**28,845**			**3,350**	
Total Expenditures	**803,971**	**774,308**	**827,971**	**822,730**	**807,620**

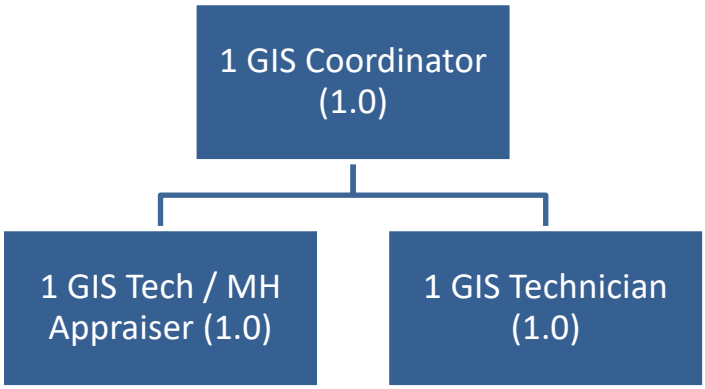
Geographic Information System (GIS)

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	2017	2018	2019	2020	2021
Parcel Splits	362	605	370	400	400
Addresses Issued	788	763	1,056	385	385

GIS Organization Chart

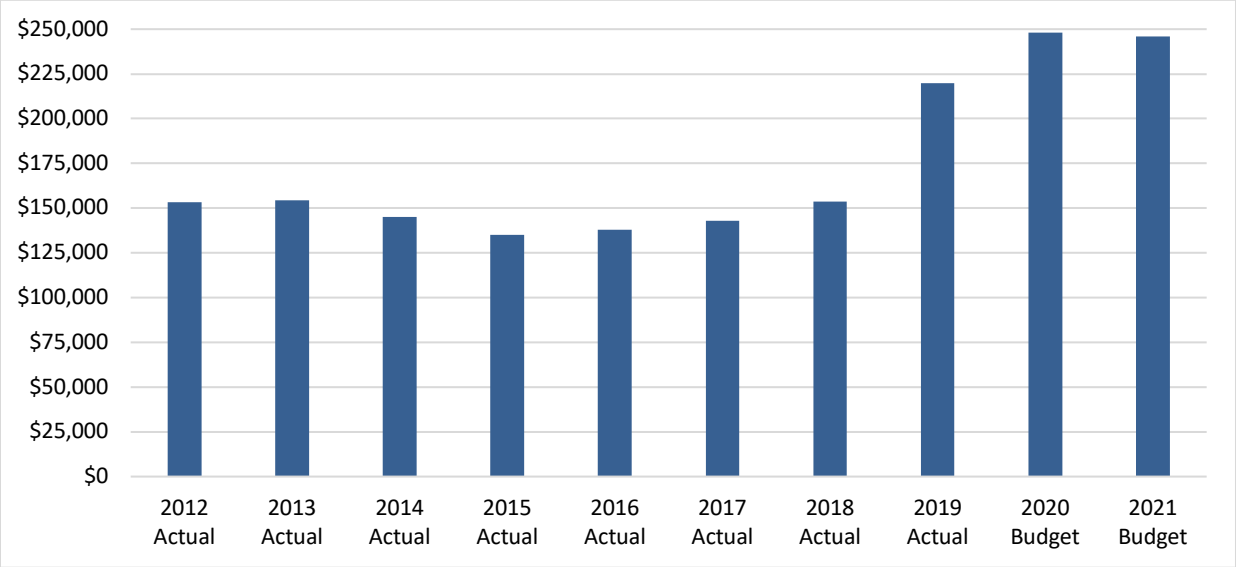


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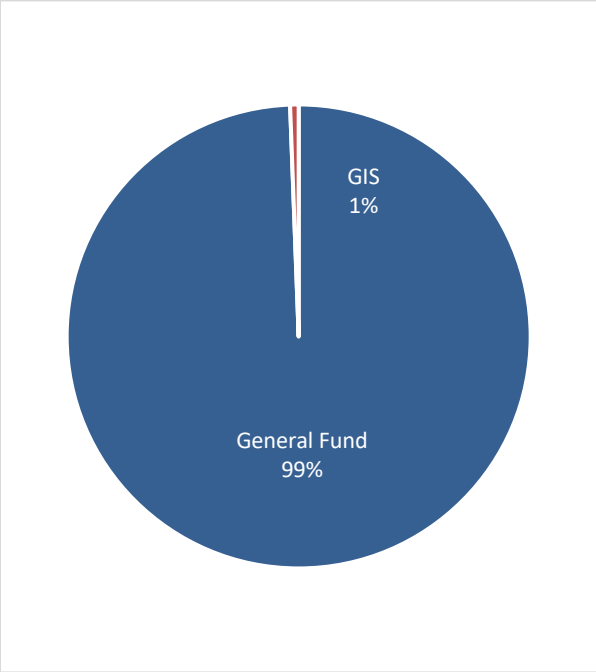
GIS Personnel Changes

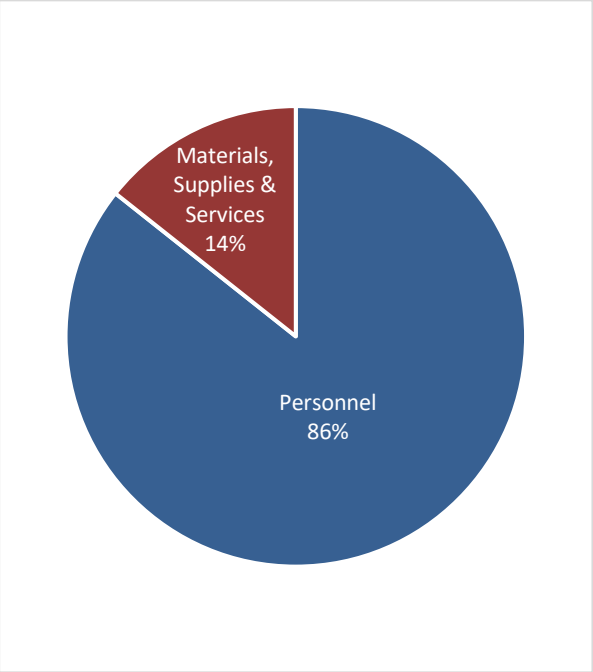
There are no changes to personnel for fiscal year 2021.

GIS Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15510 – GIS Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	131,099	190,077	214,934	220,420	210,710
Materials, Supplies & Services	22,533	29,855	33,100	28,320	35,250
Total Expenditures	**153,633**	**219,932**	**248,034**	**248,740**	**245,960**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	6,826	6,600	6,400	6,800	6,000
Total Revenues	**6,826**	**6,600**	**6,400**	**6,800**	**6,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	3	3	3	3
Total FTE	**2**	**3**	**3**	**3**	**3**

Fund 100 – General
Department 15510 – GIS Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	103,219	141,122	157,282	160,800	153,815
511300 Overtime				50	
512100 Health and Life Insurance	13,667	29,821	34,684	36,360	34,685
512200 Social Security	7,287	9,708	12,032	12,310	11,770
512400 Retirement Contributions	6,533	9,044	10,223	10,500	10,000
512700 Workers' Compensation	393	383	713	400	440
Total Personnel Services	**131,099**	**190,077**	**214,934**	**220,420**	**210,710**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	706	795	700	830	1,080
521300 Technical	17,400	24,400	25,000	24,400	28,960
522201 Equipment Maintenance		1,698	500		750
523201 Telephone	456	456	400	460	460
523203 Postage	2	88	300	50	100
523500 Travel	1,700	8	2,000	550	1,000
523601 Dues	487	267	700	300	300
523700 Education and Training	548		1,500	380	1,000
523900 Other Purchased Service	23	25		(20)	
531101 Supplies and Materials	1,208	1,287	1,500	1,370	1,350
531155 Vehicle Parts	4				
531600 Small Equipment		830	500		250
Total Materials, Supplies & Services	**22,533**	**29,855**	**33,100**	**28,320**	**35,250**
Total Expenditures	**153,633**	**219,932**	**248,034**	**248,740**	**245,960**

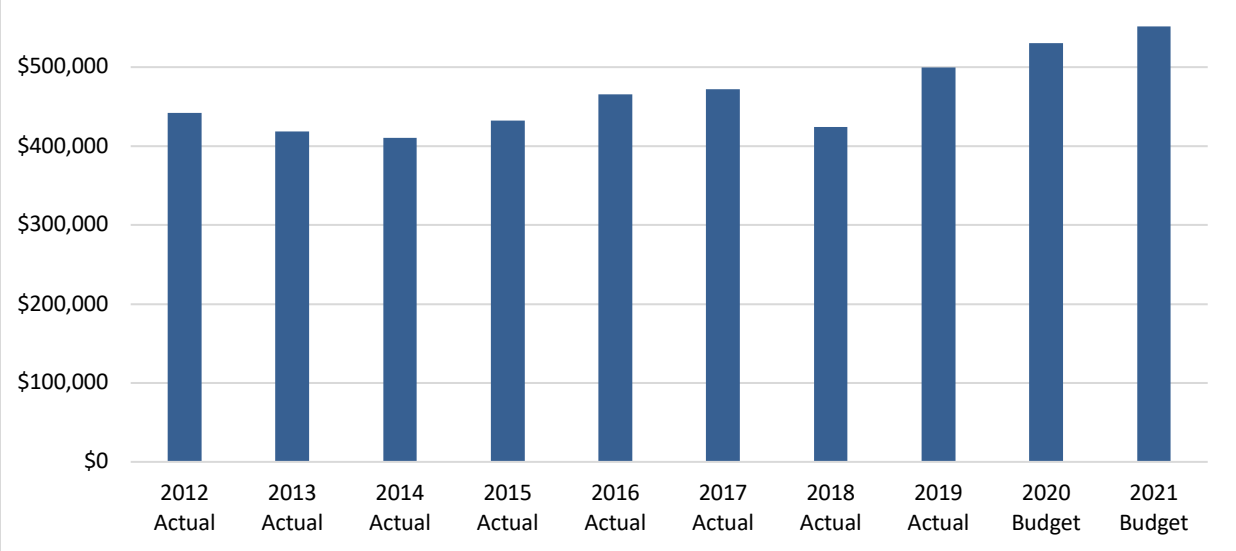
Risk Management

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	2017	2018	2019	2020	2021
# of Employee Injuries	39	56	60	55	50
Average Cost (incurred) per Employee Injury	$889	$3,707	$6,712	$5,000	$5,000
# of Property and Liability Claims	41	29	40	48	48

Risk Management Expenditure Trends



Fund 100 – General
Department 15550 – Risk Management Detail

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
523101 Insurance – Liability, Property & Casual	377,008	461,107	475,000	481,170	496,575
523102 Insurance Deductibles	47,294	38,160	55,000	52,115	55,000
Total Materials, Supplies & Services	**424,302**	**499,267**	**530,000**	**533,285**	**551,575**
Total Expenditures	**424,302**	**499,267**	**530,000**	**533,285**	**551,575**

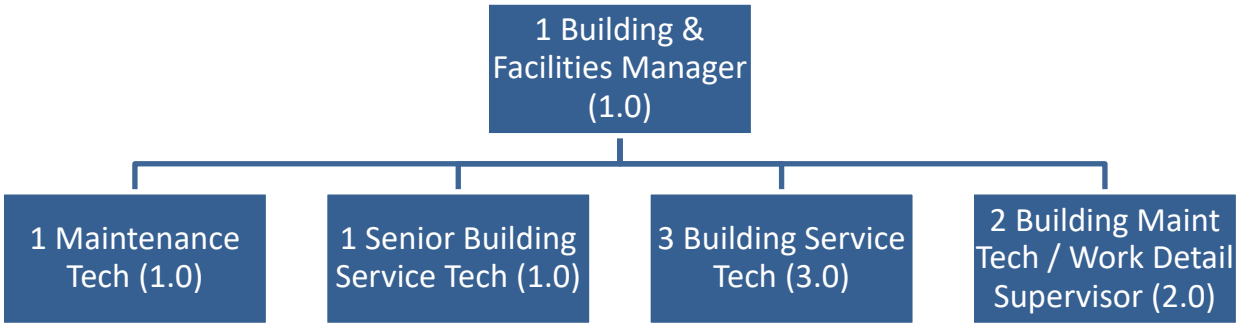
Government Buildings

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	2017	2018	2019	2020	2021
# of Building Maintained	164	164	164	167	167
Building Square Footage	596,996	596,996	596,996	737,246	737,246
Work Orders	246	232	318	325	325
Maintenance Cost per Square Foot					$0.37
Janitorial Cost per Square Foot					$0.64
Energy Cost (Electricity) per Square Foot					$1.04

Government Buildings Organization Chart

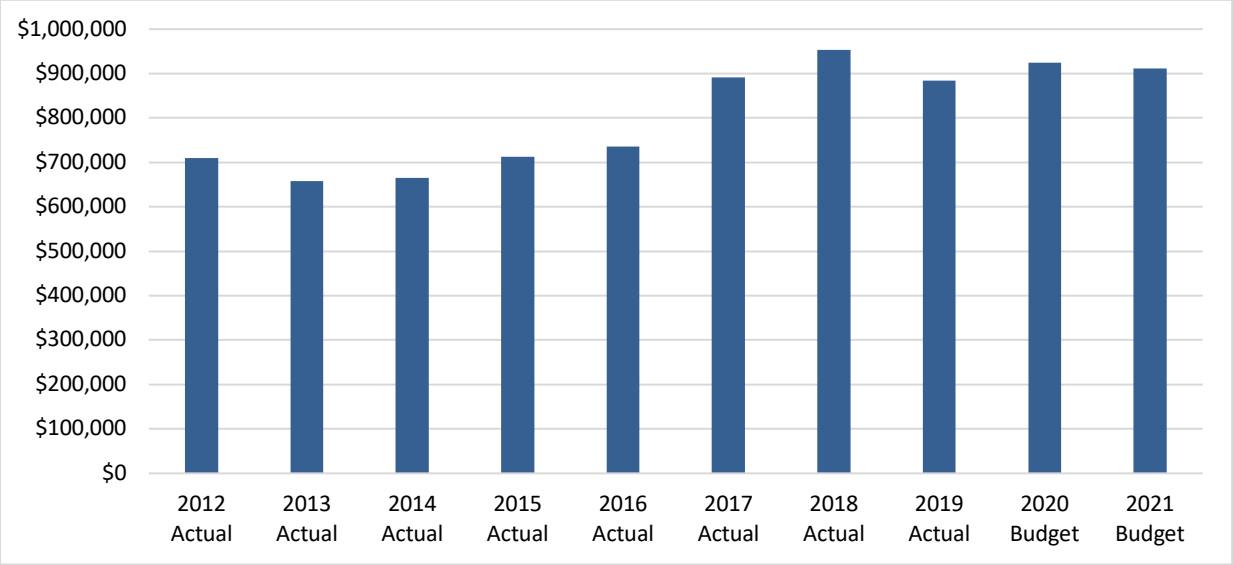


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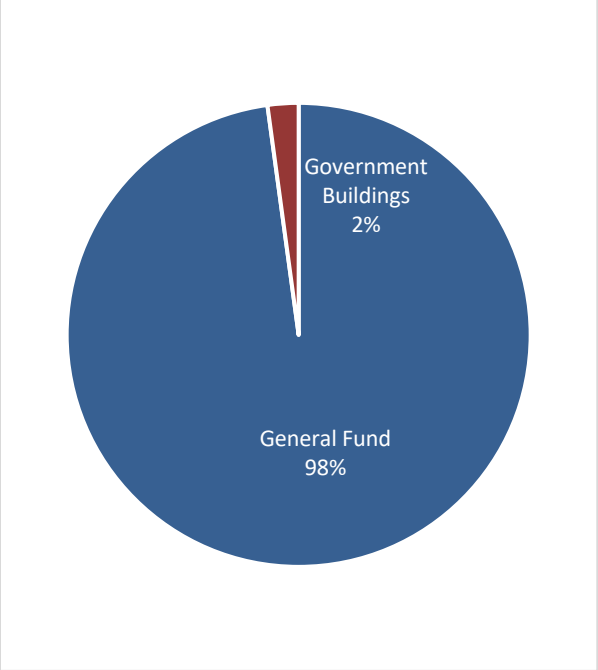
Government Buildings Personnel Changes

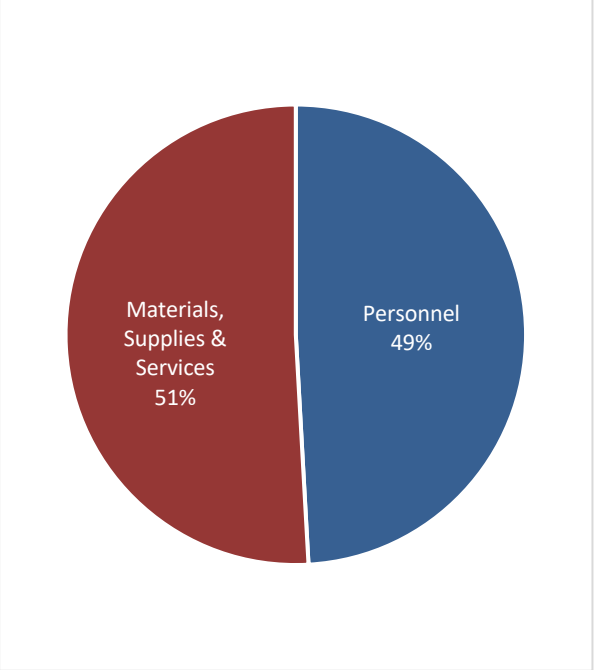
There is a re-opening of a vacant position for fiscal year 2021.

Government Buildings Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15650 – Government Buildings Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	422,183	407,828	465,660	463,230	447,795
Materials, Supplies & Services	511,656	470,878	458,575	443,680	463,855
Capital Outlays	20,102	5,200			
Total Expenditures	**953,941**	**883,906**	**924,235**	**906,910**	**911,650**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	161,400	162,754	164,630	164,000	165,385
Total Revenues	**161,400**	**162,754**	**164,630**	**164,000**	**165,385**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	8	8	8	8	8
Total FTE	**8**	**8**	**8**	**8**	**8**

Fund 100 – General
Department 15650 – Government Buildings Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	286,487	271,436	296,355	298,850	298,420
511300 Overtime	16,150	15,906	20,000	15,500	15,500
512100 Health and Life Insurance	71,796	79,324	95,880	97,000	81,715
512200 Social Security	21,503	20,372	24,201	24,050	24,015
512400 Retirement Contributions	18,427	14,615	20,563	20,430	20,210
512700 Workers' Compensation	7,821	6,175	8,661	7,400	7,935
Total Personnel Services	**422,183**	**407,828**	**465,660**	**463,230**	**447,795**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	1,714				
521201 Professional Services – IT	360	385	375	2,050	430
522100 Cleaning Services	16,738	9,992	11,000		
522201 Equipment Maintenance	320		500		250
522202 Vehicle Maintenance	997	2,136	5,000	2,000	2,000
522203 Building Maintenance	86,233	72,194	70,000	70,000	70,000
522204 Software Maintenance	1,089	1,636		130	
522310 Rental – Land & Buildings	3,074	6,362	3,000	3,000	3,000
522320 Rental – Equipment	4,440	1,426	1,500	4,000	1,500
523201 Telephone	9,056	4,516	3,800	2,160	2,200
523203 Postage		7		10	
523205 Internet	81,397	85,927	85,000	80,140	87,550
523300 Advertising		140		90	
523500 Travel		450			
523700 Education and Training			4,000	900	2,670
523900 Other Purchased Services	6,758	3,059	500	17,560	20,355
531101 Supplies and Materials	1,488	1,517	1,500	1,750	1,500
531120 Janitorial Supplies	16,858	20,589	17,000	19,000	19,000
531137 Signs	1,897		2,000	30	2,100
531143 Landscaping Supplies	4,735	1,352	2,700	3,600	1,500
531144 Grounds Maintenance Supplies		150			
531150 Building Maintenance Materials	1,375				
531155 Vehicle Repair	2,495				
531210 Water / Sewerage	36,732	43,275	35,000	37,400	37,500
531230 Electricity	213,385	201,980	195,000	190,000	200,000
531270 Gasoline / Diesel	15,991	9,413	15,500	6,000	8,000
531600 Small Equipment	325	1,479	1,000	850	1,000
531610 Tools	2,966	1,853	3,000	2,260	2,500
531710 Uniforms	1,236	1,041	1,200	750	800
Total Materials, Supplies & Services	**511,656**	**470,878**	**458,575**	**443,680**	**463,855**

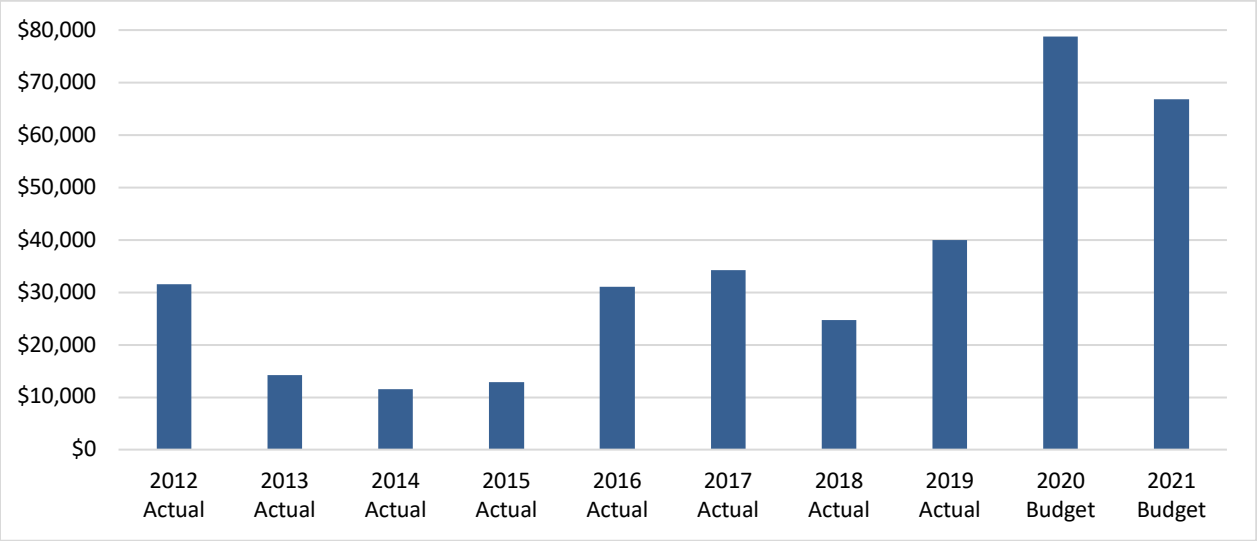
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures	20,102	5,200			
Total Capital Outlay	**20,102**	**5,200**			
Total Expenditures	**953,941**	**883,906**	**924,235**	**906,910**	**911,650**

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

Personnel, Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511101 Salary – Part-time		7,458	15,673	1,870	
512200 Social Security		571	1,199	145	
512700 Workers' Compensation			71		
521201 Professional Services - IT		160	365	425	365
523202 Website	2,690	5,428	5,500	5,000	5,500
523300 Advertising	150				
523400 Printing and Binding				60	
523900 Other Purchased Services	1,168	1,422	6,100	5,840	6,100
531101 Supplies and Materials	181	3,262	13,400	11,450	13,400
531300 Food	5,213	3,446	10,000	1,145	10,000
531701 Awards / Presentation	15,257	18,165	26,500	2,005	31,500
Total Materials, Supplies & Services	**24,660**	**39,912**	**78,808**	**27,940**	**66,865**
Total Expenditures	**24,660**	**39,912**	**78,808**	**27,940**	**66,865**

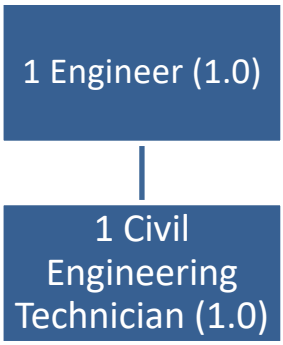
Engineering

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	2017	2018	2019	2020	2021
Miles of County Roads Resurfaced		18	13	16	15
# of Subdivision Roads Subgrade / Base Proof Roll Inspections		5	15	13	15
Miles of County Road Restriping		50		32	30
Intersection Improvement Projects Completed					2
Miles of Dirt Roads Paved					3.6

Engineering Organization Chart

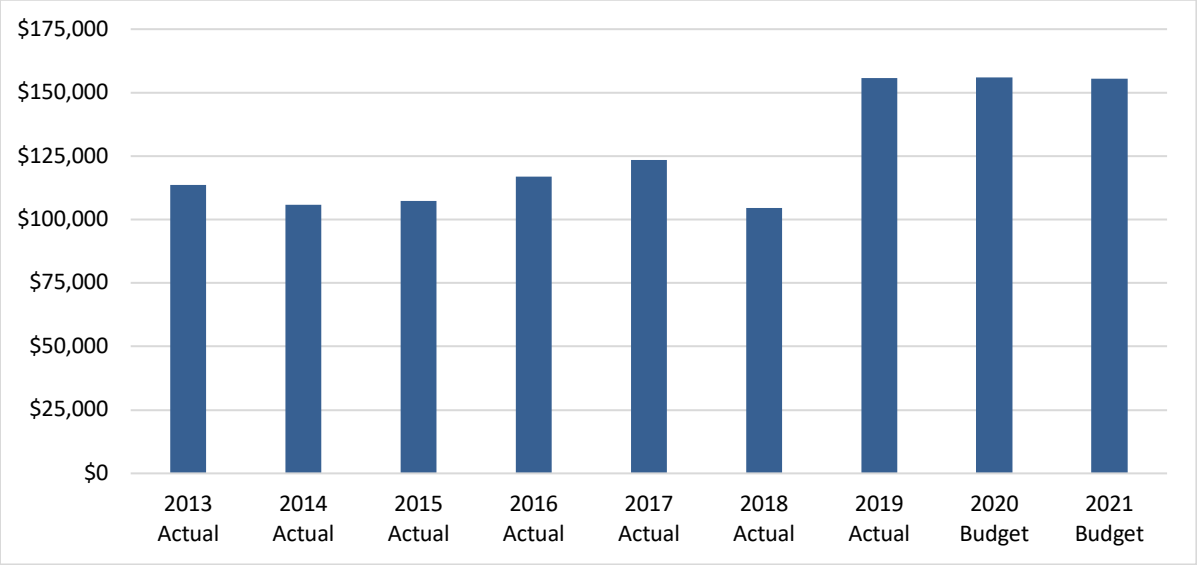


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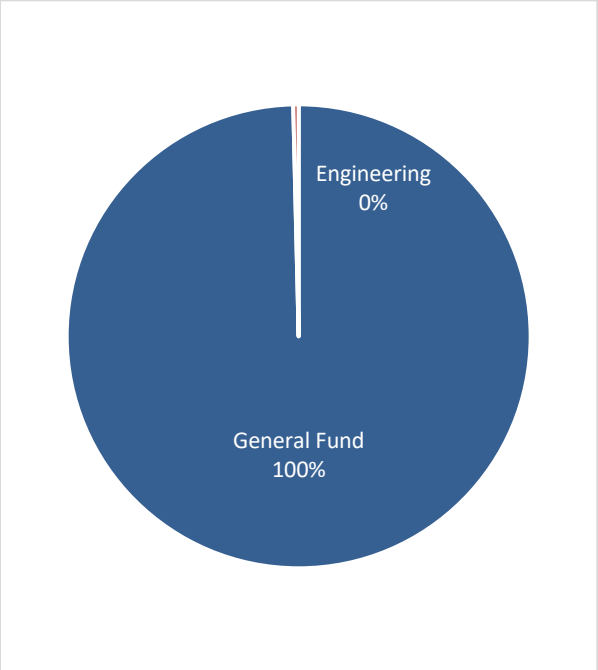
Engineering Personnel Changes

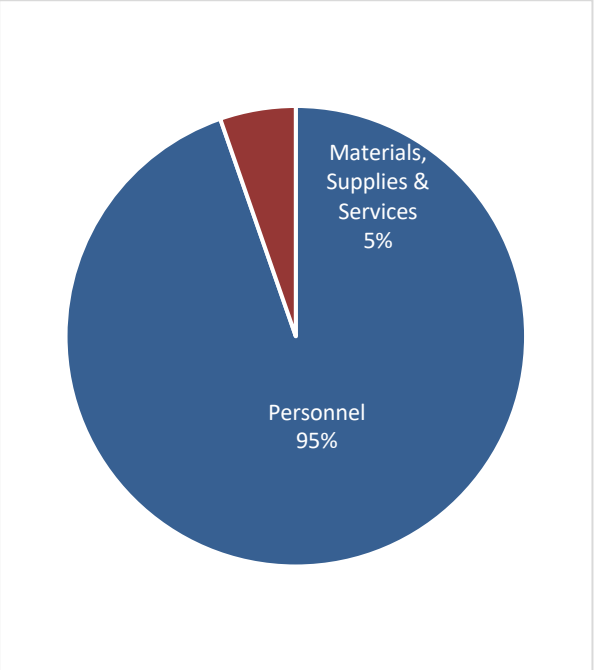
There are no changes to personnel for fiscal year 2021.

Engineering Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 15750 – Engineering Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	88,409	118,121	145,584	151,980	147,240
Materials, Supplies & Services	13,100	9,654	10,400	5,535	8,280
Capital Outlays	3,000	28,074			
Total Expenditures	**104,509**	**155,849**	**155,984**	**157,515**	**155,520**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues		3,639		1,930	2,000
Total Revenues		**3,639**		**1,930**	**2,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	1	1.6	2	2	2
Total FTE	**1**	**1.6**	**2**	**2**	**2**

Fund 100 – General
Department 15750 – Engineering Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	74,920	102,488	119,229	123,950	121,025
511300 Overtime		142		55	55
512100 Health and Life Insurance	4,058	3,244	6,929	7,300	6,930
512200 Social Security	5,649	7,786	9,121	9,500	9,265
512400 Retirement Contributions	1,970	2,485	7,750	8,060	7,755
512700 Workers' Compensation	1,812	1,976	2,556	3,115	2,210
Total Personnel Services	**88,409**	**118,121**	**145,584**	**151,980**	**147,240**

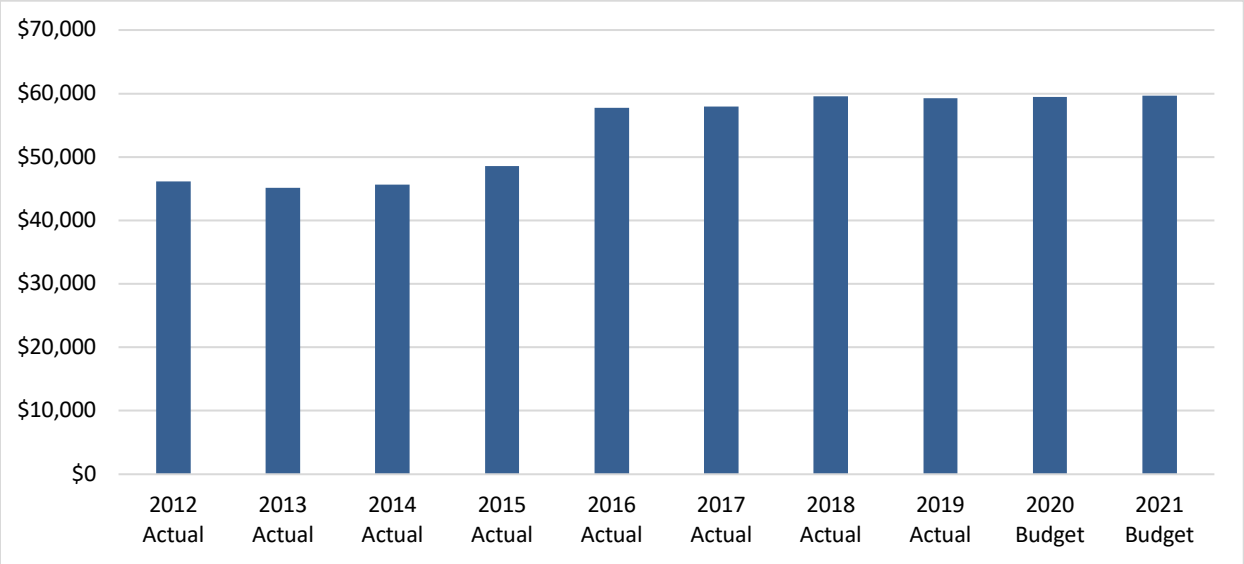
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	275	450	300	700	755
522201 Equipment Maintenance	1,071	1,330	900	1,090	1,200
522204 Software Maintenance		1,000	1,000		1,000
523201 Telephone	663	928	1,800		
523203 Postage	18	24	25	15	15
523500 Travel	393	318	700		350
523601 Dues		375	375	325	375
523700 Education and Training	200	639	800	110	535
531101 Supplies and Materials	4,106	2,124	2,000	1,060	1,500
531270 Gasoline / Diesel	1,088	2,402	2,000	1,835	2,000
531400 Books and Periodicals		29		400	400
531600 Small Equipment	5,286	35	500		
531710 Uniforms					150
Total Materials, Supplies & Services	**13,100**	**9,654**	**10,400**	**5,535**	**8,280**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles		27,199			
542400 Computer		875			
542401 Software	3,000				
Total Capital Outlay	**3,000**	**28,074**			
Total Expenditures	**104,509**	**155,849**	**155,984**	**157,515**	**155,520**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
523601 Dues – Professional	59,568	59,294	59,500	59,630	59,630
Total Materials, Supplies & Services	**59,568**	**59,294**	**59,500**	**59,630**	**59,630**
Total Expenditures	**59,568**	**59,294**	**59,500**	**59,630**	**59,630**

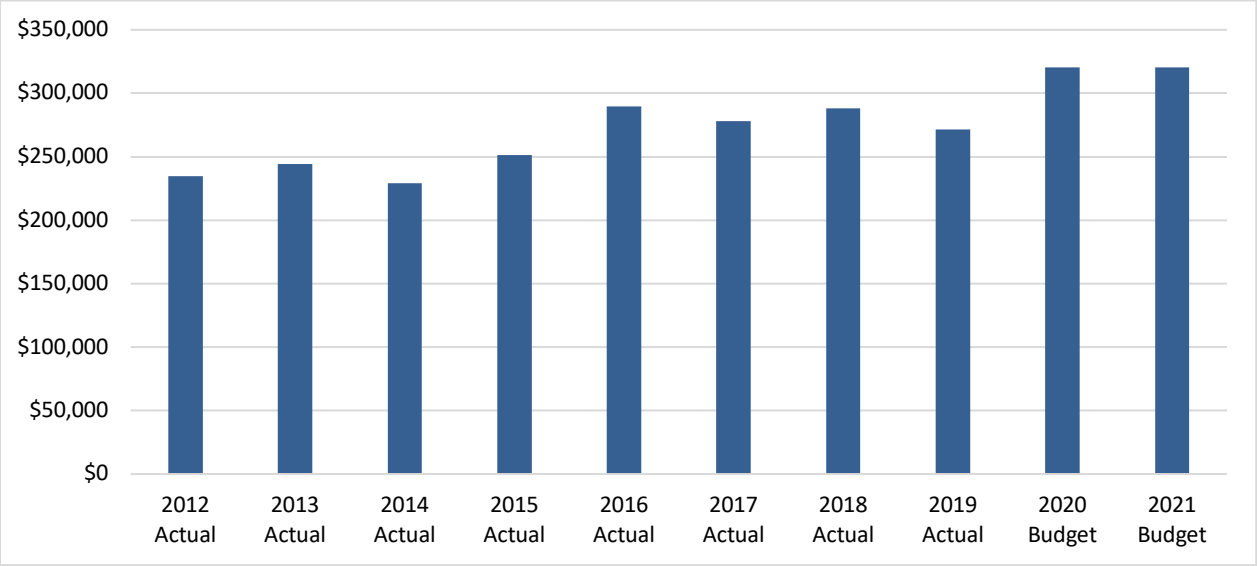
Judicial

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 was started in FY 2020.

Superior Court Expenditure Trends



Fund 100 – General
Department 21500 – Superior Court Detail

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521306 Court Recorders	98,306	86,920	100,000	101,250	100,000
Total Materials, Supplies & Services	**98,306**	**86,920**	**100,000**	**101,250**	**100,000**

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571100 Superior Court	190,000	184,785	220,525	220,525	220,525
Total Other Costs	**190,000**	**184,785**	**220,525**	**220,525**	**220,525**
Total Expenditures	**288,306**	**271,705**	**320,525**	**321,775**	**320,525**

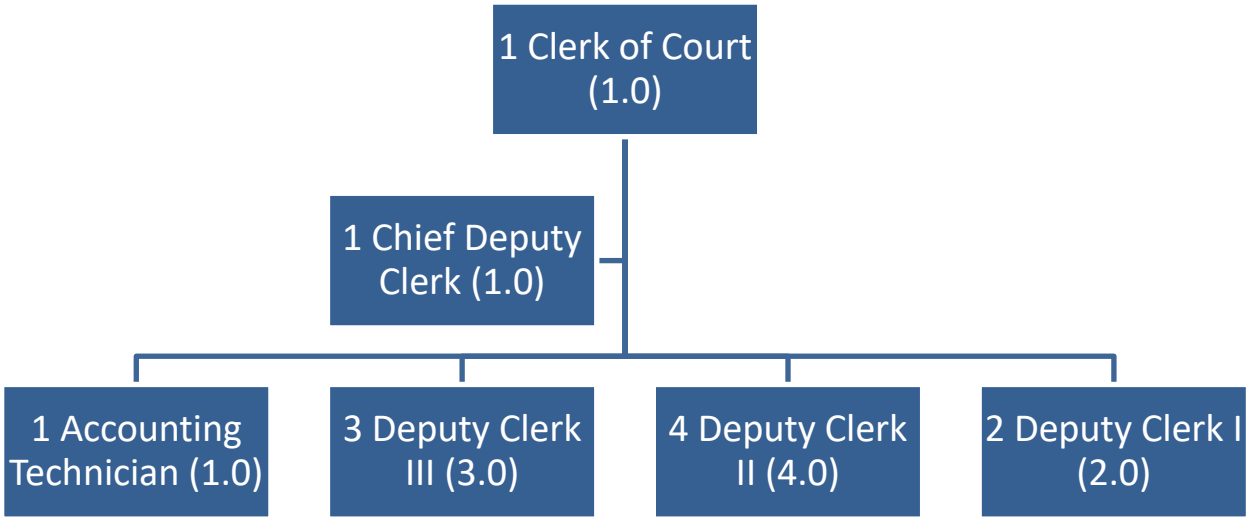
Clerk of Court

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	2017	2018	2019	2020	2021
Civil Superior Cases Filed	744	800	581	575	575
Criminal Superior Cases Filed	586	678	1,550	1,500	1,500
Civil State Cases Filed	225	235	296	300	300
Criminal State Cases Filed	2,085	2,106	2,089	2,100	2,100
Deed Instruments	10,004	9,839	9,983	9,900	9,800
Plats	276	285	331	325	300
Uniform Commercial Code Financing Statements	2,168	2,291	2,378	2,300	2,300
Liens	5,826	11,798	7,144	7,500	7,500
Civil Domestic Filings	424	409	990	1,000	1,000
Traffic Tickets	3,424	3,547	4,075	3,700	3,800

Clerk of Court Organization Chart

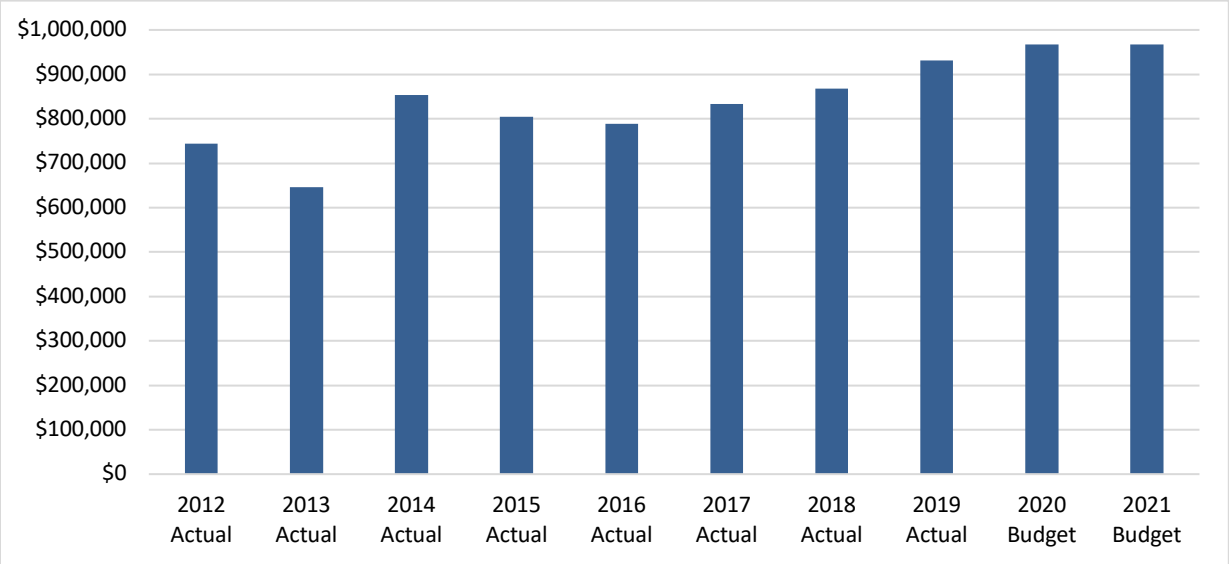


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

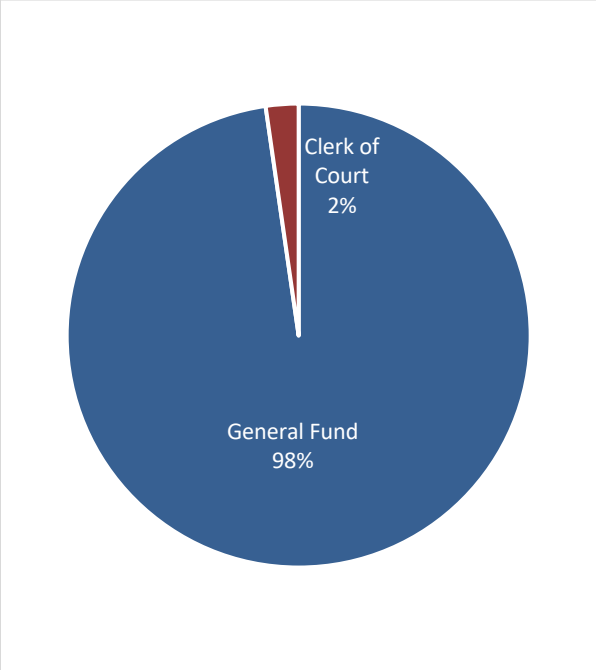
Clerk of Court Personnel Changes

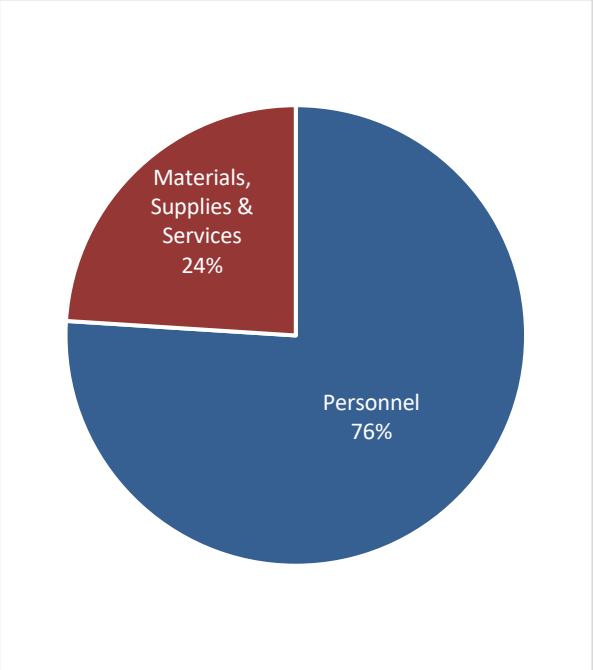
There are no changes to personnel for fiscal year 2021.

Clerk of Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 21800 – Clerk of Court Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	639,377	655,995	728,653	745,750	735,080
Materials, Supplies & Services	219,863	271,591	238,750	202,620	232,065
Capital Outlays	8,172	3,759			
Total Expenditures	**867,411**	**931,344**	**967,403**	**948,370**	**967,145**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,816,991	1,712,764	2,083,235	1,567,405	1,385,525
Total Revenues	**1,816,991**	**1,712,764**	**2,083,235**	**1,567,405**	**1,385,525**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	436,064	455,445	494,785	501,400	502,605
511101 Salary – Part-time	5,690				
511300 Overtime	49	238	7,000	1,650	1,650
512100 Health and Life Insurance	146,277	145,417	153,622	170,100	158,135
512200 Social Security	30,819	31,801	38,387	38,500	38,575
512400 Retirement Contributions	18,738	21,507	32,616	32,700	32,720
512700 Workers' Compensation	1,740	1,587	2,243	1,400	1,395
Total Personnel Services	**639,377**	**655,995**	**728,653**	**745,750**	**735,080**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521100 Board of Equalization	1,956	500	4,000	500	500
521200 Professional Services		4,369			
521201 Professional Services – IT	4,530	3,731	4,350	1,950	2,280
522201 Equipment Maintenance	5,242	6,457	5,000	9,210	7,500
522204 Software Maintenance	70,999	100,291	86,000	89,000	86,000
522320 Rental – Equipment	10,298	10,961	9,150	9,650	10,000
523201 Telephone	1,784	1,952	1,700	1,120	1,200
523203 Postage	9,605	9,408	10,500	10,500	10,500
523300 Advertising	476	399	400	840	800
523500 Travel	4,182	2,152	5,000	2,900	4,500
523601 Dues	900	1,250	1,250	1,250	1,250
523606 Fees – Jurors / Bailiffs	75,522	91,519	85,000	56,000	85,000
523610 Bank Fee	133	(161)			
523700 Education and Training	700	200	2,000	410	1,335
523850 Contract Labor	4,943	16,917	5,000	1,870	1,900
523900 Other Purchased Services	7,321	739		400	400
531101 Supplies and Materials	20,281	19,737	17,500	14,000	17,500
531300 Food	153		350		
531400 Books and Periodicals	244	431	800	830	800
531600 Small Equipment	594	738	750	190	600
Total Materials, Supplies & Services	**219,863**	**271,591**	**238,750**	**202,620**	**232,065**

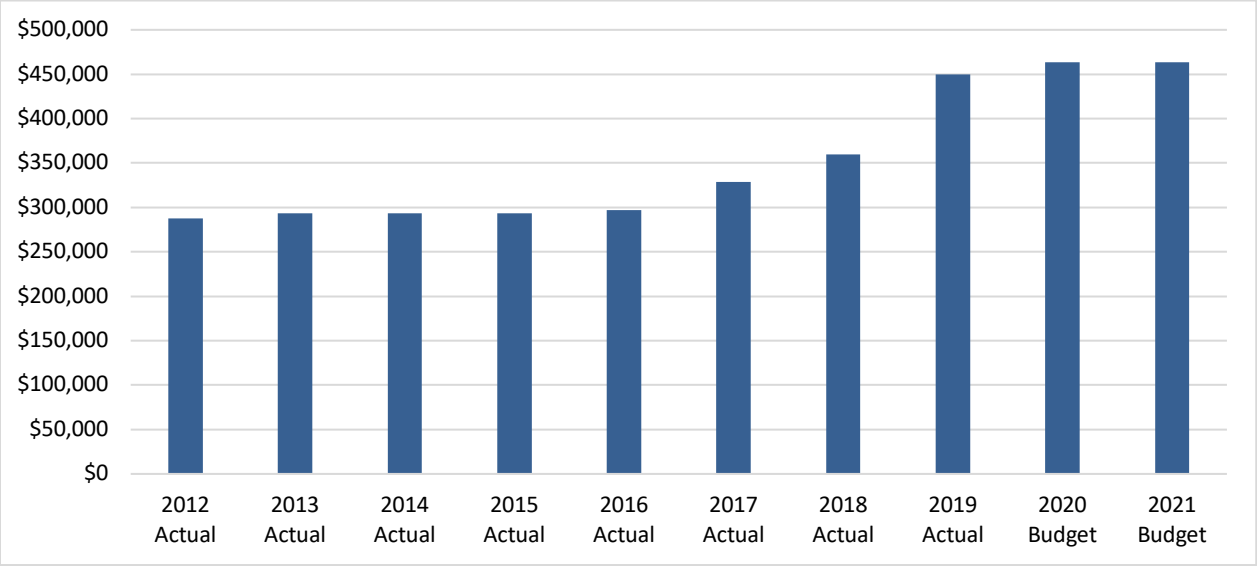
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers	1,248				
542500 Equipment	6,924	3,759			
Total Capital Outlay	**8,172**	**3,759**			
Total Expenditures	**867,411**	**931,344**	**967,403**	**946,370**	**967,145**

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

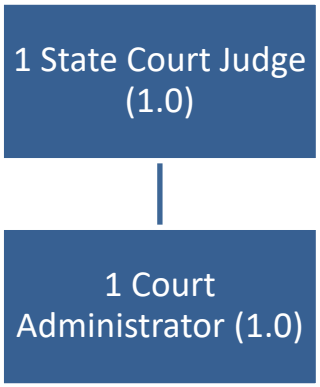
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571200 District Attorney	360,000	450,000	463,500	463,500	463,500
Total Other Costs	**360,000**	**450,000**	**463,500**	**463,500**	**463,500**
Total Expenditures	**360,000**	**450,000**	**463,500**	**463,500**	**463,500**

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	2017	2018	2019	2020	2021
Civil Case Filings	225	235	296	300	300
Traffic Cases Filed	3,424	3,547	4,075	3,700	3,800
Misdemeanor Case Filings	2,085	2,010	1,744	1,800	1,800
Probation Revocations	224	296	345	325	325

State Court Organization Chart

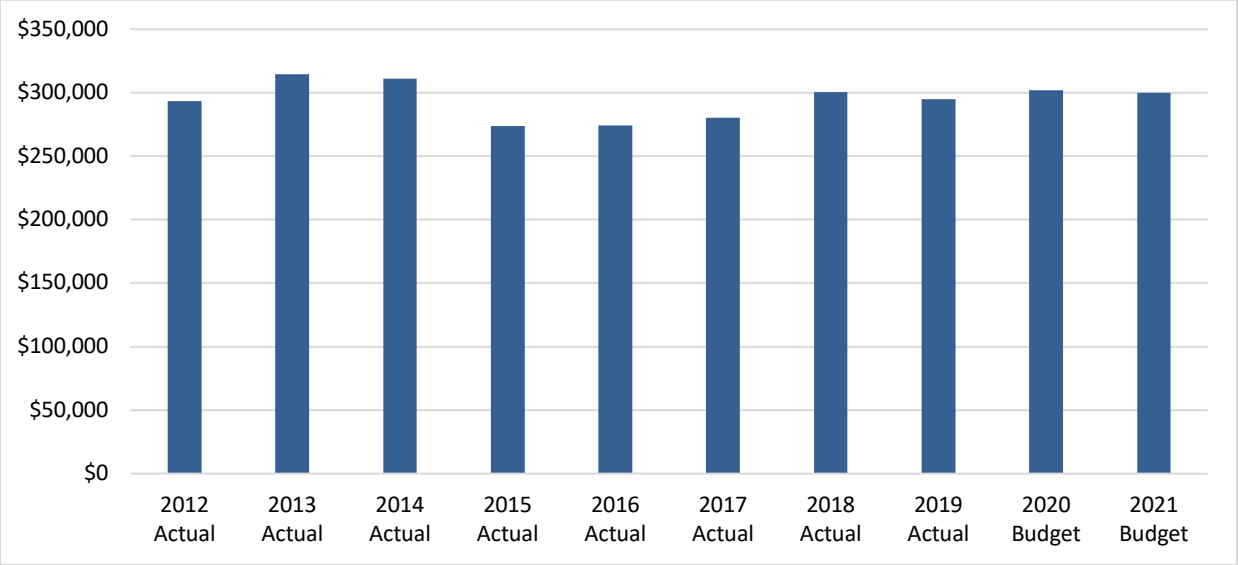


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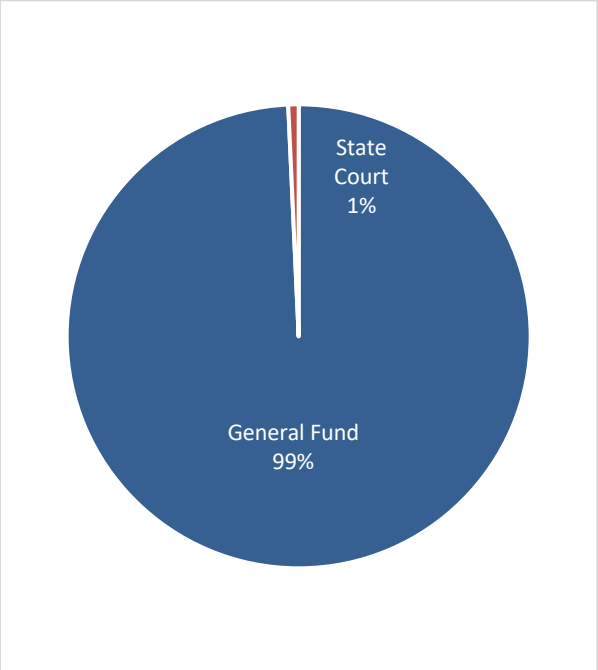
State Court Personnel Changes

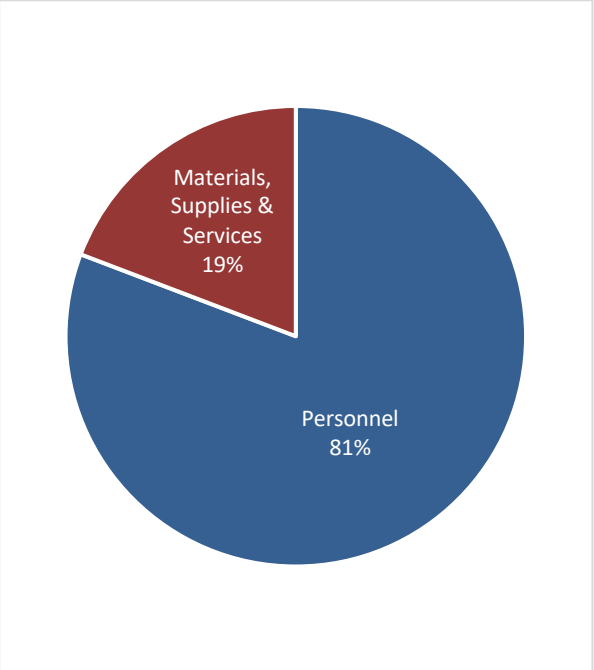
There are no changes to personnel for fiscal year 2021.

State Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 23000 – State Court Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	238,270	234,283	242,541	170,490	242,445
Materials, Supplies & Services	62,308	60,790	59,480	68,345	57,645
Total Expenditures	**300,577**	**295,073**	**302,021**	**238,835**	**300,090**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	179,840	176,324	182,648	120,010	184,515
512100 Health and Life Insurance	41,997	42,006	42,016	32,940	40,225
512200 Social Security	12,675	12,405	13,973	9,200	14,115
512400 Retirement Contributions	3,064	2,918	3,076	7,800	3,080
512700 Workers' Compensation	694	630	828	540	510
Total Personnel Services	**238,270**	**234,283**	**242,541**	**170,490**	**242,445**

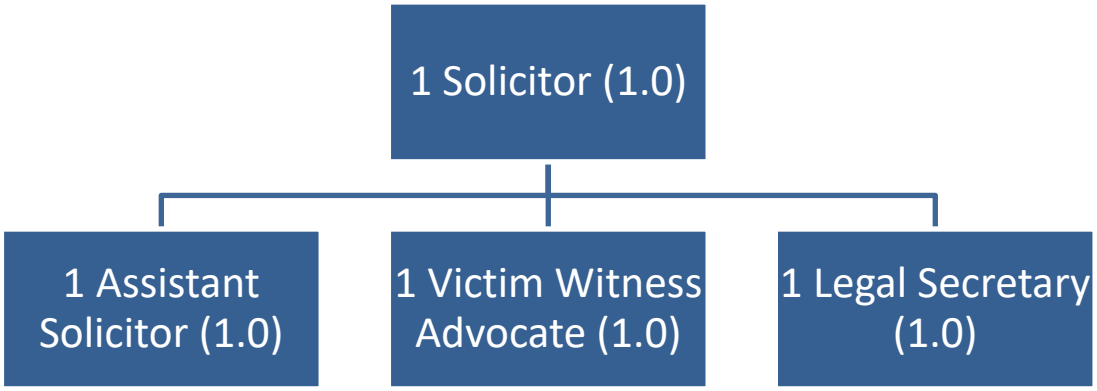
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	9,319	6,015	6,000	19,000	6,000
521201 Professional Services – IT	626	547	600	610	655
521300 Technical	45,000	45,000	45,000	45,000	45,000
522201 Equipment Maintenance	162	1,696	1,200	930	1,200
523201 Telephone	30	30	30	45	30
523203 Postage	1,100	775	1,000	125	775
523500 Travel	2,664	3,387	2,700	1,030	1,350
523601 Dues	367	411	300	320	300
523700 Education and Training	1,005	941	650		435
523900 Other Purchased Services		165			
531101 Supplies and Materials	2,035	1,822	2,000	1,210	1,900
531400 Books and Periodicals				75	
Total Materials, Supplies & Services	**62,308**	**60,790**	**59,480**	**68,345**	**57,645**
Total Expenditures	**300,577**	**295,073**	**302,021**	**238,835**	**300,090**

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	2017	2018	2019	2020	2021
Criminal Cases	2,791	2,106	2,165	1,851	2,000
Traffic Cases	3,464	3,547	3,696	2,990	3,250
Victim/Witnesses Receiving Direct Service				450	450
Services Offered to Victims				1,010	1,025

Solicitor Organization Chart

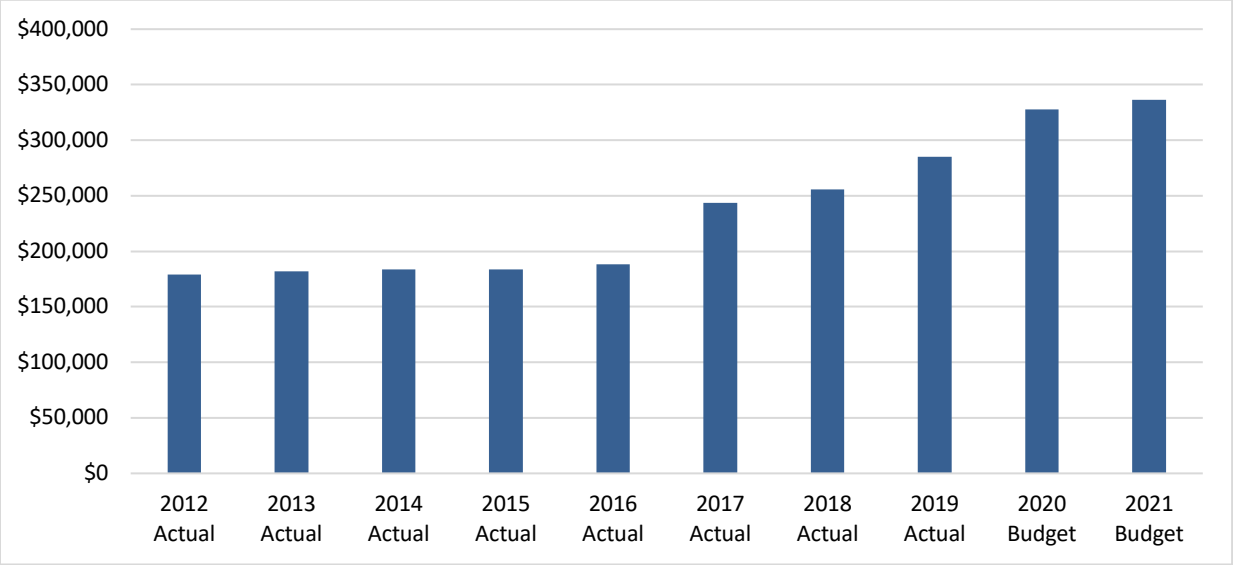


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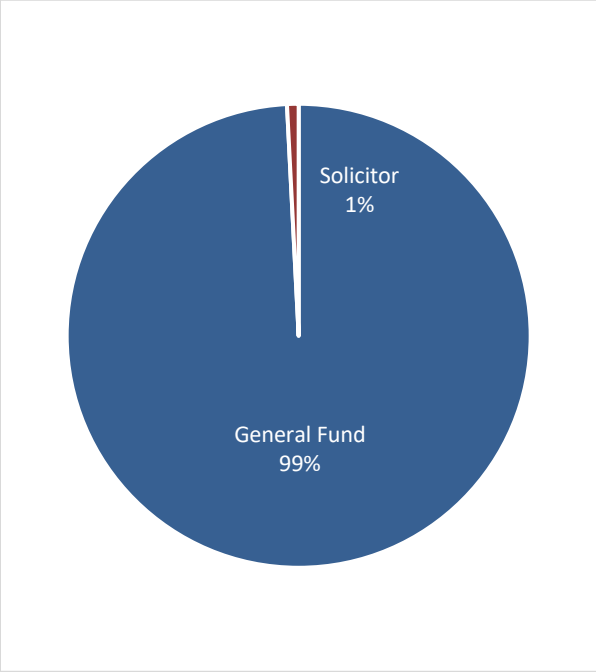
Solicitor Personnel Changes

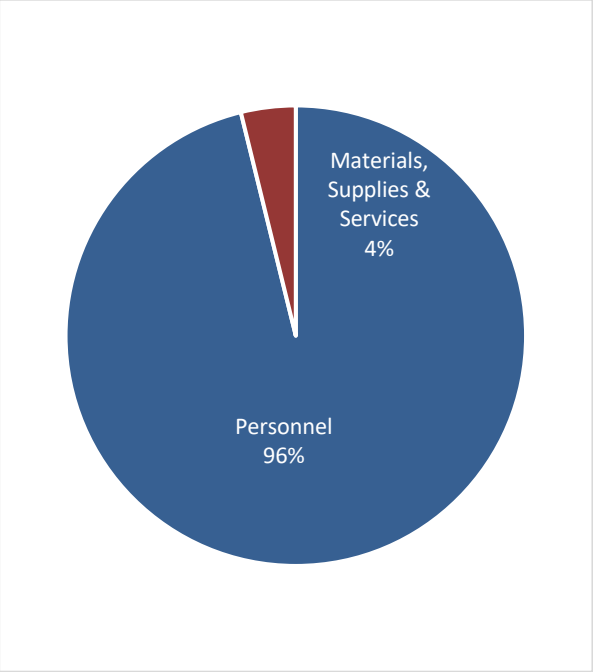
There are no changes to personnel for fiscal year 2021.

Solicitor Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 23100 – Solicitor Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	246,924	271,195	311,850	313,110	323,225
Materials, Supplies & Services	8,826	12,151	15,850	9,860	12,910
Capital Outlays		1,573		1,150	
Total Expenditures	**255,750**	**284,919**	**327,700**	**324,120**	**336,135**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	1	1	1	1	1
Full-time	2	3	3	3	3
Total FTE	**3**	**4**	**4**	**4**	**4**

Fund 100 – General
Department 23100 – Solicitor Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	204,375	218,493	250,769	242,000	257,940
511300 Overtime	9	219		45	
512100 Health and Life Insurance	26,127	33,456	32,893	36,170	36,670
512200 Social Security	14,647	16,110	19,184	18,500	19,735
512400 Retirement Contributions	1,007	2,169	7,867	15,715	8,180
512700 Workers' Compensation	759	749	1,137	680	700
Total Personnel Services	**346,924**	**271,195**	**311,850**	**313,110**	**323,225**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	857	981	1,000	980	1,510
522201 Equipment Maintenance	99	555	500	340	500
523201 Telephone	716	630	2,050	650	900
523203 Postage	327	654	800	550	700
523500 Travel	1,280	1,550	3,000	1,450	1,500
523601 Dues	814	882	1,000	890	1,000
523700 Education and Training	256	185	600	50	400
523900 Other Purchased Service	305	1,259	900	1,130	900
531101 Supplies and Materials	2,519	3,375	3,500	1,830	3,500
531400 Books and Periodicals	1,652	2,080	2,500	1,990	2,000
Total Materials, Supplies & Services	**8,826**	**12,151**	**15,850**	**9,860**	**12,910**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers		1,573		1,150	
Total Capital Outlay		**1,573**		**1,150**	
Total Expenditures	**255,750**	**284,919**	**327,700**	**324,120**	**336,135**

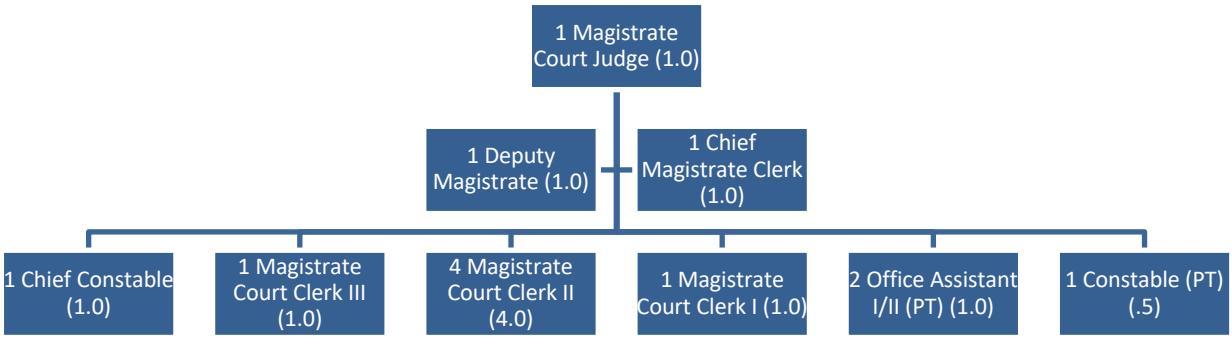
Magistrate Court

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	2017	2018	2019	2020	2021
Civil Claims	4,041	3,976	4,591	5,509	5,674
Other Criminal Warrants	2,946	3,077	3,485	2,984	3,074
County Ordinance Hearings	165	218	147	156	160
Other Civil Hearings	918	735	723	880	906
Criminal Hearings including Private Checks	1,316	1,344	1,422	974	1,003
Constable Assisted Move Outs	225	230	255	223	229
Search Warrants	168	214	189	269	277

Magistrate Court Organization Chart

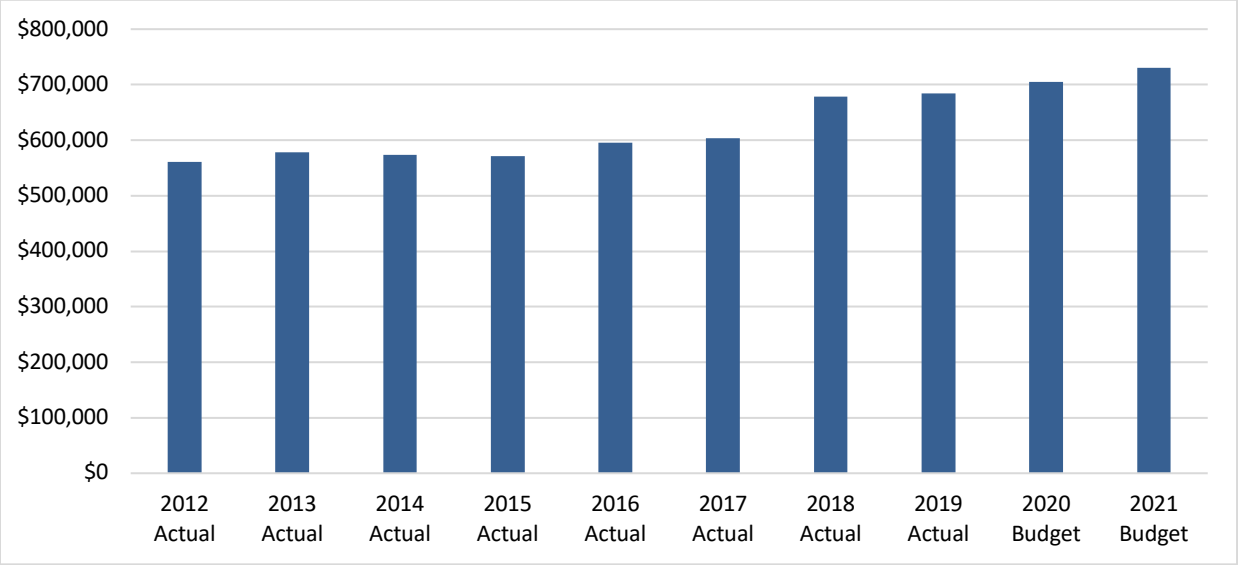


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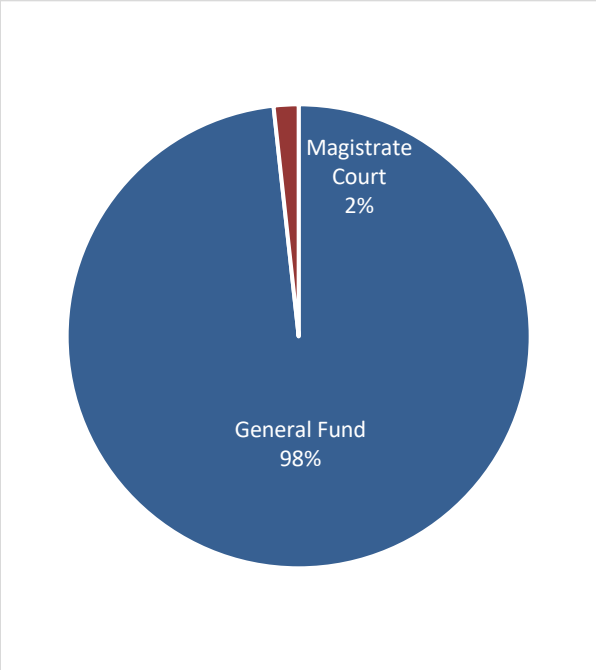
Magistrate Court Personnel Changes

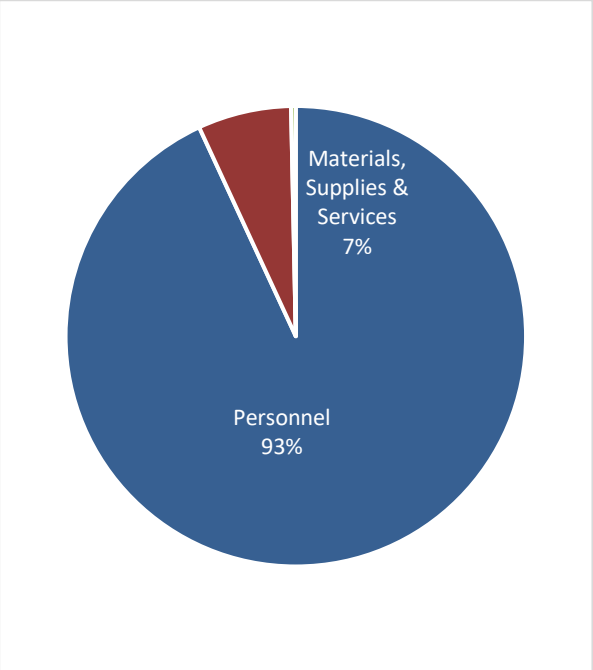
There are no changes to personnel for fiscal year 2021.

Magistrate Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 24000 – Magistrate Court Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	600,844	620,565	652,927	676,890	680,220
Materials, Supplies & Services	51,220	62,699	51,950	50,880	47,970
Capital Outlays	26,130	925			2,400
Total Expenditures	**678,194**	**684,189**	**704,877**	**727,770**	**730,590**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	407,846	444,179	414,000	351,690	383,500
Total Revenues	**407,846**	**444,179**	**414,000**	**351,690**	**383,500**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	1	1	1	1	1
Full-time	9	9	9	9	9
Part-time	1.1	1.7	1.9	1.6	1.9
Total FTE	**11.1**	**11.7**	**11.9**	**11.6**	**11.9**

Fund 100 – General
Department 24000 – Magistrate Court Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	422,663	425,040	454,064	459,600	457,260
511101 Salary – Part-time	40,523	51,530	49,476	62,600	65,000
511300 Overtime		50		500	500
512100 Health and Life Insurance	76,404	77,670	77,717	81,540	85,030
512200 Social Security	32,836	33,832	38,521	39,990	39,810
512400 Retirement Contributions	25,483	29,620	29,514	29,880	29,755
512700 Workers' Compensation	2,935	2,821	3,635	2,780	2,865
Total Personnel Services	**600,844**	**620,565**	**652,927**	**676,890**	**680,220**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	3,360	3,156	3,500	3,020	4,215
522201 Equipment Maintenance	1,519	2,606	1,800	2,290	1,800
522202 Vehicle Maintenance	912	5,546	2,000	2,100	2,630
522204 Software Maintenance	11,285	12,000	12,000	12,000	12,000
523201 Telephone	12,005	11,330	7,200	10,290	2,200
523203 Postage	2,227	4,400	4,000	4,830	4,400
523300 Advertising	289	289	500	290	290
523400 Printing and Binding	2,391	3,401	2,500	2,550	3,400
523500 Travel	732	2,074	1,500		750
523601 Dues	345	346	350	350	350
523700 Education and Training	694	630	2,000		1,335
531101 Supplies and Materials	6,596	7,426	5,500	7,100	7,100
531155 Vehicle Parts	1,522				
531270 Gasoline / Diesel	4,229	5,799	6,000	4,460	5,500
531400 Books and Periodicals	2,278	1,100	2,100	1,460	1,500
531600 Small Equipment		1,926			
531710 Uniforms	835	671	1,000	140	500
Total Materials, Supplies & Services	**51,220**	**62,699**	**51,950**	**50,880**	**47,970**

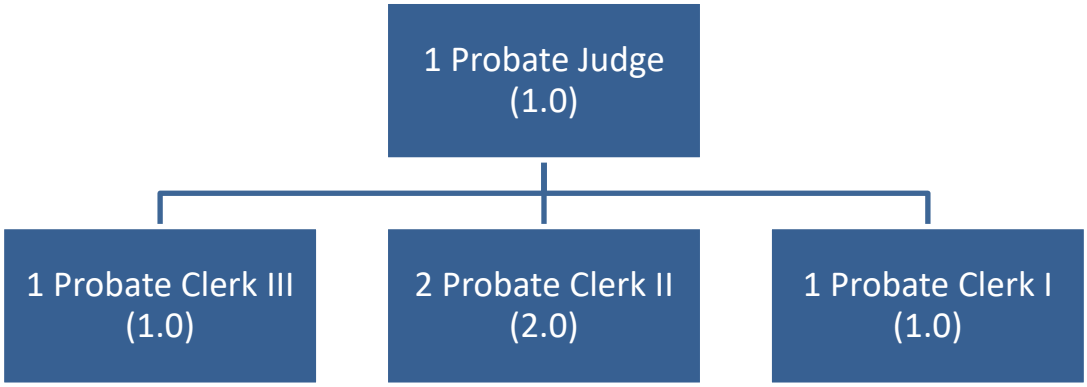
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles	25,270				
542300 Furniture and Fixtures	308				2,400
542400 Computer	552	925			
Total Capital Outlay	**26,130**	**925**			**2,400**
Total Expenditures	**678,194**	**684,189**	**704,877**	**727,770**	**730,590**

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	2017	2018	2019	2020	2021
Marriage Licenses	449	458	447	400	450
Firearm Licenses	1,312	1,550	1,474	1,521	1,600
Guardianships	200	138	247	149	230
Estates	489	693	783	833	800
Marriage License Certificates	742	692	729	646	700
Mental Health Filings	52	37	30	36	40

Probate Court Organization Chart

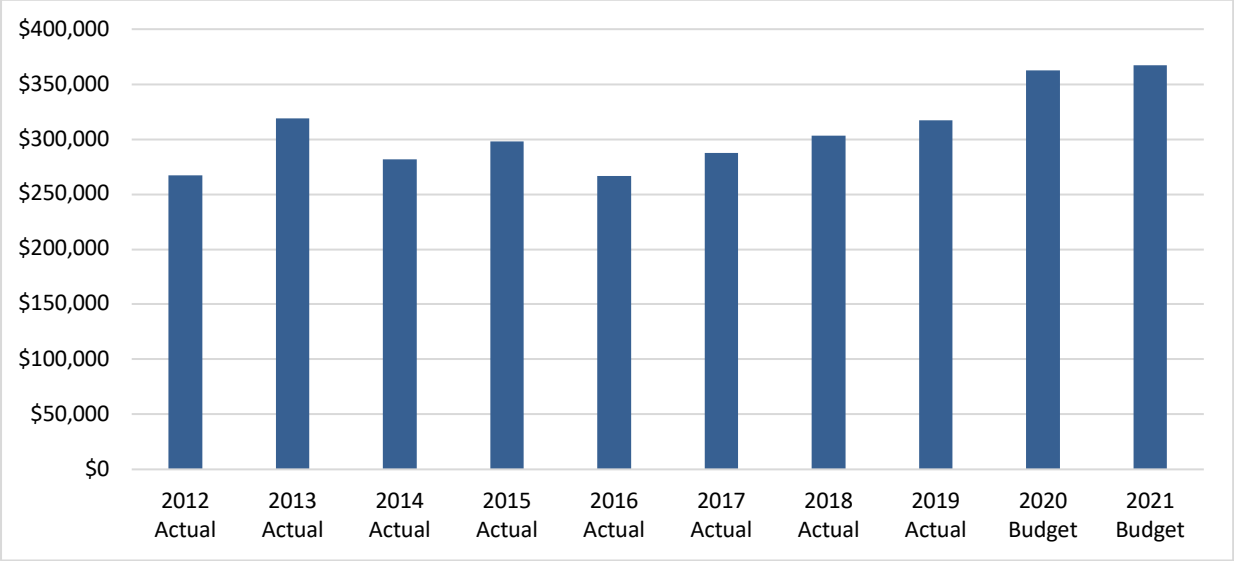


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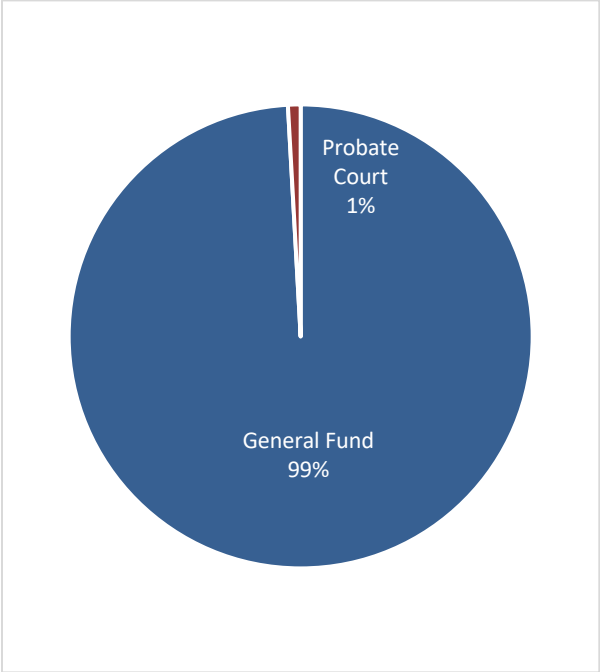
Probate Court Personnel Changes

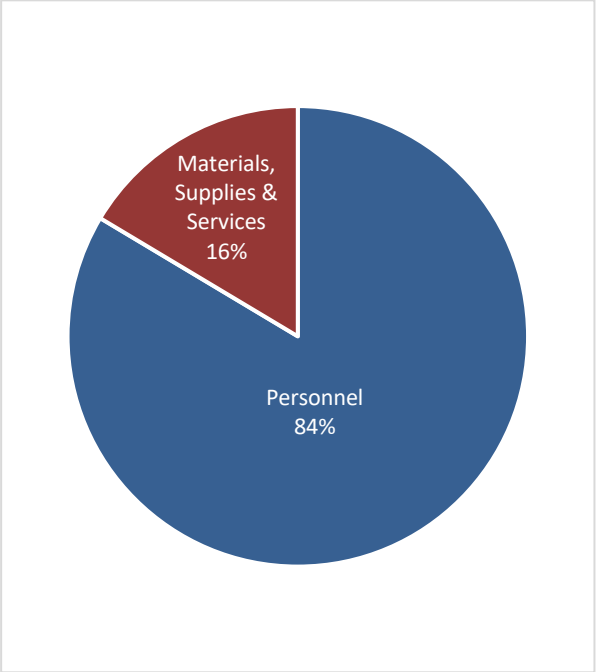
There are no changes to personnel for fiscal year 2021.

Probate Court Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 24500 – Probate Court Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	233,355	246,344	293,688	308,600	306,660
Materials, Supplies & Services	68,574	69,680	69,000	68,865	60,250
Capital Outlays	1,114	1,011		750	
Total Expenditures	**303,043**	**317,035**	**362,688**	**378,215**	**366,910**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	170,318	181,377	180,000	166,805	159,600
Total Revenues	**170,318**	**181,377**	**180,000**	**166,805**	**159,600**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	1	1	1	1	1
Full-time	3	3	4	4	4
Part-time	0.6	0.8		.1	
Total FTE	**4.6**	**4.8**	**5**	**5.1**	**5**

Fund 100 – General
Department 24500 – Probate Court Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	165,228	163,804	207,196	207,710	207,270
511101 Salary – Part-time	13,481	17,599		1,810	
511300 Overtime	780	967		1,150	1,150
512100 Health and Life Insurance	34,227	46,513	56,234	67,740	68,165
512200 Social Security	12,885	12,772	15,851	16,120	15,950
512400 Retirement Contributions	6,020	4,049	13,468	13,500	13,550
512700 Workers' Compensation	734	641	939	570	575
Total Personnel Services	**233,355**	**246,344**	**293,688**	**308,600**	**306,660**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services				230	
521201 Professional Services – IT	5,285	2,125	5,000	2,000	2,160
521304 Weapons Permit ID	(311)	663		1,140	
522201 Equipment Maintenance	935	6,286	6,100	7,560	6,100
522203 Building Maintenance	120			80	
522204 Software Maintenance	5,201	3,460	3,250	3,440	3,250
522320 Rental – Equipment	1,220	752	1,025	1,000	1,000
523201 Telephone	1,530	1,557	1,500	1,450	
523203 Postage	3,257	3,126	3,650	2,270	3,650
523300 Advertising	272	239	500	320	320
523400 Printing and Binding	3,769	1,265	4,500	2,620	3,000
523500 Travel	2,448	3,352	3,200	1,170	1,600
523601 Dues	535	505	550	1,390	550
523700 Education and Training	900	1,732	1,750	(75)	1,170
523900 Other Purchased Services	9,399	303	200	790	200
523900 GBI	27,630	34,511	28,000	35,350	28,000
531101 Supplies and Materials	5,389	8,297	6,500	7,750	7,000
531400 Books and Periodicals	995	1,506	2,150	170	1,500
531600 Small Equipment			1,125	210	750
Total Materials, Supplies & Services	**68,574**	**69,680**	**69,000**	**68,865**	**60,250**

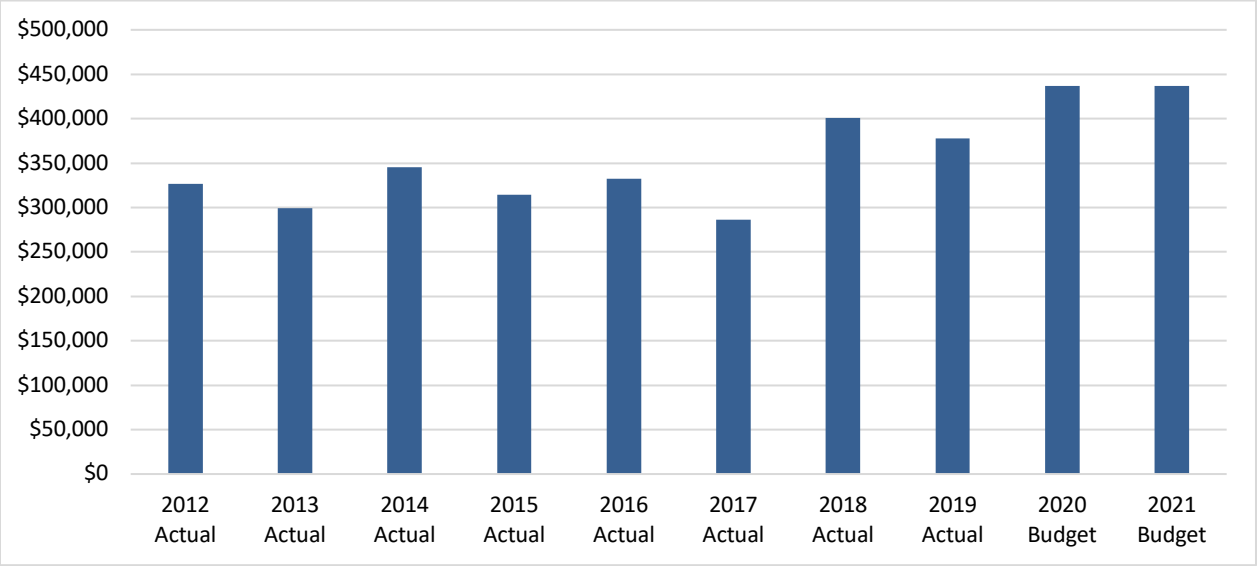
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furnitures and Fixtures	772				
542400 Computers	342			750	
542500 Equipment		1,011			
Total Capital Outlay	**1,114**	**1,011**		**750**	
Total Expenditures	**303,043**	**317,035**	**362,688**	**378,215**	**366,910**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521202 Professional – Lawyers	353,419	330,342	390,000	372,720	390,000
Total Materials, Supplies & Services	**353,419**	**330,342**	**390,000**	**372,720**	**390,000**

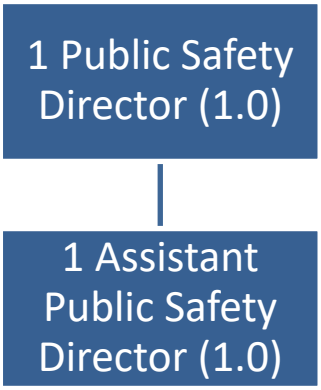
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571300 Indigent Defense Administration	47,100	47,100	47,100	47,100	47,100
Total Other Costs	**47,100**	**47,100**	**47,100**	**47,100**	**47,100**
Total Expenditures	**400,519**	**377,442**	**437,100**	**419,820**	**437,100**

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

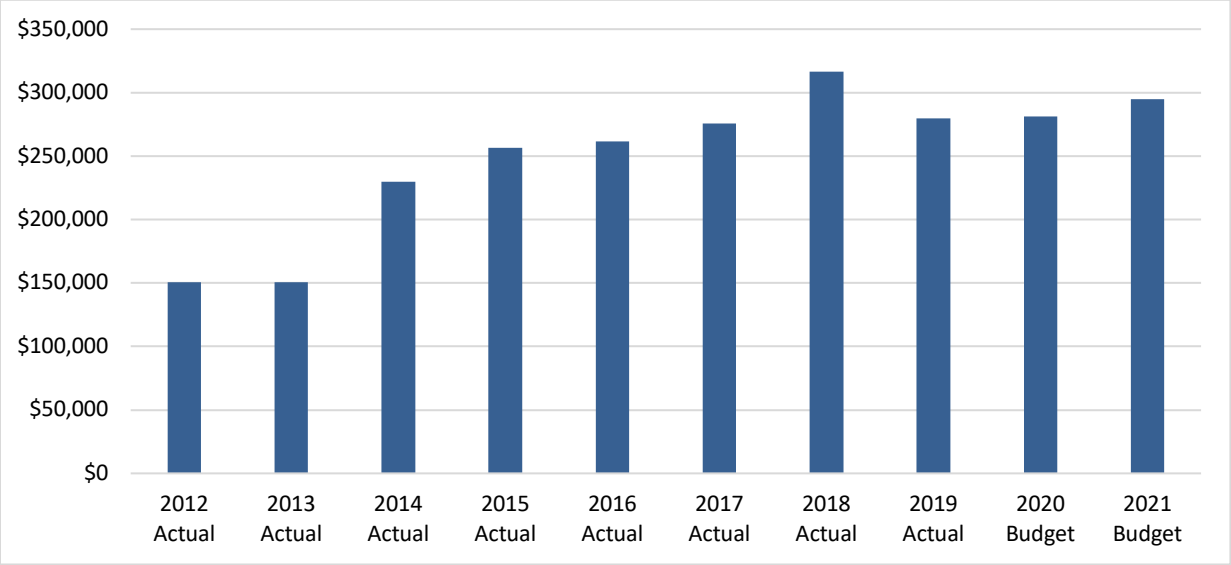


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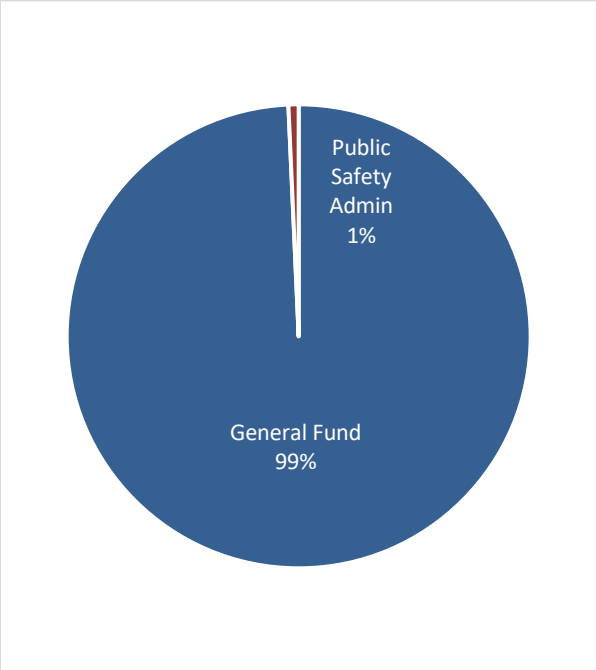
Public Safety Administration Personnel Changes

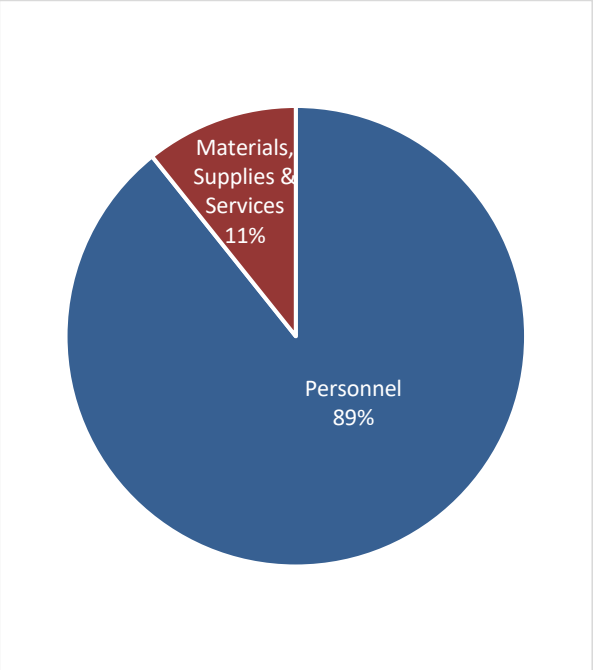
There are no changes to personnel for fiscal year 2021.

Public Safety Administration Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 31000 – Public Safety Administration Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	279,449	266,164	265,826	275,720	263,380
Materials, Supplies & Services	15,415	13,763	15,220	9,685	31,665
Capital Outlay	21,428				
Total Expenditures	**316,292**	**279,927**	**281,046**	**285,405**	**295,045**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	76,151	29,000	88,400	64,000	5,000
Total Revenues	**76,151**	**29,000**	**88,400**	**64,000**	**5,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	204,678	200,656	204,637	212,590	203,110
512100 Health and Life Insurance	42,017	34,376	27,846	29,180	27,850
512200 Social Security	14,138	14,015	15,655	16,270	15,540
512400 Retirement Contributions	12,855	12,992	13,301	13,820	13,085
512700 Workers' Compensation	5,760	4,125	4,387	3,860	3,795
Total Personnel Services	**279,449**	**266,164**	**265,826**	**275,720**	**263,380**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	2,371	1,661	2,300	300	655
522201 Equipment Maintenance		70		15	20,185
522202 Vehicle Maintenance	389	452	1,000	180	500
523201 Telephone	3,592	3,599	3,520	2,080	3,000
523203 Postage	32	8		5	
523204 Weather Service	3,666	3,813	3,700	3,920	4,000
523500 Travel	1,524	1,328	2,000	970	1,000
523601 Dues	190	395	300	300	300
523700 Education and Training	519			145	
523900 Other Purchased Services	12	40	50		75
531101 Supplies and Materials	945	341	400	130	350
531155 Vehicle Repair Parts	288				
531270 Gasoline / Diesel	1,495	2,050	1,650	1,580	1,500
531300 Food	392	6	300	20	100
531710 Uniforms				40	
Total Materials, Supplies & Services	**15,415**	**13,763**	**15,220**	**9,685**	**31,665**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment	21,248				
Total Capital Outlay	**21,248**				
Total Expenditures	**316,292**	**279,927**	**281,046**	**285,405**	**295,045**

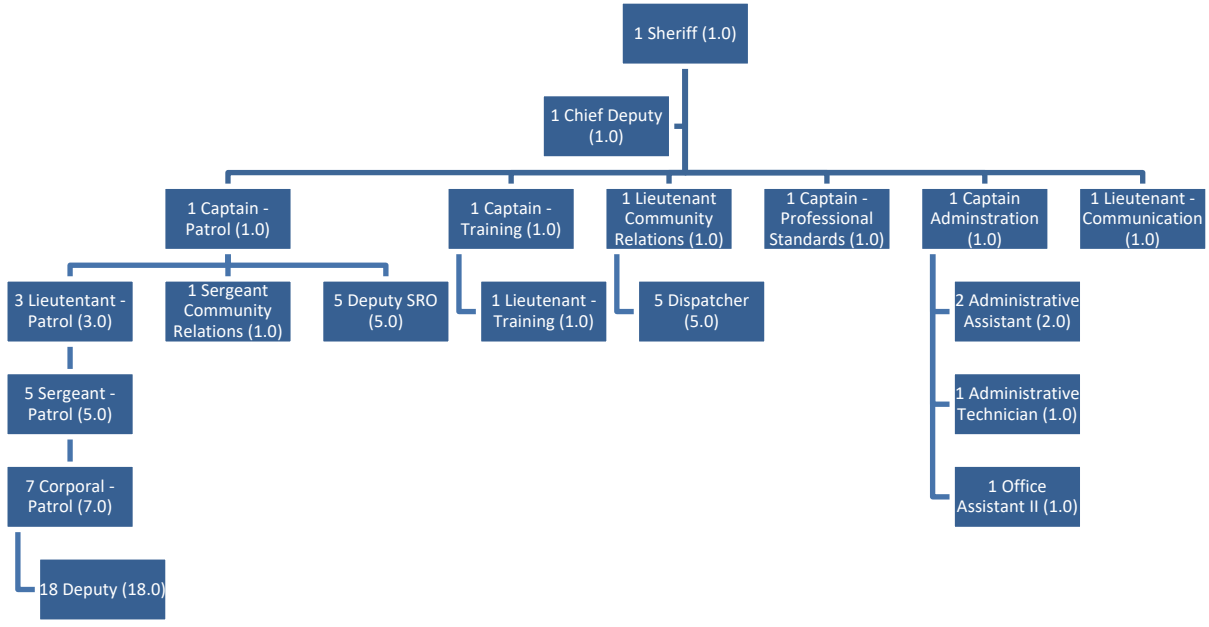
Sheriff

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	2017	2018	2019	2020	2021
Calls for Service	23,984	24,976	33,279	33,493	34,692
Incident Reports	4,015	4,032	4,056	4,290	4,300
Family Violence Incidents	428	337	210	153	160
Incidents Cleared by Arrest	741	962	997	887	895
Total Arrests	1,262	1,185	1,176	1,055	1,100
Accident Reports	178	124	289	250	300
Citations	1,934	1,952	2,343	2,306	2,450
Firearms Background Checks	1,457	1,520	1,523	1,600	1,650
GCIC Data Entries	37,174	40,497	42,633	45,185	46,800

Sheriff Organization Chart

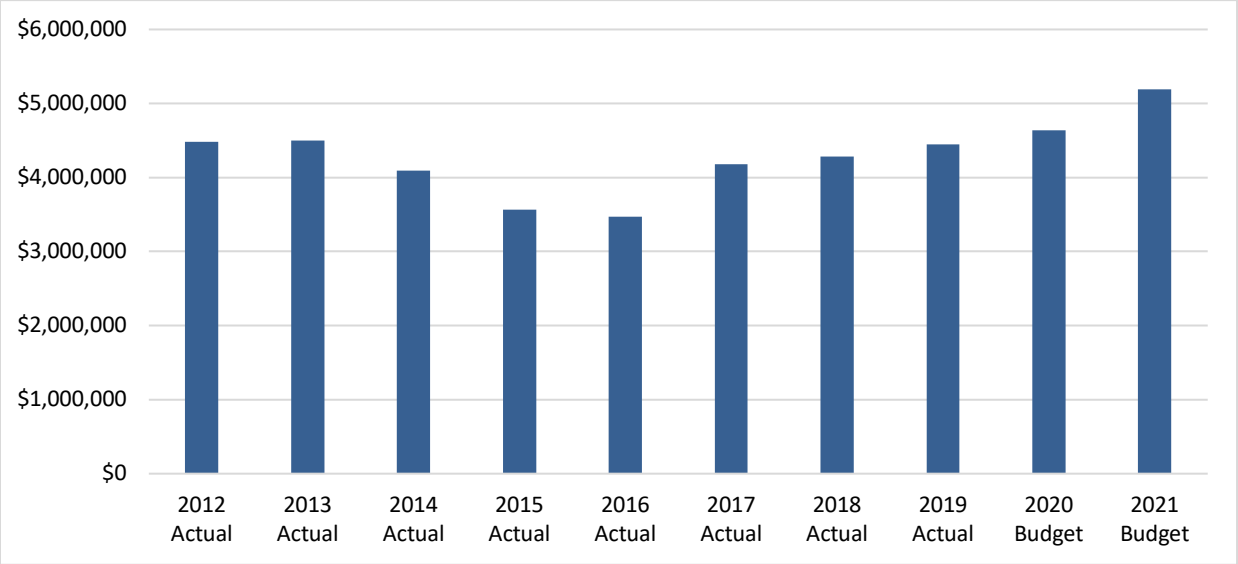


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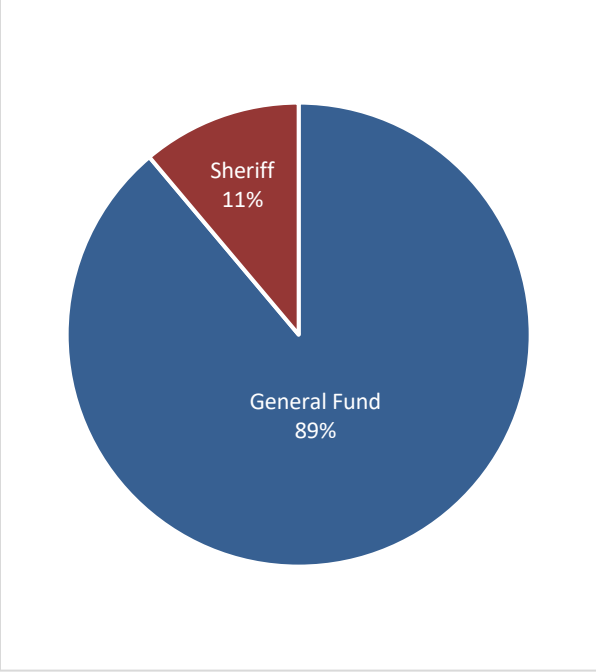
Sheriff Personnel Changes

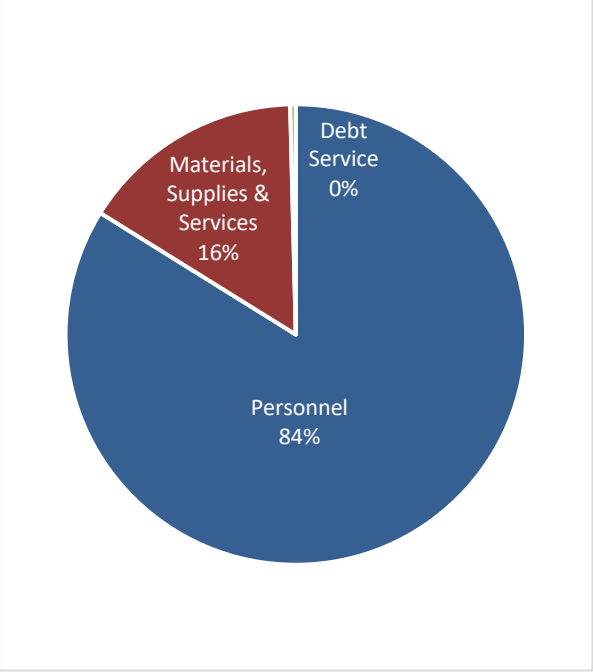
Four positions were moved from Crime Supression and three from Court Services to the Sheriff's budget in fiscal year 2021.

Sheriff Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 33010 – Sheriff Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	3,443,901	3,553,649	3,906,926	3,991,000	4,350,525
Materials, Supplies & Services	785,239	812,187	707,400	762,190	817,220
Capital Outlays	35,131	65,341		22,250	
Debt Service	20,263	20,263	20,265	20,270	20,270
Interfund				28,380	
Total Expenditures	**4,284,534**	**4,451,440**	**4,634,591**	**4,824,090**	**5,188,015**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	178,088	177,235	307,500	250,365	292,000
Total Revenues	**178,088**	**177,235**	**307,500**	**250,365**	**292,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	1	1	1	1	1
Full-time	44	46	48	48	55
Total FTE	**45**	**47**	**49**	**49**	**56**

Fund 100 – General
Department 33010 – Sheriff Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	2,079,773	2,183,977	2,349,965	2,455,140	2,668,215
511300 Overtime	529,872	491,182	530,000	536,240	587,010
512100 Health and Life Insurance	457,467	482,718	569,629	526,350	580,760
512200 Social Security	188,777	194,014	220,317	228,840	249,025
512400 Retirement Contributions	140,846	152,584	187,198	194,440	211,590
512700 Workers' Compensation	47,165	49,173	49,817	49,990	53,925
Total Personnel Services	**3,443,901**	**3,553,649**	**3,906,926**	**3,991,000**	**4,350,525**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services			1,000	20	
521201 Professional Services – IT	27,512	25,095	22,100	20,170	19,325
522201 Equipment Maintenance	27,718	35,199	26,000	17,500	103,260
522202 Vehicle Maintenance	103,457	134,138	137,500	130,040	137,500
522203 Building Maintenance	290	342			
522204 Software Maintenance	5,783	3,487	5,000		
522320 Rental – Equipment	1,669	5,579		3,220	5,000
523201 Telephone	56,150	60,451	47,100	60,880	60,880
523203 Postage	2,617	1,585	3,000	2,020	2,000
523300 Advertising	1,715	1,910	2,000	1,860	1,900
523500 Travel	39,258	42,042	30,000	40,500	30,000
523601 Dues	1,974	1,575	5,000	1,950	2,000
523700 Education and Training	5,659	5,607	5,000	3,330	8,335
523900 Other Purchased Services	4,814	16,050	4,200	23,900	20,000
531101 Supplies and Materials	37,083	59,234	45,000	55,900	55,900
531115 Inmate Food	4,275				
531120 Janitorial Supplies	53				
531155 Vehicle Parts	61,084				
531210 Water / Sewerage	66,996	72,087	63,000	71,070	71,100
531220 Natural Gas	15,635	17,782	14,500	15,680	16,000
531230 Electricity	29,996	34,231	27,000	28,580	36,000
531270 Gasoline / Diesel	236,722	237,722	220,000	223,020	198,000
531600 Small Equipment	1,090	1,993		17,870	
531710 Uniforms	53,689	56,078	50,000	44,680	50,000
Total Materials, Supplies & Services	**785,239**	**812,187**	**707,400**	**762,190**	**817,220**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles	34,906			18,360	
542400 Computers	225			3,890	
Total Capital Outlay	**35,131**			**22,250**	

Debt Service	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
581101 Principal (D1003)	19,145	19,149	19,149	19,700	19,980
582101 Interest	1,119	846	846	570	290
Total Debt Service	**20,263**	**20,265**	**20,265**	**20,270**	**20,270**

Interfund	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
611005 Interfund Transfer				28,380	
Total Interfund				**28,380**	
Total Expenditures	**4,284,534**	**4,451,440**	**4,634,591**	**4,824,090**	**5,188,015**

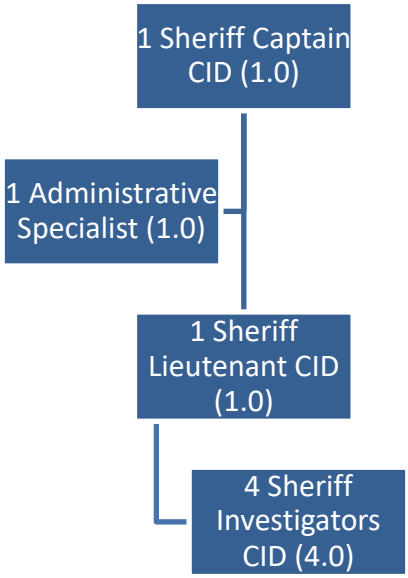
Criminal Investigation

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	2017	2018	2019	2020	2021
Active Investigations	375	436	397	425	415
Clearance Rate	62%	41%	37%	30%	35%
Stolen Property		$1,672,716	$1,300,000	$1,000,000	$1,250,000
Recovered Property		$417,200	$300,000	$500,000	$280,000
Sex Offenders Registered Per Month	10	14	15	18	17
Total Sex Offenders on Registry	100	108	110	120	115

Criminal Investigation Organization Chart

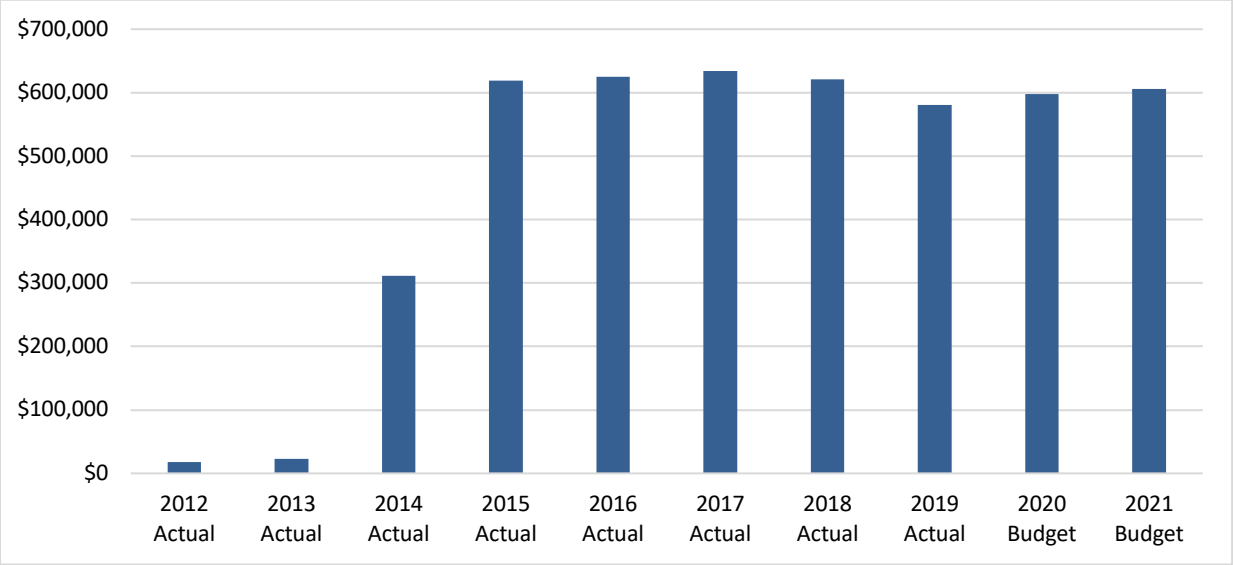


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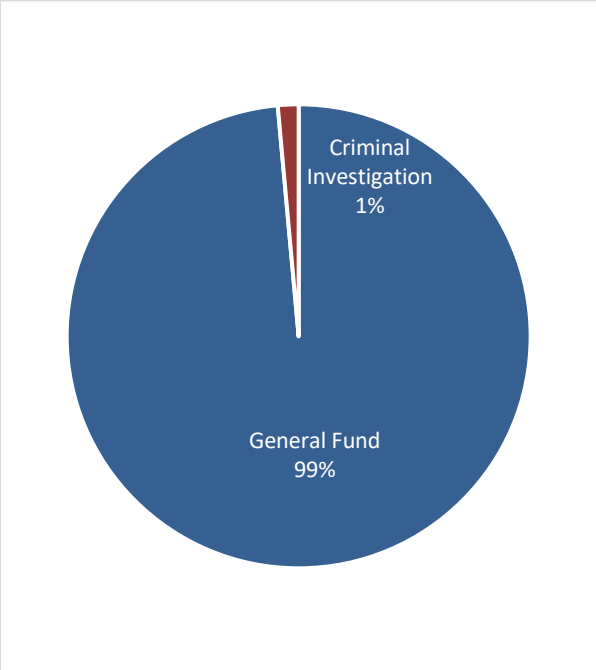
Criminal Investigation Personnel Changes

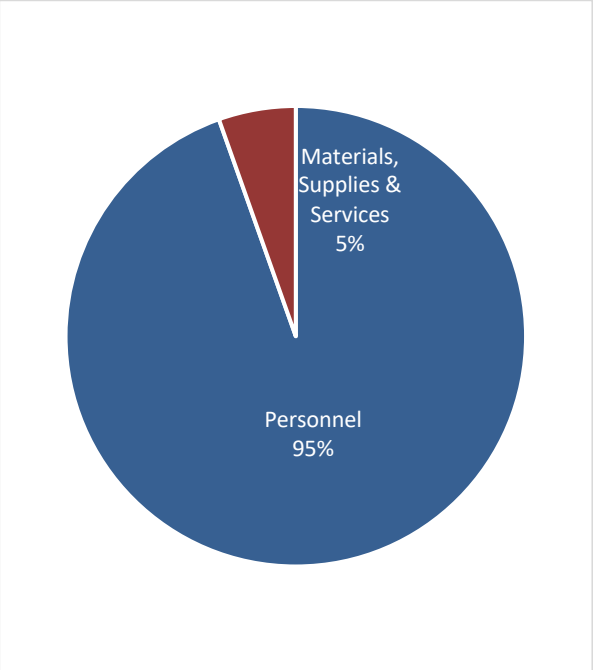
There are no changes to personnel for fiscal year 2021.

Criminal Investigation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 33210 – Criminal Investigation Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	600,555	539,061	572,189	615,840	573,310
Materials, Supplies & Services	20,211	41,946	25,800	26,010	32,875
Total Expenditures	**620,766**	**581,007**	**597,989**	**641,850**	**606,185**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	362,977	341,627	354,026	384,460	357,490
511300 Overtime	114,643	99,314	108,360	119,040	107,250
512100 Health and Life Insurance	46,795	27,295	35,048	32,740	33,820
512200 Social Security	34,672	32,530	35,373	38,520	35,555
512400 Retirement Contributions	31,216	28,469	30,055	32,730	30,210
512700 Workers' Compensation	10,253	9,825	9,327	8,350	8,985
Total Personnel Services	**600,555**	**539,061**	**572,189**	**615,840**	**573,310**

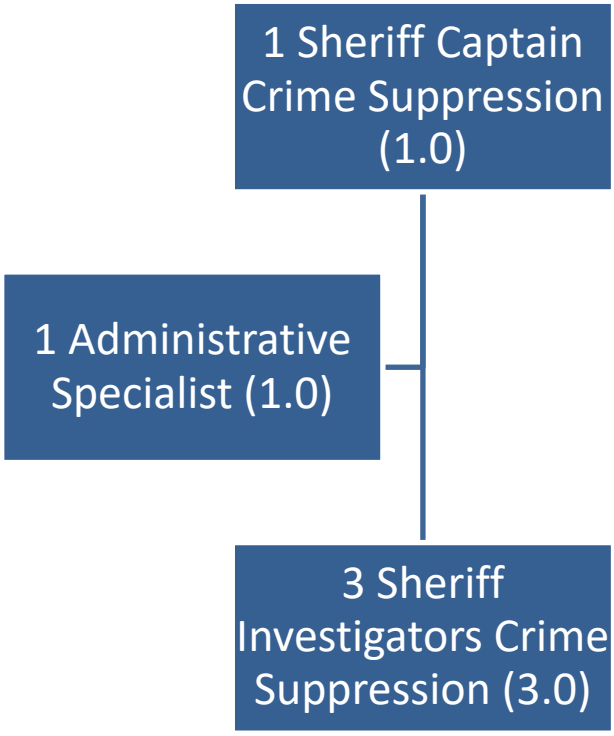
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT		568		1,510	1,305
522201 Equipment Maintenance				690	7,570
522202 Vehicle Maintenance	451	4,890	1,500	190	500
523201 Telephone	3,551	2,597	2,800	2,510	2,500
523203 Postage	98			20	
523500 Travel	112	124			
523900 Other Purchased Services	7,873	11,575	12,000	9,640	11,500
531101 Supplies and Materials	7,161	16,860	7,500	10,500	7,500
531300 Food	37	144			
531710 Uniforms	928	5,189	2,000	950	2,000
Total Materials, Supplies & Services	**20,211**	**41,946**	**25,800**	**26,010**	**32,875**
Total Expenditures	**620,766**	**581,007**	**597,989**	**641,850**	**606,185**

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	2017	2018	2019	2020	2021
Drug Related Arrests	182	178	219	223	235
Deployments	283	233	373	800	810
Public Demonstrations	24	45	47	60	75
Drug Detections	117	210	265	490	500
Canine Apprehensions	78	130	286	375	400

Crime Suppression Organization Chart

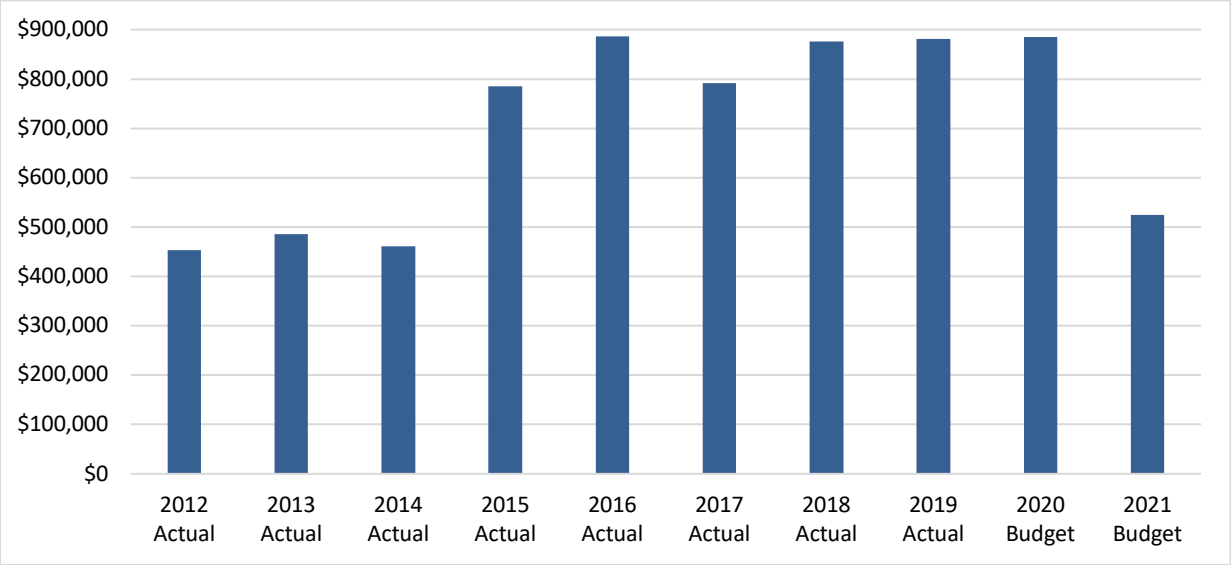


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

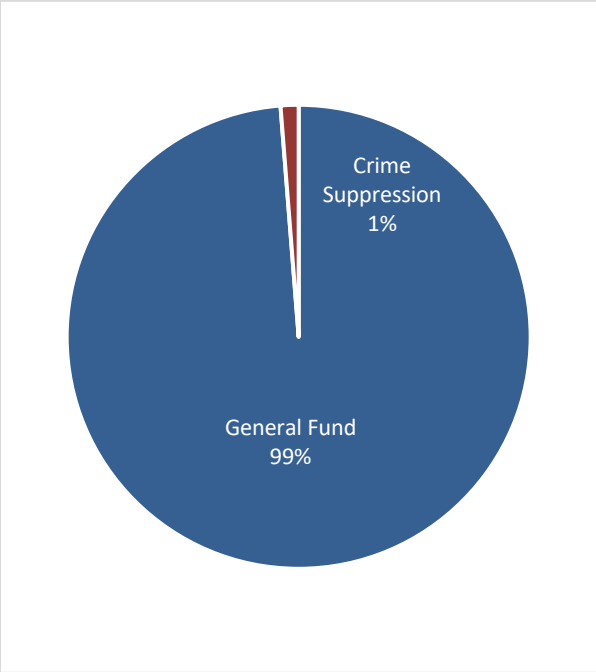
Crime Suppression Personnel Changes

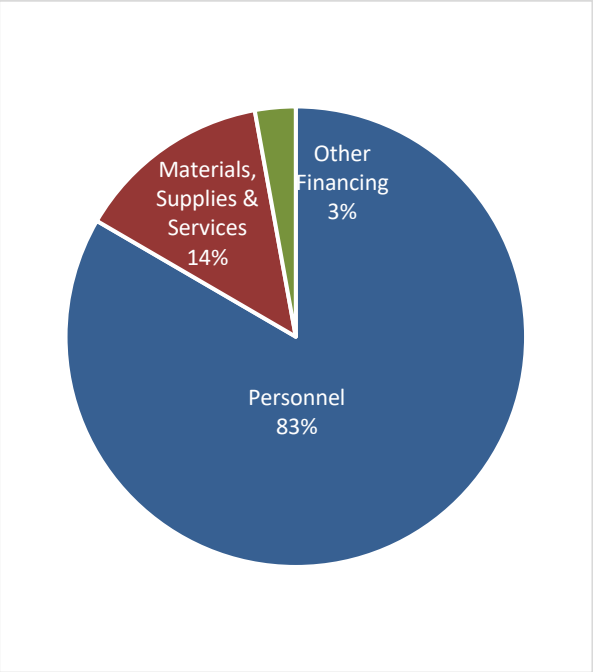
Four full-time positions were moved to the Sheriff's office budget for fiscal year 2021.

Crime Suppression Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 33220 – Crime Suppression Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	759,139	779,576	794,446	895,680	437,595
Materials, Supplies & Services	107,110	87,135	75,125	90,150	72,160
Capital Outlay				3,710	
Other Financing Uses	10,000	15,000	15,000	15,000	15,000
Total Expenditures	**876,249**	**881,711**	**884,571**	**1,004,540**	**524,755**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	9	9	9	9	5
Total FTE	**9**	**9**	**9**	**9**	**5**

Fund 100 – General
Department 33220 – Crime Suppression Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	418,579	450,557	461,571	535,350	245,005
511300 Overtime	142,980	132,745	135,000	146,690	66,115
512100 Health and Life Insurance	108,875	104,755	102,270	107,200	72,455
512200 Social Security	40,693	42,481	45,638	52,180	23,805
512400 Retirement Contributions	36,434	37,735	38,777	44,340	20,225
512700 Workers' Compensation	11,578	11,302	11,190	9,920	9,950
Total Personnel Services	**759,139**	**779,576**	**794,446**	**895,680**	**437,595**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT		795		2,120	2,280
522201 Equipment Maintenance		467		190	6,310
522202 Vehicle Maintenance	13,672	5,009	10,000	6,540	7,000
522203 Building Maintenance	1,154	902	2,000	960	1,000
523201 Telephone	10,614	5,232	3,600	4,220	4,220
523500 Travel				240	
523601 Dues	24	24	25	25	25
523700 Education and Training	508			310	200
523900 Other Purchased Services	325	103		1,180	
531101 Supplies and Materials	34,783	26,030	13,500	35,400	13,500
531155 Vehicle Parts	458				
531210 Water / Sewerage	503	515	500	525	525
531230 Electricity	4,187	4,406	4,500	5,700	4,500
531270 Gasoline / Diesel	27,025	22,559	28,000	20,320	19,800
531600 Small Equipment		8,124		2,760	2,500
531701 Canine Supplies	4,924	7,281	10,000	7,100	7,300
531710 Uniforms	8,933	4,069	3,000	2,560	3,000
Total Materials, Supplies & Services	**107,110**	**87,135**	**75,125**	**90,150**	**72,160**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles				3,710	
Total Capital Outlays				**3,710**	

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
573000 PE-PI Fund	10,000	15,000	15,000	15,000	15,000
Total Other Costs	**10,000**	**15,000**	**15,000**	**15,000**	**15,000**
Total Expenditures	**876,249**	**881,711**	**884,571**	**1,004,540**	**524,755**

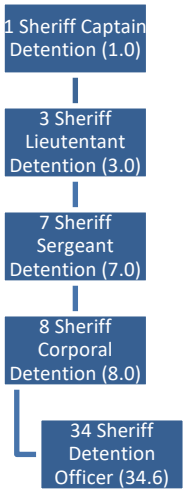
Jail

Department Description

To provide and maintain a 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. 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	2017	2018	2019	2020	2021
Average Daily Jail Population	391	400	420	380	400
Average Bookings Per Day	12	11	13	11	12
Total Inmates Booked into Jail	4,434	4,149	4,920	4,596	4,600
Lowest/Highest Inmate Count	350/433	356/454	385/497	286/479	280/485

Jail Organization Chart

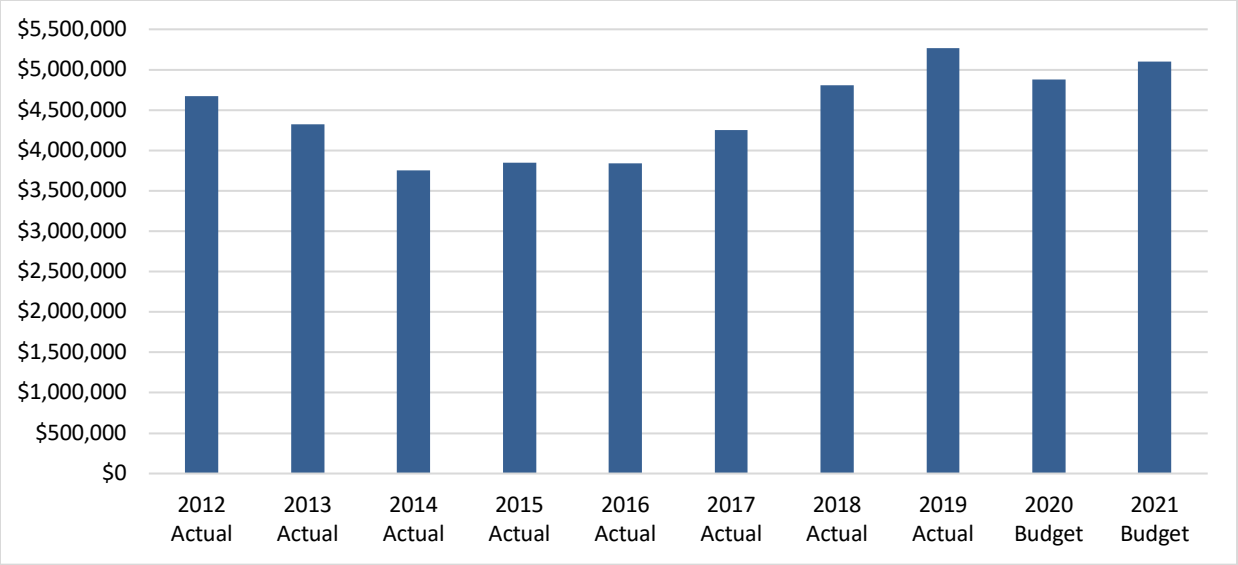


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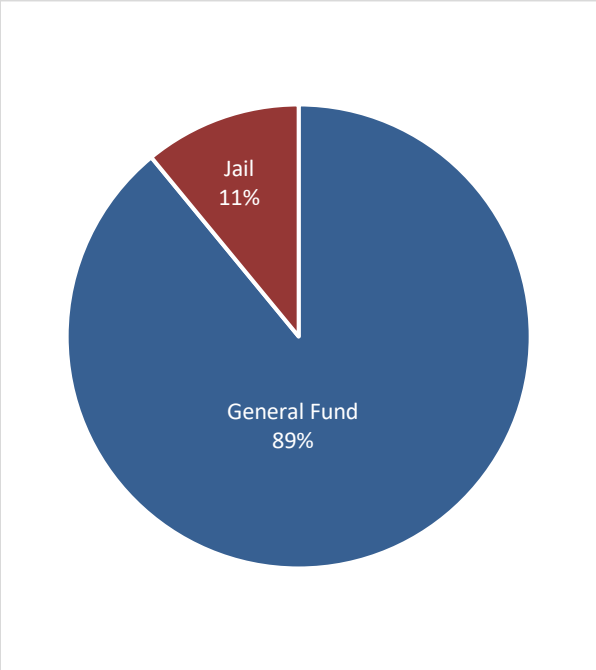
Jail Personnel Changes

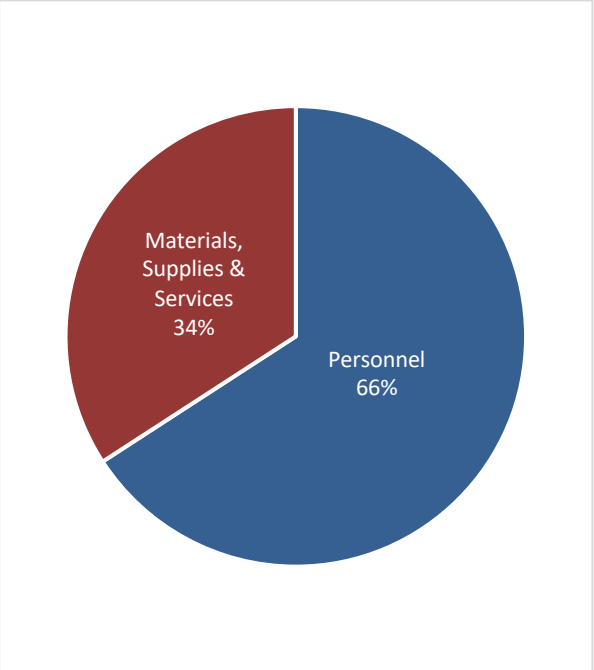
There are no changes to personnel for fiscal year 2021.

Jail Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 33260 – Jail Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	3,105,268	3,222,708	3,243,032	3,481,960	3,356,320
Materials, Supplies & Services	1,700,289	2,042,969	1,636,500	1,990,960	1,741,050
Total Expenditures	**4,805,557**	**5,265,676**	**4,879,532**	**5,472,920**	**5,097,370**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	991,672	1,177,258	975,000	170,990	266,520
Total Revenues	**991,672**	**1,177,258**	**975,000**	**170,990**	**266,520**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	53	53	53	53	53
Part-time		0.8	0.6	0.6	0.6
Total FTE	**53**	**53.8**	**53.6**	**53.6**	**53.6**

Fund 100 – General
Department 33260 – Jail Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	1,863,293	1,967,206	2,031,545	2,134,730	2,034,095
511101 Salary – Part-time	17,696	20,823	18,897	21,750	21,750
511300 Overtime	395,335	370,109	255,000	414,880	386,480
512100 Health and Life Insurance	520,997	528,871	558,580	502,750	522,145
512200 Social Security	163,843	170,164	176,366	196,710	186,840
512400 Retirement Contributions	100,992	119,161	148,625	165,730	157,340
512700 Workers' Compensation	43,112	46,374	54,019	45,410	47,670
Total Personnel Services	**3,105,268**	**3,222,708**	**3,243,032**	**3,481,960**	**3,356,320**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	582,402	783,605	690,000	806,900	700,000
521201 Professional Services – IT		5,793		15,390	18,895
522201 Equipment Maintenance	16,257	6,989	10,000	17,650	13,155
522202 Vehicle Maintenance	560		1,000	500	500
522203 Building Maintenance	20,455	16,288	25,000	26,580	25,000
522320 Rental – Equipment	2,475	3,305	4,000	6,410	5,000
523201 Telephone	3,160	3,016	3,000	4,070	4,000
523500 Travel	158	15		165	
523900 Other Purchased Services	4,390	12,552	3,500	265,840	90,000
531101 Supplies and Materials	25,256	25,579	27,000	58,575	30,000
531115 Inmate Food	688,433	844,297	550,000	485,860	550,000
531116 Bedding and Clothing	4,240	3,529	5,000		3,500
531117 Laundry	6,799	405	7,000		5,000
531120 Janitorial Supplies	51,090	28,718	40,000	4,360	4,500
531150 Building Maintenance Material	13,475				
531210 Water / Sewerage	128,328	138,511	122,000	130,430	130,500
531220 Natural Gas	31,063	35,565	30,000	32,040	32,000
531230 Electricity	99,859	116,330	99,000	92,460	109,000
531710 Uniforms	21,891	18,474	20,000	43,730	20,000
Total Materials, Supplies & Services	**1,700,289**	**2,042,969**	**1,636,500**	**1,990,960**	**1,741,050**
Total Expenditures	**4,805,557**	**5,265,676**	**4,879,532**	**5,472,920**	**5,097,370**

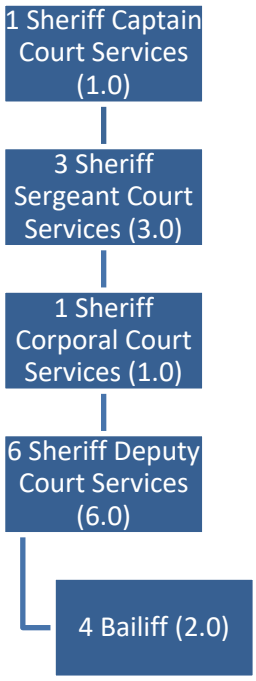
Court Services

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	2017	2018	2019	2020	2021
Civil Papers Served or Attempted	798	1,779	1,895	1,904	1,990
Subpoenas Served or Attempted	609	1,339	1,453	1,046	1,500
Misdemeanor and Felony Warrants	2,323	2,299	2,377	1,913	2,300
Mental Health Transports	82	120	119	85	110
Transport Trips			1,959	2,500	2,700
Inmates Transported			3,699	4,400	4,700

Court Services Organization Chart

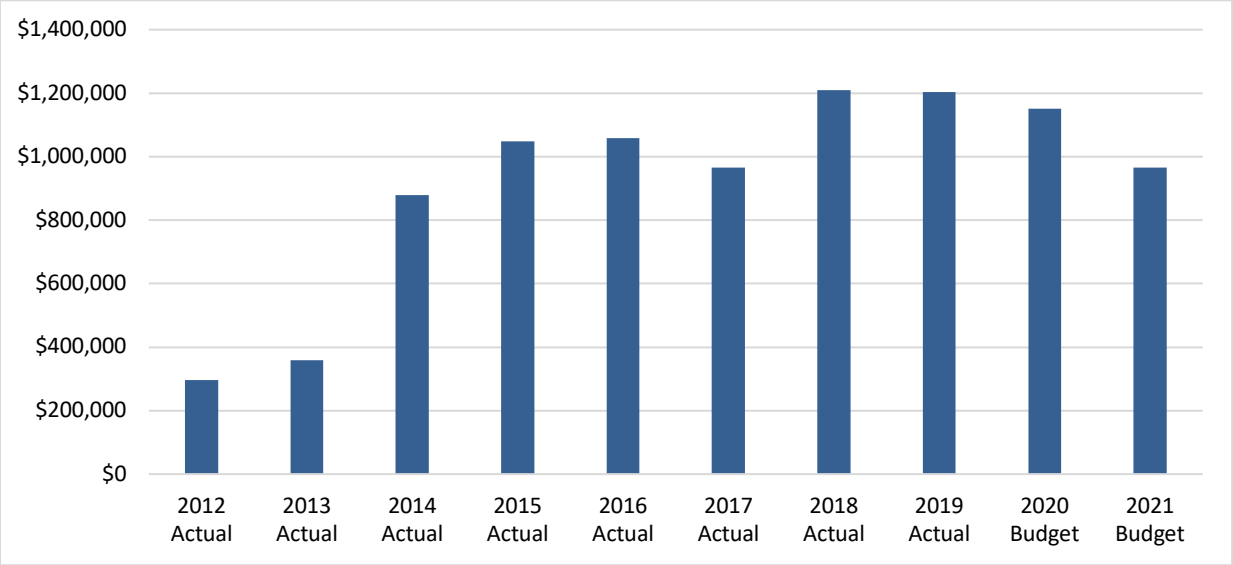


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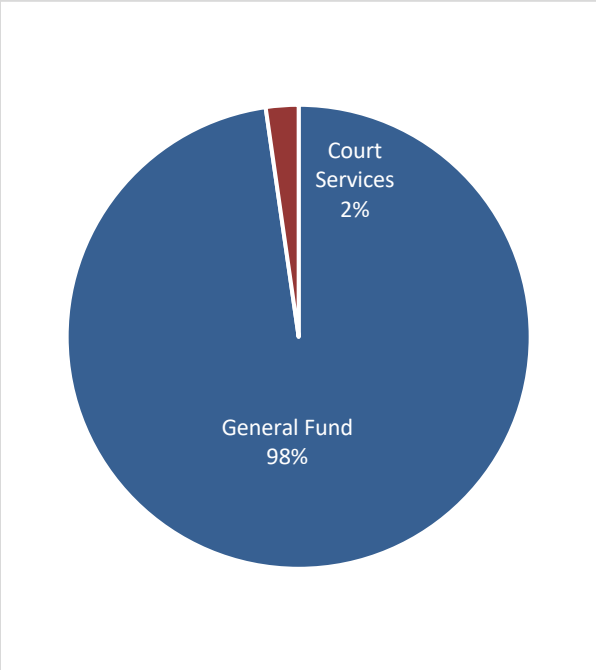
Court Services Personnel Changes

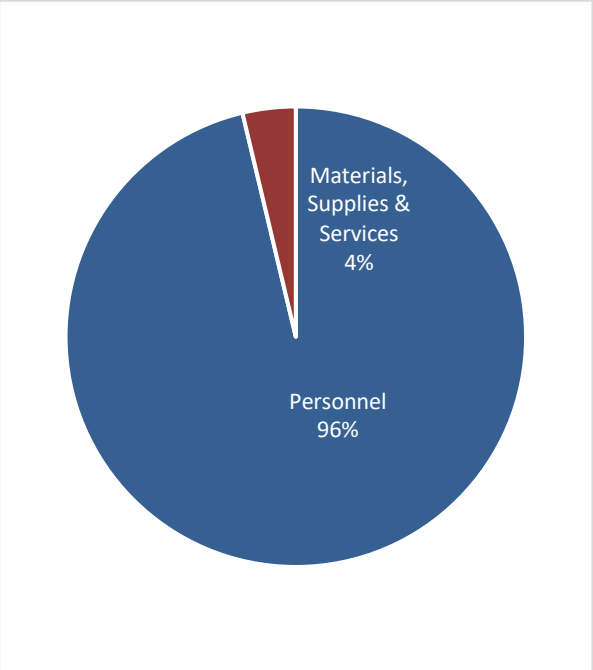
Three full-time positions were moved to the Sheriff's office budget for fiscal year 2021.

Court Services Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 33600 – Court Services Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	1,184,887	1,185,096	1,134,409	1,197,590	929,540
Materials, Supplies & Services	24,254	18,334	15,600	21,060	35,960
Total Expenditures	**1,209,141**	**1,203,430**	**1,150,009**	**1,218,650**	**965,500**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	14	14	14	14	11
Part-time	2.5	2.4	2.2	2.3	2.2
Total FTE	**16.5**	**16.4**	**16.2**	**16.3**	**13.2**

Fund 100 – General
Department 33600 – Court Services Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	601,659	634,039	647,546	652,230	504,450
511101 Salary – Part-time	62,765	65,831	55,279	64,400	64,400
511300 Overtime	227,340	188,292	136,320	179,060	136,205
512100 Health and Life Insurance	163,019	166,048	163,685	163,610	113,045
512200 Social Security	63,934	63,299	64,195	68,520	53,940
512400 Retirement Contributions	48,970	50,433	50,951	54,040	41,645
512700 Workers' Compensation	17,201	17,155	16,433	15,730	15,855
Total Personnel Services	**1,184,887**	**1,185,096**	**1,134,409**	**1,197,590**	**929,540**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT		1,476		3,290	3,585
522201 Equipment Maintenance					13,875
522202 Vehicle Maintenance	6,260	1,935	5,000	5,200	5,000
522203 Building Maintenance	3,089	1,003	1,000		1,000
523201 Telephone	7,448	6,478	4,600	7,570	7,500
523900 Other Purchased Services	140	240			
531710 Uniforms	7,317	7,201	5,000	5,000	5,000
Total Materials, Supplies & Services	**24,254**	**18,334**	**15,600**	**21,060**	**35,960**
Total Expenditures	**1,209,141**	**1,203,430**	**1,150,009**	**1,218,650**	**965,500**

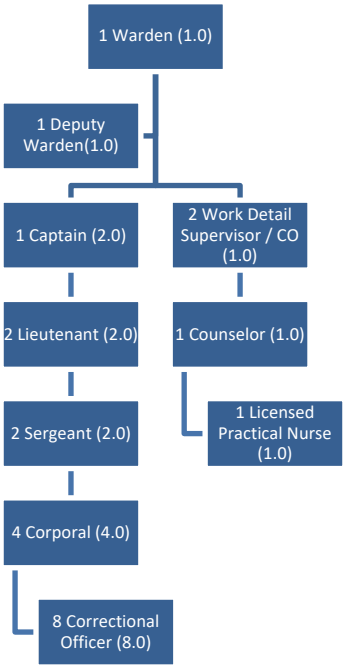
Correctional Institute

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 provides reimbursements of $22 per day for state inmates housed in county jails, which provides less than two-thirds of the cost.

Performance Measurement	2017	2018	2019	2020	2021
Average Daily Census	157	160	140	149	160
Average # of Daily Outside Work Details (Inmates)	53	53	56	57	72
Inmate to Guard Staffing Standard	1 to 60	1 to 60	1 to 60	1 to 60	1 to 60
State Monthly Subsidy			$81,875	$96,836	$98,900
Miles of County Road – Trash Removed per Month					128
Average Inmate Labor Hours per Day					560

Correctional Institute Organization Chart

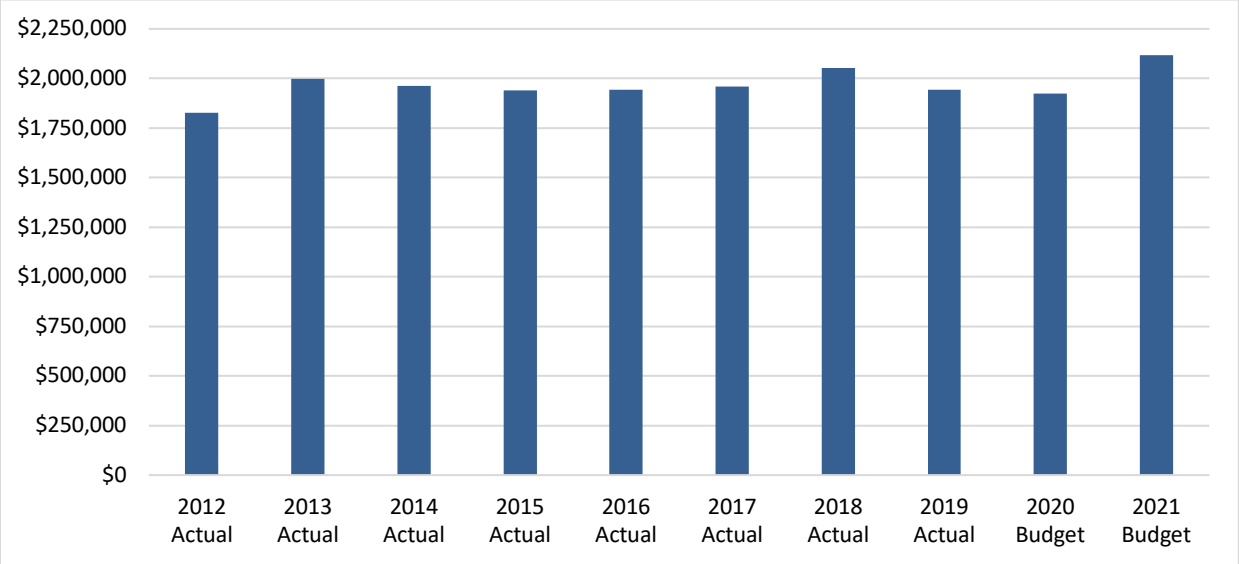


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

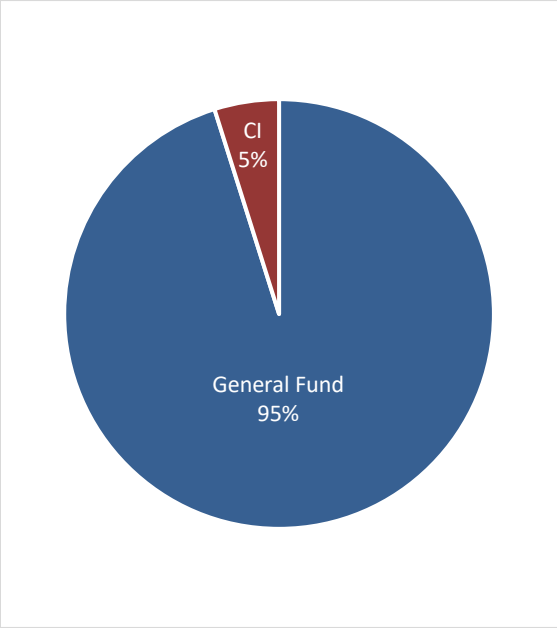
Correctional Institute Personnel Changes

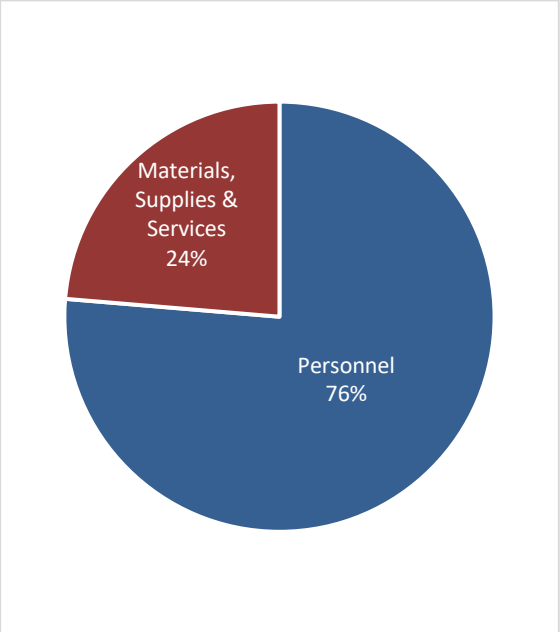
Two full-time positions were moved from Roads for fiscal year 2021.

Correctional Institute Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 34200 – Correctional Institute Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	1,401,839	1,299,018	1,412,463	1,524,630	1,615,945
Materials, Supplies & Services	649,734	583,451	510,400	602,500	501,200
Capital Outlays		59,483		660	
Interfund Transfer				(50)	
Total Expenditures	**2,051,572**	**1,941,951**	**1,922,863**	**2,127,740**	**2,117,145**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,143,497	1,087,768	967,850	1,163,140	1,173,000
Total Revenues	**1,143,497**	**1,087,768**	**967,850**	**1,163,140**	**1,173,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	24	19	21	21	23
Part-time	1.4	5.0	3.9	5.5	1.8
Total FTE	**25.4**	**24.0**	**24.9**	**26.5**	**24.8**

Fund 100 – General
Department 34200 – Correctional Institute Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	865,182	625,311	732,532	812,590	997,015
511101 Salary – Part-time	30,968	157,900	58,283	126,330	58,285
511300 Overtime	155,222	240,585	248,000	270,950	188,000
512100 Health and Life Insurance	199,723	141,809	209,610	130,990	177,785
512200 Social Security	75,818	74,862	79,469	92,640	95,115
512400 Retirement Contributions	52,724	36,690	63,735	70,500	76,745
512700 Workers' Compensation	22,201	21,862	20,834	20,630	23,000
Total Personnel Services	**1,401,839**	**1,299,018**	**1,412,463**	**1,524,630**	**1,615,945**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	94,327	66,888	55,000	121,950	55,000
521201 Professional Services – IT	3,938	5,650	3,800	1,080	5,535
522201 Equipment Maintenance	4,266	6,444	4,200	14,570	4,830
522202 Vehicle Maintenance	986	9,774	9,000	10,300	9,000
522203 Building Maintenance	11,838	22,152	7,000	27,470	14,000
522204 Software Maintenance				310	
522320 Rental – Equipment	4,786	5,732	3,500	6,460	2,000
523201 Telephone	10,073	8,701	9,500	7,530	4,000
523203 Postage	170	115	200	35	150
523400 Printing and Binding	81		300	630	300
523500 Travel	1,833	238	2,500	415	1,250
523601 Dues	24	24	500	100	100
523700 Education and Training	206	729	800		535
523900 Other Purchased Services	1,157	3,627	1,100	2,450	1,500
531101 Supplies and Materials	12,072	13,382	13,000	13,440	13,000
531115 Inmate Food	289,931	246,819	224,000	207,820	210,000
531116 Bedding and Clothing	42,665	47,610	33,000	50,000	33,000
531117 Laundry	3,390	1,167	5,000		1,500
531120 Janitorial Supplies	19,305	13,575	17,500	20,000	20,000
531150 Building Maintenance Materials	23,933				
531155 Vehicle Parts	6,712				
531210 Water / Sewerage	41,606	41,352	40,000	32,000	40,000
531220 Natural Gas	12,005	13,399	12,000	16,220	15,000
531230 Electricity	50,287	55,288	49,000	50,720	51,000
531270 Gasoline / Diesel	13,020	16,907	13,000	17,000	16,500
531600 Small Equipment	575	2,660	2,500	1,000	1,000

531710 Uniforms	550	1,218	4,000	1,000	2,000
Total Materials, Supplies & Services	**649,734**	**583,451**	**510,400**	**602,500**	**501,200**
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles		59,066		110	
542300 Furniture and Fixtures				550	
542400 Computers		417			
Total Capital Outlay		**59,483**		**660**	
Interfund Transfer	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
612003 Transfer – CI Food		59,066		(50)	
Total Capital Outlay		**59,483**		**(50)**	
Total Expenditures	**2,051,572**	**1,941,951**	**1,922,863**	**2,127,740**	**2,117,145**

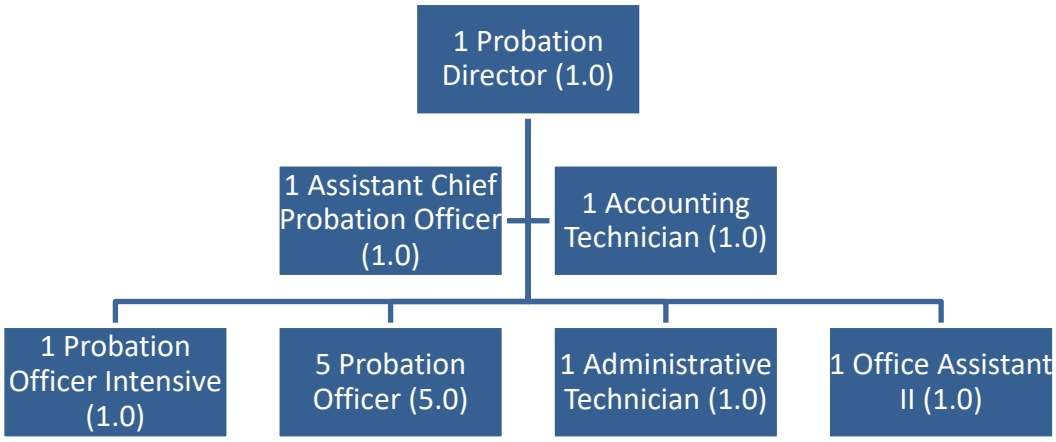
Adult Probation

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	2017	2018	2019	2020	2021
Average Open Caseload	1,381	1,351	1,165	900	1,050
Per Officer Caseload	197	193	166	140	180
Hours of Community Service Labor Provided	25,891	31,572	25,249	20,500	31,250
New Warrants Issued (monthly)	27	20	26	20	30

Adult Probation Organization Chart

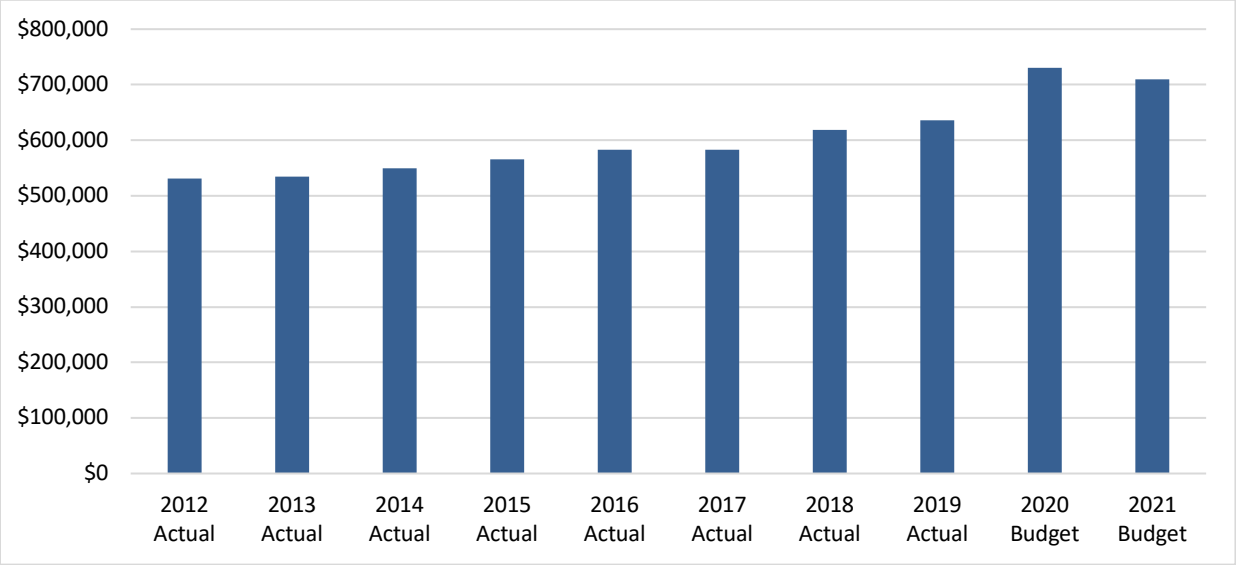


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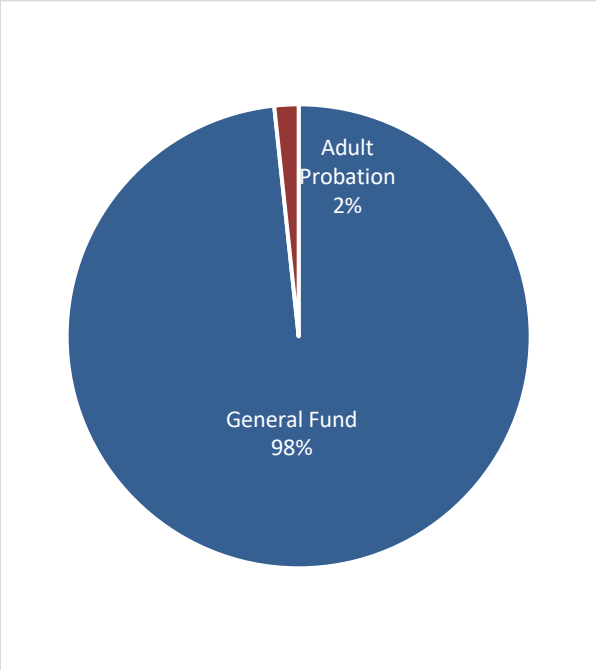
Adult Probation Personnel Changes

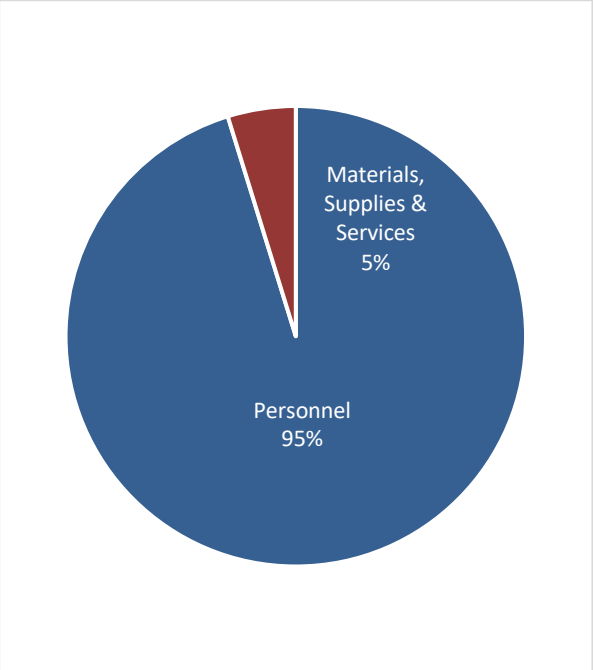
There are no changes to personnel for fiscal year 2021.

Adult Probation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 34500 – Adult Probation Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	579,794	596,673	687,444	692,590	676,305
Materials, Supplies & Services	38,343	39,349	42,650	32,780	33,925
Capital Outlays				420	
Total Expenditures	**618,137**	**636,022**	**730,094**	**725,790**	**710,230**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	338,284	364,880	346,000	340,305	276,000
Total Revenues	**338,284**	**364,880**	**346,000**	**340,305**	**276,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	406,081	417,622	461,873	474,520	465,625
511300 Overtime	3,588	4,291	10,000	3,270	3,270
512100 Health and Life Insurance	109,721	112,185	138,759	140,450	132,575
512200 Social Security	28,009	29,007	36,098	36,550	35,870
512400 Retirement Contributions	23,753	25,703	30,672	30,000	30,235
512700 Workers' Compensation	8,643	7,864	10,042	7,800	8,730
Total Personnel Services	**579,794**	**596,673**	**687,444**	**692,590**	**676,305**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	3,221	4,915	3,400	8,800	4,440
522201 Equipment Maintenance	2,001	3,029	3,100	1,450	4,525
522202 Vehicle Maintenance	517	394	1,000	1,500	1,000
522204 Software Maintenance	1,089	1,636	1,000		1,000
522320 Rental – Equipment	3,327	896	1,500	750	1,000
523201 Telephone	3,061	2,823	5,000	1,010	1,100
523203 Postage	1,269	628	1,500	830	825
523500 Travel	2,893	5,293	5,000	6,800	2,500
523601 Dues	100	100	450	300	300
523700 Education and Training	585	2,130	2,000	1,760	1,335
523900 Other Purchased Services	1,623	4,990	5,500	1,400	1,500
531101 Supplies and Materials	8,995	10,009	8,500	6,850	8,500
531270 Gasoline / Diesel	804	908	1,500	580	750
531400 Books and Periodicals	657	686	800	750	750
531600 Small Equipment	7,202	912	2,400		4,400
Total Materials, Supplies & Services	**38,343**	**39,349**	**42,650**	**32,780**	**33,925**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures				420	
Total Capital Outlays				**420**	
Total Expenditures	**618,137**	**636,022**	**730,094**	**725,790**	**710,230**

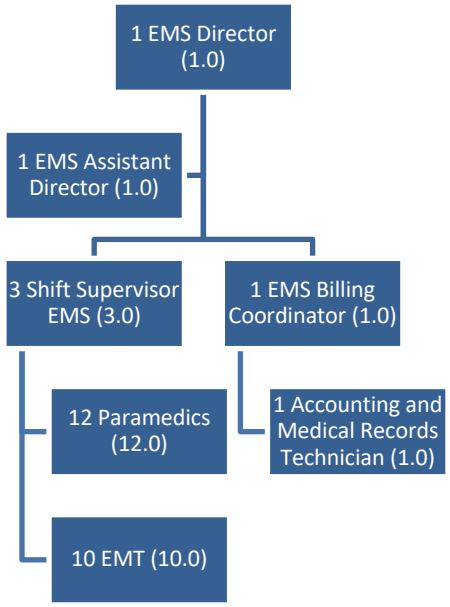
Emergency Medical Service (EMS)

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	2017	2018	2019	2020	2021
Service Requests	8,846	9,094	9,280	9,225	9,400
Local Transports	5,348	5,826	6,535	6,166	6,400
Out-of-Town Transports	678	555	660	301	400
No Transport Calls	2,465	2,659	2,745	3,059	3,000
Average Revenue per Call	$299	$247	$267	$244	$260

EMS Organization Chart

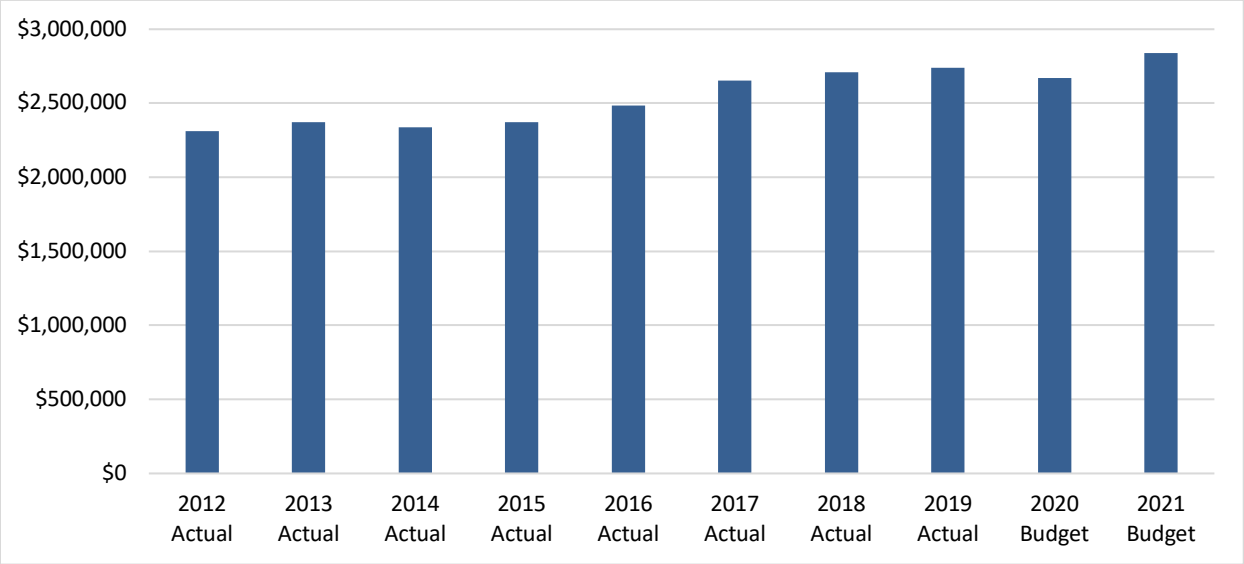


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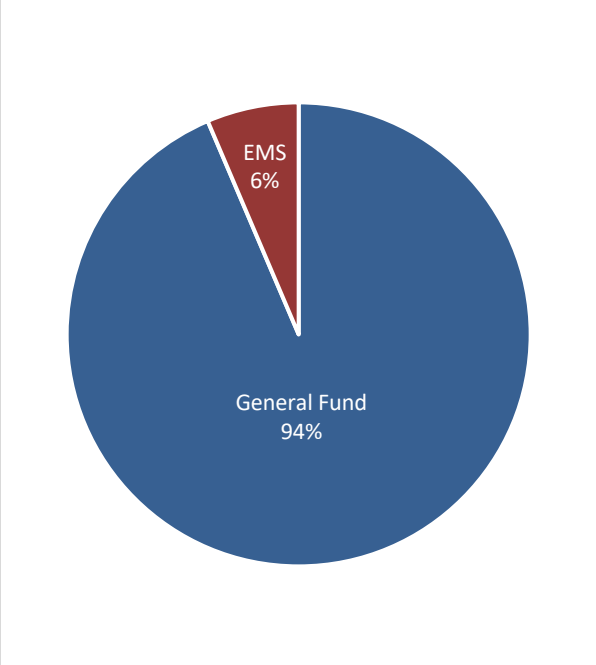
EMS Personnel Changes

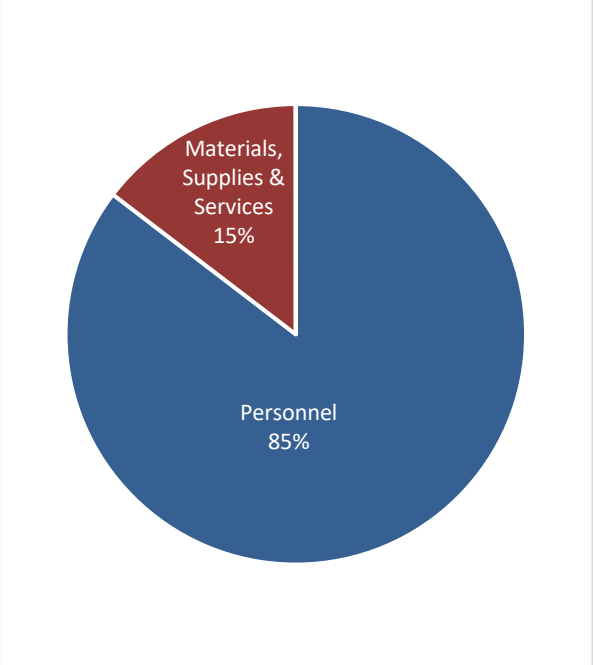
There are no changes to personnel for fiscal year 2021.

EMS Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 36000 – EMS Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	2,326,249	2,380,755	2,294,148	2,576,690	2,424,415
Materials, Supplies & Services	383,950	353,748	376,120	391,530	414,795
Capital Outlays	625	4,157		1,895	
Other Costs	150	150	150	150	150
Total Expenditures	**2,710,974**	**2,738,809**	**2,670,418**	**2,970,265**	**2,839,360**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,772,438	1,801,635	1,800,000	1,807,060	1,784,045
Total Revenues	**1,772,438**	**1,801,635**	**1,800,000**	**1,807,060**	**1,784,045**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	29	29	29	29	29
Part-time	5.7	4.1	4.4	3.9	3.7
Total FTE	**34.7**	**33.1**	**33.4**	**32.9**	**32.7**

Fund 100 – General
Department 36000 – EMS Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	1,094,542	1,131,570	1,189,203	1,248,910	1,184,960
511101 Salary – Part-time	104,414	118,618	103,748	128,390	128,390
511300 Overtime	508,961	493,403	337,000	519,580	487,000
512100 Health and Life Insurance	362,854	376,878	399,000	365,580	320,595
512200 Social Security	120,779	121,973	123,502	145,110	137,730
512400 Retirement Contributions	86,253	88,923	99,203	114,950	108,620
512700 Workers' Compensation	48,447	49,388	42,492	54,170	57,120
Total Personnel Services	**2,326,249**	**2,380,755**	**2,294,148**	**2,576,690**	**2,424,415**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	4,612	12,448	13,700	12,000	12,500
521201 Professional Services – IT	7,084	7,577	7,500	13,500	12,465
522110 Medical Waste Disposal	2,275	2,145	2,500	1,820	2,500
522201 Equipment Maintenance	12,527	9,559	16,700	11,950	47,950
522202 Vehicle Maintenance	69,813	59,462	75,000	79,600	75,000
522203 Building Maintenance	3,933	5,369	5,000	6,900	5,000
522204 Software Maintenance	13,647	9,522	18,420	20,350	18,420
522320 Rental – Equipment	6,947	6,947	6,750	6,950	6,950
523201 Telephone	13,475	7,022	10,000	11,950	10,000
523203 Postage	10,380	14,947	12,000	11,800	12,000
523204 Pagers	1,520	788	1,600	800	800
523300 Advertising	605		750		
523400 Printing and Binding	636		750		
523500 Travel	3,868	556	1,700	980	850
523601 Dues		645		745	
523610 Bank Fee	3,546	5,457	3,100	8,370	5,600
523700 Education and Training	2,836	2,530	3,500	425	2,335
523800 Licenses	16,500	15,100	16,500	13,700	15,100
523900 Other Purchased Services	4,052	10,474	2,000	3,560	3,500
531101 Supplies and Materials	14,429	13,052	12,000	10,870	12,000
531111 Medical Supplies	55,914	53,309	55,000	61,570	55,000
531112 Drugs	19,719	11,310	20,500	16,100	16,500
531120 Janitorial Supplies	7,505	3,983	6,500	5,820	6,000
531150 Building Maintenance Material	1,026				
531155 Vehicle Parts	10,333				
531210 Water / Sewerage	3,396	3,464	3,000	3,490	3,500

531220 Natural Gas	1,069	757	1,000	730	775
531230 Electricity	13,816	13,595	14,000	13,940	14,000
531270 Gasoline / Diesel	64,053	74,428	55,000	59,580	65,000
531600 Small Equipment	3,002	904	1,550	4,470	1,550
531710 Uniforms	11,432	8,400	10,100	9,560	9,500
Total Materials, Supplies & Services	**383,950**	**353,748**	**376,120**	**391,530**	**414,795**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures		4,157		670	
542400 Computers	625			1,225	
Total Capital Outlay	**625**	**4,157**		**1,895**	

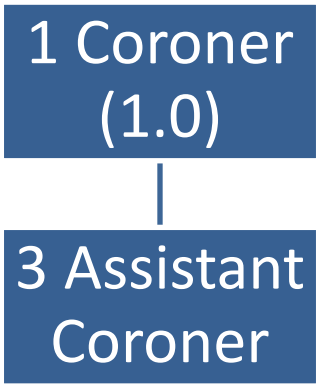
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fees	150	150	150	150	150
Total Other Costs	**150**	**150**	**150**	**150**	**150**
Total Expenditures	**2,710,974**	**2,738,809**	**2,670,418**	**2,970,265**	**2,839,360**

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

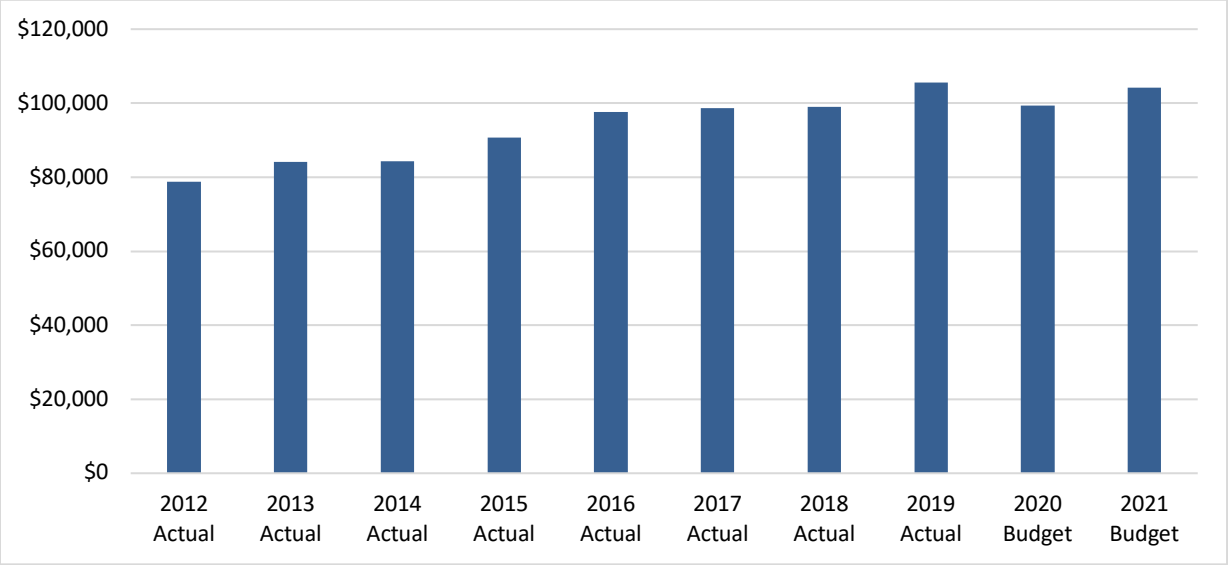


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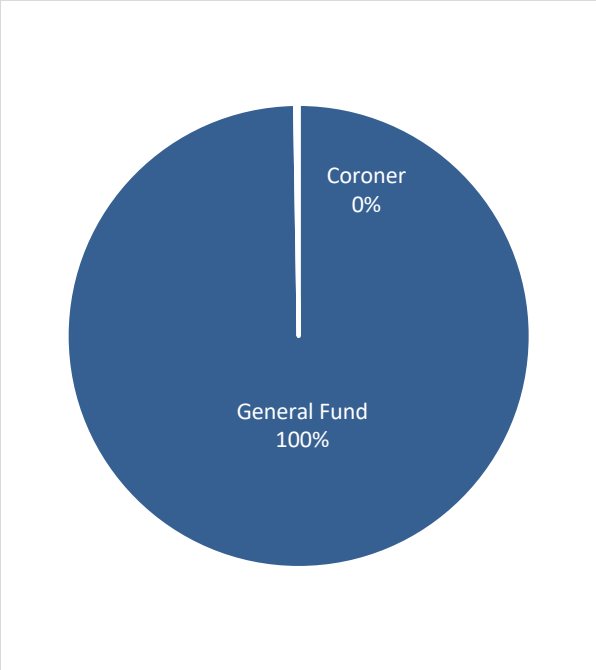
Coroner Personnel Changes

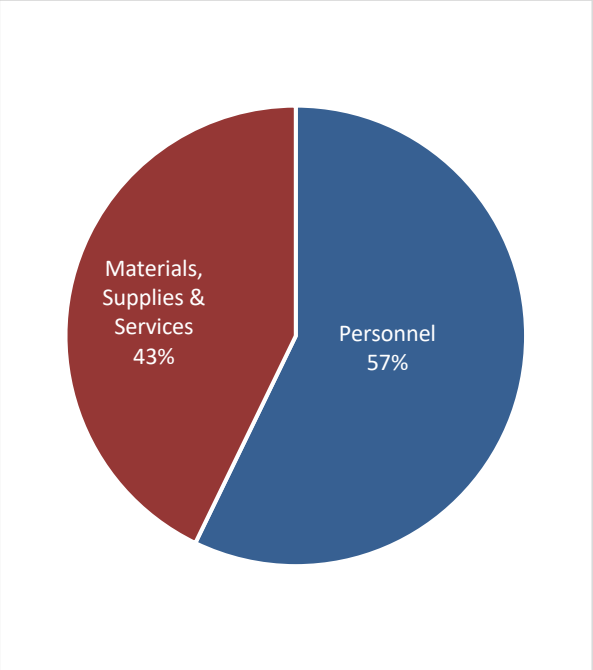
There are no changes to personnel for fiscal year 2021.

Coroner Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 37000 – Coroner Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	34,166	59,770	54,495	60,445	59,620
Materials, Supplies & Services	64,902	45,784	44,875	43,335	44,635
Total Expenditures	**99,068**	**105,554**	**99,370**	**103,780**	**104,255**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Elected	1	1	1	1	1
Total FTE	**1**	**1**	**1**	**1**	**1**

Fund 100 – General
Department 37000 – Coroner Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	5,075				
511101 Salary – Part-time	9,500	35,833	30,500	35,340	35,340
512100 Health and Life Insurance	17,967	20,917	21,008	21,890	21,010
512200 Social Security	930	2,311	2,333	2,705	2,705
512700 Workers' Compensation	694	709	654	510	565
Total Personnel Services	**34,166**	**59,770**	**54,495**	**60,445**	**59,620**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	275	290	275	300	330
522201 Equipment Maintenance	41		200		3,155
522202 Vehicle Maintenance		150	750	2,060	1,000
523201 Telephone	1,927	4,065	3,600	3,010	3,000
523203 Postage	8		10	5	10
523500 Travel	10,235	7,920	10,000	915	8,000
523601 Dues	300	300	300	300	300
523700 Education and Training	1,440	1,440	1,440	1,440	1,440
523850 Contract Labor	26,425	5,425	6,000	14,190	6,000
523900 Other Purchased Services	20,260	24,560	20,500	19,840	20,000
531101 Supplies and Materials	1,786	736	700	575	700
531600 Small Equipment	1,305		300		
531710 Uniforms	901	898	800	700	700
Total Materials, Supplies & Services	**64,902**	**45,784**	**44,875**	**43,335**	**44,635**
Total Expenditures	**99,068**	**105,554**	**99,370**	**103,780**	**104,255**

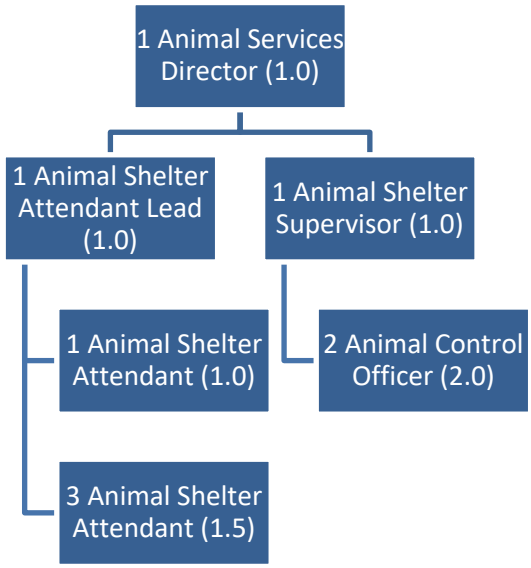
Animal Services

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 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. The Animal Control and Animal Shelter budgets were combined into an Animal Services budget in FY 2021.

Performance Measurement	2017	2018	2019	2020	2021
Intakes/Housing of Homeless Animals	2,126	2,137	1,795	1,500	1,450
Adoptions/Rescues	614	936	875	1,000	1,050
Adoptions: Dog / Cat			295 / 232	196/140	200/150
Rescue/Transfer: Dog / Cat			302/38	415/116	415/115
Return to Owners	190	223	185	125	100
Euthanasia	999	705	379	125	75
Animal Control Calls/Complaints	2,146	2,065	1,818	1,550	1,400
Citations Given	303	251	70	100	75

Animal Services Organization Chart

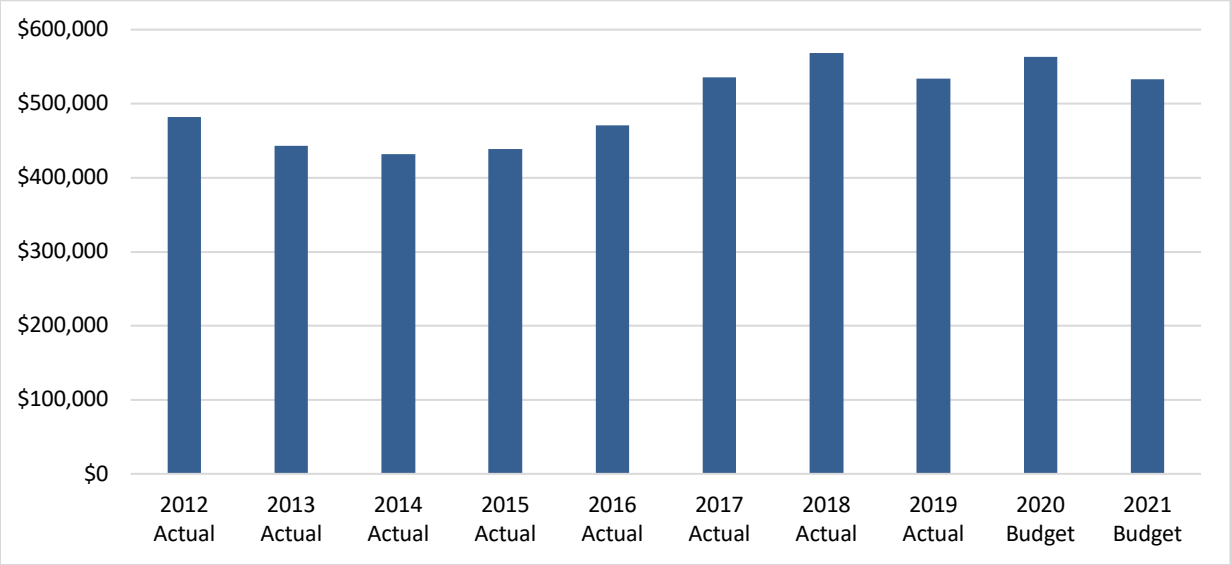


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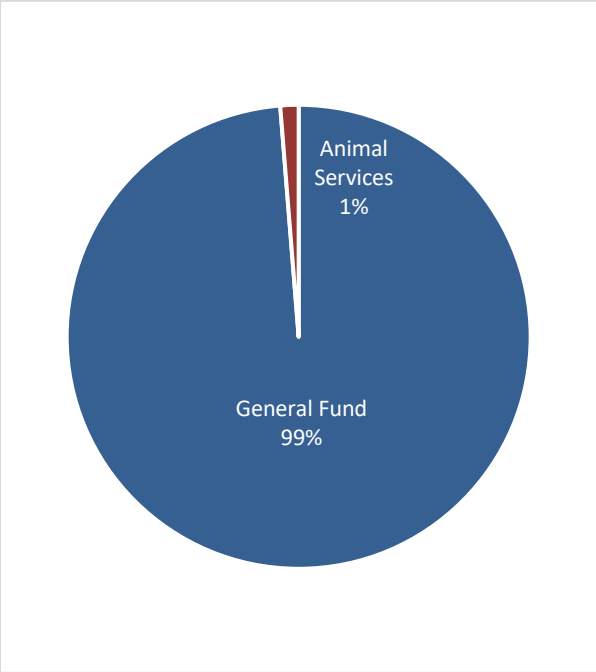
Animal Services Personnel Changes

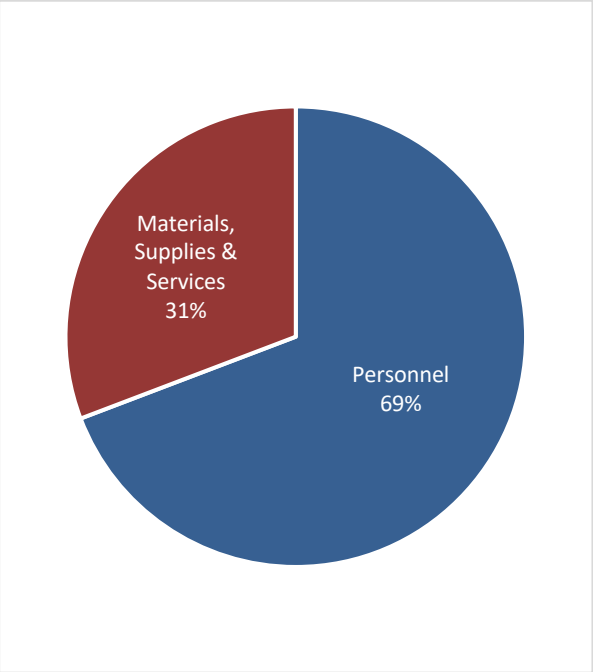
There are no changes to personnel for fiscal year 2021.

Animal Services Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 39110 – Animal Services Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	315,671	307,823	350,776	380,940	368,720
Materials, Supplies & Services	254,199	222,810	212,295	170,775	164,030
Capital Outlays	1,175	3,179			
Other Financing Uses	280	201		65	200
Total Expenditures	**571,325**	**534,013**	**563,071**	**551,780**	**532,950**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	79,410	70,833	77,500	60,670	70,000
Total Revenues	**79,410**	**70,833**	**77,500**	**60,670**	**70,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	6	6	6	6	6
Part-time	1.5	1.9	1.5	1.6	1.5
Total FTE	**7.5**	**7.9**	**7.5**	**7.6**	**7.5**

Fund 100 – General
Department 39110 – Animal Services Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	175,591	179,685	208,969	223,260	212,220
511101 Salary – Part-time	25,550	34,233	30,000	39,360	39,360
511300 Overtime	18,842	18,018	13,000	18,040	18,040
512100 Health and Life Insurance	66,394	48,507	62,243	62,530	61,960
512200 Social Security	15,153	16,450	19,275	21,480	20,630
512400 Retirement Contributions	11,100	7,624	14,931	14,670	14,760
512700 Workers' Compensation	3,041	3,306	2,358	1,600	1,750
Total Personnel Services	**315,671**	**307,823**	**350,776**	**380,940**	**368,720**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	74,139	54,707	56,000	35,640	35,000
521201 Professional Services – IT	2,118	2,319	2,025	2,520	2,915
522201 Equipment Maintenance	2,938	2,281	700	10,035	7,045
522202 Vehicle Maintenance	1,003	5,275	4,000	1,985	4,500
522203 Building Maintenance	10,403	14,007	5,300	9,415	5,300
522204 Software Maintenance	245	2,395		550	550
523201 Telephone	3,990	3,192	4,200	1,750	1,700
523203 Postage	4	11	100	45	50
523300 Advertising		50			
523500 Travel	240	1,233	2,700	215	1,800
523610 Bank Fee	856	947	950	875	950
523700 Education and Training		79		945	
523800 Licenses	3,065	790	4,000	2,400	2,400
523900 Other Purchased Services	404	544	620	350	620
531101 Supplies and Materials	17,310	18,302	14,000	16,380	14,000
531120 Janitorial Supplies	9,374	10,987	9,000	12,450	11,000
531141 Medical Supplies	85,032	59,925	63,000	29,830	31,000
531150 Building Maintenance Material	(29)				
531210 Water / Sewerage	3,127	4,961	6,400	3,250	5,000
531220 Natural Gas	1,296	1,094	1,200	1,000	1,100
531230 Electricity	19,554	22,432	19,500	21,970	22,000
531270 Gasoline / Diesel	14,441	14,136	15,000	16,765	13,500
531600 Small Equipment	3,101	27	1,000	485	500
531710 Uniforms	1,588	3,115	2,600	1,920	3,100
Total Materials, Supplies & Services	**254,199**	**222,810**	**212,295**	**170,775**	**164,030**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures		3,179			
542400 Computers	450				
542500 Equipment	725				
Total Capital Outlays	**1,175**	**3,179**			
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571400 City of Statesboro	280	201		65	200
Total Other Costs	**280**	**201**		**65**	**200**
Total Expenditures	**571,325**	**534,013**	**563,071**	**551,780**	**532,950**

Public Works

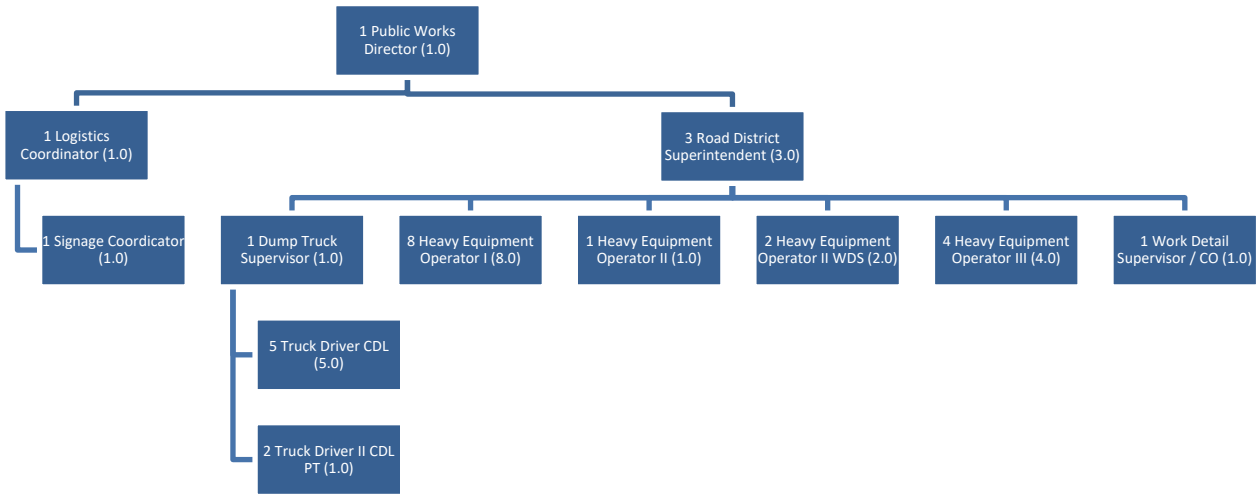
Roads

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	2017	2018	2019	2020	2021
Paved Road Maintenance (Mileage)	500	500	553	553	553
Dirt Road Maintenance (Mileage)	657	657	657	657	657
Storm Recovery	Irma			March rain event	

Roads Organization Chart

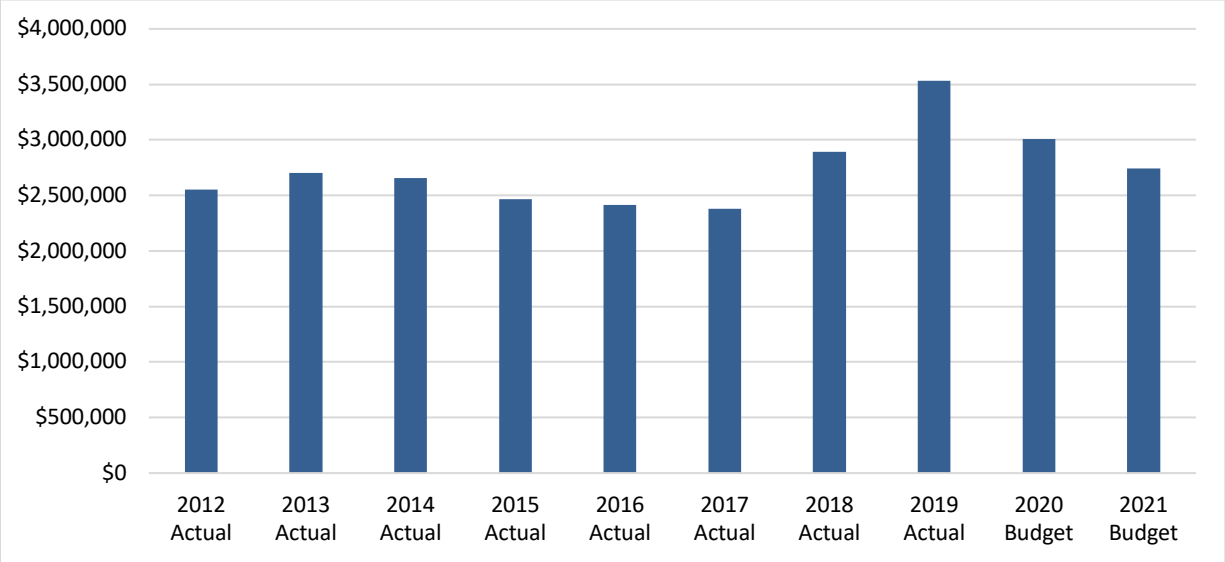


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

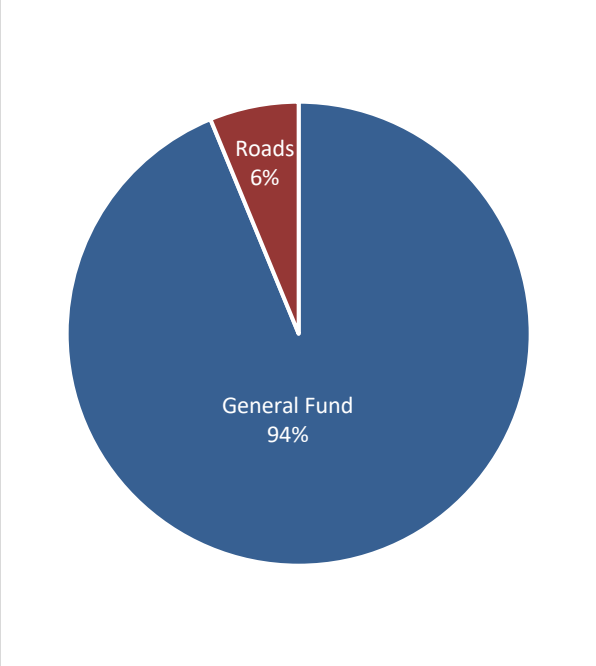
Roads Personnel Changes

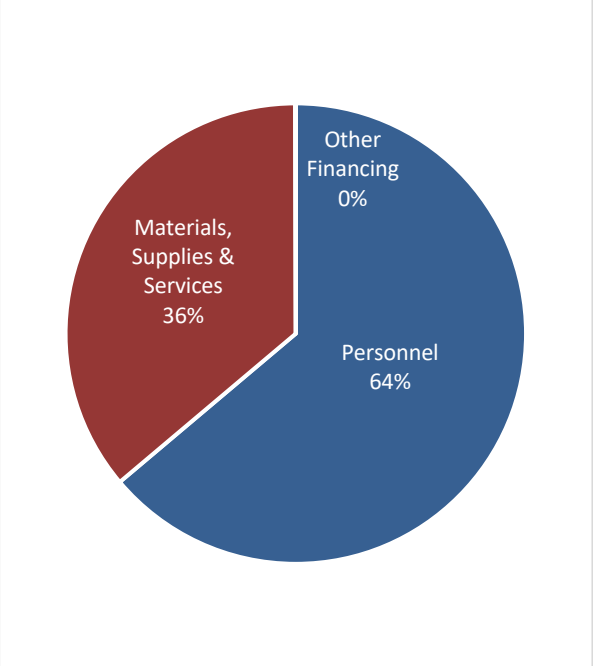
Two full-time positions were moved to the Correctional Institute in fiscal year 2021.

Roads Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 42010 – Roads Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	1,398,685	1,567,239	1,825,933	1,679,000	1,751,920
Materials, Supplies & Services	1,022,266	1,409,165	906,172	1,130,600	990,785
Capital Outlays	2,600			7,880	
Other Financing Uses	1,050	950	1,050	1,050	1,050
Interfund Transfer	467,460	557,776			
Total Expenditures	**2,892,061**	**3,535,130**	**2,733,155**	**2,818,530**	**2,743,755**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	729,966	252,623	288,570	245,395	257,305
Total Revenues	**729,996**	**252,623**	**288,570**	**245,395**	**257,305**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	30	29	29	29	27
Part-time	2.4	2.5	2.3	1.3	1.1
Total FTE	**32.4**	**31.5**	**31.3**	**30.3**	**28.1**

Fund 100 – General
Department 42010 – Roads Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	837,317	987,371	1,158,095	1,055,920	1,104,700
511101 Salary – Part-time	75,696	69,310	25,266	46,310	46,310
511300 Overtime	87,541	95,254	84,700	136,150	100,000
512100 Health and Life Insurance	228,320	240,745	313,845	226,425	285,050
512200 Social Security	71,284	82,766	97,007	94,735	95,705
512400 Retirement Contributions	44,764	48,529	80,782	77,490	78,250
512600 Unemployment Insurance	981				
512700 Workers' Compensation	52,782	40,264	66,238	41,970	41,905
Total Personnel Services	**1,398,685**	**1,567,239**	**1,825,933**	**1,679,000**	**1,751,920**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	11,246				
521201 Professional Services – IT	833	1,618	1,500	2,580	2,610
522201 Equipment Maintenance	76,680	306,098	260,000	265,520	275,000
522202 Vehicle Maintenance	13,055	256,921	40,000	161,230	150,000
522203 Building Maintenance	906	2,898	2,500	8,290	2,500
522204 Software Maintenance	4,403	4,153	8,500		6,875
522320 Rental – Equipment	6,166	27,124	6,000	79,530	6,000
523201 Telephone	5,913	13,548	16,000	13,120	13,120
523203 Postage	3	10		115	
523300 Advertising	150	390	500	220	250
523500 Travel	1,609	1,464	3,000	2,720	1,500
523601 Dues	710	554	1,000	500	500
523700 Education and Training	2,236	2,073	3,000	1,380	2,000
523800 Licenses		399			
523900 Other Purchased Services	232,683	274,065	8,672	8,680	8,680
531101 Supplies and Materials	95,104	138,517	125,000	180,580	140,000
531120 Janitorial Supplies	1,939	1,192	2,500	1,420	1,400
531137 Road Signs	18,026	10,999	25,000	13,500	13,500
531150 Building Maintenance Material	857				
531155 Vehicle Parts	181,552				
531210 Water / Sewerage	3,525	3,436	3,500	2,910	3,000
531230 Electricity	37,463	39,881	38,000	40,330	40,000
531270 Gasoline / Diesel	316,313	315,884	350,000	337,480	315,000
531600 Small Equipment	5,482	1,696	3,000	4,740	3,150

531610 Tools	1,366	3,597	5,500	4,255	4,200
531710 Uniforms	4,049	2,648	3,000	1,500	1,500
Total Materials, Supplies & Services	**1,022,266**	**1,409,165**	**906,172**	**1,130,600**	**990,785**
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers				435	
542500 Equipment	2,600			7,445	
Total Capital Outlay	**2,600**			**7,880**	
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fee	1,050	950	1,050	1,050	1,050
Total Other Costs	**1,050**	**950**	**1,050**	**1,050**	**1,050**
Interfund Trasfer	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
611005 Interfund Transfer	467,460	557,776			
Total Interfund Transfer	**467,460**	**557,776**			
Total Expenditures	**2,892,061**	**3,535,130**	**2,733,155**	**2,818,530**	**2,743,755**

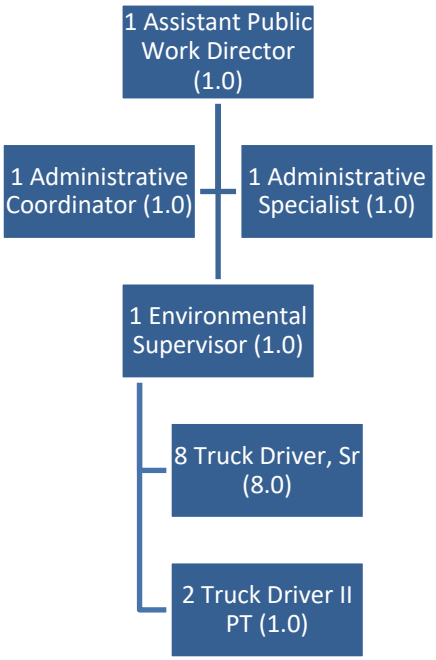
Solid Waste

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, multipurpose collection centers and 2 refuse only sites. 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. Due to concerns from COVID-19 and the recycling market, most recycling was suspended in FY2020.

Performance Measurement	2017	2018	2019	2020	2021
Solid Waste Tonnage	20,095	20,583	20,181	20,000	20,000
Recycle Cardboard Tonnage	933	933			
Recycled Glass Tonnage	39	40			
Recycled Metal Tonnage	981	456			

Solid Waste Organization Chart

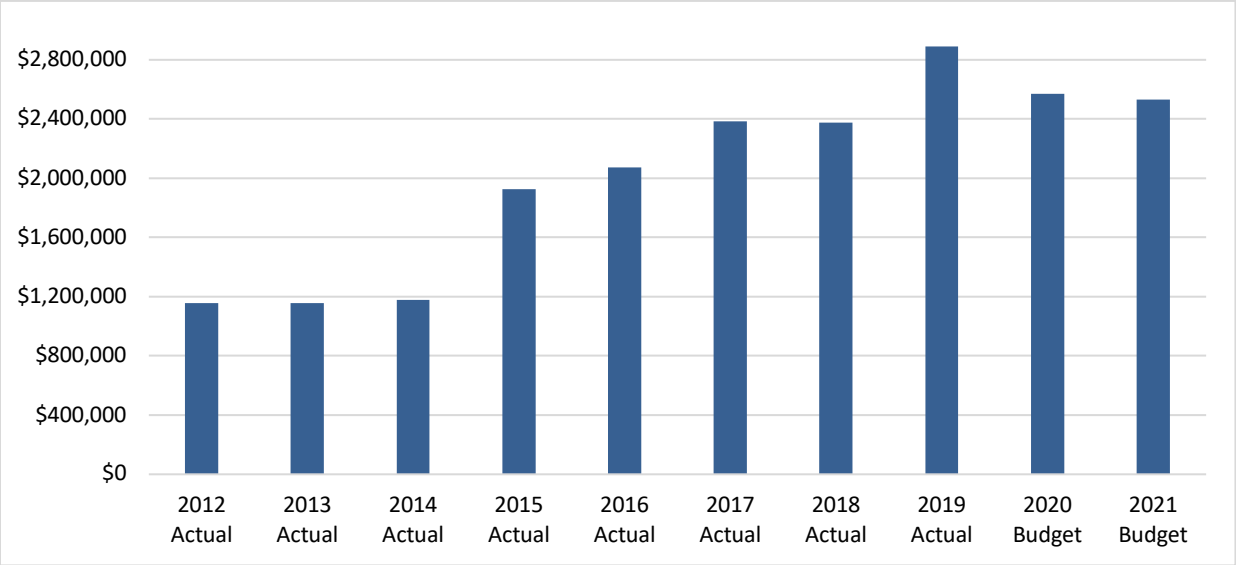


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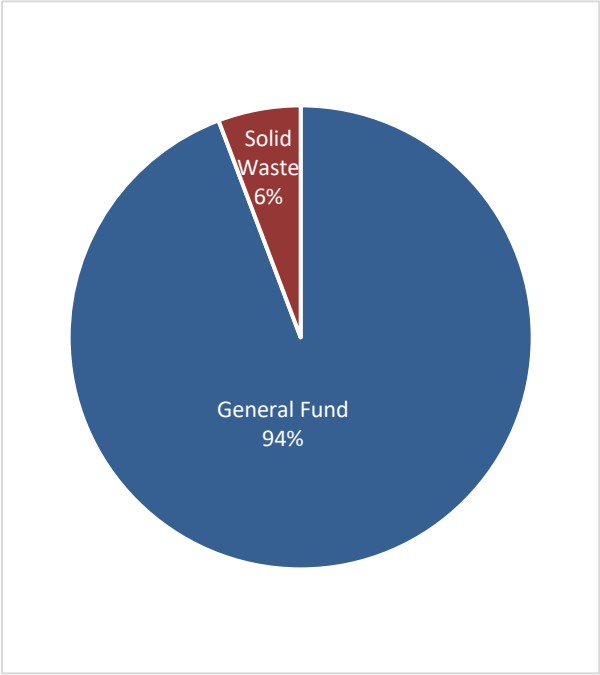
Solid Waste Personnel Changes

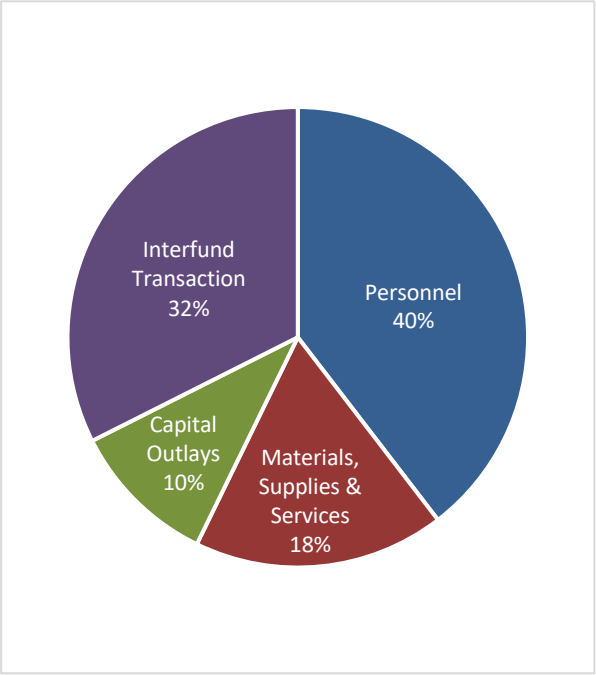
There are no changes to personnel for fiscal year 2021.

Solid Waste Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 45200 – Solid Waste Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	1,163,377	1,202,314	1,279,955	1,173,680	1,002,260
Materials, Supplies & Services	429,617	511,450	511,880	440,525	446,865
Capital Outlays		410,787	233,329	269,625	262,000
Interfund Transactions	784,909	766,322	821,100	772,100	821,100
Total Expenditures	**2,377,902**	**2,890,873**	**2,846,264**	**2,655,930**	**2,532,225**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	870,708	884,814	847,000	787,150	572,000
Total Revenues	**870,708**	**884,814**	**847,000**	**787,150**	**572,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	12	13	13	13	13
Part-time	27.6	27.1	27.9	20.9	1
Total FTE	**39.6**	**40.1**	**40.9**	**33.9**	**14**

Fund 100 – General
Department 45200 – Solid Waste Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	412,210	431,463	473,877	496,600	494,340
511101 Salary – Part-time	422,372	436,559	430,000	304,410	42,000
511300 Overtime	111,724	112,791	115,000	117,270	117,270
512100 Health and Life Insurance	93,025	92,295	105,988	115,190	103,240
512200 Social Security	69,955	72,471	77,944	70,250	50,005
512400 Retirement Contributions	20,982	28,412	38,277	39,900	38,320
512700 Workers' Compensation	33,110	28,323	38,869	30,060	32,085
512800 Termination Benefits					125,000
Total Personnel Services	**1,163,377**	**1,202,314**	**1,279,955**	**1,173,680**	**1,002,260**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	833	1,122	910	1,690	1,935
522201 Equipment Maintenance	55,233	34,082	65,000	56,520	40,000
522202 Vehicle Maintenance	30,925	202,861	98,450	107,780	110,000
522203 Building Maintenance	6,996	5,983	6,540	3,600	3,500
522204 Software Maintenanxe		180			7,650
523201 Telephone	11,757	14,094	20,800	13,000	5,000
523203 Postage	611	835	680	460	680
523205 Internet					19,000
523300 Advertising	1,552	40	500		50
523500 Travel	2,788	1,182	2,500	400	1,250
523601 Dues	673		600		
523610 Bank Fees	2,008	2,562	2,200	4,400	4,000
523700 Education and Training	1,847	905	2,500	560	1,000
523900 Other Purchased Services	1,954	10,454	34,000	35,910	34,000
531101 Supplies and Materials	12,277	33,642	15,000	16,060	16,500
531120 Janitorial Supplies	3,364	1,724	3,500	2,850	2,000
531137 Signs			10,000	5,495	5,000
531143 Landscaping Supplies	87				
531150 Building Maintenance Supplies	7,559				
533115 Vehicle Parts	64,683				
531210 Water / Sewerage	3,563	4,385	4,500	3,820	4,000
531230 Electricity	38,692	38,962	40,000	27,020	30,000
531270 Gasoline / Diesel	178,514	155,354	200,000	159,300	160,000
531593 Supplies - Resale	717	779		480	
531600 Small Equipment	1,324	903	700	580	700

531700 Uniforms	1,662	1,402	3,500	600	600
Total Materials, Supplies & Services	**429,617**	**511,450**	**511,880**	**440,525**	**446,865**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541200 Site Improvements		51,306			
542400 Computers		1,200		269,625	
542500 Equipment		358,281	233,329		262,000
Total Capital Outlay		**410,787**	**233,329**	**269,625**	**262,000**

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fee	900	700	1,100	1,100	1,100
572001 Tippage Fees	784,009	765,622	820,000	771,000	820,000
Total Other Costs	**784,909**	**766,322**	**821,100**	**772,100**	**821,100**
Total Expenditures	**2,377,902**	**2,890,873**	**2,846,264**	**2,655,930**	**2,532,225**

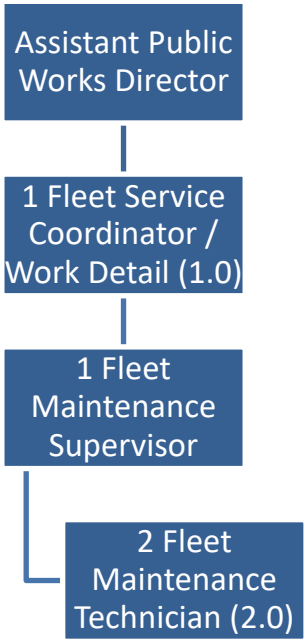
Fleet Management

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 distributed throughout the County. 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	2017	2018	2019	2020	2021
Total Number of Vehicles in Fleet	318	301	314	309	310
Number of Sheriff Vehicles/Trucks	89	81	87	85	85
Number of Pickup Trucks	104	125	114	115	115
Number of Fire Trucks	34	34	33	30	30
Number of Ambulances	1	10	10	9	9
Number of Roll-off Trucks	6	6	9	8	8
Average Age of Fleet	9	8	8	9	9

Fleet Management Organization Chart

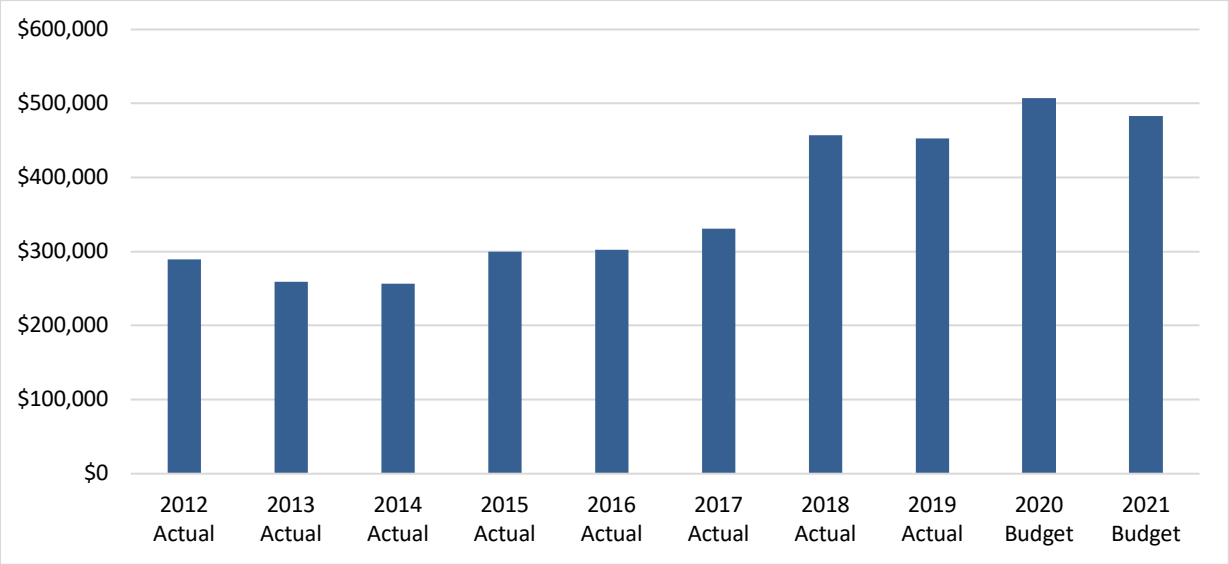


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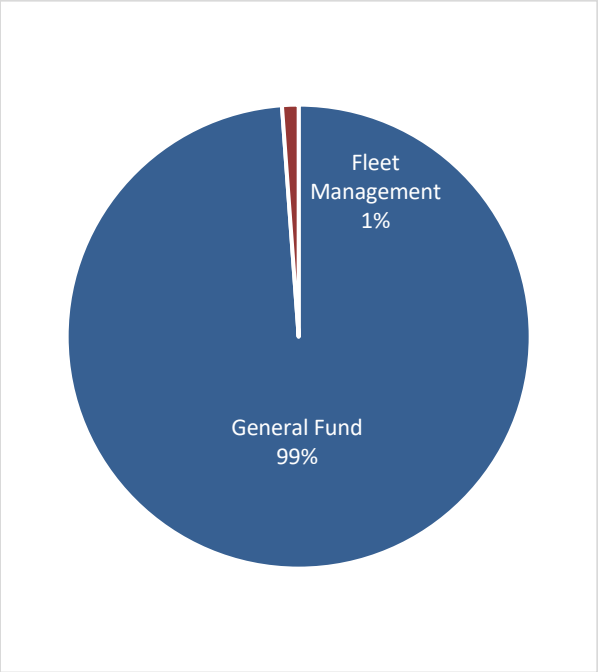
Fleet Management Personnel Changes

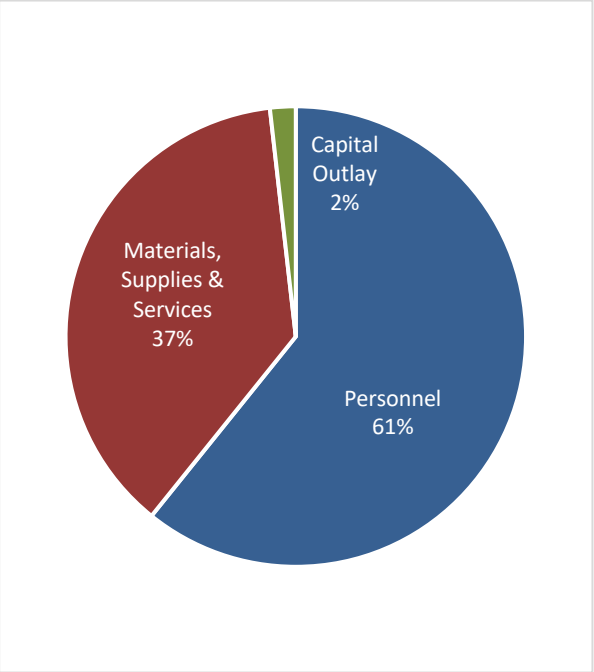
There are no changes to personnel for fiscal year 2021.

Fleet Management Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 49100 – Fleet Management Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	231,843	225,055	297,025	310,050	293,410
Materials, Supplies & Services	192,361	226,242	200,850	172,210	180,615
Capital Outlays	32,621	1,635	9,000	8,700	8,700
Total Expenditures	**456,825**	**452,932**	**506,875**	**490,960**	**482,725**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	4	4	4	4	4
Total FTE	**4**	**4**	**4**	**4**	**4**

Fund 100 – General
Department 49100 – Fleet Management Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	160,382	128,308	153,652	173,040	153,670
511300 Overtime	18,166	38,284	57,142	51,750	51,750
512100 Health and Life Insurance	32,962	43,190	53,404	51,300	56,255
512200 Social Security	13,008	11,745	16,126	17,200	15,715
512400 Retirement Contributions	4,415	1,209	13,702	14,610	13,355
512700 Workers' Compensation	2,909	2,320	2,999	2,150	2,665
Total Personnel Services	**231,843**	**225,055**	**297,025**	**310,050**	**293,410**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	412	619	500	905	1,305
522201 Equipment Maintenance	7,362	9,237	7,500	5,820	7,500
522202 Vehicle Maintenance	613	20,431	1,000	9,740	9,500
522203 Building Maintenance	5,041	5,990	11,500	4,200	5,000
522204 Software Maintenance	2,015	1,485	2,500	2,640	2,640
523201 Telephone	3,393	4,226	3,500	4,640	3,500
523203 Postage	51				
523300 Advertising	150		250		
523500 Travel			2,000	30	1,000
523700 Education and Training			2,500	400	1,670
523900 Other Purchased Services	40	2,037	2,600	40	2,000
531101 Supplies and Materials	38,801	64,031	66,000	52,300	55,000
531120 Janitorial Supplies	3,427	(353)			
531150 Building Maintenance Material	1,726				
531155 Vehicle Parts	35,535				
531220 Natural Gas	4,311	3,923	3,500	4,000	4,000
531230 Electricity	10,014	11,030	10,000	10,925	11,000
531270 Gasoline / Diesel	22,158	34,811	20,000	21,650	20,000
531270 Oil and Grease	42,162	34,720	40,000	25,310	35,000
531600 Small Equipment	4,733	13,090		9,090	
531610 Tools	8,859	19,516	24,500	19,340	20,000
531710 Uniforms	1,557	1,450	3,000	1,180	1,500
Total Materials, Supplies & Services	**192,361**	**226,242**	**200,850**	**172,210**	**180,615**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542401 Software			9,000	8,700	8,700
542500 Equipment	32,621	1,635			
Total Capital Outlay	**32,621**	**1,635**	**9,000**	**8,700**	**8,700**
Total Expenditures	**456,825**	**452,932**	**506,875**	**490,960**	**482,725**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571500 Health Department	158,200	158,200	118,650	118,650	118,650
Total Other Costs	**158,200**	**158,200**	**118,650**	**118,650**	**118,650**
Total Expenditures	**158,200**	**158,200**	**118,650**	**118,650**	**118,650**

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

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571501 Vital Statistics	5,119	4,059	6,000	6,150	6,150
Total Other Costs	**5,119**	**4,059**	**6,000**	**6,150**	**6,150**
Total Expenditures	**5,119**	**4,059**	**6,000**	**6,150**	**6,150**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571700 DFACS	15,000	15,000	14,000	14,000	14,000
Total Other Costs	**15,000**	**15,000**	**14,000**	**14,000**	**14,000**
Total Expenditures	**15,000**	**15,000**	**14,000**	**14,000**	**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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521220 Pauper Burials	2,000	2,500	2,000	3,000	3,000
Total Other Costs	**2,000**	**2,500**	**2,000**	**3,000**	**3,000**
Total Expenditures	**2,000**	**2,500**	**2,000**	**3,000**	**3,000**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522205 Building Maintenance	18,192	16,676	15,160	18,195	15,160
531120 Janitorial Supplies	1,856	1,952	1,800	970	1,800
531210 Water / Sewerage	4,008	3,961	4,000	3,990	4,000
531220 Natural Gas	2,791	3,780	3,500	3,020	3,500
531230 Electricity	24,895	19,555	22,000	18,130	22,000
Total Materials, Supplies & Services	**51,742**	**45,923**	**46,460**	**44,305**	**46,460**
Total Expenditures	**51,742**	**45,923**	**46,460**	**44,305**	**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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
523900 Other Purchased Services	47,794	24,706	26,000	26,000	26,000
Total Materials, Supplies & Services	**47,794**	**24,706**	**26,000**	**26,000**	**26,000**
Total Expenditures	**47,794**	**24,706**	**26,000**	**26,000**	**26,000**

Action Pact Rent

Program Description

The purpose for this budget division is to provide cash assistance in the form of rental payments on behalf of the Action Pact (formerly 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 – Action Pact Rent Detail

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 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**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571800 Statesboro Regional Library	535,300	562,065	562,065	562,065	562,065
Total Other Costs	**535,300**	**562,065**	**562,065**	**562,065**	**562,065**
Total Expenditures	**535,300**	**562,065**	**562,065**	**562,065**	**562,065**

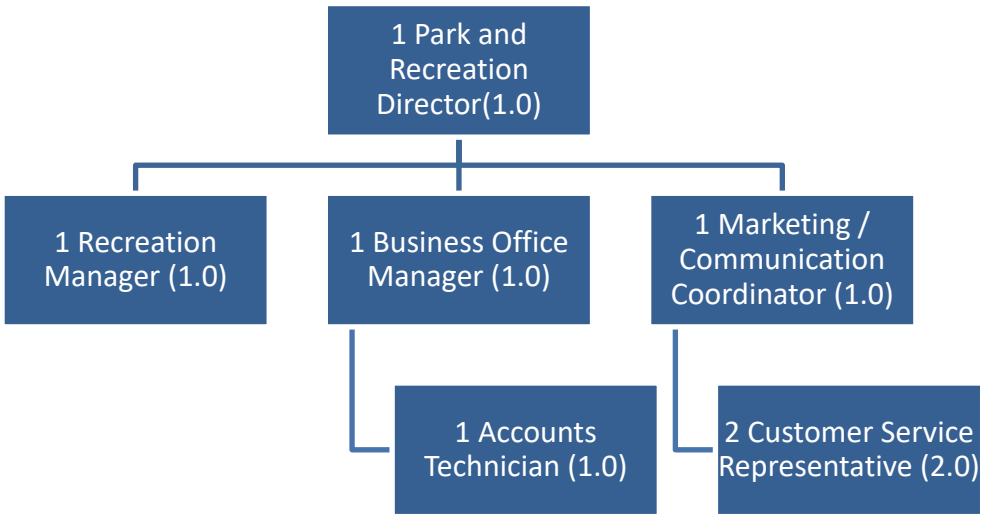
Recreation Administration

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	2017	2018	2019	2020	2021
www.bullochrec.com website visits	78,924	74,190	55,346	49,500	53,000
Social Media Followers				8,120	8,300
Social Media Impressions/Reach				362,900	373,000
Online Registrations	1,550	1,339	751	947	1,000

Recreation Administration Organization Chart

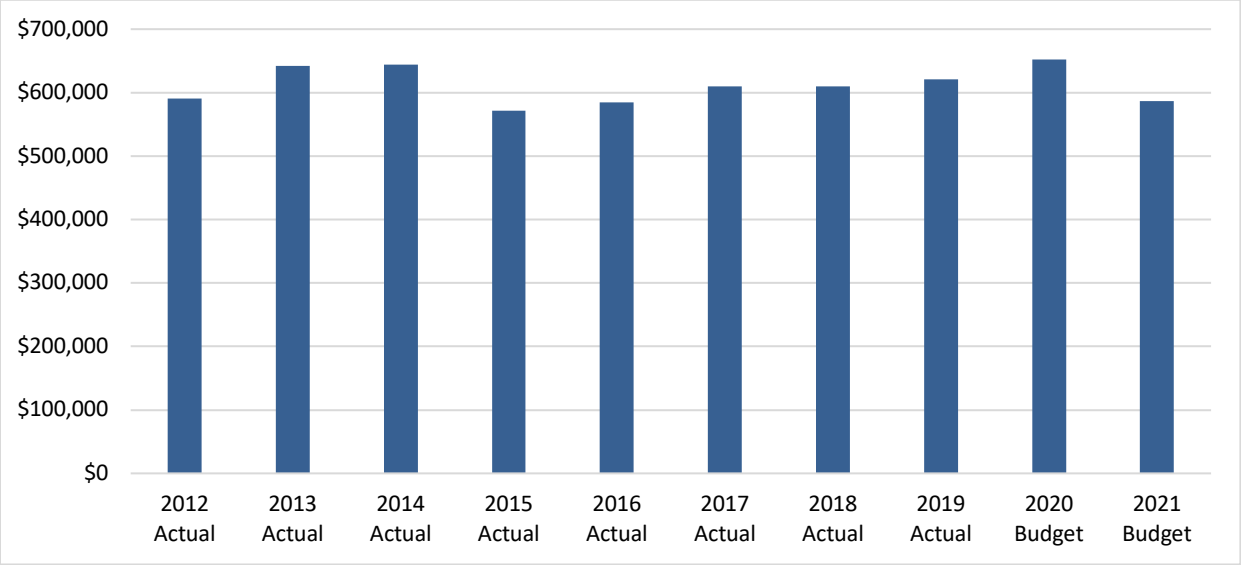


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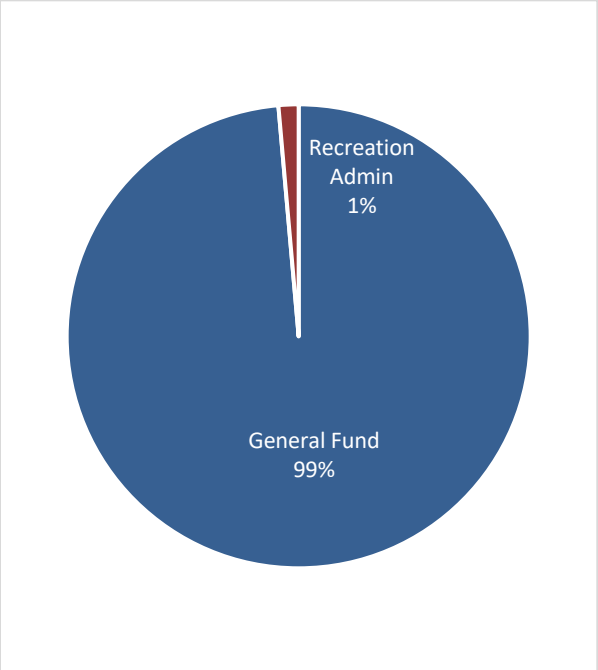
Recreation Administration Personnel Changes

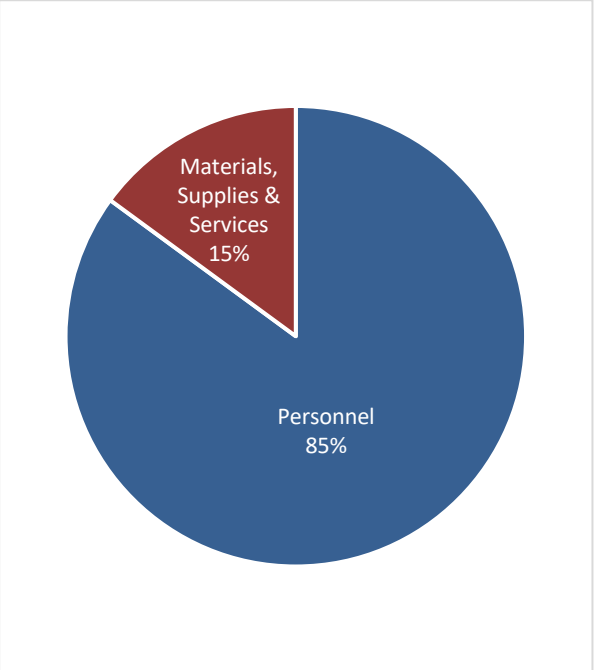
There are no changes to personnel for fiscal year 2021.

Recreation Administration Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61100 – Recreation Administration Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	507,406	520,157	550,277	507,660	500,840
Materials, Supplies & Services	102,074	99,678	101,600	59,200	85,895
Capital Outlays	628	1,467			
Total Expenditures	**610,107**	**621,302**	**651,877**	**566,860**	**586,735**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	3,248	1,283	140	305	50
Total Revenues	**3,248**	**1,283**	**140**	**305**	**50**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	7	7	7	7	7
Part-time	0.4	0.6	0.5	0.5	0.5
Total FTE	**7.4**	**7.6**	**7.5**	**7.5**	**7.5**

Fund 100 – General
Department 61100 – Recreation Administration Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	369,357	379,597	398,989	375,150	367,060
511101 Salary – Part-time	7,518	4,974	6,800	5,780	5,780
511300 Overtime	736	977	1,000	1,140	1,140
512100 Health and Life Insurance	77,984	79,912	79,942	68,260	72,855
512200 Social Security	26,911	27,558	31,119	29,230	28,610
512400 Retirement Contributions	23,264	23,540	25,999	24,460	23,700
512700 Workers' Compensation	1,636	3,601	6,428	3,640	1,695
Total Personnel Services	**507,406**	**520,157**	**550,277**	**507,660**	**500,840**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services		88			
521201 Professional Services – IT	8,913	4,561	9,800	7,550	3,995
522201 Equipment Maintenance	5,619	2,289	4,800	2,020	2,500
522204 Software Maintenance	1,789	9,563	8,000	2,850	8,000
522320 Rental - Equipment	444				
523203 Postage	2,246	1,809	2,500	1,800	1,850
523300 Advertising	18,254	14,612	18,500	11,670	15,000
523400 Printing and Binding	8,989	10,595	9,500	4,820	7,500
523500 Travel	3,813	4,016	4,500	3,640	2,250
523610 Bank Fee	36,938	38,334	31,000	15,370	31,000
523700 Education and Training	1,080	1,165	2,000	1,020	1,350
523900 Other Purchased Services		615		350	350
531101 Supplies and Materials	9,163	10,453	10,000	6,870	11,000
531104 Program Materials	3,168	492		(85)	
531600 Small Equipment	1,045	379		1,025	400
531710 Uniforms	614	707	1,000	300	700
Total Materials, Supplies & Services	**102,074**	**99,678**	**101,600**	**59,200**	**85,895**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers	628	649			
542500 Equipment		818			
Total Capital Outlay	**628**	**1,467**			
Total Expenditures	**610,107**	**621,302**	**651,877**	**566,860**	**586,735**

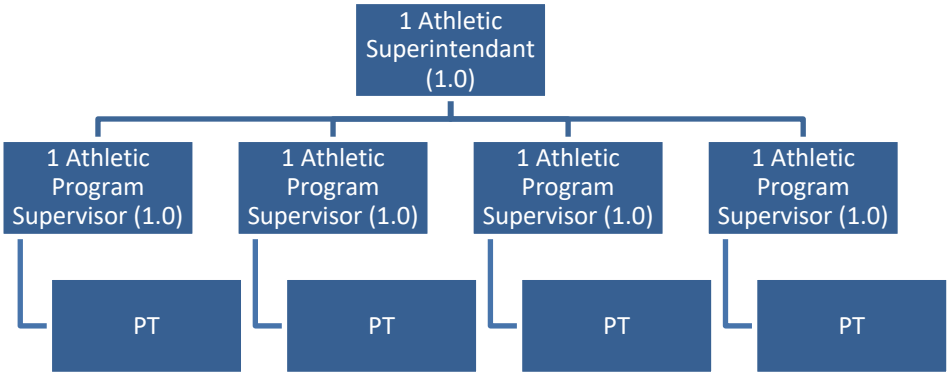
Athletics

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	2017	2018	2019	2020	2021
Youth League and Specialized Sports Participation	3,680	3,117	3,346	3,500	3,690
Youth Events, Camps and Clinics	1,425	462	574	615	620
Adult League Play Participation	572	476	557	570	625
Number of Volunteers				202	350
Grants Applied For				1	1
Total Number of Volunteer Hours				12,120	21,000

Athletics Organization Chart

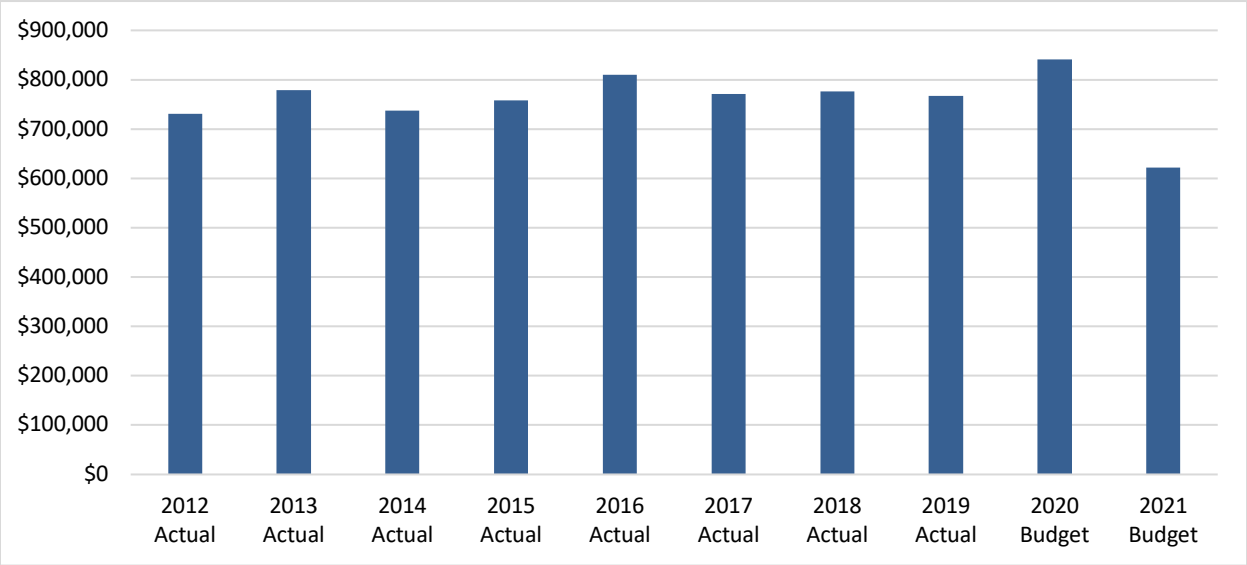


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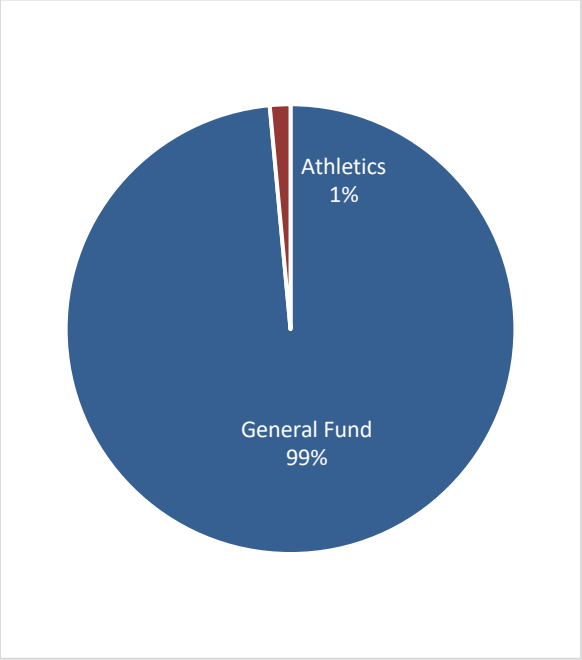
Athletics Personnel Changes

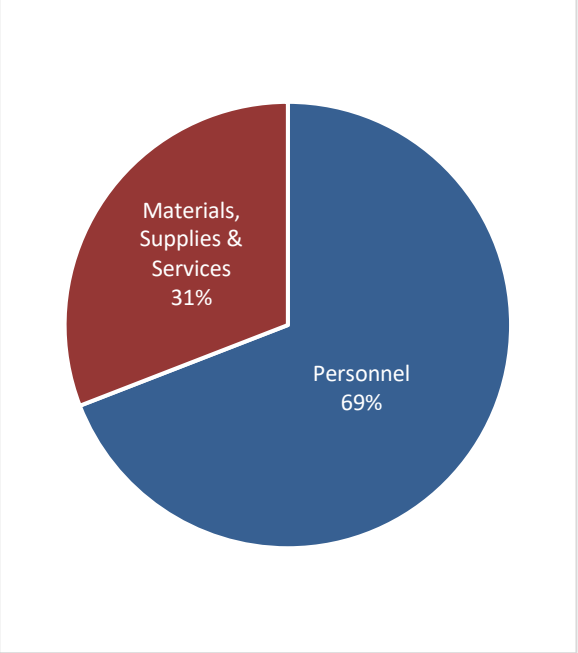
One full-time position was moved to Community Recreation in fiscal year 2021.

Athletics Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61200 – Athletics Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	565,074	560,616	608,994	432,740	429,960
Materials, Supplies & Services	211,462	191,234	220,300	145,970	192,175
Capital Outlays		15,775	11,800	4,835	
Total Expenditures	**776,535**	**767,625**	**841,094**	**583,545**	**622,135**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	409,723	323,683	467,310	151,945	281,000
Total Revenues	**409,723**	**323,683**	**467,310**	**151,945**	**281,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	6	6	6	6	5
Part-time	9.1	10.9	9.8	4.8	9.8
Total FTE	**15.1**	**16.9**	**15.8**	**10.8**	**14.8**

Fund 100 – General
Department 61200 – Athletics Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	284,136	288,069	306,472	269,320	258,990
511101 Salary – Part-time	182,791	170,155	195,000	81,780	81,780
511300 Overtime	285	475		950	950
512100 Health and Life Insurance	35,800	35,932	35,519	25,610	34,200
512200 Social Security	34,676	34,205	38,363	26,930	26,145
512400 Retirement Contributions	15,986	21,209	19,921	17,570	16,605
512700 Workers' Compensation	11,399	10,571	13,719	10,580	11,290
Total Personnel Services	**565,074**	**560,616**	**608,994**	**432,740**	**429,960**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	30,698	26,515	38,500	7,540	26,500
521201 Professional Services - IT	352	1,449	1,200	2,600	1,715
522201 Equipment Maintenance				35	
523203 Postage	7			5	
523500 Travel	7,281	7,649	8,000	2,820	4,000
523510 Team Travel	1,673	795	1,500	165	800
523620 Team Entry Fee	32,949	18,047	33,300	3,135	18,050
523700 Education and Training	2,260	1,735	1,750	1,125	1,170
523850 Contract Labor				4,755	
523900 Other Purchased Services	100	1,939		515	1,000
531102 Athletic Supplies	134,705	132,964	135,800	123,175	138,800
531104 Program Materials	1,289				
531270 Gasoline / Diesel	148	142	250	100	140
Total Materials, Supplies & Services	**211,462**	**191,234**	**220,300**	**145,970**	**192,175**

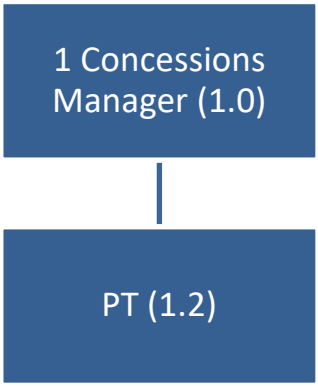
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541200 Site Improvements		4,764		4,835	
542500 Equipment		11,011	11,800		
Total Capital Outlay		**15,775**	**11,800**	**4,835**	
Total Expenditures	**776,535**	**767,625**	**841,094**	**583,545**	**622,135**

Concessions

Department Description
This Department provides concessions service to patrons and participants of recreation services. This function generally generates a modest amount of revenue above expenditures while maintaining affordable prices.

Performance Measurement	2017	2018	2019	2020	2021
Athletic Concession Revenue	$79,542	$70,163	$64,142	$13,975	$40,000

Concessions Organization Chart

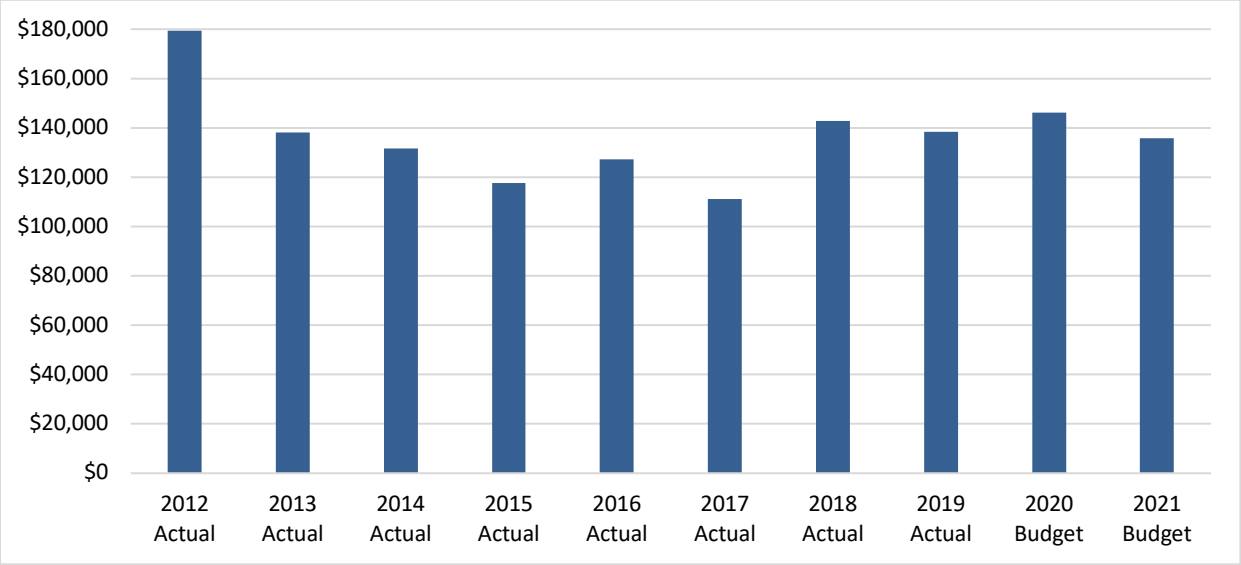


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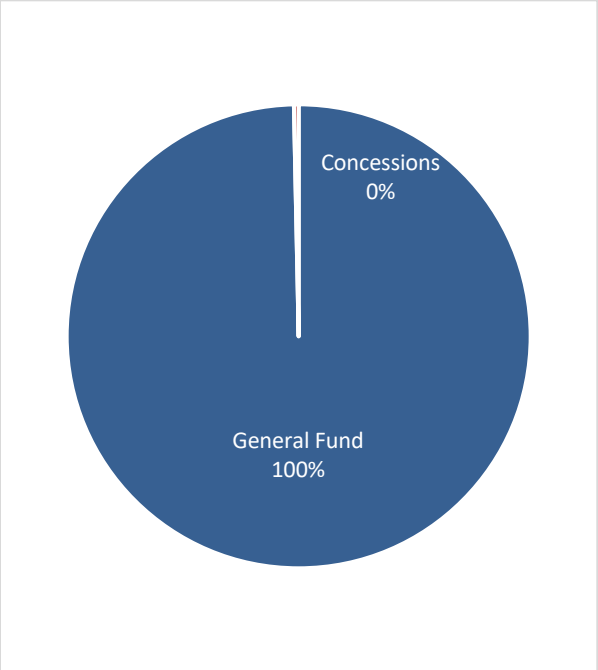
Concessions Personnel Changes

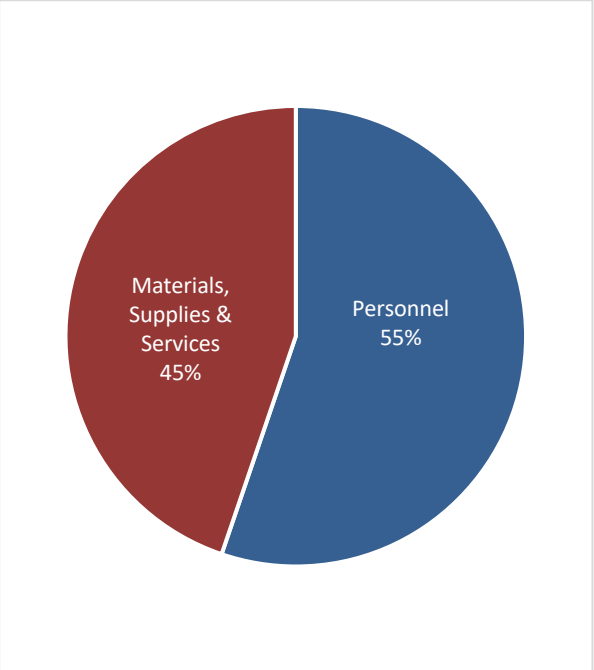
There are no changes to personnel for fiscal year 2021.

Concessions Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61310 – Concessions Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	75,297	70,562	86,938	45,385	74,835
Materials, Supplies & Services	67,600	63,448	59,150	26,095	60,680
Capital Outlays		4,492			200
Total Expenditures	**142,897**	**138,502**	**146,088**	**71,480**	**135,715**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	87,508	75,123	105,000	16,515	50,250
Total Revenues	**87,508**	**75,123**	**105,000**	**16,515**	**50,250**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	1	1	1	1	1
Part-time	1.4	0.2	1.4	1.2	1.2
Total FTE	**2.4**	**1.2**	**2.4**	**2.2**	**2.2**

Fund 100 – General
Department 61310 – Concessions Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	19,749	28,337	40,197	18,670	40,200
511101 Salary – Part-time	47,885	31,154	30,000	18,545	18,545
512100 Health and Life Insurance	1,120	4,855	6,838	2,660	7,400
512200 Social Security	5,134	4,462	5,370	2,850	4,495
512400 Retirement Contributions	312	671	2,613	1,215	2,615
512700 Workers' Compensation	1,098	1,082	1,920	1,445	1,580
Total Personnel Services	**75,297**	**70,562**	**86,938**	**45,385**	**74,835**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	2,850	1,442	2,000	265	1,500
521201 Professional Services - IT	87	139	250		430
522201 Equipment Maintenance	2,374	2,175	1,500	645	1,500
522320 Rental - Equipment	6,301	4,674	5,000	5,840	2,500
523700 Education and Training					250
523900 Other Purchased Services	571	304			
531101 Supplies and Materials	5,046	2,823	3,000	670	3,000
531300 Food	48,619	51,892	45,000	18,675	50,000
531600 Small Equipment	1,754		2,400		1,000
531710 Uniforms					500
Total Materials, Supplies & Services	**67,600**	**63,448**	**59,150**	**26,095**	**60,680**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542401 Software					200
542500 Equipment		4,492			
Total Capital Outlays		**4,492**			**200**
Total Expenditures	**142,897**	**138,502**	**146,088**	**71,480**	**135,715**

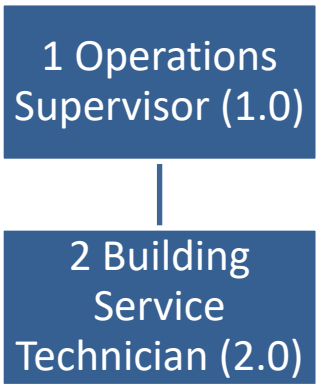
Facility Operations

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	2017	2018	2019	2020	2021
Facility Rental Revenues	$91,412	$110,896	$103,488	$70,200	$90,500
Facility Meeting Room Occupancy (avg) Weekends	23%	48%	54%	40%	35%
Scheduled Events Held on Fields by Youth Assoc.				126	150

Facility Operations Organization Chart

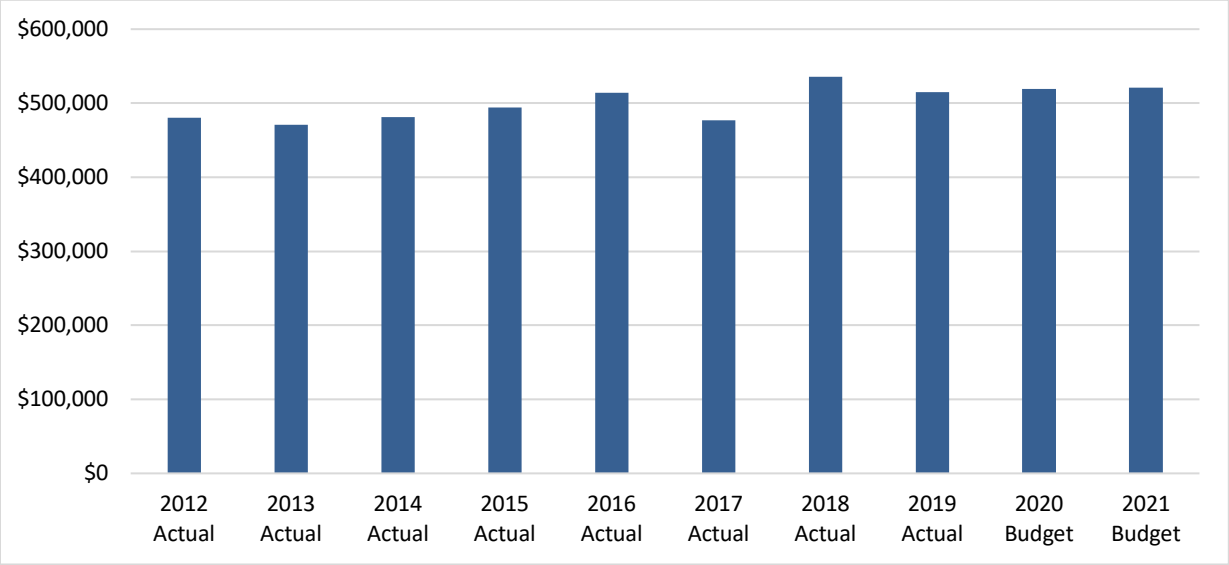


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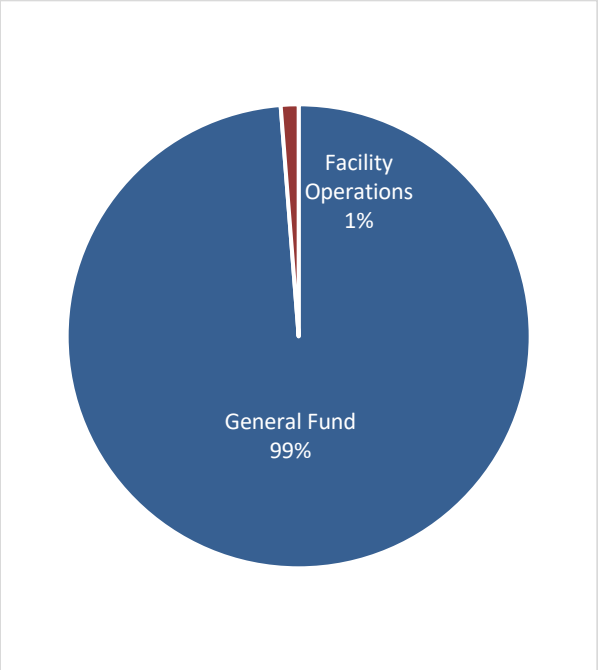
Facility Operations Personnel Changes

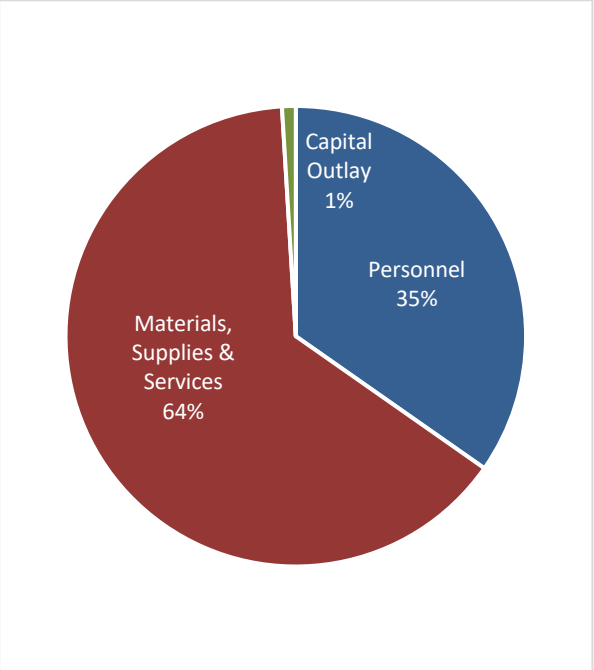
There are no changes to personnel for fiscal year 2021.

Facility Operations Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61490 – Facility Operations Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	172,653	181,872	175,123	186,785	180,815
Materials, Supplies & Services	350,527	325,430	339,400	316,355	334,930
Capital Outlays	12,081	7,577	5,000		5,000
Total Expenditures	**535,261**	**514,880**	**519,523**	**503,140**	**520,745**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	105,019	98,219	85,000	63,105	50,800
Total Revenues	**105,019**	**98,219**	**85,000**	**63,105**	**50,800**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	3	3	3	3	3
Part-time	0.2				
Total FTE	**3.2**	**3**	**3**	**3**	**3**

Fund 100 – General
Department 61490 – Facility Operations Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	126,398	135,003	124,476	137,025	122,345
511101 Salary – Part-time	2,726	238			
511300 Overtime	2,085	3,476	7,000	4,200	4,200
512100 Health and Life Insurance	21,095	21,176	21,638	22,690	33,460
512200 Social Security	9,495	10,112	10,058	10,805	9,680
512400 Retirement Contributions	7,896	8,985	8,546	9,180	8,170
512700 Workers' Compensation	2,956	2,882	3,405	2,885	2,960
Total Personnel Services	**172,653**	**181,872**	**175,123**	**186,785**	**180,815**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT		160		350	430
522201 Equipment Maintenance				95	
522203 Building Maintenance	50,024	60,812	48,000	35,185	50,000
523201 Telephone	18,516	18,293	17,500	13,160	12,830
523500 Travel	3,342	4,052	4,000	2,600	2,000
523700 Education and Training	560	370	700	270	470
523855 Contract Labor	19,533	14,488	25,000	24,290	25,000
531101 Supplies and Materials	632	600	700	635	700
531120 Janitorial Supplies	15,133	13,599	17,000	11,410	18,000
531150 Building Material	15,294				
531210 Water / Sewerage	31,340	22,026	32,000	21,320	25,000
531211 Stormwater Fee	8,907	9,242	8,000	8,490	10,000
531220 Natural Gas	1,403	716	1,500	470	500
531230 Electricity	185,843	181,073	185,000	198,080	190,000
Total Materials, Supplies & Services	**350,527**	**325,430**	**339,400**	**316,355**	**334,930**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures		2,577			
542500 Equipment	12,081	5,000	5,000		5,000
Total Capital Outlay	**12,081**	**7,577**	**5,000**		**5,000**
Total Expenditures	**535,261**	**514,880**	**519,523**	**503,140**	**520,745**

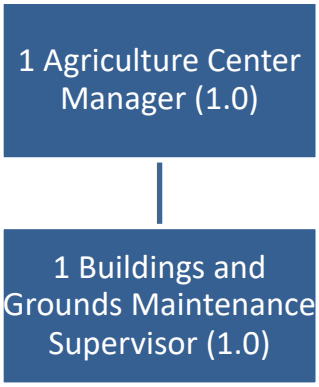
Agriculture Complex

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-square 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	2021
Weekend Event Rentals	12	4	22
Weekday and Night Rentals	5	1	10
Program Participation	151	140	700
Facility Ratio of Cost vs. Revenue	21%	5%	50%
Website Visit		5,160	6,000
Social Media Impressions / Reach		114,788	125,000
Social Media Followers		2,170	2,375

Agriculture Complex Organization Chart

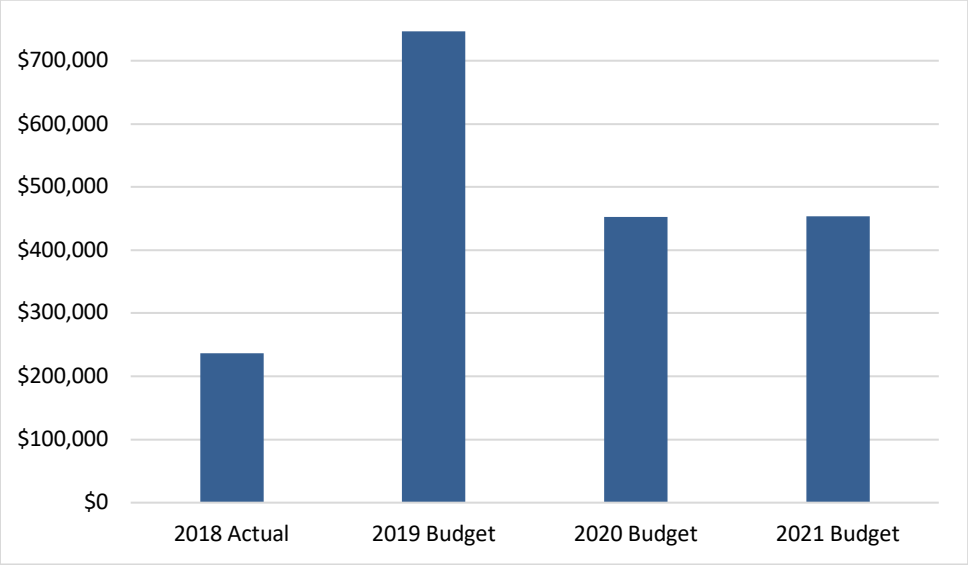


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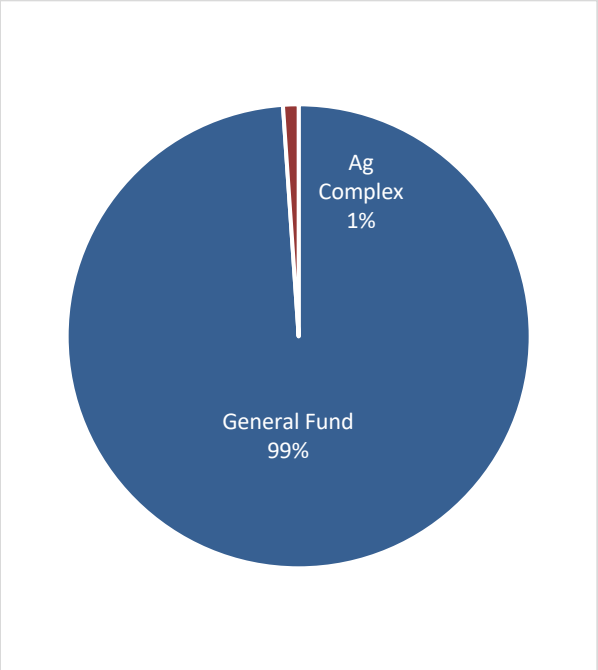
Agriculture Complex Personnel Changes

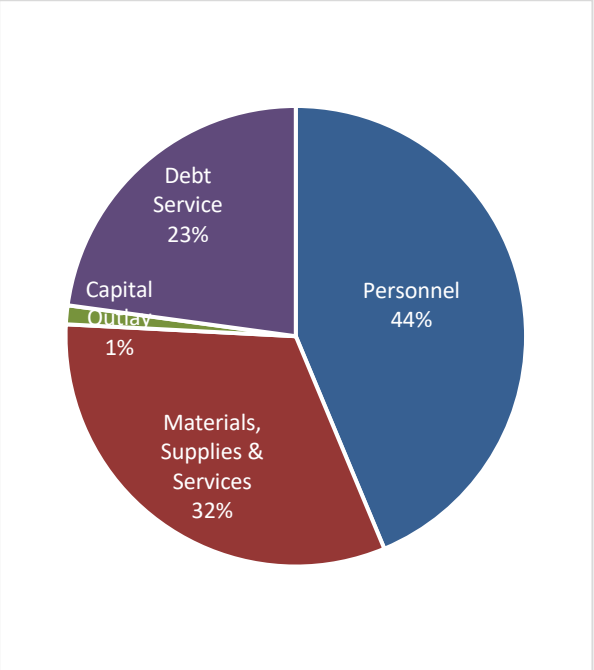
There are no changes to personnel for fiscal year 2021.

Agriculture Complex Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61800 – Agriculture Complex Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	15,086	139,813	190,915	197,965	198,355
Materials, Supplies & Services	44,050	122,965	146,690	121,165	145,690
Capital Outlays	74,002	380,042	11,790	31,250	
Other Costs				2,980	6,000
Debt Service	103,672	103,672	103,673	103,675	103,680
Total Expenditures	**236,810**	**746,491**	**453,068**	**457,035**	**453,725**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues		123,278	200,000	75,490	142,700
Total Revenues		**123,278**	**200,000**	**75,490**	**142,700**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time		2	2	2	2
Part-time		1.5	1.5	2.3	2.2
Total FTE		**3.5**	**3.5**	**4.3**	**4.2**

Fund 100 – General
Department 61800 – Agriculture Complex Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	12,640	76,316	84,957	89,440	90,480
511101 Salary – Part-time		25,184	58,880	42,825	42,825
511300 Overtime		2,956		6,470	6,470
512100 Health and Life Insurance	1,501	26,784	26,617	40,255	38,435
512200 Social Security	945	7,546	11,004	10,615	10,695
512400 Retirement Contributions		523	5,522	6,235	6,210
512700 Workers' Compensation		504	3,935	2,125	3,240
Total Personnel Services	**15,086**	**139,813**	**190,915**	**197,965**	**198,355**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	23,299	2,412	15,000	790	2,500
521201 Professional Services – IT		160	1,200	465	430
522201 Equipment Maintenance		4,202		2,885	4,300
522202 Vehicle Maintenance		194		1,255	1,500
522203 Building Maintenance		6,775	3,500	7,795	3,500
522320 Rental-Equipment		8,648		2,085	3,000
523201 Telephone	114	3,123	2,300	4,445	4,650
523203 Postage		419	500	240	450
523300 Advertising	8,105	180		4,200	10,000
523400 Printing and Binding		1,824	6,000	420	1,500
523500 Travel	333	122	1,500		750
523610 Bank Fee			250		250
523700 Education and Training		35	250	130	170
523900 Other Purchased Services		870		160	
531101 Supplies and Materials	803	17,182		17,465	30,000
531104 Program Materials			44,000		
531120 Janitorial Supplies		766	2,400	850	2,400
531142 Chemical and Fertilizer		1,573	10,500	2,265	10,500
531143 Landscaping Supplies		20,291	1,250	580	1,250
531144 Grounds Maintenance Supplies	9,196	7,918	3,750	5,855	3,750
531210 Water / Sewage		856	4,000	4,595	6,200
531230 Electricity	487	22,121	24,000	30,750	28,800
531270 Gasoline / Diesel		4,072	5,000	4,340	6,000
531300 Food		5,197	12,500	13,805	15,000
531600 Small Equipment	1,712	13,991	7,790	14,270	7,790

531710 Uniforms		34	1,000	1,520	1,000
Total Materials, Supplies & Services	**44,050**	**122,965**	**146,690**	**121,165**	**145,690**
Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541200 Site Improvements		36,654			
541300 Building Improvements		1,617			
542200 Vehicles	72,577				
542300 Furniture and Fixtures		75,868			
542400 Computers	1,425	575			
542500 Equipment		265,327	11,790	31,250	
Total Capital Outlays	**74,002**	**380,042**	**11,790**	**31,250**	
Interfund Transactions	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
572001 Tippage Fees				2,980	6,000
Total Intergovernmental				**2,980**	**6,000**
Debt Service	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
581101 Principal	103,672	95,987	95,988	97,855	99,760
582101 Interest		7,685	7,685	5,820	3,920
Total Debt Service	**103,672**	**103,672**	**103,673**	**103,675**	**103,680**
Total Expenditures	**236,810**	**746,491**	**453,068**	**457,035**	**453,725**

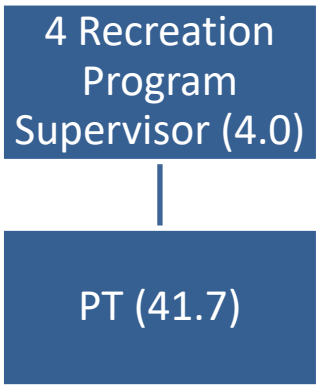
Community Recreation

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 childcare 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 childcare 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	2017	2018	2019	2020	2021
Childcare Programming	7,136	9,935	10,085	9,275	10,655
Events	23,431	20,291	17,100	15,200	18,760
Instructional Programming	3,819	2,740	3,310	3,150	3,600
Senior Adults	5,347	4,794	4,380	4,420	4,400
Number of Volunteers				132	180
Volunteer Hours				1,320	1,720

Community Recreation Organization Chart

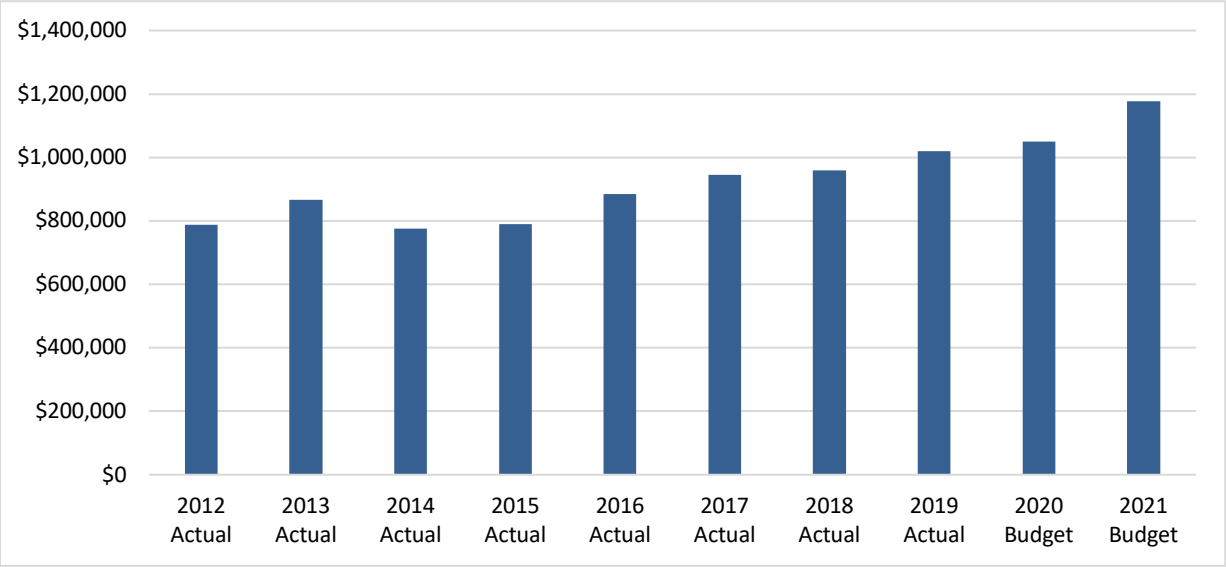


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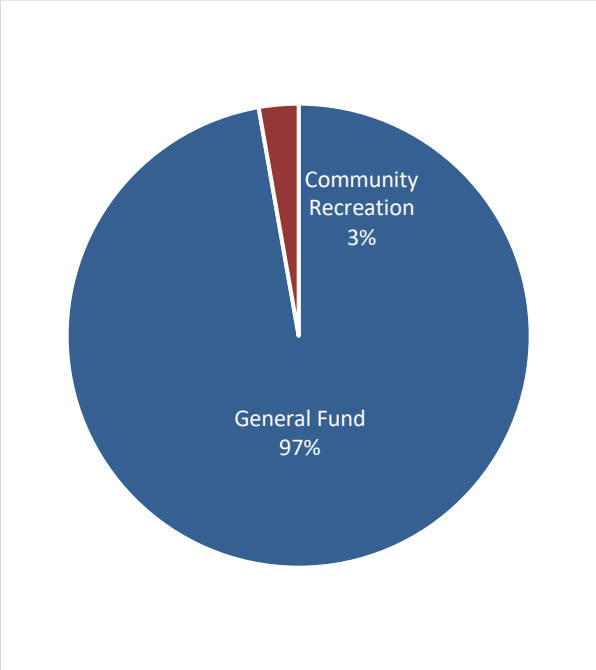
Community Recreation Personnel Changes

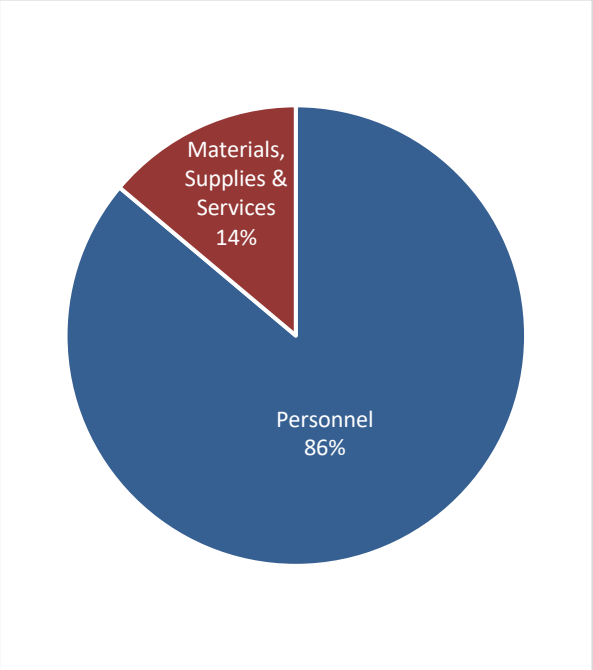
One full-time position was moved from Athletics in fiscal year 2021.

Community Recreation Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 61900 – Community Recreation Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	818,906	857,940	891,303	793,485	1,014,550
Materials, Supplies & Services	139,007	160,815	158,880	123,160	163,480
Capital Outlays	501		500	2,220	
Total Expenditures	**958,413**	**1,018,755**	**1,050,683**	**918,865**	**1,178,030**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,203,655	1,304,552	1,262,700	826,835	1,146,780
Total Revenues	**1,203,655**	**1,304,552**	**1,262,700**	**826,835**	**1,146,780**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	3	3	3	3	4
Part-time	33	36.1	41.7	29.5	41.7
Total FTE	**36.0**	**39.1**	**44.7**	**32.5**	**45.7**

Fund 100 – General
Department 61900 – Community Recreation Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	129,503	132,604	141,404	182,370	189,875
511101 Salary – Part-time	567,765	604,655	616,700	478,590	665,700
511300 Overtime				55	
512100 Health and Life Insurance	45,416	42,769	45,272	55,805	59,540
512200 Social Security	52,352	55,353	57,995	50,575	65,460
512400 Retirement Contributions	7,216	5,340	9,191	9,800	12,115
512700 Workers' Compensation	16,654	17,218	20,741	16,290	21,860
Total Personnel Services	**818,906**	**857,940**	**891,303**	**793,485**	**1,014,550**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	140	668	125	1,400	1,615
522201 Equipment Maintenance				20	
522203 Building Maintenance	125		150		150
522320 Equipment Rental	2,566	7,197	5,965	7,510	8,765
523500 Travel	1,938	4,047	2,315	2,305	1,580
523700 Education and Training	1,657	2,004	7,000	1,225	4,670
523855 Contract Labor	13,231	41,880	36,625	31,655	41,425
523900 Other Purchased Services	43,838	28,955	37,025	12,625	27,355
531101 Supplies and Materials	888	76,034	69,020	66,420	77,920
531104 Program Materials	71,718				
531270 Gasoline / Diesel	157	29	655		
531600 Small Equipment	2,747				
Total Materials, Supplies & Services	**139,007**	**160,815**	**158,880**	**123,160**	**163,480**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures	501		500	2,220	
Total Capital Outlay	**501**		**500**	**2,220**	
Total Expenditures	**958,413**	**1,018,755**	**1,050,683**	**918,865**	**1,178,030**

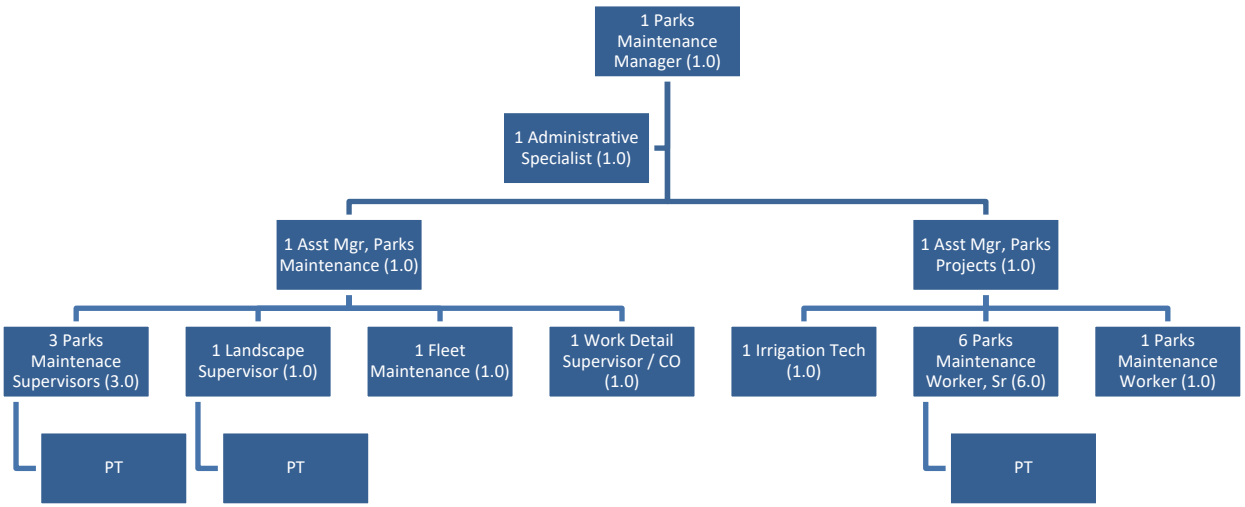
Parks and Grounds

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	2017	2018	2019	2020	2021
General Maintenance work orders completed	117	99	120	75	100
Fleet Maintenance work orders completed	209	175	241	140	200
Number of Park Acres per 1,000 Population	4.3	4.2	4.1	4.1	4.1
Work Order Completed	120	118	89	75	80
# of Building Structures Maintained	43	43	43	47	47

Parks and Grounds Organization Chart

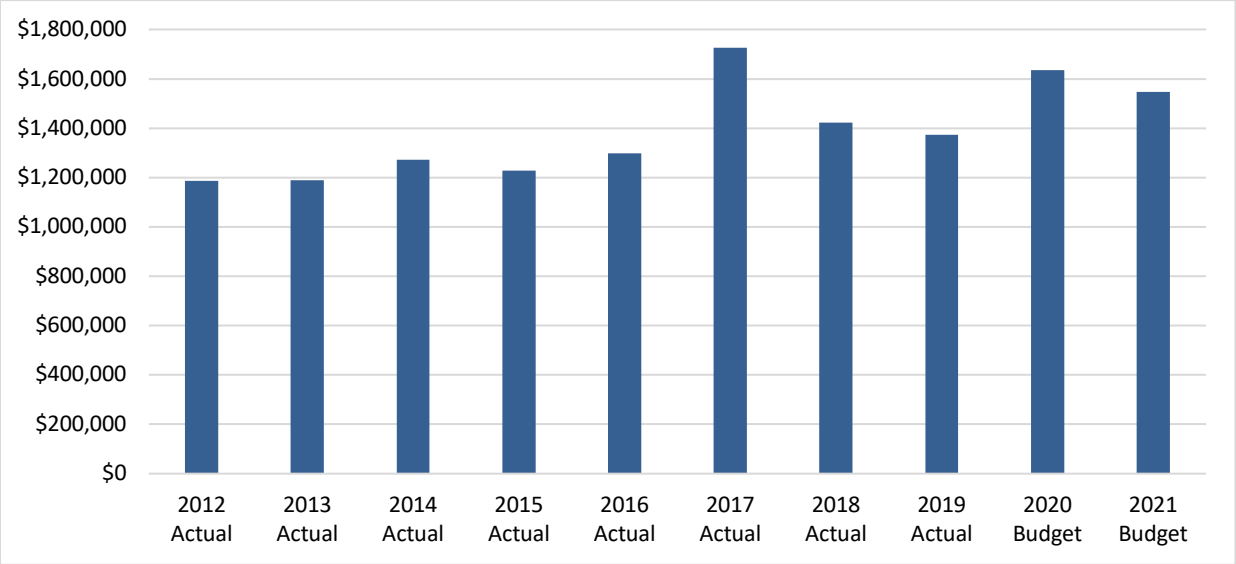


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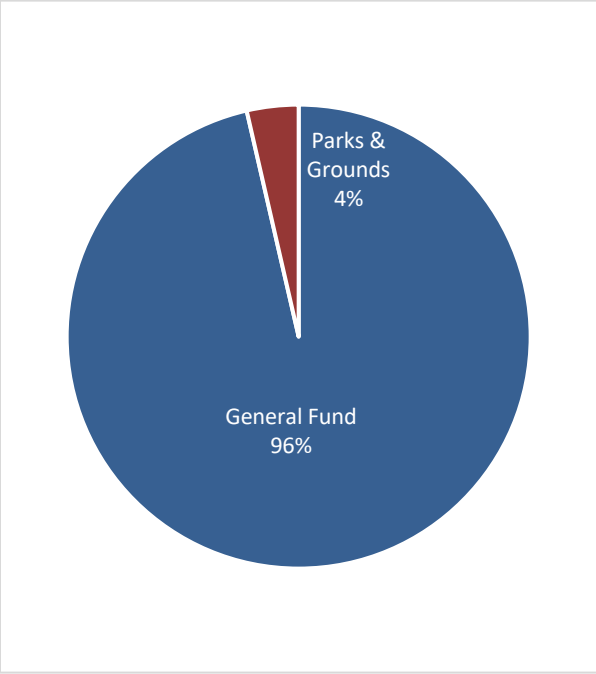
Parks and Grounds Personnel Changes

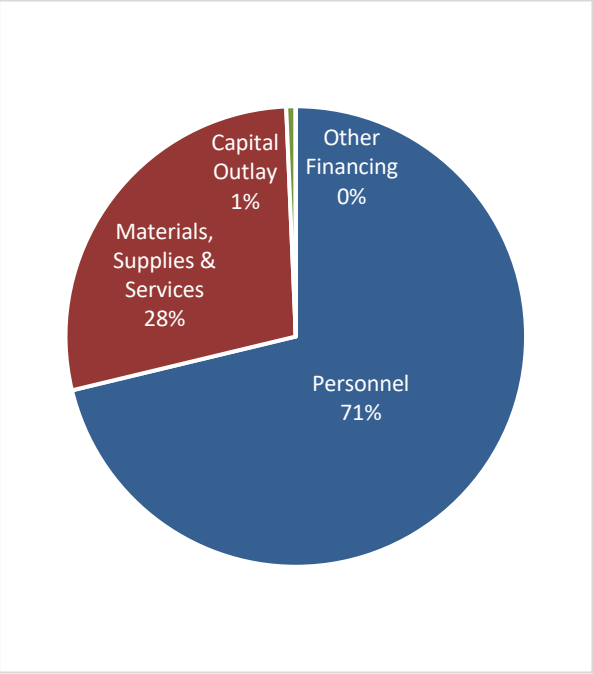
There are no changes to personnel for fiscal year 2021.

Parks and Grounds Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 62200 – Parks and Grounds Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	932,710	908,112	1,191,203	981,100	1,102,565
Materials, Supplies & Services	427,491	446,583	411,700	352,565	434,685
Capital Outlays	62,584	17,070	31,200	31,200	10,200
Other Financing Uses	150	150	150	150	150
Total Expenditures	**1,422,935**	**1,371,915**	**1,634,253**	**1,365,015**	**1,547,600**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	17	18	18	18	18
Part-time	8.6	9.1	11.6	7.6	11.6
Total FTE	**25.6**	**27.1**	**29.6**	**25.6**	**29.6**

Fund 100 – General
Department 62200 – Parks and Grounds Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	533,182	533,924	652,094	571,260	655,250
511101 Salary – Part-time	153,652	139,306	150,000	140,040	140,040
511300 Overtime	26,097	25,156	70,000	18,010	18,010
512100 Health and Life Insurance	117,040	109,356	184,269	141,260	164,715
512200 Social Security	52,198	51,264	66,715	55,800	62,220
512400 Retirement Contributions	32,197	33,063	46,936	38,300	43,380
512700 Workers' Compensation	18,345	16,044	21,189	16,430	18,950
Total Personnel Services	**932,710**	**908,112**	**1,191,203**	**981,100**	**1,102,565**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	247	1,418	250	2,880	3,240
522140 Contract Service & Maintenance	22,156	29,648	23,500	15,660	29,650
522201 Equipment Maintenance	6,985	6,278		2,590	2,600
522202 Vehicle Maintenance	18,327	59,222	35,000	34,590	35,000
522320 Lease Equipment	41,190	36,214	39,000	33,000	39,000
523203 Postage	53				
523300 Advertising		80			
523500 Travel	219	256	750	865	325
523700 Education and Training	1,480	1,506	2,200	2,525	1,470
523855 Contract Labor	36,841	65,515	68,500	64,420	74,100
523900 Other Purchased Services	3,715	40		7,675	
531101 Supplies and Materials	254	1,135		110	100
531102 Athletic Supplies	18,879	31,576	25,000	19,270	30,000
531137 Signs	294	1,055	1,000	1,190	1,000
531142 Chemical and Fertilizer	42,398	47,559	50,000	45,250	50,000
531143 Landscaping Supplies	46,341	38,907	40,000	28,740	40,000
531144 Grounds Maintenance Supplies	87,879	44,690	50,000	34,180	58,000
531157 Equipment Parts	23,590				
531270 Gasoline / Diesel	70,264	68,095	70,000	52,450	63,000
531600 Small Equipment	1,639	7,064		1,700	1,700
531710 Uniforms	4,742	6,326	6,500	5,470	5,500
Total Materials, Supplies & Services	**427,491**	**446,583**	**411,700**	**352,565**	**434,685**

Capital Outlays	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment	62,584	17,070	31,200	31,200	10,200

Total Capital Outlays	**62,584**	**17,070**	**31,200**	**31,200**	**10,200**
Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fee	150	150	150	150	150
Total Other Costs	**150**	**150**	**150**	**150**	**150**
Total Expenditures	**1,422,935**	**1,371,915**	**1,634,253**	**1,365,015**	**1,547,600**

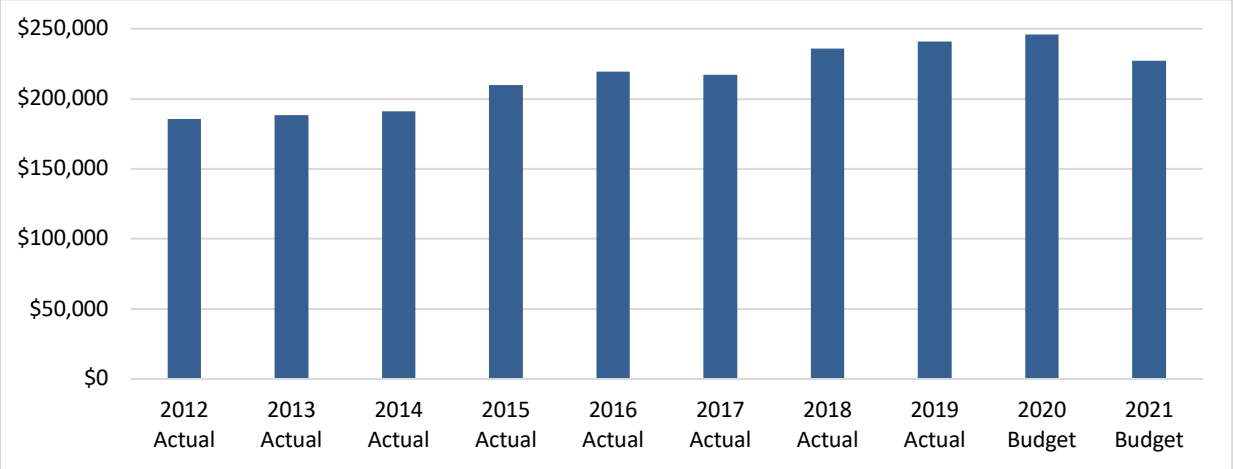
Housing and Development

Agricultural Resources

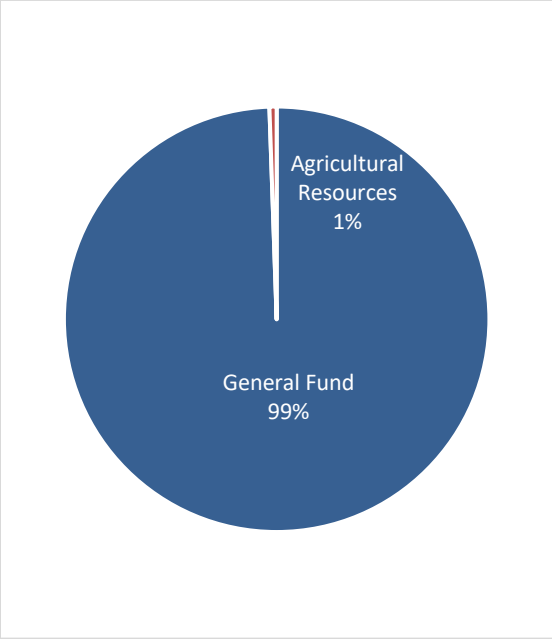
Department Description

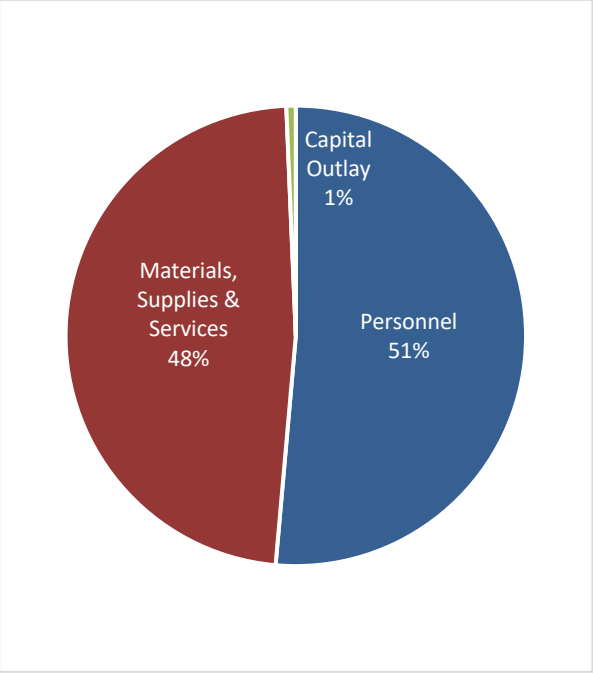
To extend lifelong learning to county citizens through unbiased research-based education in agriculture, the environment, communities, youth and families. Programs include agricultural technical assistance, 4-H Youth development and family and consumer education services.

Agricultural Resources Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 71300 – Agricultural Resources Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	104,173	122,647	126,577	118,325	116,830
Materials, Supplies & Services	129,702	117,010	118,790	80,435	108,960
Capital Outlays	2,167	1,342	500		1,500
Total Expenditures	**236,042**	**240,998**	**245,867**	**198,760**	**227,290**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					
Total Revenues					

Fund 100 – General
Department 71300 – Agricultural Resources Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	72,798	50,603	86,582		
511101 Salary – Part-time	9,163	47,389	14,560	93,155	93,155
512200 Social Security	6,270	7,573	7,532	7,130	7,535
512400 Retirement Contributions	15,827	16,820	17,902	17,750	16,140
512700 Workers' Compensation	115	262		290	
Total Personnel Services	**104,173**	**122,647**	**126,577**	**118,325**	**116,830**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522201 Equipment Maintenance	535	1,002	1,000	1,050	1,000
522202 Vehicle Maintenance		2,628	1,500		2,500
522203 Building Maintenance			250		250
523201 Telephone	12,363	12,503	11,400	11,920	11,750
523203 Postage	639	780	750	855	750
523400 Printing and Binding	2,677	3,597	3,500	3,520	3,500
523500 Travel	10,250	9,350	10,000	3,050	600
523601 Dues	283	340	340	340	380
523855 Contract Labor	94,547	80,051	81,350	56,180	81,350
523900 Other Purchased Services	50				
531101 Supplies and Materials	2,775	1,331	2,500	1,390	1,500
531125 AG Demo Supplies	2,500	2,503	3,000		2,500
531155 Vehicle Parts	23				
531270 Gasoline / Diesel	3,061	2,857	3,200	2,180	2,880
531300 Food		68			
Total Materials, Supplies & Services	**129,702**	**117,010**	**118,790**	**80,435**	**108,960**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers		1,342			1,500
542500 Equipment	2,167		500		
Total Capital Outlay	**2,167**	**1,342**	**500**		**1,500**
Total Expenditures	**236,042**	**240,998**	**245,867**	**198,760**	**227,290**

Building Inspection

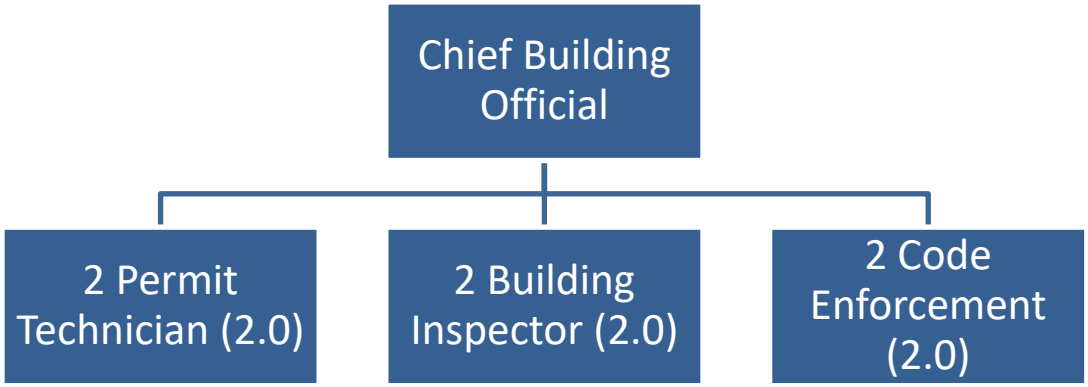
Department Description

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	2017	2018	2019*	2020*	2021*
Single-family Home Permits	251	326	290	320	290
Manufactured Home Permits	126	106	120	132	125
Total Building Permits	650	769	691	827	750
Single Family Permit Valuation	$49,976,000	$60,382,392	$50,887,508	$63,938,387	$50,000,000
Building Inspections	3,199	3,836	7,337	10,773	9,770
Land Disturbing Inspections	272	280	452	475	450
Code Inspections	370	278	698	828	800

* Software change keeps track of all inspections performed.

Building Inspection Organization Chart

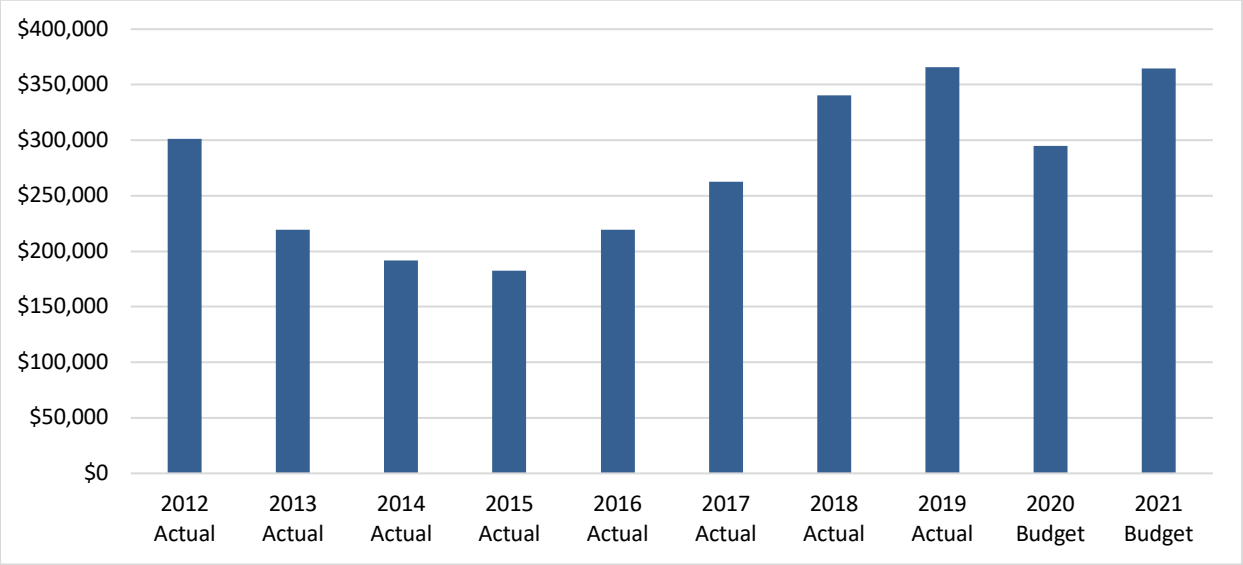


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents. Chief Building Official is budgeted for in the Planning and Zoning Department.

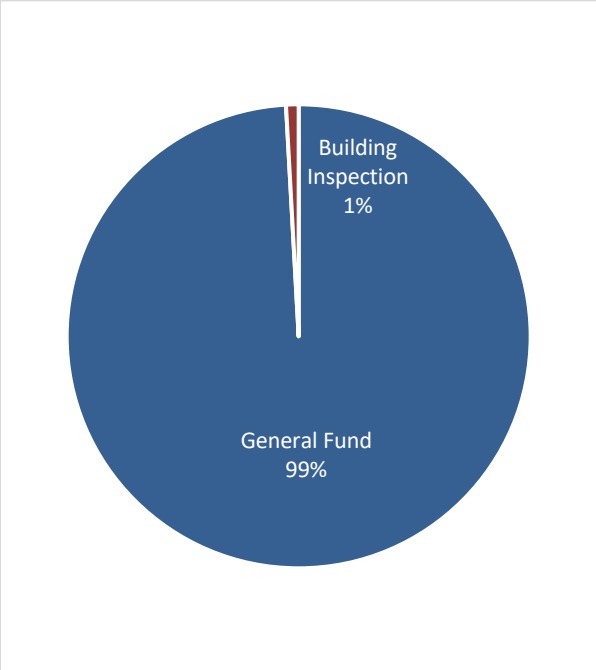
Building Inspection Personnel Changes

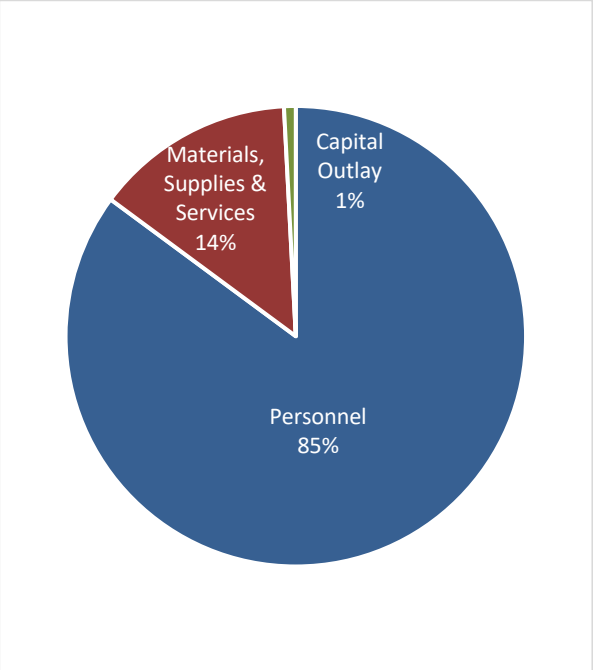
A full-time position was moved from Planning and Zoning department in FY 2021.

Building Inspection Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 72200 – Building Inspection Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	228,837	265,695	258,870	299,700	310,570
Materials, Supplies & Services	27,862	36,231	33,025	28,855	51,265
Capital Outlays	83,970	63,563	3,000	2,450	3,000
Total Expenditures	**340,669**	**365,490**	**294,895**	**331,005**	**364,835**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	280,540	271,914	273,000	316,550	208,600
Total Revenues	**280,540**	**271,914**	**273,000**	**316,550**	**208,600**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	5	5	5	6	6
Total FTE	**5**	**5**	**5**	**6**	**6**

Fund 100 – General
Department 72200 – Building Inspection Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	179,494	204,082	199,099	235,890	245,080
511300 Overtime				505	
512100 Health and Life Insurance	24,632	31,289	28,567	27,200	28,100
512200 Social Security	13,194	14,934	15,231	18,090	18,790
512400 Retirement Contributions	10,037	13,278	12,941	15,370	15,850
512700 Workers' Compensation	1,480	2,112	3,032	2,645	2,750
Total Personnel Services	**228,837**	**265,695**	**258,870**	**299,700**	**310,570**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	1,221	1,350	1,200	1,510	2,610
522201 Equipment Maintenance	451	1,750	475	750	2,010
522202 Vehicle Maintenance	26	764	1,500	1,200	1,200
522204 Software Maintenance	3,813	10,173	6,800	7,750	25,380
523201 Telephone	1,368	2,354	3,600	1,710	1,830
523203 Postage	3	5	50	15	15
523500 Travel	899	1,936	1,500	1,055	750
523601 Dues	670	135	775	135	910
523601 Bank Fees		143		165	165
523700 Education and Training	2,336	1,539	2,000	800	1,350
523900 Other Purchased Services	64	225	75	10	75
531101 Supplies and Materials	4,018	4,407	4,000	4,370	4,370
531155 Vehicle Parts	2,374				
531270 Gasoline / Diesel	9,214	9,264	9,500	8,390	8,550
531400 Books and Periodicals	397	500	600	435	600
531600 Small Equipment		912			500
531612 Tools	231	158	200	100	200
531710 Uniforms	777	616	750	460	750
Total Materials, Supplies & Services	**27,862**	**36,231**	**33,025**	**28,855**	**51,265**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles	27,932	30,917			
542400 Computers		1,587	2,000	2,000	2,000
542401 Software	55,238	28,046			
542500 Equipment	800	3,013	1,000	450	1,000
Total Capital Outlay	**83,970**	**63,563**	**3,000**	**2,450**	**3,000**
Total Expenditures	**340,669**	**365,490**	**294,895**	**331,005**	**364,835**

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. Regarding current zoning and development issues, the staff will focus on implementing the growth management measures recommended in the Comprehensive Plan. In FY21, a Code Enforcement Office will be moved to the Building Inspection department.

Performance Measurement	2017	2018	2019	2020	2021
Conditional Use Applications	20	35	16	14	15
Variance Applications	28	10	24	21	25
Rezone Applications	9	35	21	15	10
Sketch Plan Application	15	4	7	10	8
Department Reviews	26	29	23	20	18

Planning and Zoning Organization Chart

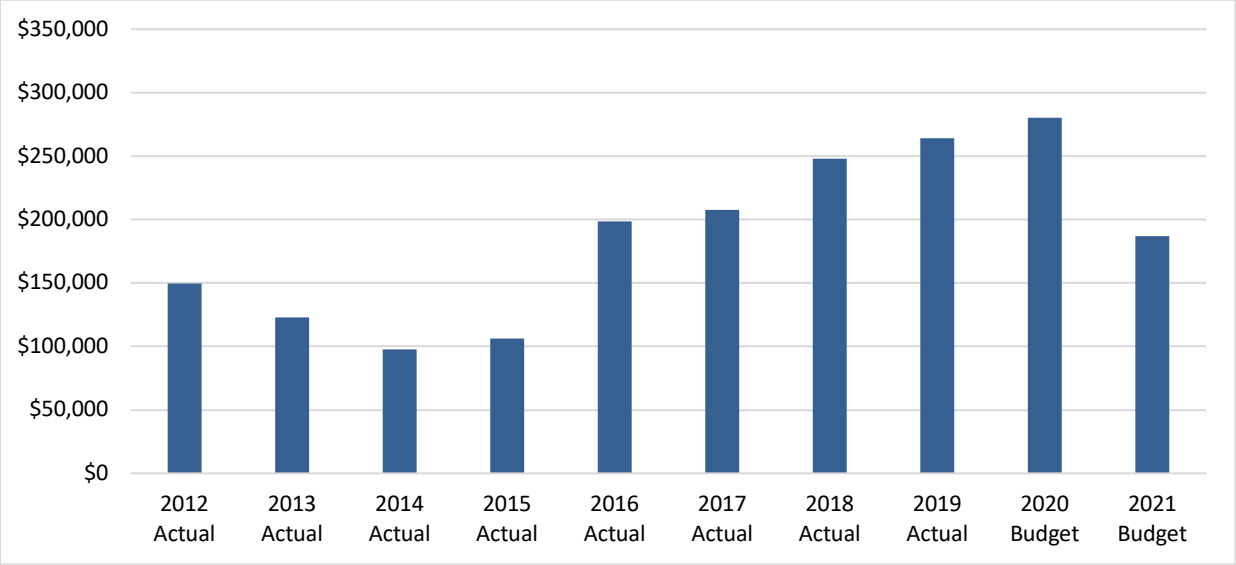


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

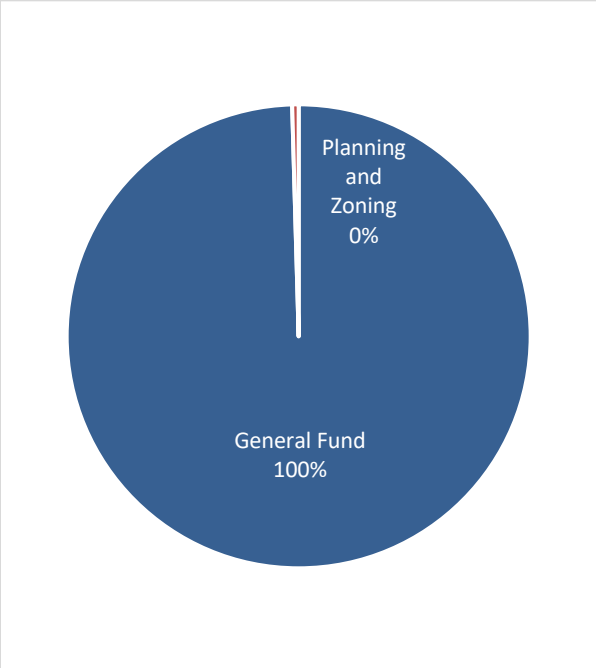
Planning and Zoning Personnel Changes

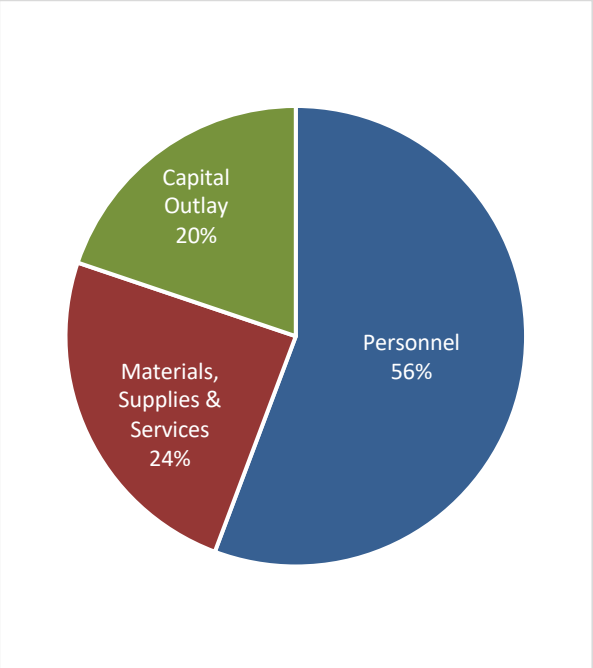
A full-time position was moved to the Building Inspections department in FY 2021.

Planning and Zoning Expenditure Trends



Department vs General Fund Expenditures / Expenditure Breakdown





Fund 100 – General
Department 74100 – Planning and Zoning Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	164,980	169,674	172,977	108,230	104,020
Materials, Supplies & Services	33,533	65,823	55,450	51,960	45,670
Capital Outlays	49,606	28,769	52,000	700	37,000
Total Expenditures	**248,119**	**264,267**	**280,427**	**160,890**	**186,690**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	32,920	32,000	33,500	19,000	19,000
Total Revenues	**32,920**	**32,000**	**33,500**	**19,000**	**19,000**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2	2	1	1
Total FTE	**2**	**2**	**2**	**1**	**1**

Fund 100 – General
Department 74100 – Planning and Zoning Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	119,764	124,485	124,374	75,370	73,065
511300 Overtime	2,513	1,571	2,000		
512100 Health and Life Insurance	25,528	25,600	26,055	20,395	19,220
512200 Social Security	8,683	9,055	9,668	5,770	5,590
512400 Retirement Contributions	7,771	8,163	8,214	4,900	4,695
512700 Workers' Compensation	723	801	2,666	1,795	1,450
Total Personnel Services	**164,980**	**169,674**	**172,977**	**108,230**	**104,020**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521100 Planning and Zoning Commission	11,250	10,500	11,500	10,500	10,500
521200 Professional Services		2,000	5,000	6,580	5,000
521201 Professional Services – IT	450	626	500	765	430
522201 Equipment Maintenance	451	1,186	1,300	1,460	1,300
522202 Vehicle Maintenance		774	850	470	850
522204 Software Maintenance	3,813	10,720	6,800	7,835	6,580
523201 Telephone	1,196	1,533	1,600	535	460
523203 Postage	353	395	450	200	450
523300 Advertising	4,470	5,085	5,000	2,220	5,000
523400 Printing and Binding		208			
523500 Travel	4,145	5,145	5,000	2,150	2,500
523601 Dues	742	2,588	1,500	785	1,500
523700 Education and Training	2,425	4,369	9,000	5,340	6,000
523850 Contract Labor		13,510		11,060	
531101 Supplies and Materials	2,752	4,314	3,500	925	1,300
531155 Vehicle Parts	150				
531270 Gasoline / Diesel	(76)	1,030	1,500	1,135	1,350
531400 Books and Periodicals	180	354	450		450
531600 Small Equipment	800	987	1,000		1,000
531710 Uniforms	432	500	500		1,000
Total Materials, Supplies & Services	**33,533**	**65,823**	**55,450**	**51,960**	**45,670**

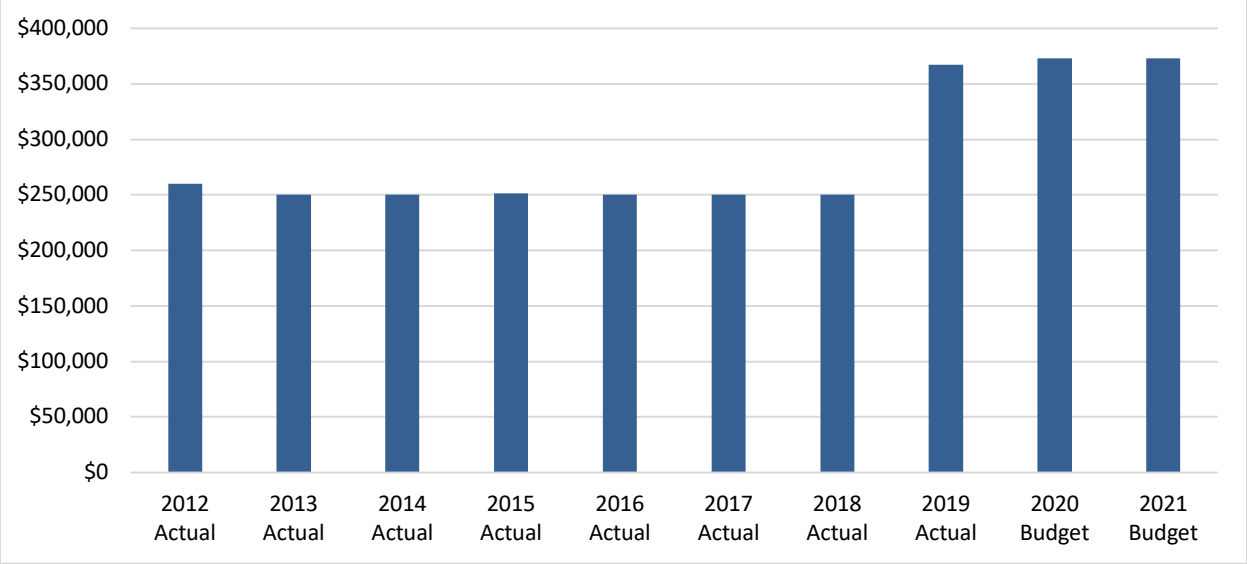
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers		529			
542401 Software	49,606	28,240	37,000	700	37,000
542500 Equipment			15,000		
Total Capital Outlay	**49,606**	**28,769**	**52,000**	**700**	**37,000**
Total Expenditures	**248,119**	**264,267**	**280,427**	**160,890**	**186,690**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571400 Statesboro Tax Allocation District		116,982	123,000	135,025	135,025
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**	**366,982**	**373,000**	**385,025**	**385,025**
Total Expenditures	**250,000**	**366,982**	**373,000**	**385,025**	**385,025**

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

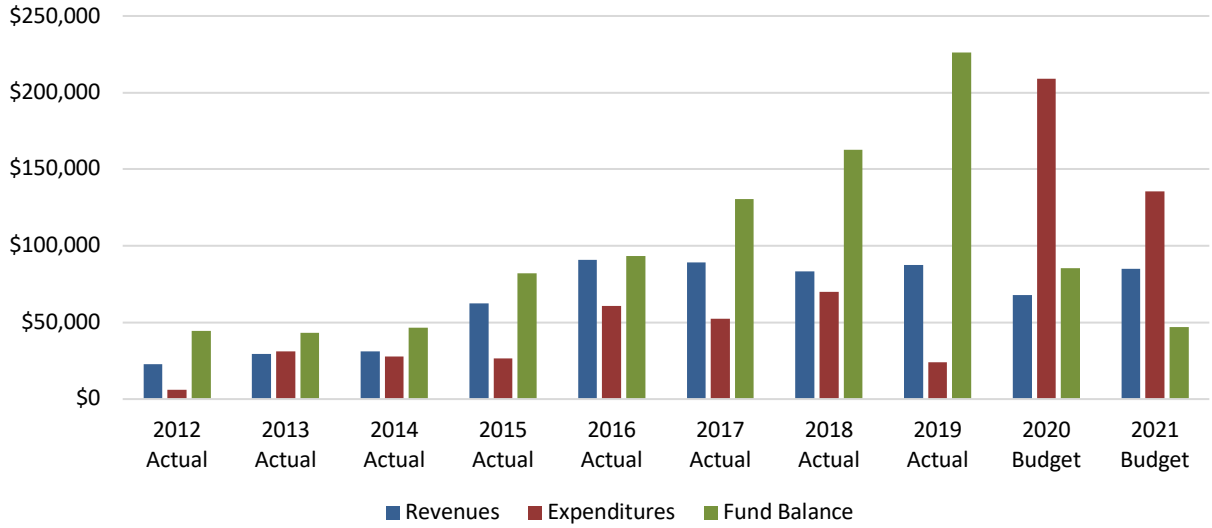
The County has 17 Special Revenue Funds: CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff Fingerprint, Grants, Airport, Street Lighting, Statesboro Fire District, Rural Fire, and Tourism. Many 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
382000 CI – Phone Commissions	83,241	87,692	68,000	84,700	85,000
Total Revenues	**83,241**	**87,692**	**68,000**	**84,700**	**85,000**

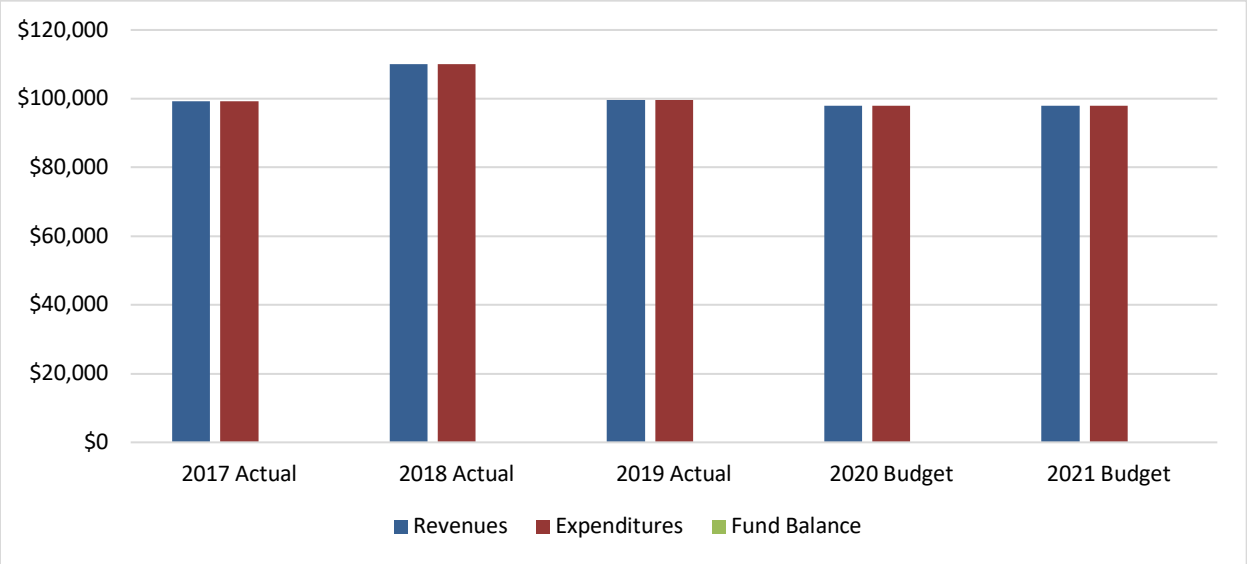
Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522201 Equipment Maintenance		6,654			
522203 Building Maintenance	10,145	3,850		11,925	
542300 Furniture and Fixtures				97,035	
542500 Equipment	54,150	7,884	124,547	20,000	50,000
551100 Indirect Cost Allocation	5,500	5,500	5,500	5,500	5,500
611005 Interfund Transfer			78,995	78,995	80,000
Total Expenditures	**69,795**	**23,888**	**209,042**	**213,455**	**135,500**
Fund Balance	**162,544**	**226,349**	**85,306**	**97,593**	**47,093**

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. Most 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
351110 Superior Court	26,432	23,836	24,000	18,800	24,000
351120 State Court	82,770	74,557	72,000	70,000	72,000
351160 Juvenile Court	830	1,201	2,000	1,000	2,000
Total Revenues	**110,031**	**99,595**	**98,000**	**89,800**	**98,000**

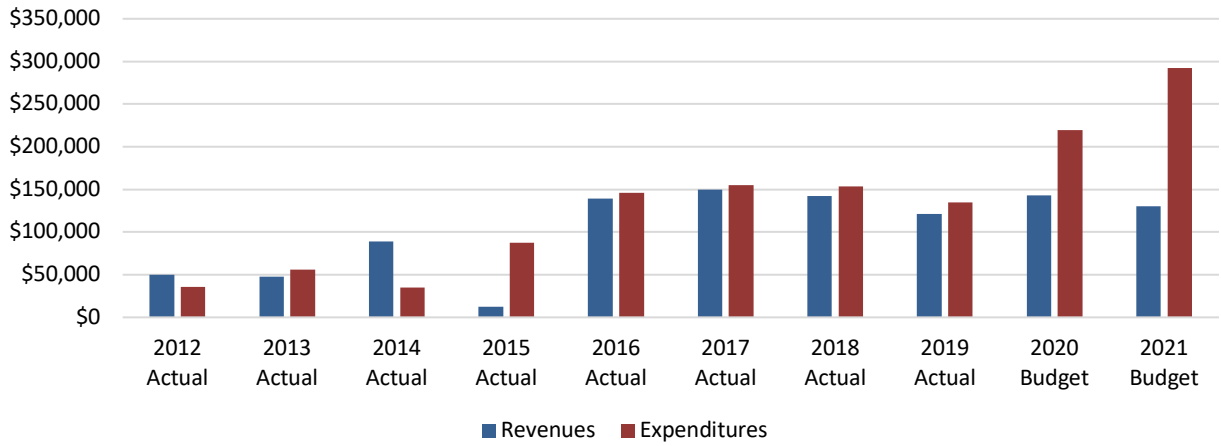
Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Inmate Meals	110,031	99,595	98,000	89,800	98,000
Total Expenditures	**110,031**	**99,595**	**98,000**	**89,800**	**98,000**
Fund Balance	**0**	**0**	**0**	**0**	**0**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
351110 Superior Court	61,141	55,845	65,000	40,000	50,000
351120 State Court	80,302	65,525	78,000	85,000	80,000
389000 Miscellaneous Revenue	510				
Total Revenues	**141,952**	**121,370**	**143,000**	**125,000**	**130,000**

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522202 Vehicle Maintenance	4,139	689	15,750	15,000	15,000
523500 Travel	3,246	1,396	10,700	3,500	10,000
523700 Education and Training	1,952	1,710	3,775		
523850 Contract Labor	4,665	5,135	4,050	5,000	10,000
523900 Other Purchased Services		1,000		2,000	4,500
531101 Supplies and Materials	22,134	31,271	22,450	45,000	90,000
531104 Program Materials	12,933				
531600 Small Equipment	3,312	1,750	7,850	2,500	8,000
531710 Uniforms	14,389		19,000	2,500	17,500
542200 Vehicles	68,320	67,623	101,200	70,000	100,000
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
573000 Programs	16,042	11,821	14,000	8,500	15,000
612000 Other Financing Uses (Drug Court)		10,665		18,507	20,000
Total Expenditures	**153,131**	**135,060**	**200,775**	**174,507**	**292,000**

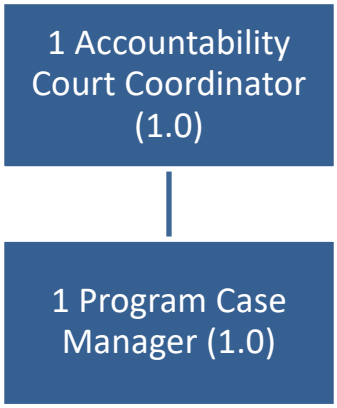
Accountability Court

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	2017	2018	2019	2020	2021
Number of Individuals Reviewed	20	62	100	100	110
Denied Entry	12	23	28	30	22
Declined Entry	4	9	8	5	15
Total Accepted (Active and Inactive)	4	30	59	65	65

Accountability Court Organization Chart

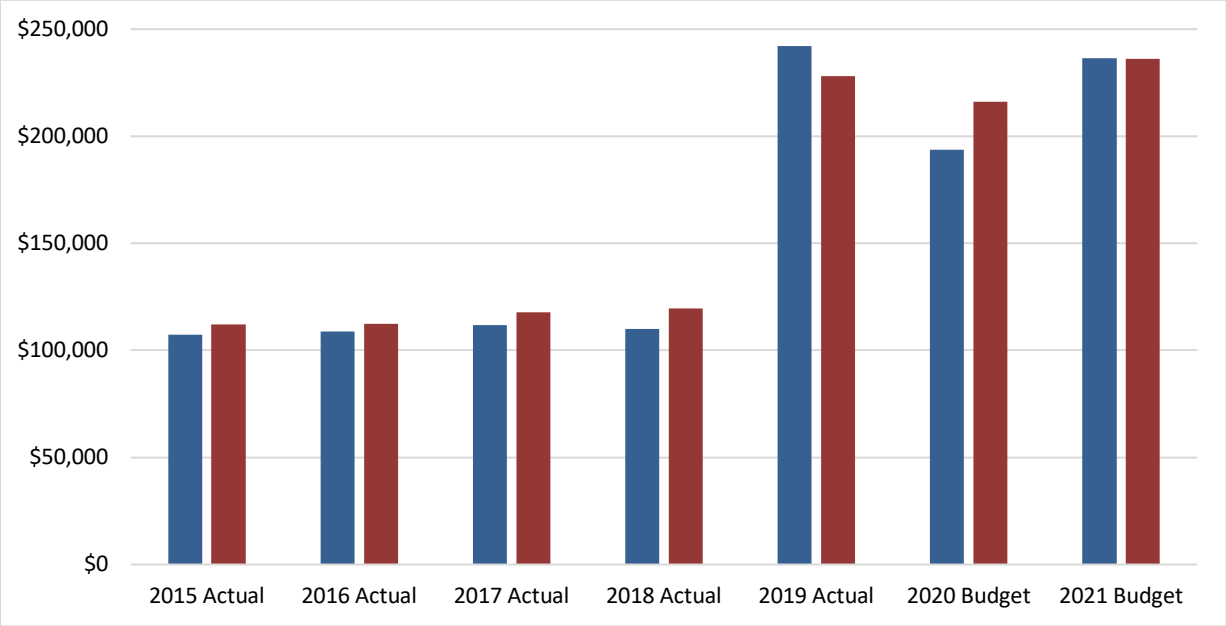


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

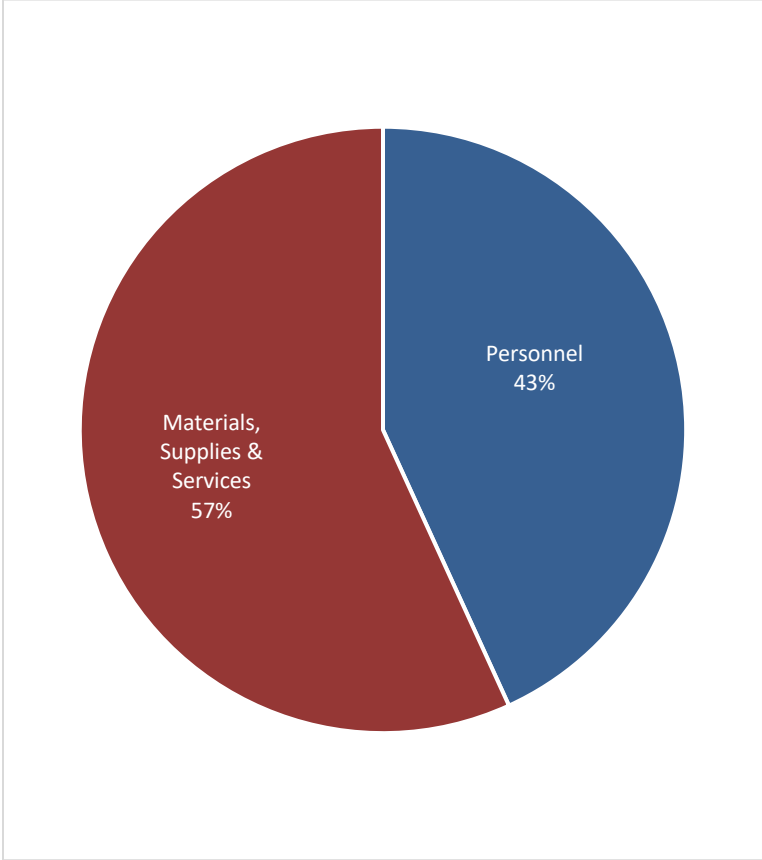
Accountability Court Personnel Changes

There are no changes to personnel for fiscal year 2021.

Accountability Court Expenditure Trends



Expenditure Breakdown



Fund 212 – Drug Education
Department 21520 – Accountability Court Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	72,310	73,861	138,223	108,293	101,980
Materials, Supplies & Services	47,313	145,480	77,991	114,965	134,200
Capital Outlay		6,533			
Total Expenditures	**119,623**	**225,874**	**216,214**	**223,258**	**236,180**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Accountability Court Grant	116,074	214,652	193,692	220,000	205,000
Intergovernmental Revenues		12,322	11,406	12,544	12,500
Transfer In		10,665		28,244	14,680
Participant Fees		4,521	1,000	4,138	4,000
Total Revenues	**116,074**	**242,160**	**206,098**	**264,926**	**236,180**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	1	1	2	2	2
Part-time		0.2			
Total FTE	**1**	**1.2**	**2**	**2**	**2**

Fund 212 – Drug Education
Department 21520 – Accountability Court Detail

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	51,691	52,416	83,124	87,940	83,060
511101 Salary – Part-time	6,198	6,833		688	
512100 Health and Life Insurance	6,827	6,834	44,842	6,911	6,930
512200 Social Security	4,082	4,183	6,335	6,780	6,355
512400 Retirement Contributions	3,304	3,403	3,415	5,761	5,400
512700 Workers' Compensation	208	193	507	217	235
Total Personnel Services	**72,310**	**73,861**	**138,223**	**108,293**	**101,980**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	1,082	694	625	1,067	1,080
522201 Equipment Maintenance	181	1,281	1,250	1,696	1,250
523201 Telephone	1,346	1,310	1,300	992	1,000
523203 Postage	50	299	350	1,213	350
523500 Travel	4,019	4,526	5,000	10,008	5,000
523700 Education and Training			6,249		6,250
523900 Other Purchased Services	31,509	86,492	27,580	8,303	27,580
531101 Supplies and Materials	9,125	50,878	35,637	91,687	91,690
Total Materials, Supplies & Services	**47,313**	**145,480**	**77,991**	**114,965**	**134,200**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computers		1,088			
542500 Equipment		5,445			
Total Capital Outlay		**6,533**			
Total Expenditures	**119,623**	**225,874**	**216,214**	**223,258**	**236,180**
Fund Balance	**0**	**13,995**	**3,879**	**55,663**	**55,663**

For FY 2018 and 2019, this department was located in the General Fund.

Fund 212 – Drug Education
Consolidated Fund Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Drug Task Force	153,131	135,060	200,775	174,507	292,000
Accountability Court		228,165	216,214	223,258	236,180
Total Expenditures	**153,131**	**363,225**	**416,989**	**424,615**	**528,180**

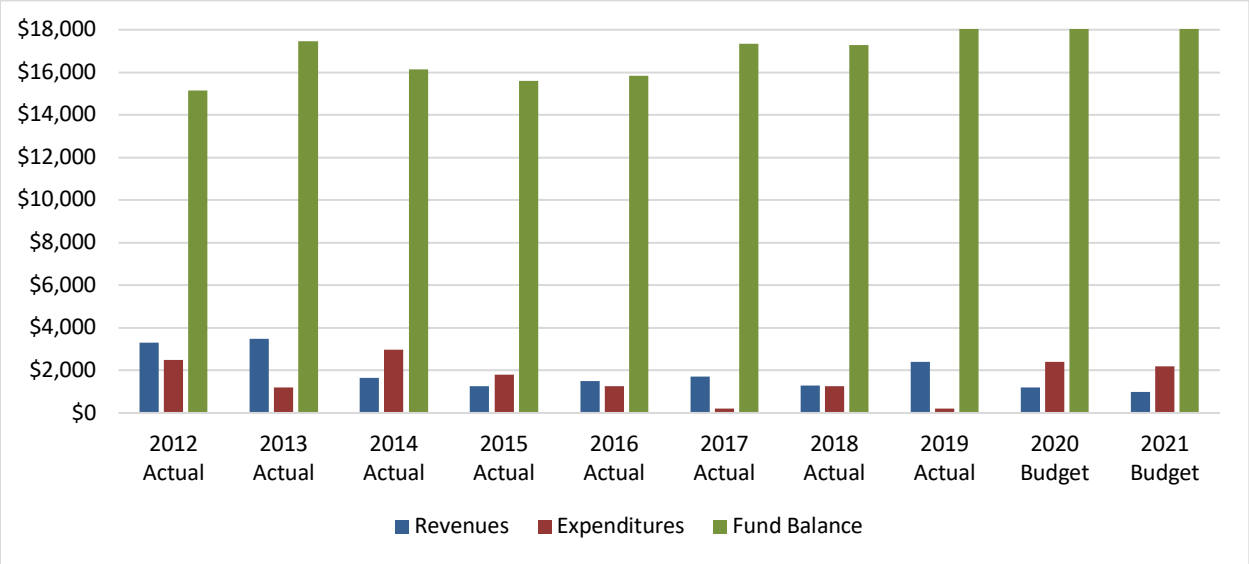
Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Drug Task Force	141,952	121,370	143,000	126,021	130,000
Accountability Court		242,160	206,098	264,926	236,180
Total Revenues	**141,952**	**363,530**	**349,098**	**390,947**	**366,500**
Fund Balance	**172,086**	**172,391**	**104,500**	**165,573**	**3,573**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
351160 Juvenile Court Fees	1,300	2,400	1,200	950	1,000
Total Revenues	**1,300**	**2,400**	**1,200**	**950**	**1,000**

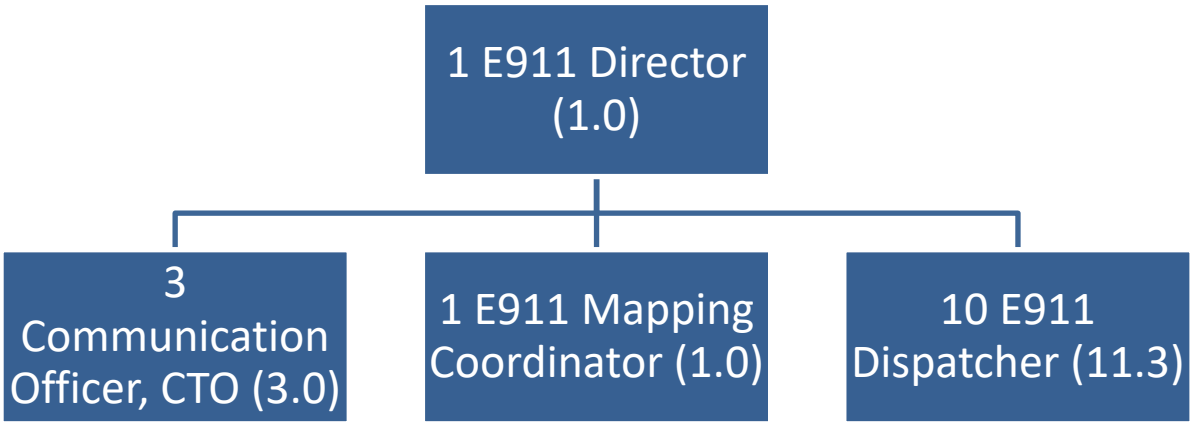
Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
523850 Supplemental Services	800		2,200	750	2,000
531101 Supplies and Materials	255				
551100 Indirect Cost Allocation	200	200	200	200	200
Total Expenditures	**1,255**	**200**	**2,400**	**950**	**2,200**
Fund Balance	**17,378**	**19,578**	**18,378**	**19,578**	**18,378**

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. In FY 2021, a Radio Fund will be created for a multi-juristictional communications system. Expenditures in the E911 for the communication system will be moved to the Radio Fund.

Performance Measurement	2017	2018	2019	2020	2021
Call Volume	82,440	93,412	118,750	132,625	140,000
Bulloch County Service Effort	54,642	47,010	49,686	52,965	56,407
Candler County Service Effort	4,501	4,463	5,770	5,724	5,750
Evans County Service Effort	2,716	2,691	3,959	4,298	4,663

E911 Organization Chart

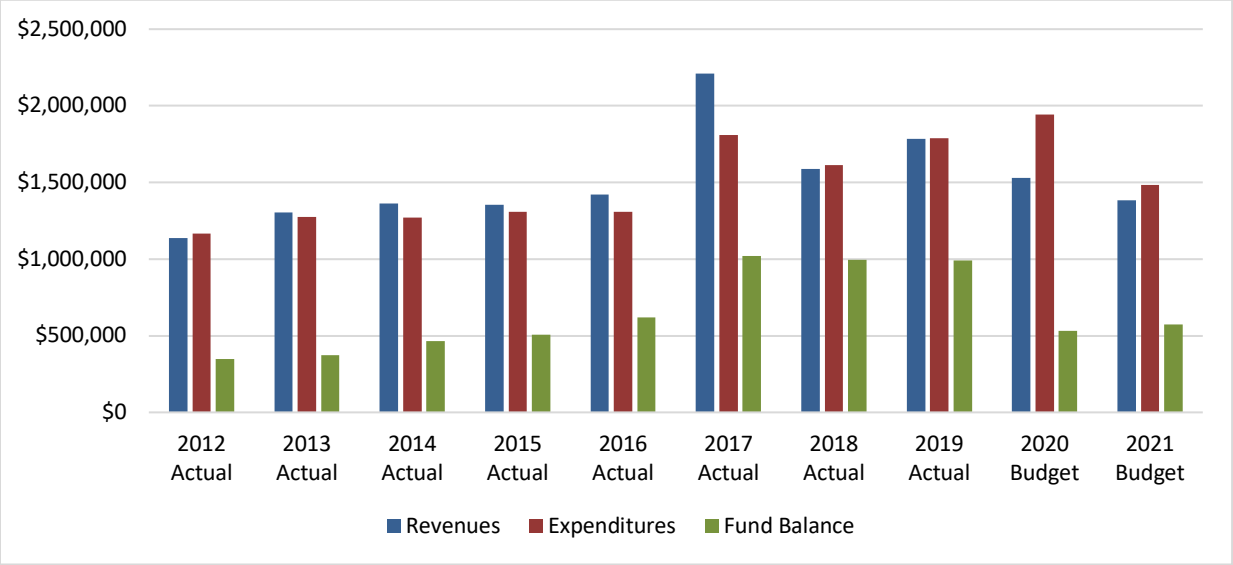


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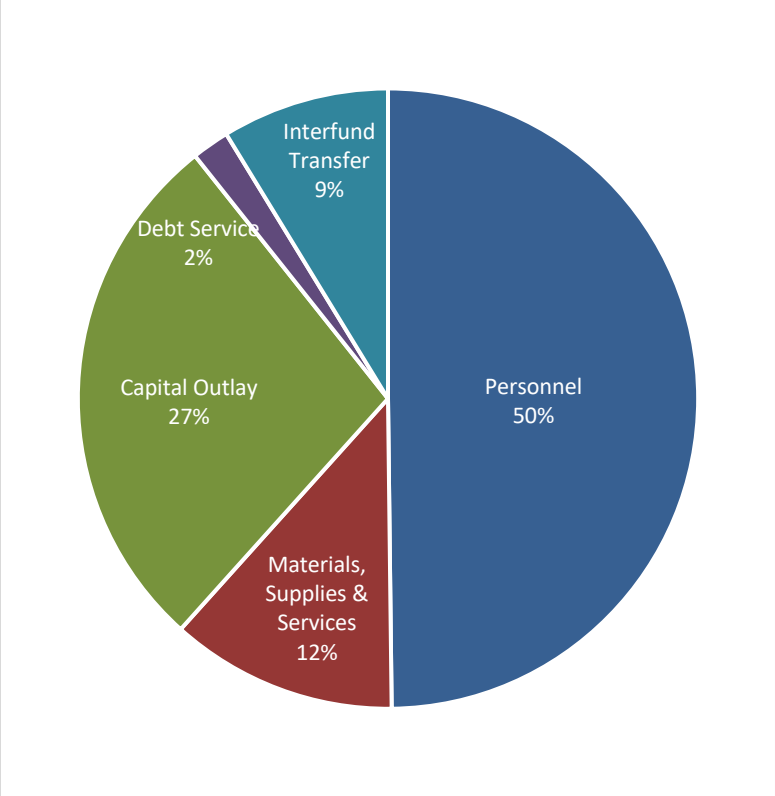
E911 Personnel Changes

There are no changes to personnel for fiscal year 2021.

E911 Department Revenue - Expenditure Trends



Department Expenditures by Type



Fund 215 – Special Revenue
Department 38000 – E911 Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	811,075	849,622	948,140	985,745	1,007,455
Materials, Supplies & Services	529,661	565,752	230,158	539,879	238,035
Capital Outlays	64,949	175,068	537,500	29,890	32,500
Interfund Transfer	38,000	30,000	38,000	38,000	38,000
Debt Service	169,719	169,719	169,719	169,719	169,719
Total Expenditures	**1,613,404**	**1,790,160**	**1,923,517**	**1,763,263**	**1,485,709**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,589,096	1,785,352	1,529,295	1,457,316	1,382,045
Total Revenues	**1,589,096**	**1,785,352**	**1,529,295**	**1,457,316**	**1,382,045**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	14	14	15	15	15
Part-time	1.4	1.7	1.4	1.4	1.3
Total FTE	**15.4**	**15.7**	**16.4**	**16.4**	**16.3**

Fund 215 – Special Revenue
Department 38000 – E911 Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
334100 Georgia Prepaid Wireless	106,473	392,142	510,235	261,328	266,555
336006 City of Statesboro	76,738	119,177		102,371	
342500 E-911 Fees (wired and wireless)		467,441	659,460	756,992	772,130
342501 Frontier Telephone	108,639	48,383			
342502 Bulloch Rural Telephone	160,686	66,739			
342503 Pembroke Telephone	4,142	2,065			
342504 Wireless	27,394				
342506 Verizon / Alternadev	430,863	334,122			
342508 T-Mobile	21,842				
342509 Sprint	17,555				
342510 Southern Company	943				
342512 AT&T Wireless	124,936				
342513 Northland	27,107	17,450			
342550 Evans County	130,965	174,890	179,800	174,890	178,390
342551 Candler County	343,507	161,379	179,800	161,379	164,605
362010 Gain on Investment		1,565		356	365
383000 Reimbursement for Damaged Property	6,761				
389000 Miscellaneous Revenue	546				
Total Revenues	**1,589,096**	**1,785,352**	**1,529,295**	**1,457,316**	**1,382,045**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	495,490	508,332	568,040	602,025	563,545
511101 Salary – Part-time	26,125	46,627	45,000	57,062	67,215
511300 Overtime	74,175	79,221	78,000	95,641	111,950
512100 Health and Life Insurance	138,603	134,894	159,000	136,323	161,400
512200 Social Security	42,055	44,920	52,900	54,712	56,820
512400 Retirement Contributions	32,070	31,328	42,000	37,559	43,790
512700 Workers' Compensation	2,558	2,414	3,200	2,423	2,735
Total Personnel Services	**811,075**	**847,736**	**948,140**	**985,745**	**1,007,455**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	20,104	5,000			
521201 Professional Services – IT	9,377	552	1,000	1,207	1,305
522201 Equipment Maintenance	318,011	356,685	50,000	340,495	57,570

522202 Vehicle Maintenance	1,681	4,045	2,900	3,453	2,900
522203 Building Maintenance	5,308	9,179	6,155	9,050	6,155
522204 Software Maintenance	61,834	54,627	62,378	46,553	62,380
523201 Telephone	66,772	63,968	60,000	66,167	60,000
523203 Postage	15	7	25	85	25
523500 Travel	7,785	8,056	8,000	5,400	8,000
523601 Dues	287	416	500	666	500
523700 Education and Training	1,725	2,103	3,000	864	3,000
523900 Other Purchased Services	804	5,126	600	2,100	600
531101 Supplies and Materials	6,075	11,283	6,000	9,943	6,000
531120 Janitorial Supplies	1,643	1,378	1,000	970	1,000
531155 Vehicle Parts	1,252				
531230 Electricity	20,291	29,464	19,000	39,949	19,000
531270 Gasoline / Diesel	2,719	9,653	3,600	9,708	3,600
531600 Small Equipment	969	709	2,000	1,267	2,000
531710 Uniforms	3,007	3,501	4,000	2,002	4,000
Total Materials, Supplies & Services	**529,661**	**565,752**	**230,158**	**539,879**	**238,035**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541000 Property		62,536			
541300 Building and Building Improvements	4,281	7,478			
542200 Vehicles	25,011		25,000	26,385	30,000
542300 Furniture & Fixtures		101,421			
542400 Computers	9,457	3,632	2,500	330	2,500
542401 Software				3,175	
542500 Equipment	26,200		510,000		
Total Capital Outlay	**64,949**	**175,068**	**537,500**	**29,890**	**32,500**

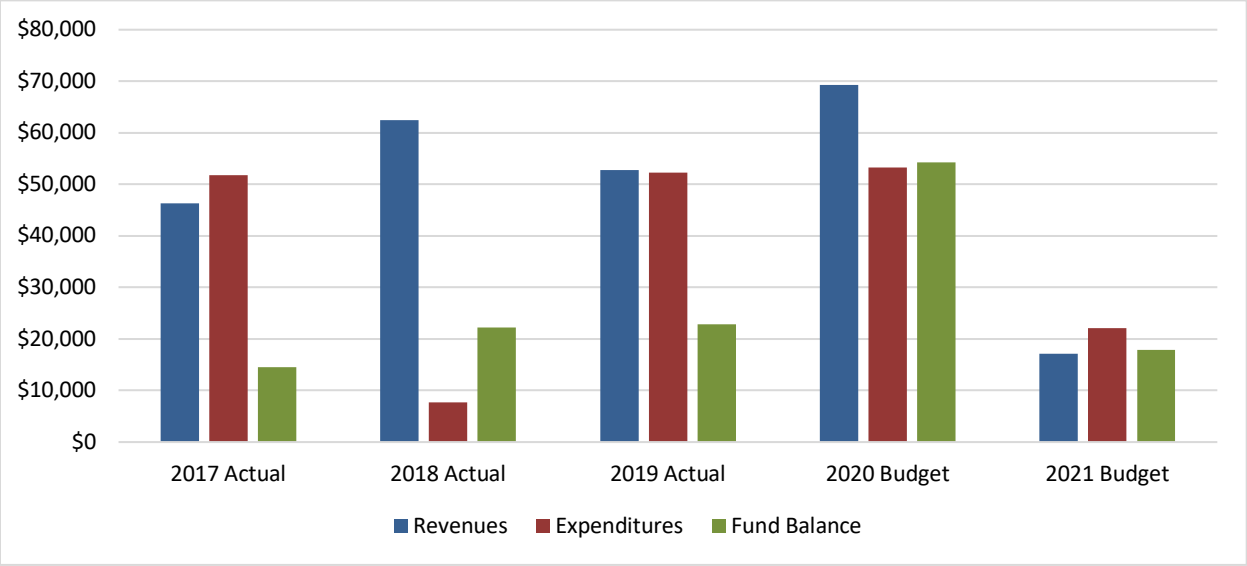
Interfund Transactions	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation	38,000	30,000	38,000	38,000	38,000
Total Interfund Transactions	**38,000**	**30,000**	**38,000**	**38,000**	**38,000**

Debt Service	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
581101 Principal	160,348	162,641	162,641	164,967	167,326
582101 Interest	9,371	7,078	7,078	4,752	2,393
Total Capital Outlay	**169,719**	**169,719**	**169,719**	**169,719**	**169,719**
Total Expenditures	**1,613,404**	**1,788,274**	**1,923,517**	**1,763,263**	**1,485,709**
Fund Balance	**995,111**	**990,302**	**596,081**	**678,355**	**574,691**

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.



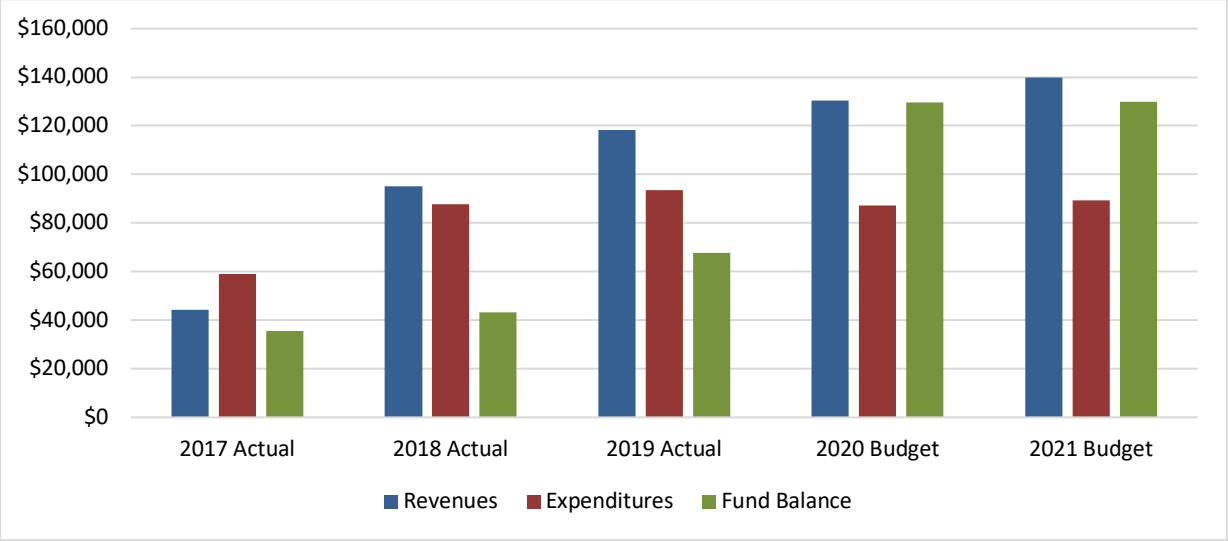
Fund 224 – Special Revenue **Department 34200 – CI Inmate Fund Detail**					
Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
331100 Intergovernmental	9,800	12,800	14,160	12,800	13,055
342350 Vending Commissions	52,596	39,985	55,116	3,985	4,065
361000 Interest	1	2	2	2	2
Total Revenues	**62,397**	**52,787**	**69,278**	**16,787**	**17,123**
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
531101 Supplies	38,550	52,232	48,267	48,267	17,123
Total Materials, Supplies & Services	**38,550**	**52,232**	**48,267**	**48,267**	**17,123**
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment	16,111		5,000	5,000	5,000
Total Capital Outlay	**16,111**		**5,000**	**5,000**	**5,000**
Total Expenditures	**7,736**	**52,232**	**53,267**	**53,267**	**22,123**
Fund Balance	**22,283**	**22,838**	**54,305**	**54,305**	**17,838**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
382000 Telecommunication	95,160	118,240	130,347	125,000	140,000
Total Revenues	**95,160**	**118,240**	**130,347**	**125,000**	**140,000**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522202 Vehicle Maintenance		1,670		1,000	750
522203 Building Maintenance		2,315		1,500	2,000
523201 Telephone	38,550		12,244		
523900 Other Purchased Services		1,475		1,750	2,000
531101 Supplies and Materials		1,482		1,500	2,500
531600 Small Equipment		4,389		5,000	7,000
Total Materials, Supplies & Services	**38,550**	**11,331**	**12,244**	**10,750**	**14,250**

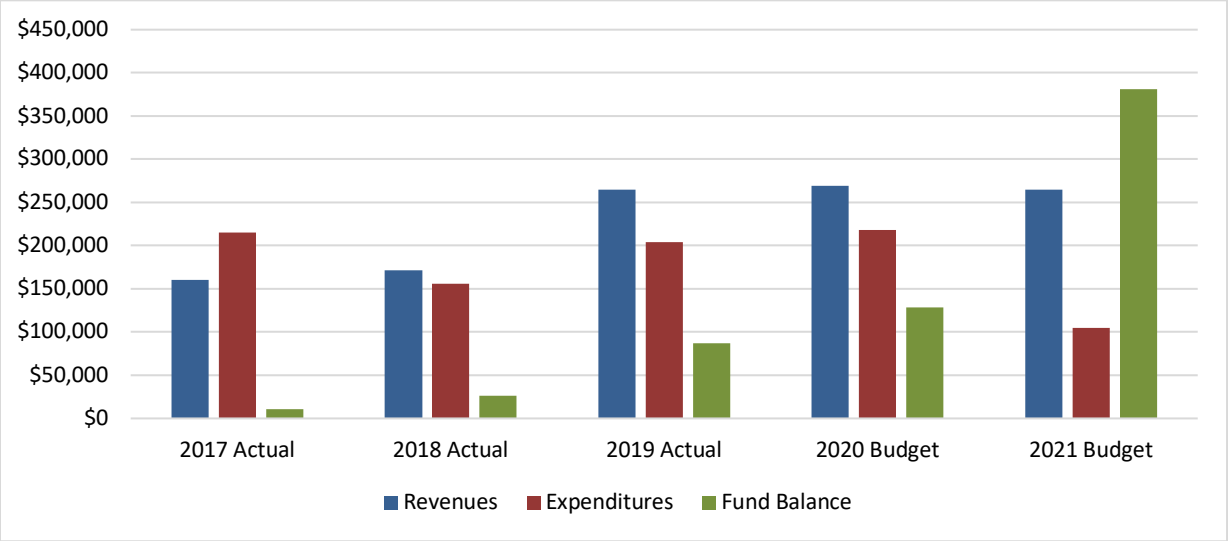
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles		57,203		65,000	50,000
542500 Equipment	16,111	25,086	74,901	38,000	25,000
Total Capital Outlay	**16,111**	**82,289**	**74,901**	**103,000**	**75,000**
Total Expenditures	**87,650**	**93,620**	**87,145**	**113,750**	**89,250**
Fund Balance	**43,137**	**67,757**	**110,959**	**79,007**	**129,757**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
342350 Vending Commissions	171,506	264,456	269,332	250,000	265,000
Total Revenues	**171,506**	**264,456**	**269,332**	**250,000**	**265,000**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services		4,709	5,137	4,500	4,000
522203 Building Maintenance		12,391	12,335	1,150	1,100
531101 Supplies	76,774	82,753	87,406		
Total Materials, Supplies & Services	**104,878**	**99,853**	**104,878**	**5,650**	**5,100**

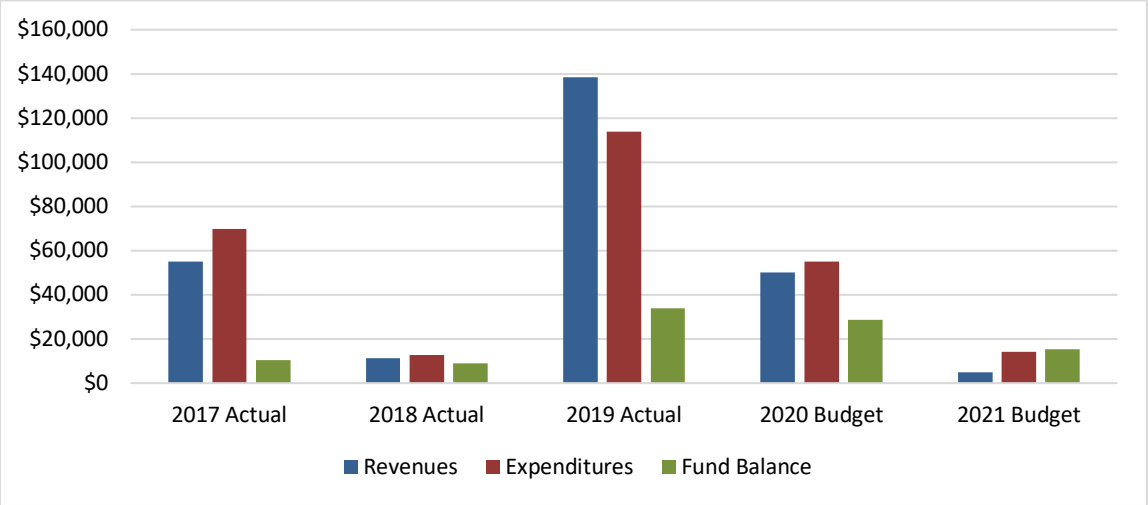
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles	35,058	92,101	100,474	100,000	75,000
542500 Equipment	44,009	11,900	12,982	10,000	25,000
Total Capital Outlay	**79,067**	**104,001**	**113,456**	**110,000**	**100,000**
Total Expenditures	**155,841**	**203,854**	**218,334**	**115,650**	**105,100**
Fund Balance	**26,146**	**86,748**	**137,746**	**221,098**	**380,998**

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

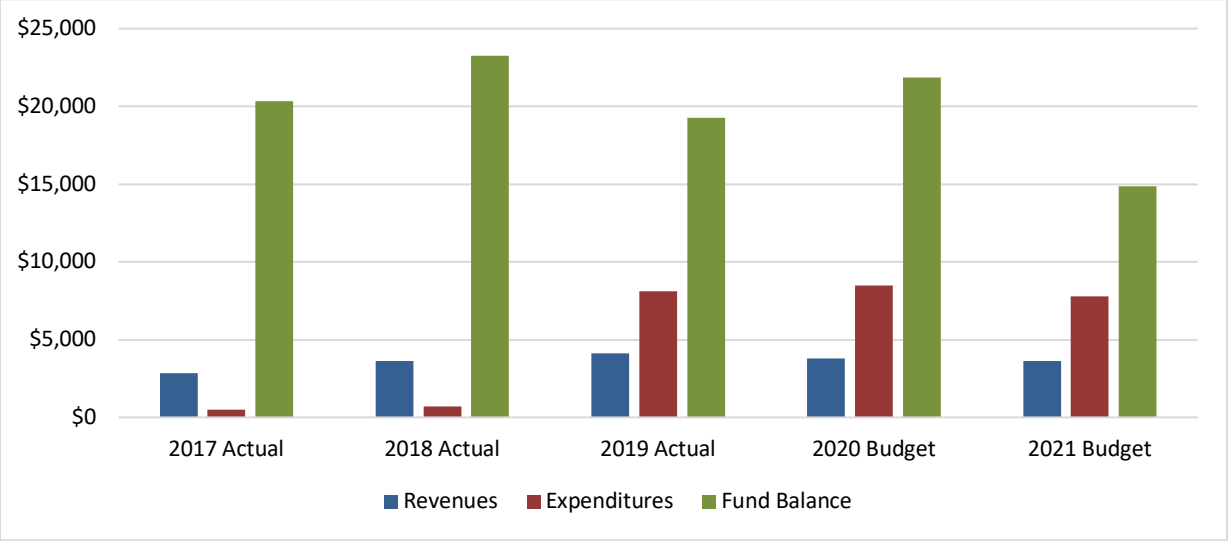
Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
351300 Confiscations	11,314	66,979	50,000	2,750	2,500
362010 Interest	35		35	31	30
383000 Reimb for Damaged Property		39,136		2,680	2,500
391000 Interfund Transfer		32,495			
Total Revenues	**11,349**	**138,610**	**50,035**	**5,461**	**5,030**
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522202 Vehicle Maintenance		544		750	800
523601 Dues		1,540		1,500	1,200
523610 Bank Fee		32		35	35
523900 Other Purchased Service		1,453		1,575	1,300
531101 Supplies	12,825	754	5,000	1,500	1,750
531600 Small Equipment		1,780		2,000	1,500
Total Materials, Supplies & Services	**12,825**	**6,104**	**5,000**	**7,360**	**6,585**
Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542200 Vehicles		107,643		5,000	4,500
542500 Equipment			50,000	2,500	3,000
Total Capital Outlay		**107,643**	**50,000**	**7,500**	**7,500**
Total Expenditures	**12,825**	**113,747**	**55,000**	**14,860**	**14,085**
Fund Balance	**8,913**	**33,776**	**28,811**	**24,377**	**15,322**

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.

Sheriff's Fingerprint Revenue - Expenditure Trends



Fund 228 – Special Revenue
Department 33010 – Fingerprint Fund Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
322911 Fingerprinting	3,634	4,120	3,780	3,550	3,610
Total Revenues	**3,634**	**4,120**	**3,780**	**3,550**	**3,610**

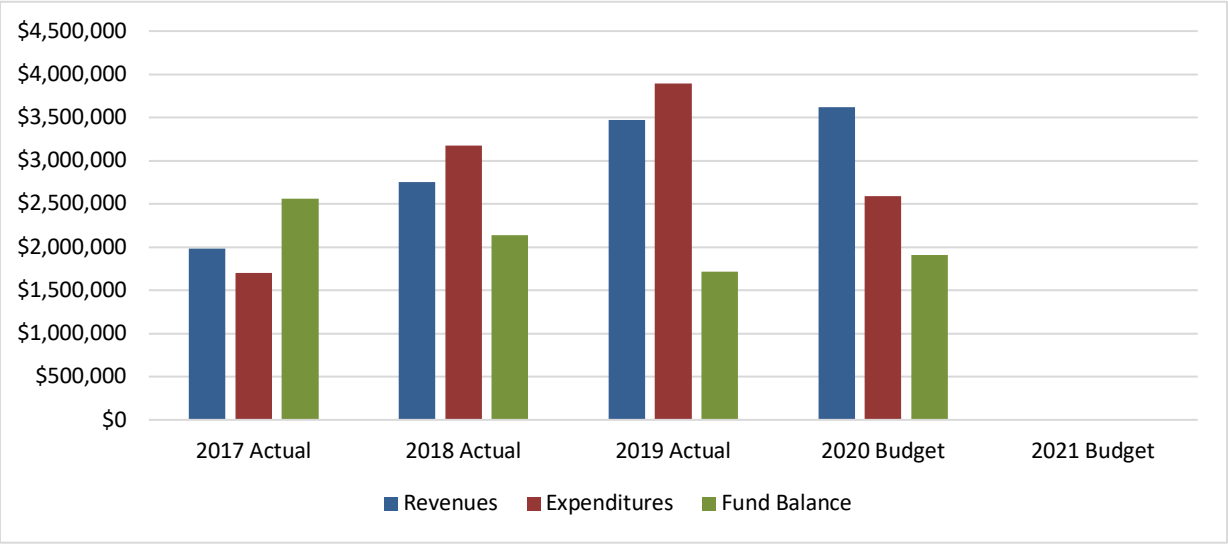
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
531101 Supplies	721	119	477	550	700
Total Materials, Supplies & Services	**721**	**119**	**477**	**550**	**700**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment		7,995		6,500	7,100
Total Capital Outlay		**7,995**		**6,500**	**7,100**
Total Expenditures	**721**	**8,114**	**477**	**7,050**	**7,800**
Fund Balance	**23,262**	**19,268**	**22,571**	**19,071**	**14,881**

Grants

Department Description

This account is used to account for grants.



Fund 250 – Special Revenue
Department Multiple – Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
15660 334310 State Grant – Capital		44,338	296,477	15,000	
15660 334310 G1581 State Grant – Capital		399,045		306,617	
15660 336003 Grant – Law Library		1,875			
15660 371000 Donations				6,789	
15660 391200 Interfund Transfer			593,750	5,007	
15660 391200 G1581 Interfund Transfer				37,500	
35200 334215 Grants	18,400			2,500	
36000 334215 Grants	15,604	7,780		5,984	5,000
39110 334215 Grants				30,000	
36000 371000 Donations		14,088		12,625	
39110 334111 State Georgia	5,000				
39110 371000 Donations		1,687		1,981	1,500
42010 334313 GA Dept of Transportation	1,654,725	1,533,923	1,800,000		
42010 391200 Interfund Transfer	467,460	557,776	930,000		
75200 334310 State Grant – Capital	592,939	909,061			
Total Revenues	**2,754,127**	**3,469,572**	**3,620,227**	**424,003**	**6,500**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
15660 521200 Professional Services	73,540	40,350			
15660 521200 G1581 Professional Services	32,471	52,529	9,293	5,812	
15660 522203 Building Maintenance				20,607	
15660 523900 Other Purchased Services		509			
15660 531600 Small Equipment		1,201		5,889	
39110 521200 Professional Services	5,000			30,000	
36000 531600 Small Equipment	15,604	7,780		4,030	5,000
39110 531101 Supplies & Materials		939			1,500
39110 531600 Small Equipment				468	
39110 531710 Uniforms		748			
Total Materials, Supplies & Services	**126,615**	**104,055**	**9,293**	**66,806**	**6,500**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
42010 541000 Property		114,969			
15660 541200 Site Improvements		48,660			
75200 541200 S7900 Site Improvements	592,939	2,413,786			
42010 541200 G7910 Site Improvements	50,000	4,900			
42010 541227 Resurfacing	1,392,864	372,232	1,500,000	1,152,384	
15660 541300 Building Improvements	146,192	55,888			
15660 541300 G1581 Building Improvements (Senior Center)		443,407	1,080,934	833,272	
15660 541300 S700 Building Improvements	13,927				
15660 541300 S7100 Building Improvements	25	56,178			
15660 541300 S7103Building Improvements	250,800				
42010 541300 Building Improvements					
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	67,561			
15660 542300 S7102 Furniture and Fixtures		21,036			
36000 542300 Furnitiure and Fixtures		958			
15660 542400 Computers	69,909	45,673			
36000 542400 Computers				5,801	
15660 542401 Software	78,655	41,560			
42010 542401 Software		73,835			
15660 542500 Equipment		14,189			
35200 542500 Equipment	18,400				

36000 542500 Equipment		13,130			
Total Capital Outlay	**3,047,637**	**3,787,962**	**2,580,934**	**1,991,457**	
Total Expenditures	**3,174,252**	**3,892,018**	**2,590,227**	**2,058,263**	**6,500**
Fund Balance	**2,139,379**	**1,716,934**	**1,329,218**	**7,674**	**7,674**

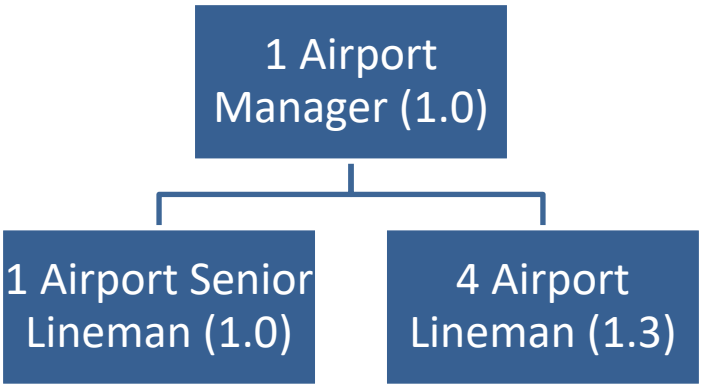
Airport

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	2017	2018	2019	2020	2021
Aviation Gas Gallons Sold	71,115	70,916	60,652	49,434	50,000
Jet Fuel Gallons Sold	68,116	74,423	61,959	70,513	70,000
Hangar Occupancy Rate	100%	100%	100%	100%	100%
# of Operations			18,500	20,500	21,000
Charter Services Available	2	3	3	4	4

Airport Organization Chart

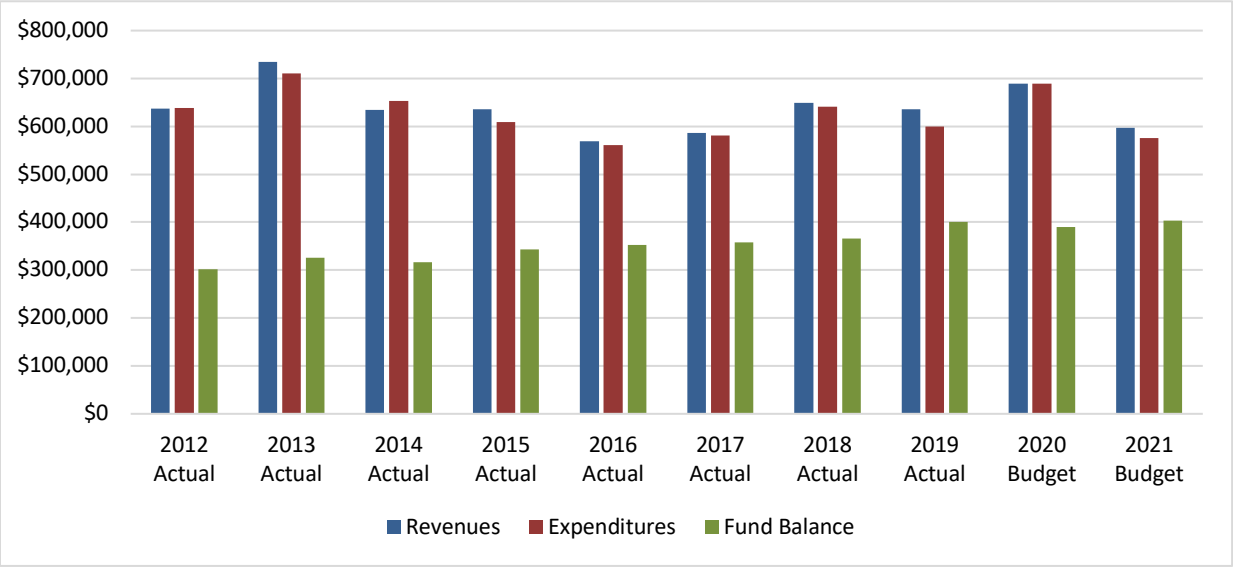


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

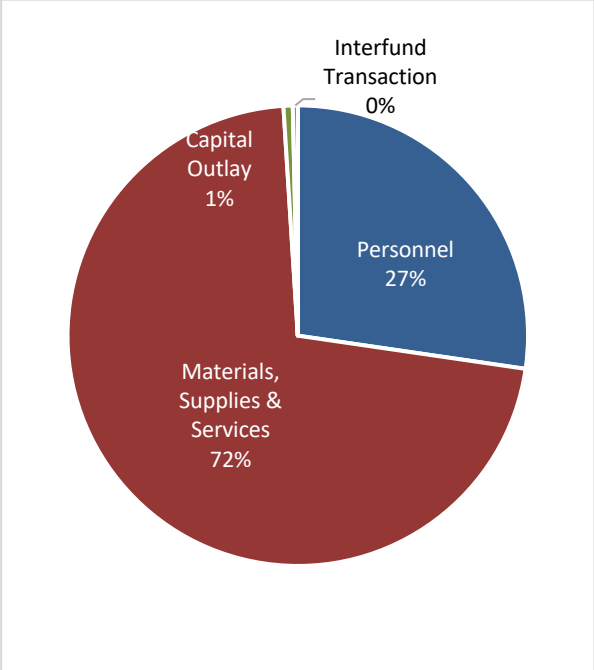
Airport Personnel Changes

There are no changes to personnel for fiscal year 2021.

Airport Revenue - Expenditure Trends



Department Expenditures by Type



Fund 260 – Special Revenue
Department 75630 – Airport Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	109,466	120,211	178,465	150,225	157,335
Materials, Supplies & Services	525,397	471,111	502,800	434,095	413,155
Capital Outlays	4,290	6,452	6,250	1,025	3,750
Interfund Transfer	2,000	2,000	2,000	2,000	2,000
Intergovernmental	50	50	50	50	50
Total Expenditures	**641,203**	**599,824**	**689,565**	**587,395**	**576,290**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	649,643	635,859	689,575	569,091	597,465
Total Revenues	**649,643**	**635,859**	**689,575**	**569,091**	**597,465**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2	2	2	2
Part-time	1.4	1.2	1.4	1.2	1.3
Total FTE	**3.4**	**3.2**	**3.4**	**3.2**	**3.3**

Fund 260 – Special Revenue
Department 75630 – Airport Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
331110 Federal Tree Program	2,412	2,412			
345311 Hanger Rent	123,337	124,055	130,000	133,144	131,123
345312 AV Gas Sales	300,115	268,296	280,000	218,838	220,000
345313 Jet Fuel Sales	214,975	216,508	266,333	204,622	233,100
345315 Pilot Supply Sales	4,799	4,371	8,667	4,680	8,667
345317 Miscellaneous Sales	2,188	2,464	3,000	3,079	3,000
345319 Display Case Rent	1,400	1,425	1,500	1,300	1,500
362010 Gain on Investment		1,488		3,166	
389000 Miscellaneous Revenue		14,700			
389100 Vendor's Compensation – Sales Tax	417	140	75	263	75
Total Revenues	**649,643**	**635,859**	**689,575**	**569,091**	**597,465**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	72,051	76,568	90,286	92,250	91,190
511101 Salary – Part-time	24,098	27,933	48,499	35,950	42,200
511300 Overtime	229	412		100	
512100 Health and Life Insurance	174	2,241	21,099	6,660	6,930
512200 Social Security	7,373	7,986	11,114	9,690	10,205
512400 Retirement Contributions	4,674	4,269	5,869	4,780	5,870
512700 Workers' Compensation	866	802	1,598	795	940
Total Personnel Services	**109,466**	**120,211**	**178,465**	**150,225**	**157,335**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521201 Professional Services – IT	706	682	700	555	655
521209 Public Relations	1,212	1,092	1,000	420	1,000
521210 Public Service – AWOS	10,131	4,800	5,000	4,800	5,000
522201 Equipment Maintenance	2,016	173	6,000	7,995	6,000
522202 Vehicle Maintenance	1,719	1,812	2,000	3,465	2,000
522203 Building Maintenance	17,558	11,217	10,000	9,780	10,000
522205 Fuel Equipment Maintenance	4,312	5,156	7,000	5,675	7,000
523101 Insurance	5,535	5,636	6,500	6,745	6,500
523201 Telephone	3,922	4,970	5,000	2,565	5,000
523203 Postage	472	517	600	455	600
523300 Advertising	525	550	600	655	600

523500 Travel	2,204	1,579	1,200	1,065	1,000
523601 Dues	775	1,040	950	810	950
523610 Bank Fee	12,528	13,055	13,500	11,660	13,500
523700 Education and Training	2,260	745	1,200	1,200	1,200
523850 Contract Labor	(435)	1,150	500	1,150	500
531101 Supplies and Materials	7,859	5,778	7,000	4,550	7,000
531120 Janitorial Supplies	1,271	1,033	1,500	935	1,500
531155 Equipment Parts	1,868				
531210 Water / Sewerage	1,745	1,759	1,800	2,630	1,800
531230 Electricity	24,050	25,081	26,000	25,230	26,000
531270 Gasoline / Diesel	5,037	6,730	6,150	5,550	6,150
531300 Food	1,363	1,702	1,900	845	1,700
531521 AV Gas Cost	241,243	211,049	205,000	166,625	155,000
531522 Jet Fuel Cost	169,329	159,048	186,000	164,205	147,000
531590 Merchandise	5,192	3,615	5,000	3,785	5,000
531600 Small Equipment	1,001	1,141	700	745	500
Total Materials, Supplies & Services	**525,397**	**471,111**	**502,800**	**434,095**	**413,155**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541201 Site Improvements	780	2,500	1,500	635	1,000
541301 Building Improvement		3,952	1,250		1,250
542300 Furniture	3,510		1,500		500
542400 Computers			1,500		1,000
542500 Equipment			500	390	
Total Capital Outlay	**4,290**	**6,452**	**6,250**	**1,025**	**3,750**

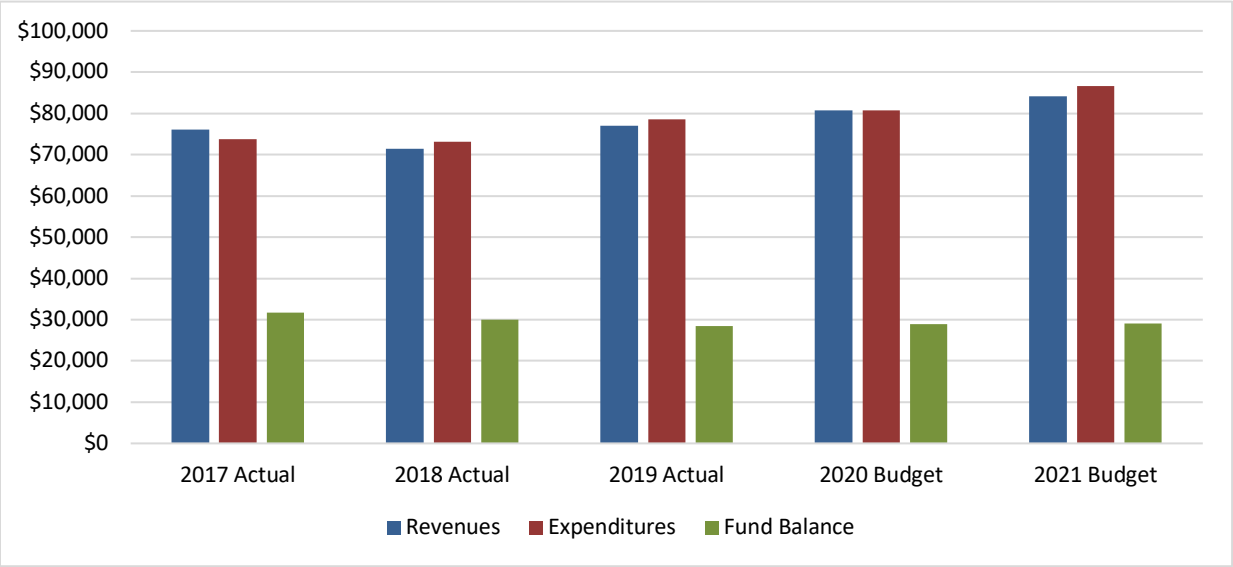
Interfund Transaction	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation	2,000	2,000	2,000	2,000	2,000
Total Interfund Transactions	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fee	50	50	50	50	50
Total Other Costs	**50**	**50**	**50**	**50**	**50**
Total Expenditures	**641,203**	**599,824**	**689,565**	**587,395**	**576,290**
Fund Balance	**365,036**	**401,071**	**389,991**	**382,767**	**403,942**

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 streetlights 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

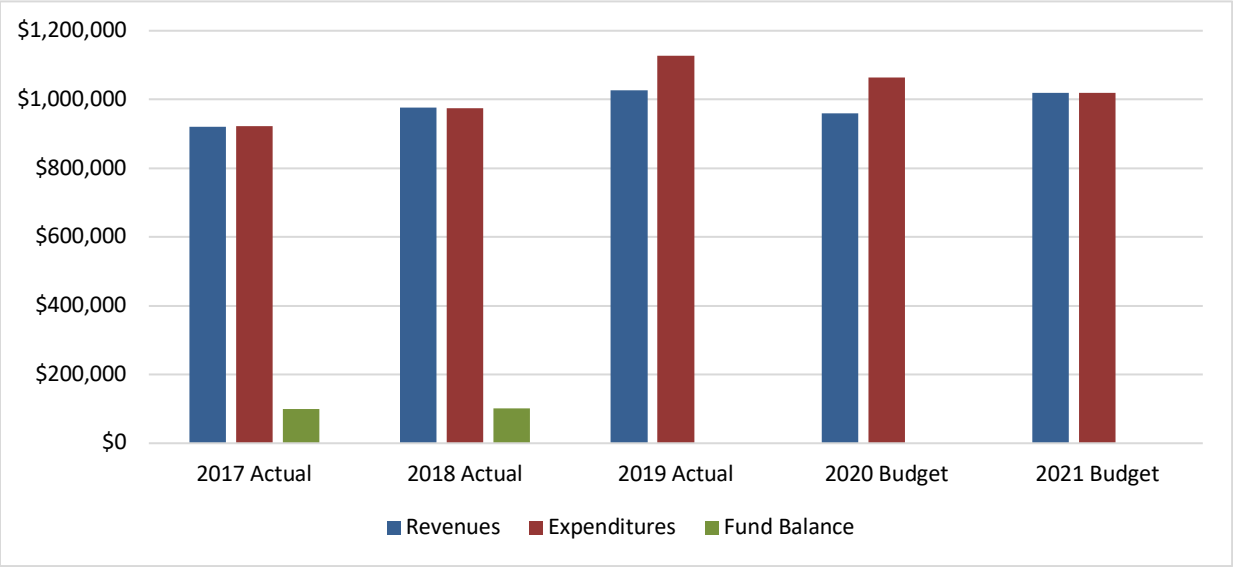
Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
311110 TLD01 Cypress Crossing	1,859	1,859	2,045	2,045	2,045
311110 TLD02 Hammocks	2,491	2,553	2,485	2,416	2,450
311110 TLD03 Cottages	2,769	2,781	2,900	2,807	2,800
311110 TLD04 Amberwood	4,607	4,575	4,600	4,601	4,600
311110 TLD05 Westridge	1,908	2,040	1,960	2,091	2,090
311110 TLD06 Pine Needle	3,310	3,234	3,315	2,715	2,715
311110 TLD07 Iron Gate	21,429	20,492	22,080	22,089	22,080
311110 TLD08 Grove Lake	10,914	10,638	11,800	11,443	11,400
311110 TLD09 Turkey Trail	3,329	3,402	3,335	3,261	3,260
311110 TLD10 Pretoria Station	2,381	2,350	2,515	2,379	2,375
311110 TLD11 Westover	2,225	2,329	2,515	2,479	2,475
311110 TLD12 Timber Ridge	2,432	2,415	2,430	2,431	2,430
311110 TLD13 Saddle Creek	2,096	2,072	2,210	2,212	2,210
311110 TLD14 Plantation Pointe	2,001	1,954	2,170	2,148	2,145
311110 TLD15 Stonebrook	6,980	6,946	7,015	6,958	6,950
311110 TLD16 Birdie Court	635	635	690	690	690
311110 TLD17 Weatherstone		6,712	6,640	6,644	6,640
311110 TLD18 Forrest Hills Country Club				4,844	4,840
Total Revenues	**71,368**	**76,987**	**80,705**	**84,252**	**84,195**

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
531230 TLD01 Cypress Crossing	1,614	1,709	1,775	1,776	1,780
531230 TLD02 Hammocks	2,150	2,173	2,160	2,222	2,230
531230 TLD03 Cottages	2,400	2,534	2,520	2,640	2,640
531230 TLD04 Amberwood	3,951	3,975	4,000	4,020	4,020
531230 TLD05 Westridge	1,708	1,649	1,705	1,764	1,770
531230 TLD06 Pine Needle	2,751	2,822	2,880	2,700	2,700
531230 TLD07 Irongate	18,614	18,296	19,200	19,204	19,210
531230 TLD08 Grove Lakes	9,574	10,313	10,260	10,737	10,740
531230 TLD09 Turkey Trail	2,715	3,122	2,900	3,167	3,170
531230 TLD10 Pretoria Station	2,003	2,052	2,185	1,984	1,990
531230 TLD11 Westover	1,826	2,288	2,185	2,502	2,510
531230 TLD12 Timber Ridge	2,094	2,695	2,115	2,151	2,160
531230 TLD13 Saddle Creek	1,784	1,780	1,920	1,928	1,930
531230 TLD14 Plantation Pointe	1,728	1,798	1,885	1,890	1,890
531230 TLD15 Stonebrook	6,024	6,045	6,100	6,134	6,140
531230 TLD16 Birdie Court	552	585	600	606	610
531230 TLD17 Weatherstone		3,135	5,775	5,764	5,770
531230 TLD18 Forrest Hills Country Club					4,120
551000 Indirect Cost Allocation	11,620	11,620	10,540	10,540	11,265
Total Expenditures	**73,107**	**78,591**	**80,705**	**81,729**	**86,645**
Fund Balance	**30,021**	**28,417**	**28,942**	**31,465**	**29,015**

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 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 FY 2021 is proposed to remain at 1.8 mills.



Fund 271 – Special Revenue
Department 35210 – Statesboro Fire District Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
311100 Fire District Tax	976,381	1,026,698	960,000	1,022,186	1,020,000
Total Revenues	**976,381**	**1,026,698**	**960,000**	**1,022,186**	**1,020,000**

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment			103,699	50,361	
551100 Indirect Cost Allocation	18,041	18,994	16,200	18,910	18,870
572100 Fire Protection	957,135	1,108,456	943,800	952,915	1,001,130
Total Expenditures	**975,176**	**1,127,450**	**1,063,699**	**1,022,186**	**1,020,000**
Fund Balance	**100,752**	**0**	**0**	**0**	**0**

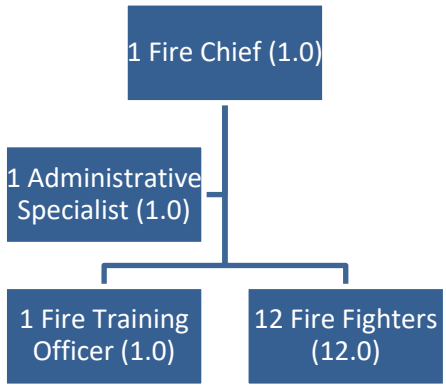
Rural Fire

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 FY 2010, 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 2020, the County Commission swtiched from a fee to a tax to more equitiby charge for this service. In addition, 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	2017	2018	2019	2020	2021
Total Dispatched Calls	1,217	1,555	1,904	1,500	1,600
Structure Calls	43	30	32	30	30
1st Responder (EMS) Call	202	240	219	200	260
Rescue Calls	24	20	48	25	25

Rural Fire Organization Chart

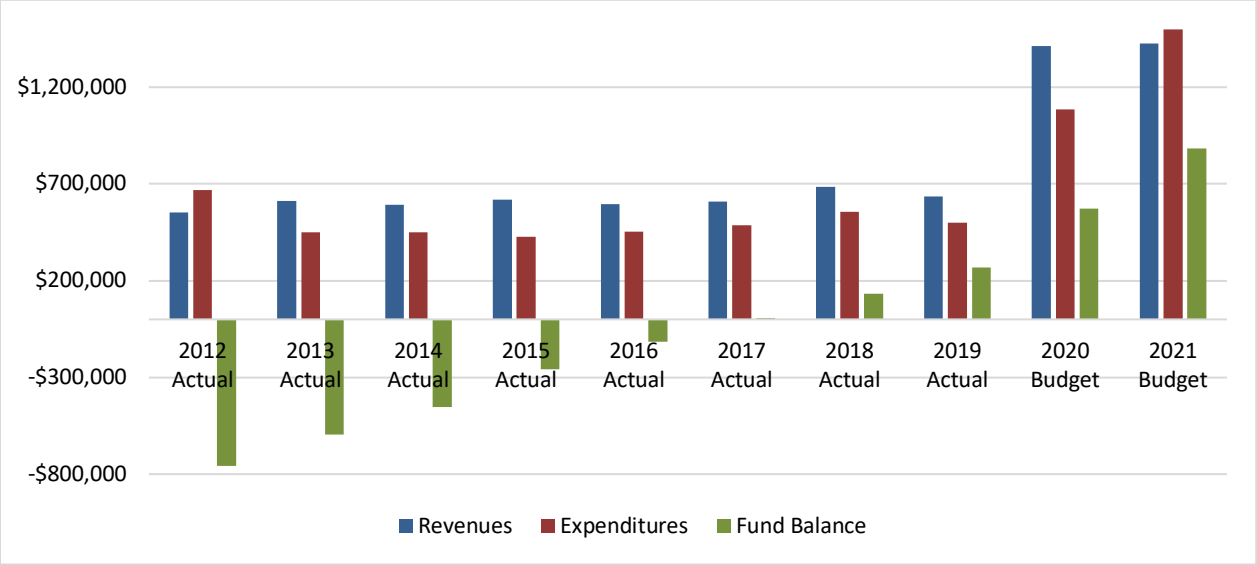


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

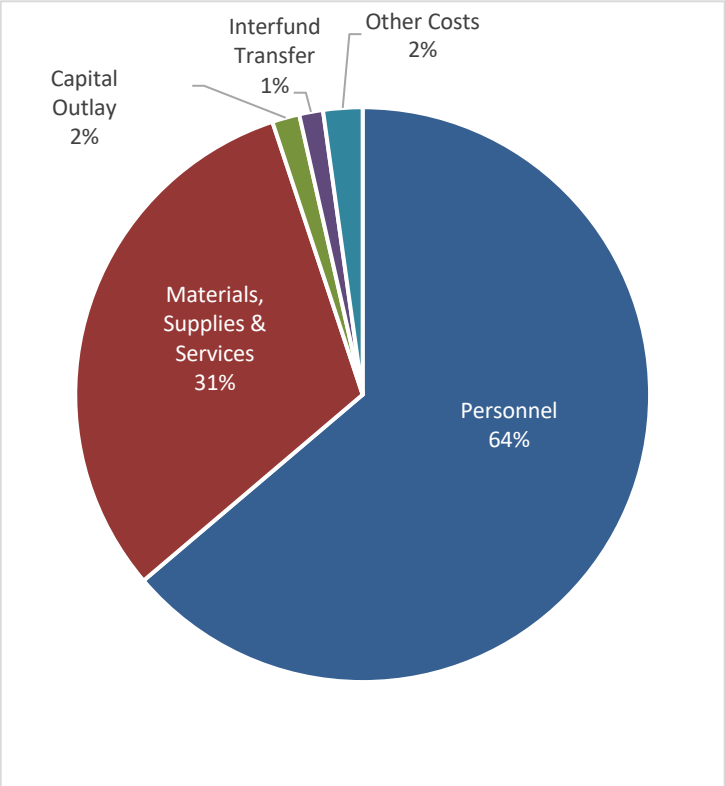
Rural Fire Personnel Changes

There are no changes to personnel for fiscal year 2021.

Rural Fire Department Revenue - Expenditure Trends



Department Expenditures by Type



Fund 272 – Special Revenue
Department 35200 – Rural Fire Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	163,881	179,756	632,690	375,590	953,665
Materials, Supplies & Services	298,579	277,914	373,500	304,350	465,135
Capital Outlays	3,110	2,830	25,000	6,710	23,000
Interfund Transfer	8,640	8,640	20,000	20,000	20,000
Other Costs	31,982	30,832	33,020	31,035	33,020
Debt Service	50,000				
Total Expenditures	**556,192**	**499,972**	**1,084,210**	**737,685**	**1,494,820**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	684,450	634,195	1,413,250	1,424,473	1,425,250
Total Revenues	**684,450**	**634,195**	**1,413,250**	**1,424,473**	**1,425,250**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2	15	7	15
Part-time	0.3	0.1	0.3		
Total FTE	**2.3**	**2.1**	**15.3**	**7**	**15**

Fund 272 – Special Revenue
Department 35200 – Rural Fire Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
311100 Property Tax			1,412,500	1,424,223	1,425,000
331110 Charges for Services		13,531			
346900 Fire Fee	683,798	617,001			
346901 Fire Fee-Insurance/Private	2	7			
371000 Donations	650	250	750	250	250
389000 Miscellaneous Revenue		3,405			
Total Revenues	**684,450**	**634,195**	**1,413,250**	**1,424,473**	**1,425,250**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	104,405	110,578	384,425	249,080	606,530
511300 Overtime	9,117	9,364	44,775	32,020	45,000
512100 Health and Life Insurance	31,293	35,680	133,800	57,520	182,980
512200 Social Security	7,933	8,652	29,315	20,725	49,845
512400 Retirement Contributions	1,780	6,725	7,475	3,935	39,310
512700 Workers' Compensation	9,352	8,757	30,000	12,310	14,465
Total Personnel Services	**163,881**	**179,756**	**632,690**	**375,590**	**953,665**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services		10,000		22,965	
521201 Professional Services – IT	3,055	2,880	2,900	2,415	2,935
522201 Equipment Maintenance	13,248	19,743	25,000	21,220	111,950
522202 Vehicle Maintenance	41,328	67,549	80,000	57,305	85,000
522203 Building Maintenance	3,912	6,296	35,000	23,040	25,000
523201 Telephone	13,003	14,241	15,000	11,960	15,000
523203 Postage	160	303	250	100	500
523300 Advertising	525	645	250	305	500
523500 Travel	3,554	3,929	3,125	1,870	6,000
523700 Education and Training	1,750	2,354	7,000	4,541	7,000
523852 Contract Labor – Fire Fighters	110,273	95,998	85,000	78,145	90,000
523900 Other Purchased Services	289	1,793	11,875	4,885	2,000
531101 Supplies and Materials	6,255	4,291	8,750	10,765	8,750
531120 Janitorial Supplies	494	64	2,000	135	2,000
531150 Building Maintenance Material	1,044				

531155 Vehicle Parts	36,467				
531230 Electricity	19,177	18,155	32,250	18,175	33,000
531240 Bottled Gas	6,100	3,442	5,625	1,130	6,000
531270 Gasoline / Diesel	20,596	13,444	25,000	16,390	30,000
531300 Food	2,444	2,582	4,375	2,705	4,500
531600 Small Equipment	5,050	3,773	10,000	4,870	10,000
531612 Tools	310	916	5,000	1,415	5,000
531710 Uniforms	9,545	5,517	18,000	23,345	20,000
Total Materials, Supplies & Services	**298,579**	**277,914**	**373,500**	**304,350**	**465,135**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542300 Furniture and Fixtures	2,700		10,000	6,710	8,000
542500 Equipment	410	2,830	15,000		15,000
Total Capital Outlay	**3,110**	**2,830**	**25,000**	**6,710**	**23,000**

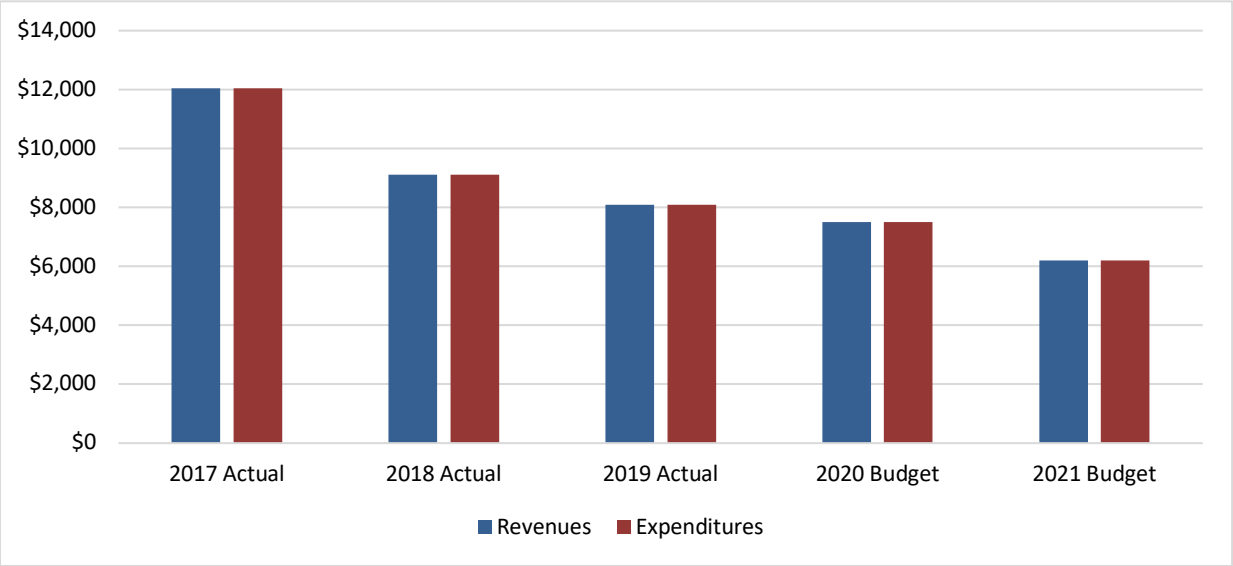
Interfund Transactions	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation	8,640	8,640	20,000	20,000	20,000
Total Interfund Transactions	**8,640**	**8,640**	**20,000**	**20,000**	**20,000**

Other Costs and Interfund Transfer	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
571000 Intergovernmental Fee	1,600	1,400	1,600	1,600	1,600
571901 Georgia Forestry	30,382	29,432	31,420	29,435	31,420
621005 Interfund Transfer (SPLASH)	50,000				
Total Other Costs	**81,982**	**30,832**	**33,020**	**31,035**	**33,020**
Total Expenditures	**556,192**	**499,972**	**1,084,210**	**737,685**	**1,497,175**
Fund Balance	**133,613**	**267,836**	**571,840**	**954,624**	**885,054**

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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
314100 Hotel / Motel Tax	9,117	8,100	7,500	6,200	6,200
Total Revenues	**9,117**	**8,100**	**7,500**	**6,200**	**6,200**

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation	456	405	375	310	310
572400 Convention & Visitors Bureau	6,929	6,156	5,700	4,712	4,712
572401 Arts Council	1,732	1,539	1,425	1,178	1,178
Total Expenditures	**9,117**	**8,100**	**7,500**	**6,200**	**6,200**
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 three Internal Services Funds: Employee Health Insurance, Food Service, and Radio.

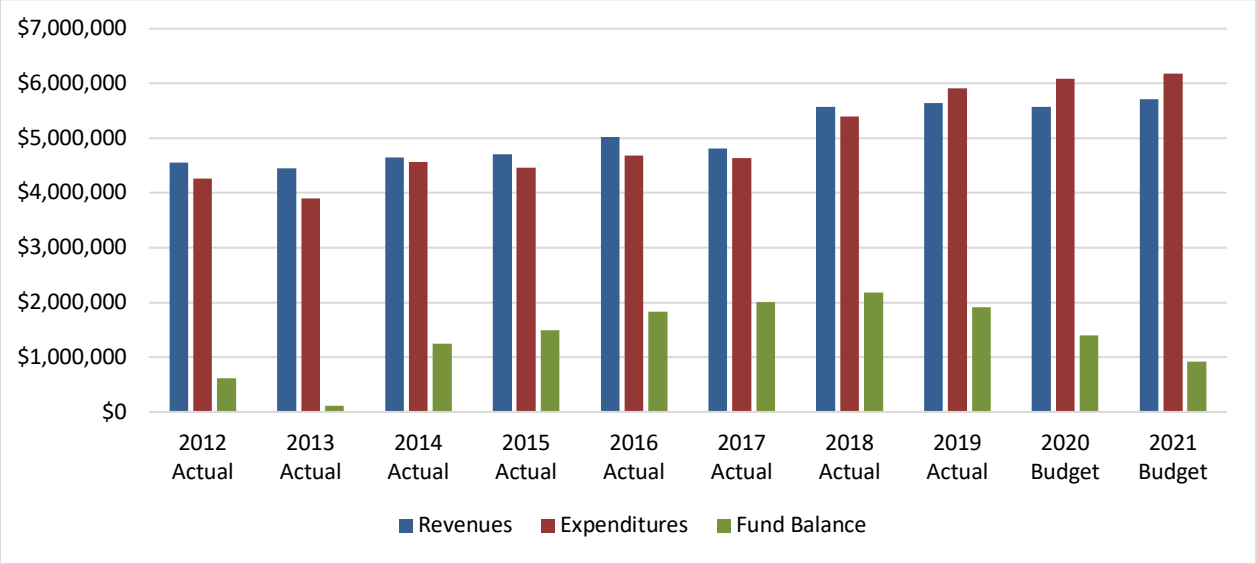
Employee Health Insurance

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	2017	2018	2019	2020	2021
# of Employees with Health Insurance	284	313	310	314	315
# with Dependent with Health Insurance	320	354	362	362	370
# of Health Insurance Claims	9,171	9,237	7,878	8,500	8,700

Employee Health Insurance Revenue - Expenditure Trends



Fund 601 – Internal Service
Department 15120 – Employee Health Insurance Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
389002 Stop Loss	700,819	547,200	115,000	550,000	550,000
389003 Claim Refunds	6,499	11,472	5,000	6,500	6,500
389004 Discounts	9,749	150,958	13,000	60,000	50,000
391100 Premiums – County	3,874,342	3,936,021	3,860,000	3,979,415	4,197,665
391101 Premiums – Employees	976,836	997,903	975,000	970,869	902,340
Total Revenues	**5,568,245**	**5,643,553**	**4,968,000**	**5,566,785**	**5,706,505**

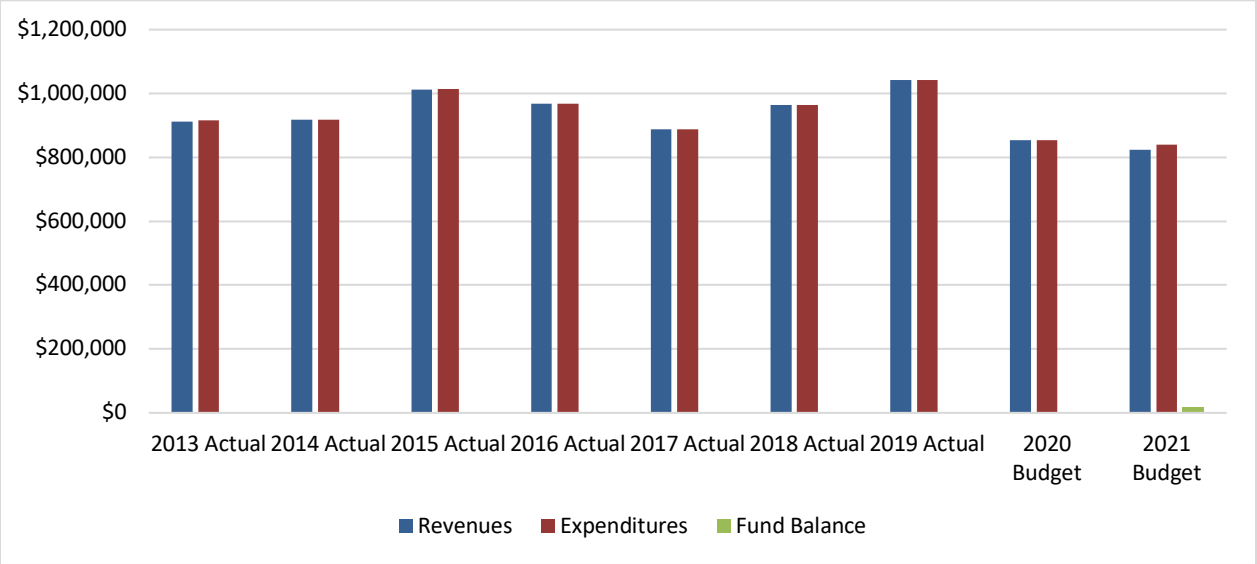
Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
512100 Group Insurance		5,619			
512901 Wellness Initiative	4,868	3,387	10,000	6,176	10,000
531100 Indirect Cost Allocation	127,350	127,350	130,000	130,000	13,000
551500 Employee Assistance Program			6,000	6,000	5,620
552100 Fixed Cost – Health	555,607	575,514	552,441	646,842	842,128
552110 Fixed Cost – County Life	11,217	4,046	10,000	8,219	10,000
552201 Claims – United Benefit	4,698,523	5,194,252	4,101,315	5,283,292	5,300,000
Total Expenditures	**5,397,565**	**5,910,167**	**4,809,756**	**6,080,529**	**6,180,748**
Fund Balance	**2,175,827**	**1,909,213**	**1,664,041**	**1,395,469**	**921,226**

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 was contracted out in FY 2020. The outside firm oversees the meal preparation, maintains inventory, and ensures that the kitchen complies with the health department sanitation guidelines.

Food Service Revenue - Expenditure Trends



Fund 610 – Internal Service
Department 34210 – Food Service Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	110,653	115,117	8,725	1,244	
Materials, Supplies & Services	852,933	927,634	844,270	813,580	824,300
Capital Outlay	232				
Total Expenditures	**963,817**	**1,042,750**	**852,995**	**814,824**	**824,300**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	963,818	1,042,750	852,995	814,824	824,300
Total Revenues	**963,818**	**1,042,750**	**852,995**	**814,824**	**824,300**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	2	2			
Total FTE	**2**	**2**			

Fund 610 – Internal Service
Department 34210 – Food Service Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
341750 County Jail Meals	677,041	796,404	550,000	550,000	550,000
341751 Correctional Institute Meals	286,776	246,346	224,000	185,829	210,000
391005 Interfund Transfer (CI Phone Fund)			78,995	78,995	80,000
Total Revenues	**963,818**	**1,042,750**	**852,995**	**814,824**	**840,000**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	66,459	66,878	4,781		
511300 Overtime	10,382	12,764	1,000		
512100 Health and Life Insurance	21,037	22,671	2,000		
512200 Social Security	5,545	5,687	442		
512400 Retirement Contributions	5,023	5,059	376	313	
512700 Workers' Compensation	2,207	2,057	126	931	
Total Personnel Services	**110,653**	**115,117**	**8,725**	**1,244**	

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522201 Equipment Maintenance	5,499	5,942	6,500		
522203 Building Maintenance	1,373	5,750	1,500	540	540
523201 Telephone	889	682	900	510	510
523601 Dues	24	24			
523700 Education and Training	545				
523900 Other Purchased Services	21	25		5	
531101 Supplies and Materials	2,939	1,444	3,000		
531115 Inmate Food	780,955	839,561	771,020	750,000	760,000
531117 Laundry	44	391	150		
531120 Janitorial Supplies	2,037	5,564			
531150 Building Maintenance Material	403				
531210 Water / Sewerage	20,803	20,736	20,000	15,355	16,000
531220 Natural Gas	6,002	6,729	7,000	7,000	7,000
531230 Electricity	29,814	38,864	33,000	40,170	40,250
531600 Small Equipment	1,263	1,921	1,200		
531710 Uniforms	322				
Total Materials, Supplies & Services	**852,933**	**927,634**	**844,270**	**813,580**	**824,300**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542500 Equipment	232				
Total Capital Outlay	**232**				
Total Expenditures	**963,817**	**1,042,750**	**852,995**	**814,824**	**824,300**
Profit / (Loss)	**0**	**0**	**0**	**0**	**15,700**

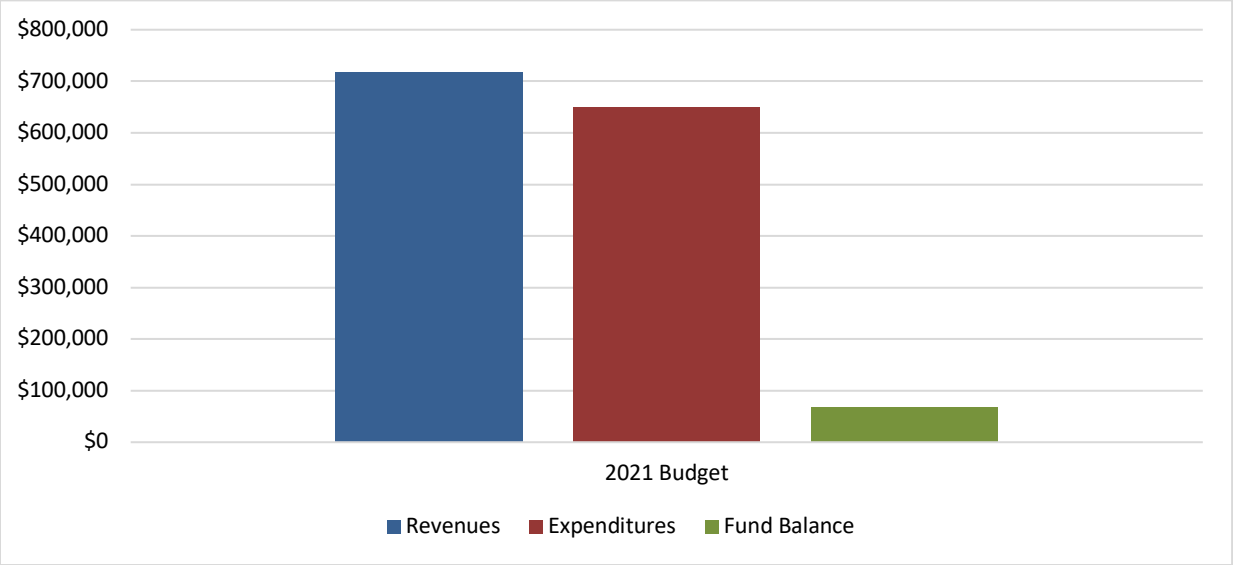
IT-Radio System

Department Description

To provide radio communications for Bulloch County, Statesboro, Portal, Brooklet, Bulloch County Board of Education, Georgia Southern, Ogeechee Technical College, and East Georgia State University. With the installation of a new P25 digital radio system in June 2020, this fund was created to maintain the radio infrastructure. Previously, maintenance of the the system was paid for thru the E911 Fund. A budget fund balance will be used every 5 years for technologies refresh as recommended by vendor.

Performance Measurement	2017	2018	2019	2020	2021
Bulloch County Radios					425
Bulloch County Board of Education Radios					297
Statesboro Radios					294
Georgia Southern University Radios					95
Portal Radios					9
Brooklet Radios					9
East Georgia University Radios					4
Ogeechee Technical College Radios					3

Radio Department Revenue - Expenditure Trends



Fund 615 – Internal Service
Department 15360 – IT-Radio System Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Materials, Supplies & Services					612,190
Interfund Transfer					10,000
Other Costs					27,000
Total Expenditures					**649,185**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues					716,540
Total Revenues					**716,540**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Part-time					0.5
Total FTE					**0.5**

Fund 615 – Internal Service
Department 15360 – IT-Radio System Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
341755 Bulloch County					268,072
341756 Municipalities					
City of Statesboro					185,443
Town of Brooklet					5,677
Town of Portal					5,677
341757 Educational Entities					
Bulloch County Board of Education					187,335
Georgia Southern University					59,922
Ogeechee Technical College					1,892
East Georgia State University					2,523
Total Revenues					**716,540**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521300 Professional Services - Techincal					433,105
522201 Equipment Maintenance					24,000
522310 Rental – Land and Building					32,425
523101 Insurance – Liability, Property & Casualty					65,000
523900 Other Purchased Services					2,260
531144 Grounds Maintenance Supplies					5,000
531230 Electricity					48,000
531270 Gasoline / Diesel					2,400
Total Materials, Supplies & Services					**612,190**

Interfund Transactions	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation					10,000
Total Interfund Transactions					**10,000**

Other Costs	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
579000 Contingency					27,000
Total Other Costs					**27,000**
Total Expenditures					**649,190**
Fund Balance					**67,350**

VIII. Enterprise Fund

Enterprise Fund Overview 305

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Aquatic Center – Winter 310
Aquatic Center – Concessions 314
Aquatic Center – Expansion 317

Enterprise Fund Overview

Enterprise revenues constitute 2% 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.

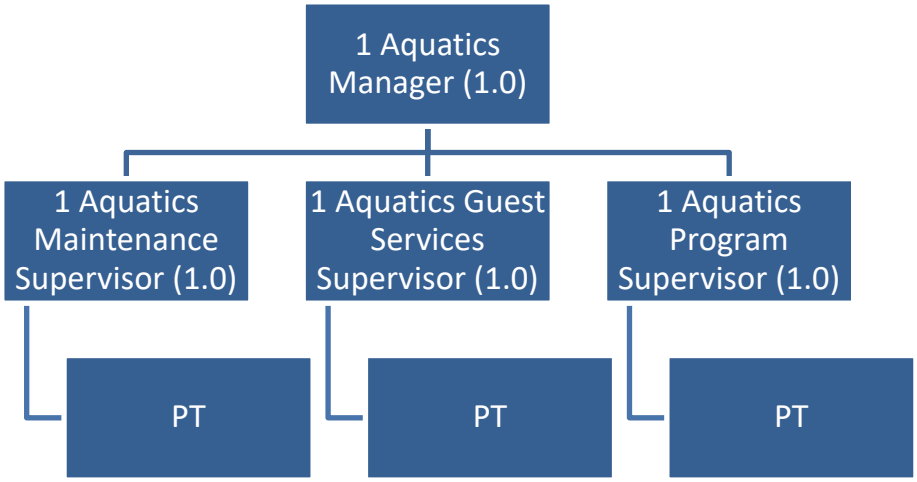
Aquatic Center - Summer

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 square foot 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. Due COVID-19, Splash in the 'Boro was closed for the summer of 2020.

Performance Measurement	2017	2018	2019	2020	2021
Total Revenue	$1,429,615	$1,630,665	$1,884,999	$1,233,544	$750,000
Waterpark Summer Season Attendance	80,549	105,039	115,000	0	100,000
Swim Lesson Participants	694	604	650	330	500
Water Aerobic Participants	2,242	2,916	3,200	1,627	1,000
Lap Swim Participants	3,276	3,700	4,000	1,834	2,000

Aquatic Center - Summer Organization Chart

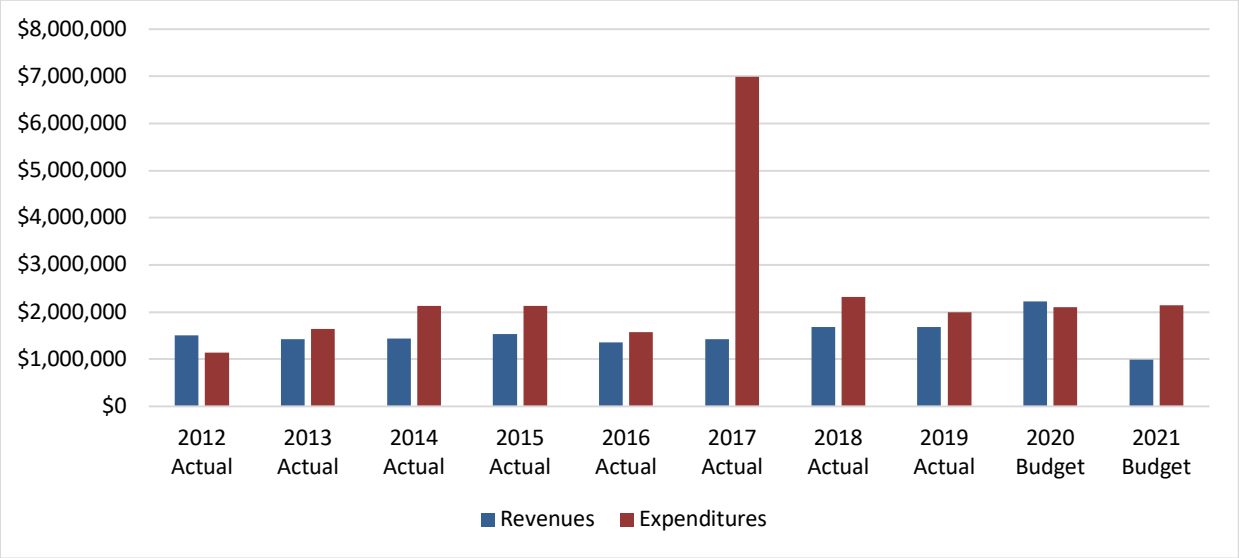


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Aquatic Center - Summer Personnel Changes

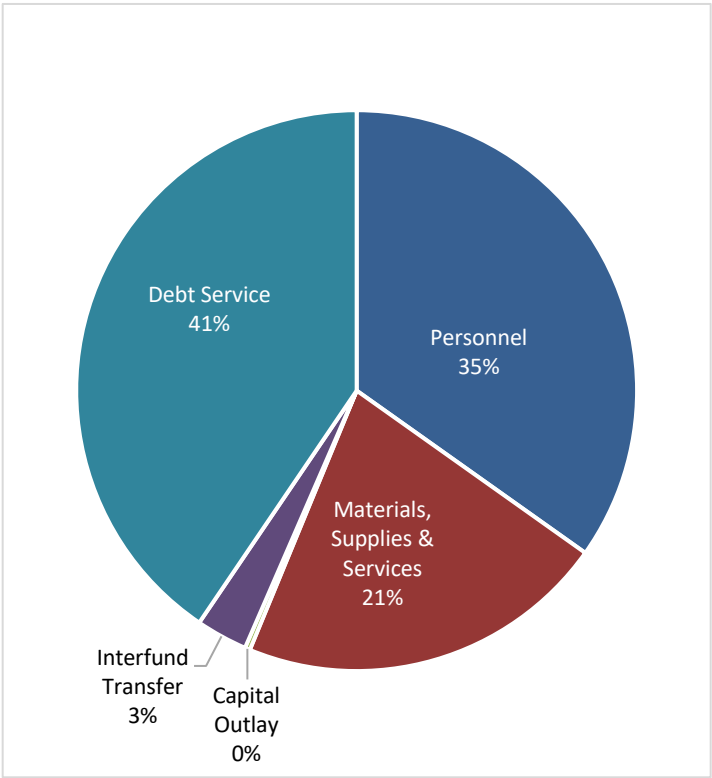
There are no changes to personnel for fiscal year 2021.

Aquatic Center - Summary 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	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	685,566	754,538	771,918	571,991	527,955
Materials, Supplies & Services	492,450	447,422	554,500	288,093	324,415
Capital Outlays	513,678	25,617	72,000	52,027	4,500
Interfund Transfer			90,000		45,000
Debt Service/Depreciation	632,599	774,092	1,245,500	1,235,500	1,239,175
Total Expenditures	**2,324,292**	**2,001,669**	**2,733,918**	**2,147,611**	**2,141,045**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	1,686,311	1,686,916	2,226,000	1,044,252	992,500
Total Revenues	**1,686,311**	**1,686,916**	**2,226,000**	**1,044,252**	**992,500**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Full-time	4	4	4	4	4
Part-time	18	23.9	23.7	21.8	15.1
Total FTE	**22**	**27.9**	**27.7**	**25.8**	**19.1**

Fund 556 – Enterprise
Department 61241 – Aquatic Center - Summer Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
347210 Contract / Rentals	138,522		150,000	102,645	85,000
347215 Admissions	1,318,791	1,299,622	1,825,000	818,693	662,000
347217 Season Passes	137,231	185,776	145,000	53,857	217,500
347510 Swim Team – Competitive	590		1,000		500
347515 Instruction Programming	10,628	2,137	25,000	205	12,500
347915 Retail	23,047	30,452	30,000	18,494	15,000
371101 Sponsorship	5,645	5,800		291	
377930 Miscellaneous Income	1,856			68	
391000 Interfund Transfer	50,000		50,000	50,000	
Total Revenues	**1,686,311**	**1,523,787**	**2,226,000**	**1,044,252**	**992,500**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	178,039	168,661	183,889	193,266	186,220
511101 Salary – Part-time	406,545	472,233	461,856	269,607	236,120
511300 Overtime	3,200	1,376		7,220	
512100 Health and Life Insurance	34,749	47,093	47,154	47,162	47,155
512200 Social Security	43,973	47,818	49,399	34,973	32,310
512400 Retirement Contributions	3,915	7,304	11,953	10,825	11,870
512600 Unemployment Insurance	(21)				
512700 Workers' Compensation	15,166	10,053	17,667	8,937	14,280
Total Personnel Services	**685,566**	**754,538**	**771,918**	**571,991**	**527,955**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	10,405	2,840	21,500	14,515	10,750
521201 Professional Services – IT	8,507	6,509	5,000	2,456	2,690
522201 Equipment Maintenance	17,499	26,947	35,000	14,244	17,500
522203 Building Maintenance	21,062	11,378	16,000	8,612	8,000
522204 Software Maintenance	1,294	5,568			
522320 Rental-Equipment		1,999			
523101 Insurance	60,000		60,000		60,000
523201 Telephone	874	1,430	2,200		
523203 Postage	184	422	450	437	225
523300 Advertising	67,862	51,227	35,000	13,153	25,000
523400 Printing and Binding	8,448	6,759	5,500	4,024	4,000

523500 Travel	3,798	1,904	3,500	1,584	1,750
523510 Team Entry – Travel	545	125	1,000	88	500
523601 Dues	670			428	
523610 Bank Fee	33,841	30,071	34,000	20,288	17,000
523700 Education and Training	3,047	7,075	5,000	5,323	7,500
523900 Other Purchased Services	3,285	5,384	150	2,007	
531101 Supplies & Materials	6,136	60,035		63,669	35,000
531104 Program Materials	17,974		68,200		
531120 Janitorial Supplies	7,932	8,904	8,500	3,816	4,500
531142 Chemicals	33,283	46,172	45,000	21,639	22,500
531143 Landscaping Supplies	9,698	5,429	3,000	2,108	3,000
531210 Water / Sewerage	66,683	52,647	70,000	37,112	35,000
531211 Stormwater	2,587	657	3,000	292	2,000
531220 Natural Gas	15,634	4,087	16,000	461	8,000
531230 Electricity	60,042	56,720	60,000	51,847	35,000
531590 Merchandise – Resale	7,928	37,063	40,000	14,399	20,000
531600 Small Equipment	6,715	2,418	4,000	2,541	2,000
531710 Uniforms	16,515	13,654	12,500	3,050	2,500
Total Materials, Supplies & Services	**492,450**	**447,422**	**554,500**	**288,093**	**324,415**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
541200 Site Improvements	507,730				
542300 Furniture and Fixtures	4,780				
542400 Computers	668	2,442	2,500	95	
542401 Software	500		500	840	4,500
542500 Equipment		23,175	69,000	51,092	
Total Capital Outlay	**513,678**	**25,617**	**72,000**	**52,027**	**4,500**

Interfund Transaction	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
551100 Indirect Cost Allocation			90,000		45,000
Total Interfund Transaction			**90,000**		**45,000**

Debt Service	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
561100 Depreciation	632,599	626,876	625,000	625,000	625,000
581000 Debt Service – Principal			440,000	440,000	455,000
582000 Debt Service – Interest		147,216	179,400	170,500	159,175
Total Debt Service	**632,599**	**774,092**	**1,245,500**	**1,235,500**	**1,239,175**
Total Expenditures	**2,324,292**	**2,001,669**	**2,733,918**	**2,147,611**	**2,141,045**
Profit / (Loss)	**(637,981)**	**(477,882)**	**(507,918)**	**(1,103,359)**	**(1,148,545)**

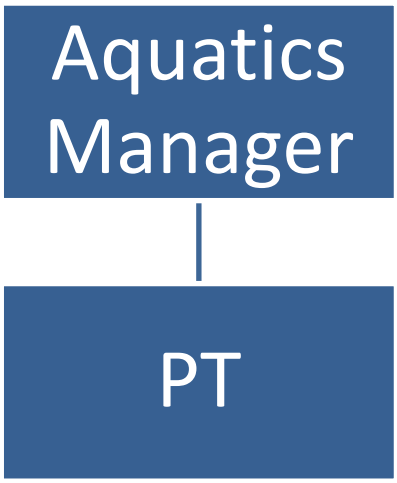
Aquatic Center - Winter

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	2017	2018	2019	2020	2021
Revenue	$114,066	$126,004	$110,000	$61,590	$80,000
Swim Lesson Participants	768	683	600	319	500
Saturday Fund Swim Attendance				865	1,000
Lap Swim Participants	5,460	4,361	4,000	2,636	3,000
Water Aerobics Participants	2,228	2,539	2,500	2,140	2,500
Fit Passes Sold				72	100

Aquatic Center - Winter Organization

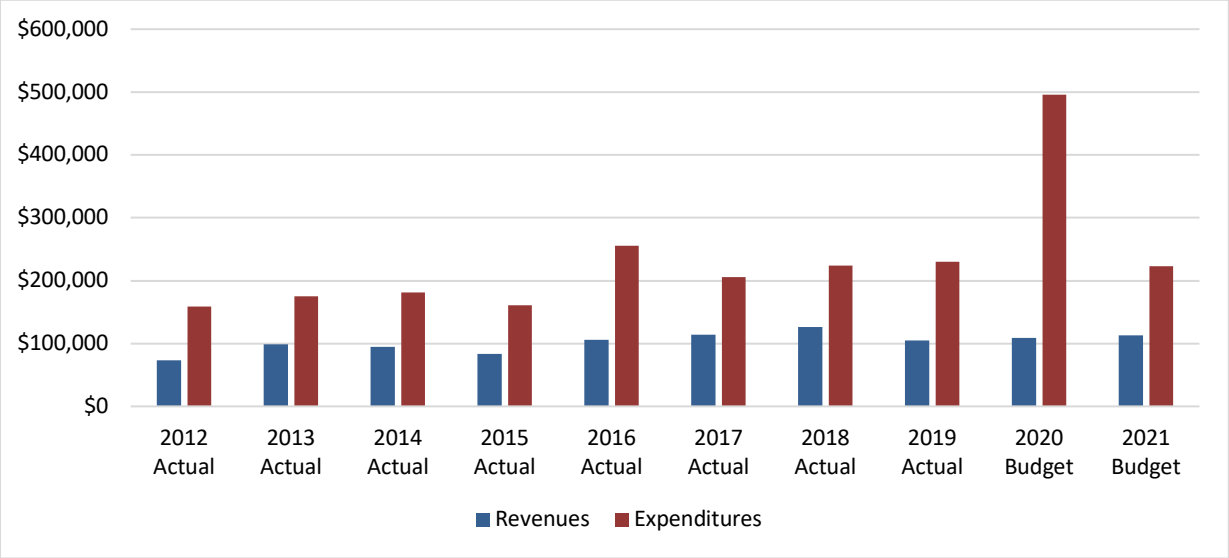


* The number before the job indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

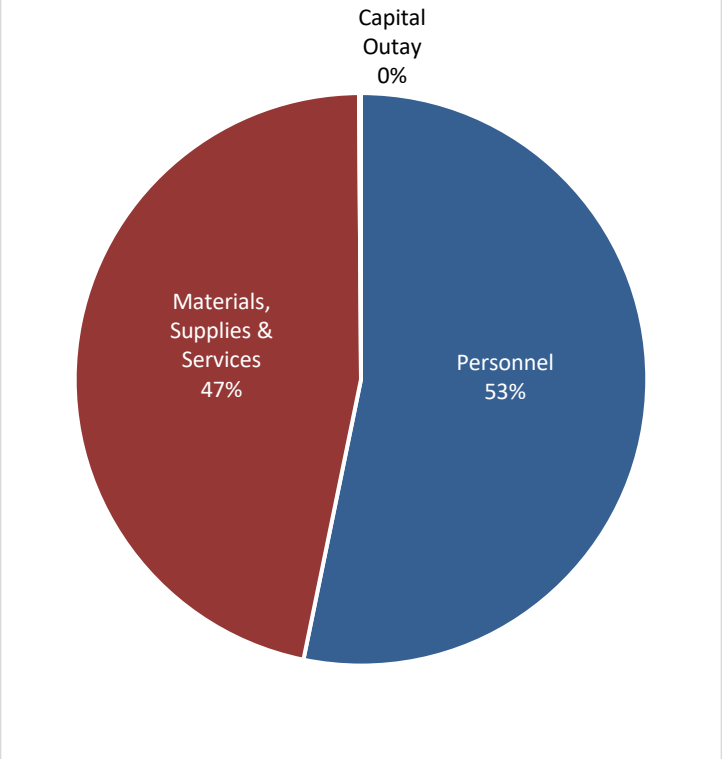
Aquatic Center - Winter Personnel Changes

There are no changes to personnel for fiscal year 2021.

Aquatic Center - Winter Revenue - Expenditure Trends



Department Expenditures by Type



Fund 556 – Enterprise
Department 61242 – Aquatic Center - Winter Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	106,964	124,588	116,823	116,323	118,615
Materials, Supplies & Services	117,133	100,665	83,000	124,341	104,000
Capital Outlay		4,900	296,000	304,563	250
Total Expenditures	**224,096**	**230,153**	**495,823**	**545,227**	**222,865**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	126,003	104,825	108,500	366,687	112,500
Total Revenues	**126,003**	**104,825**	**108,500**	**366,687**	**112,500**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Part-time	6.1	6.4	5.0	4.5	5.0
Total FTE	**6.1**	**6.4**	**5.0**	**4.5**	**5.0**

Fund 556 – Enterprise
Department 61242 – Aquatic Center - Winter Detail

Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
347210 Contract / Rentals	7,411	4,825	7,000	9,825	10,000
347215 Admissions	12,376	9,883	15,000	5,742	15,000
347217 Season Passes	47,891	33,069	30,000	19,879	30,000
347510 Swim Team - Competitive	25		500	685	2,500
347515 Instruction Programming	57,969	56,503	55,000	25,993	55,000
347915 Retail	47		1,000		
377930 Miscellaneous Income	285				
389000 Miscellaneous Revenue		545		304,563	
Total Revenues	**126,003**	**104,825**	**108,500**	**366,687**	**112,500**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511101 Salary – Part-time	99,096	115,122	105,832	108,041	107,970
511300 Overtime				40	
512200 Social Security	7,589	8,807	8,096	8,096	8,260
512700 Workers' Compensation	278	660	2,895	145	2,385
Total Personnel Services	**106,964**	**124,588**	**116,823**	**116,323**	**118,615**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
521200 Professional Services	1,655	1,040	1,000	916	1,000
522201 Equipment Maintenance	2,735	7,050	5,000	7,144	7,000
522202 Vehicle Maintenance	22	91	500		500
522203 Building Maintenance	5,682	3,910	3,500	4,776	5,000
523300 Advertising	2,145	1,977	2,500	2,851	2,500
523400 Printing and Binding	1,995	493	1,000	153	1,000
523900 Other Purchased Services	140			579	
521101 Supplies & Materials	2,977	7,323	10,000	13,153	10,000
531104 Program Materials	6,594			(352)	
531120 Janitorial Supplies	2,486	2,247	2,500	2,046	2,500
531142 Chemicals	12,189	3,004	4,000	6,570	6,000
531210 Water / Sewerage	23,176	23,365	10,000	36,347	25,000
531211 Stormwater	1,022	1,022		1,022	
531220 Natural Gas	12,020	14,256	12,000	21,410	12,000
531230 Electricity	41,338	34,018	30,000	26,691	30,000
531600 Small Equipment	96				
531710 Uniforms	861	870	1,000	1,036	1,500
Total Materials, Supplies & Services	**117,133**	**100,665**	**83,000**	**124,341**	**104,000**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542401 Software					250

542500 Equipment		4,900	296,000	304,563	
Total Capital Outlay		**4,900**	**296,000**	**304,563**	**250**
Total Expenditures	**224,096**	**230,154**	**495,823**	**545,227**	**222,865**
Profit / (Loss)	**(98,093)**	**(125,329)**	**(387,323)**	**(208,540)**	**(112,250)**

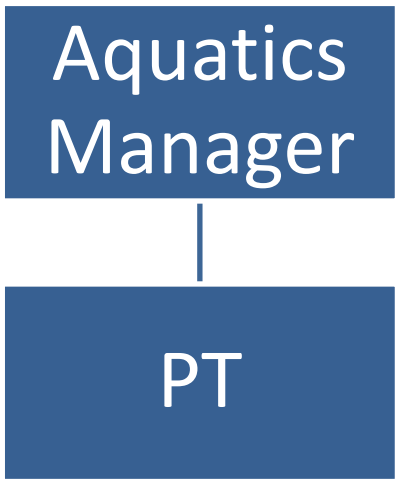
Aquatic Center - Concessions

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	2017	2018	2019	2020	2021
Revenue	$404,111	$424,600	$483,196	$257,747	$150,000

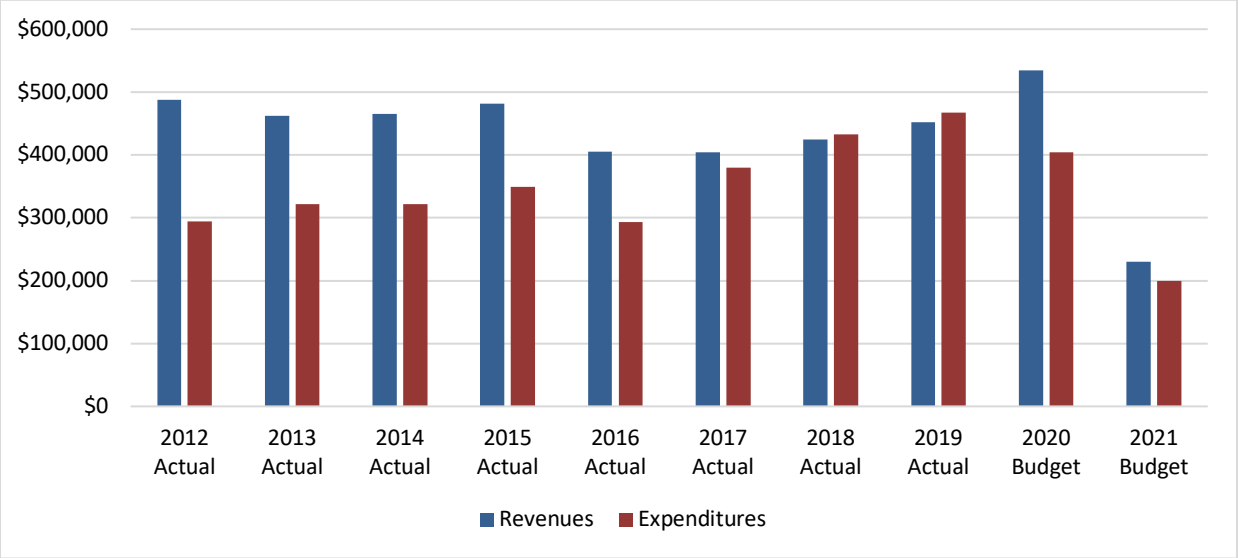
Aquatic Center - Winter Organization



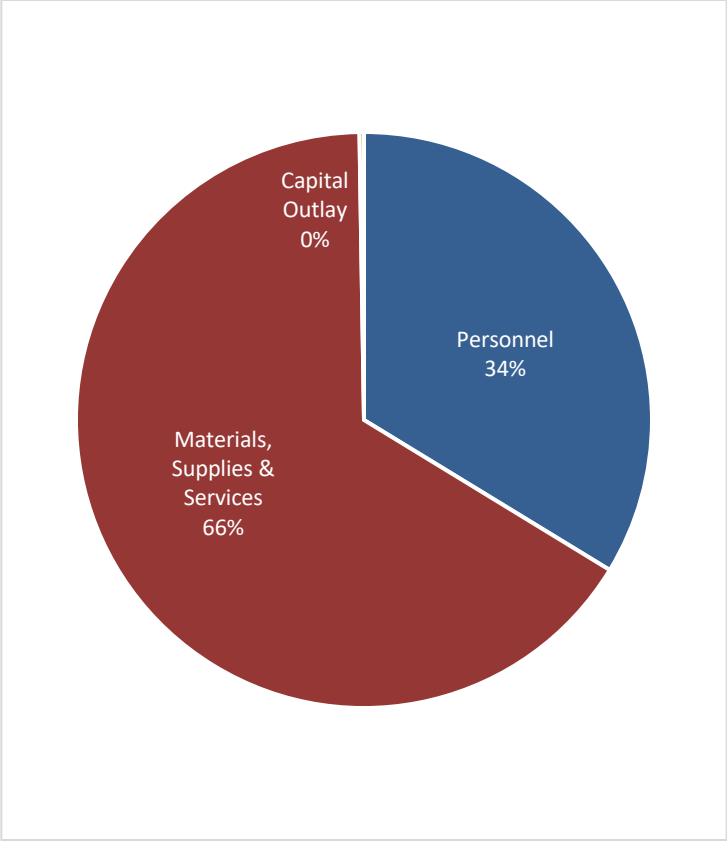
Aquatic Center - Concessions Personnel Changes

There are no changes to personnel for fiscal year 2021.

Aquatic Center - Concessions Revenue - Expenditure Trends



Department Expenditures by Type



Fund 556 – Enterprise
Department 61243 – Aquatic Center - Concessions Summary

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Personnel Services	199,871	186,446	132,463	89,644	67,290
Materials, Supplies & Services	232,682	280,891	263,000	163,174	131,750
Capital Outlays			8,500		500
Total Expenditures	**432,554**	**467,337**	**403,963**	**252,818**	**199,540**

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
General Taxes and Revenues	424,620	452,342	534,500	257,859	229,750
Total Revenues	**424,620**	**452,342**	**534,500**	**257,859**	**229,750**

Personnel Summary (FTE)	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
Part-time	6.5	9.7	8.0	4.4	3.9
Total FTE	**6.5**	**9.7**	**8.0**	**4.4**	**3.9**

Fund 556 – Enterprise
Department 61243 – Aquatic Center - Concessions Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
347910 Concessions	414,674	443,246	525,000	256,704	225,000
371101 Sponsorship	9,547	8,626	9,000	764	4,500
389101 Vendor's Comp on Sales Tax	398	470	500	390	250
Total Revenues	**424,620**	**452,342**	**534,500**	**257,859**	**229,750**

Personnel Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
511100 Salary – Full-time	4,451	11,223		6,493	
511101 Salary – Part-time	174,302	150,939	120,000	68,937	60,000
511300 Overtime	2,434	4,449		4,501	4,590
512100 Group Insurance	489	1,978		859	
512200 Social Security	13,851	12,710	9,180	6,103	
512400 Retirement	21	288			
512700 Workers' Compensation	4,323	4,858	3,283	2,750	2,700
Total Personnel Services	**199,871**	**186,446**	**132,463**	**89,644**	**67,290**

Materials, Supplies & Services	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
522201 Equipment Maintenance	1,794	4,762	2,000	2,150	2,000
522204 Software Maintenance		330		189	
522320 Rental Equipment	2,285	2,160	2,500		
531101 Supplies & Materials	6,229	3,736	3,500	1,079	1,750
531300 Food and Drink	222,374	269,902	255,000	159,756	127,500
531710 Uniforms					500
Total Materials, Supplies & Services	**232,682**	**280,891**	**263,000**	**163,174**	**131,750**

Capital Outlay	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
542400 Computer			2,000		
542401 Software					500
542500 Equipment			6,500		
Total Capital Outlay			**8,500**		**500**
Total Expenditures	**432,554**	**467,337**	**403,963**	**252,818**	**199,540**
Profit / Loss	**(7,934)**	**(14,995)**	**130,537**	**5,041**	**30,210**

Aquatic Center - Expansion

Fund 556 – Enterprise
Department 61244 – Aquatic Center - Expansion Summary Detail

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
361000 Interest	13,062	950		411	400
Total Revenues	**13,062**	**950**	**0**	**411**	**400**

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Projection	2021 Budget
523610 Bank Fee	2,688				
582101 Interest – Sea Island Bank	157,302				
Total Expenditures	**159,990**	**0**	**0**	**0**	**0**
Profit / (Loss)	**(146,928)**	**950**	**0**	**410**	**400**

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.

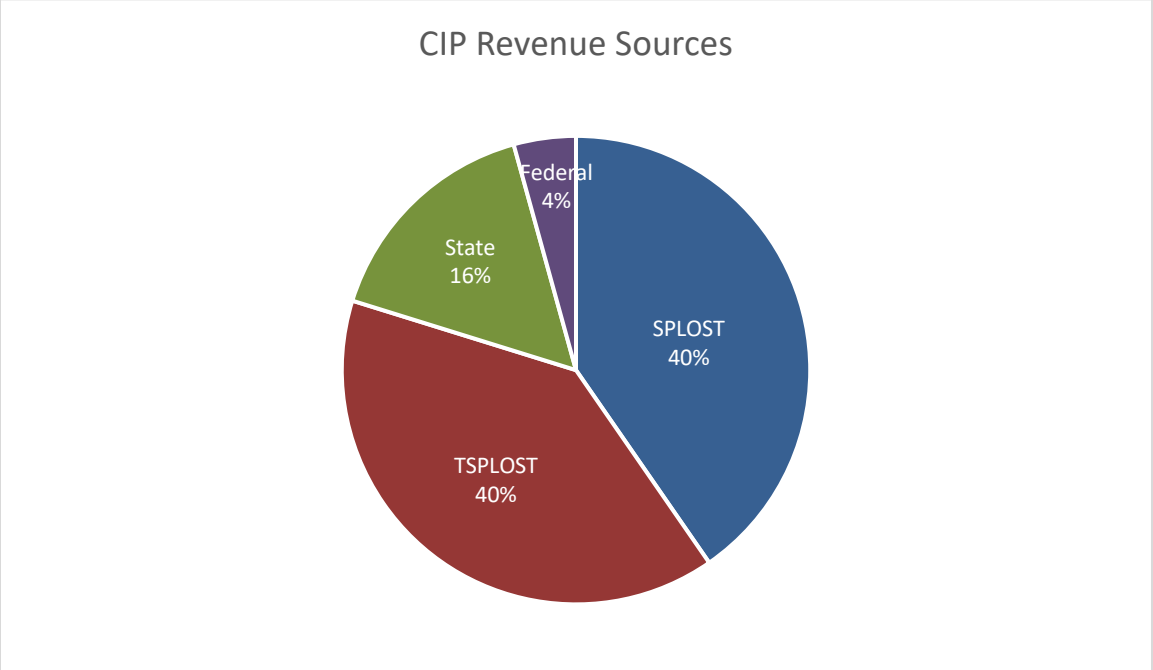
Bulloch County has adopted a detailed Capital Improvement Plan which evaluates the County's infrastructure and equipment needs. Specifically, the Capital Improvement Plan addresses roads, public safety, recreation, facilities, solid waste, economic development, airport, and elections. The County periodically 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.

Summary

The FY 2021 Capital Budget is the product of the 2025 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 SPLOST 2019 initiative (Bulloch County's seventh since 1989) was approved by voter referendum in November 2018, with collections that began in December 2019 and expire in November 2025 (FY 2026). 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

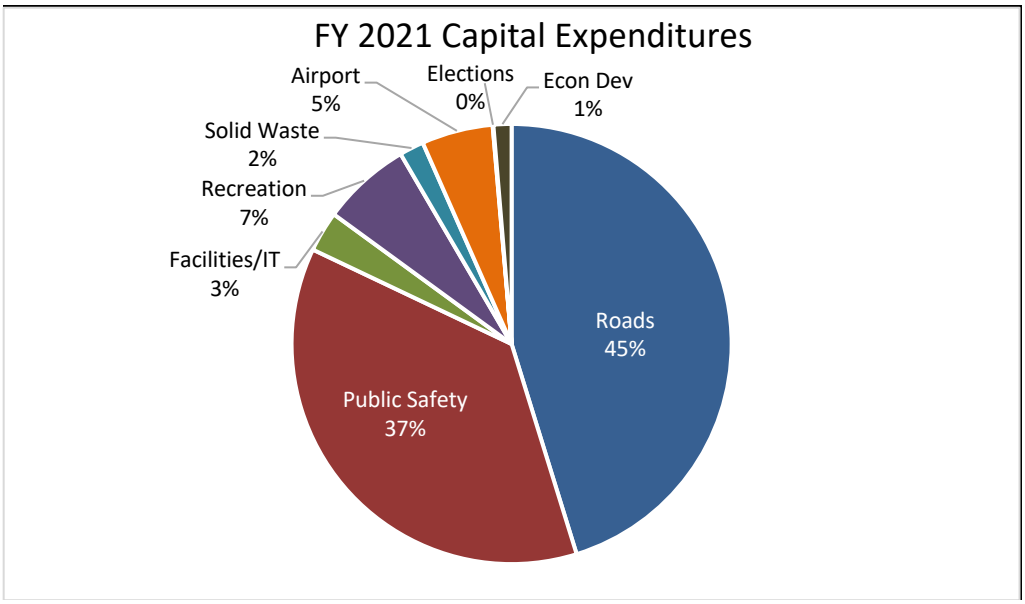
The following illustrate the project investment schedule for numerous projects through FY 2025. It should be noted that the current SPLOST 2019 collection period expires approximately mid-year in FY 2026 (or, October 2025).

Approximately 40% of CIP 2021 funding will be generated by SPLOST collections, TSPLOST an additional 40%, with the balance leveraged by both committed and non-committed state and federal grants. Currently, Roads and Public Safety consist of 82% of the forward project spending, seen in the graph below.

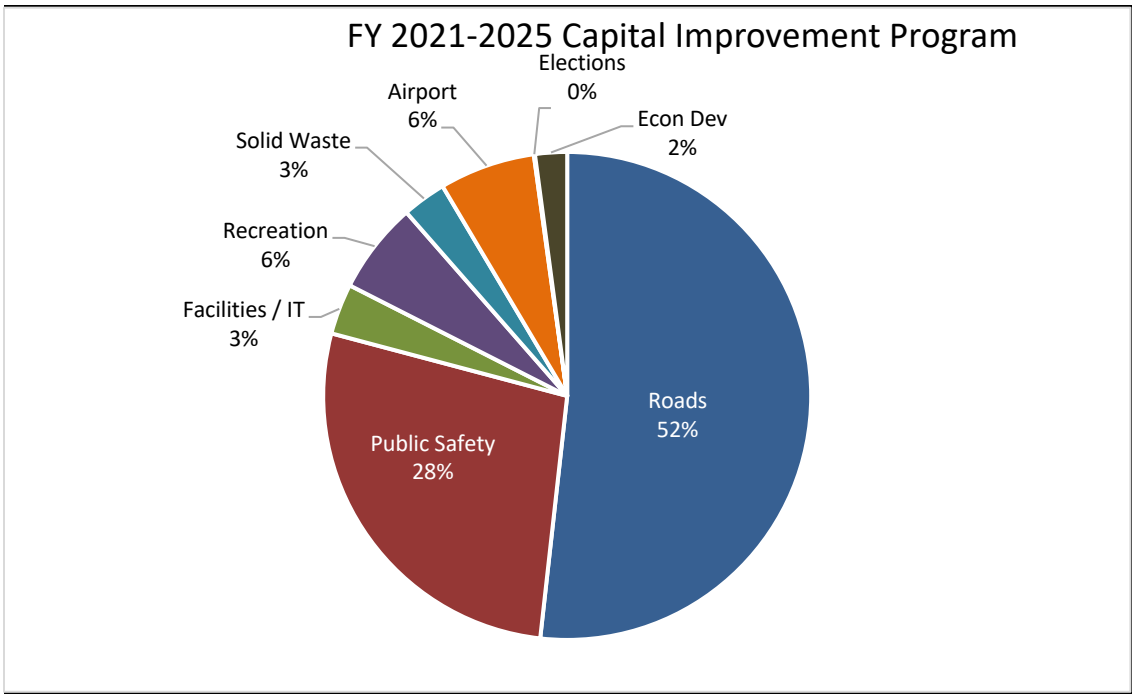
SPLOST collections have been significantly restrained since FY 2012 as a result of special interest tax exemptions approved by the Georgia General Assembly. Therefore, as the CIP 2025 program progresses, securing leveraged funding and stimulating commercial development that generates sales tax will be critical.

The total Capital Projects budget for FY 2021 is $22.70 million, which represents a 16% decrease from FY 2020's $26.96 million budget. All 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 2021 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 expenses 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 office for Juvenile Court Judge 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 2021. Amounts represent an addition to or reduction of operating costs.

Fiscal Year 2021 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	175,000	-	-	-	Mar-21
Bridges	300,000	-	-	-	Nov-20
Resurfacing	3,000,000	-	-	-	Mar-21
Parking/Trail Resurfacing	25,000	-	-	-	Mar-21
Drainage Improvements	200,000	-	-	-	Sept-20
301 Landscaping	87,000	-	-	-	Oct-20
Operational Improvements	150,000	-	-	-	Jul-20
Economic Development	100,000	-	-	-	Dec-20
Intersection					
Cypress Lake	715,000	-	-	-	Aug-20
Langston Chapel / Lanier Drive	90,000	-	-	-	May-21
Brooklet-Denmark / SEB	60,000				Jul-20
Paving					
Miller St / Colfax Station	577,500	-	-	-	Jul-20
Highpoint Circle	379,500	-	-	-	Oct-20
New Public Works Entrance	250,000	50,000	2,000	52,000	Nov-20
Hood Road	1,023,000	-	-	-	Jan 21
Bike and Pedestrian					
Greenway Extension Design	748,000	-	-	-	Jul-20
Fletcher Park Trail	250,000	-	-	-	Feb 21
Equipment					
Equip Lease (US Bancorp 5)	147,057	-	-	-	Dec-20
Equip Lease (US Bancorp 6)	330,021	-	-	-	Apr-21
Equipment Allocation	450,000	-	-	-	Sept 20
Other					
Roadside / Boom Axe Mowing	650,000	-	-	-	Jul-20
Road Assessment (Roadbotics)	4,000	-	-	-	Jul-20
Training Building	428,000	10,000	1,000	11,000	Nov-20
Borrow Pit	50,000	3,000	-	3,000	May-21
Transportation Plan Update	75,000	-	-	-	Jul-20
	10,264,078	**63,000**	**3,000**	**66,000**	
Public Safety					
Adult Probation					
HVAC	14,000	-	-	-	Aug-20
Access Controls	5,000	-	-	-	Sept-20
Animal Services					
Car	29,250	-	-	-	Nov-20
Washer and Dryer	15,000	-	-	-	Dec-20
CCTV System	5,000	-	-	-	Apr-21
Equipment	8,500	-	-	-	Feb-21
Traps	2,500	-	-	-	Mar-21
EMS					
Ambulance	200,000	-	-	-	Jul-20
Quick Response Vehicle	30,000	-	-	-	Jan-21
Lucas Device	34,000	-	-	-	Jul-20
Floor Replacement	15,000	-	-	-	Nov-20
Furniture	10,000	-	-	-	Mar-21
Copier	5,000	-	-	-	May-21

Fiscal Year 2021 Capital Budget Impact on Operating Budget

Capital Budget		Annual Operating Budget Impact			Project Start Date
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	
Fire					
Floor Replacement	15,000	-	-	-	Nov-20
Fire Station Improvements	55,000	-	-	-	Nov-20
Turnout Gear	25,000	-	-	-	Jan-21
Breathing Apparatus	10,000	-	-	-	Feb-21
Rescue Tools	15,000	-	-	-	Feb-21
Hose	19,000	-	-	-	Jun-21
Technology (HW/SW)	10,000	-	-	-	Apr-21
Water Trucks (3)	450,000	-	-	-	Mar-21
Apparatus	330,000	-	-	-	Jun-21
Pick-up Trucks	50,000	-	-	-	Jan-21
Generators (Trucks)	3,600	-	-	-	Jan-21
Generators (Stations)	40,000	-	-	-	May-21
Jaws of Life	27,000	-	-	-	Apr-21
Chainsaw	1,800	-	-	-	Jun-21
Equipment	30,000	-	-	-	Dec-20
Sheriff					
Vehicles and Equipment	353,500	-	-	-	Oct-20
Facility Expansion	4,155,688	10,000	5,000	15,000	Jul-20
Other					
Generator Trailer	12,000	-	-	-	Oct-20
Communications	60,000	-	-	-	Jun-21
Sales Tax Bond – Principal	2,035,000	-	-	-	May-21
Sales Tax Bond – Interest	289,444	-	-	-	May-21
	8,360,282	**10,000**	**5,000**	**15,000**	
Recreation					
Parks					
8 Cylinder Pickup Truck	24,000	-	-	-	Jan-21
Ford Explorer or Similar	29,000	-	-	-	Jan-21
Front Rotary Mower	20,000	-	-	-	Jul-20
50 HP Tractor	50,000	-	-	-	Jul-20
Playground Stilson	55,000	-	-	-	Oct-20
Tennis Court Resurfacing	65,000	-	-	-	Jan-21
City Parks Upgrades	200,000	-	-	-	Mar-21
Athletics					
Furniture in Tennis Pro Shop	2,500	-	-	-	Jan-21
Batting Cage Surface	4,000	-	-	-	Nov-20
Tennis Nets	2,500	-	-	-	Jan-21
Tennis Ball Machine	2,000	-	-	-	Jan-21
Scoreboards	4,500	-	-	-	Apr-21
30 x 16 Mobile Stage	9,300	-	-	-	Apr-21
Stage Canopy	2,500	-	-	-	Apr-21
Facilities					
Stackable Chairs	4,000	-	-	-	Oct-20
Pool House to Storage Conversion	30,000	-	-	-	Nov-20
Honey Bowen Carpet	30,000	-	-	-	Dec-20
HVAC	66,000	-	-	-	Sept-20
Administration					
Computers	5,000	-	-	-	Jan-21

Fiscal Year 2021 Capital Budget Impact on Operating Budget

Capital Budget		Annual Operating Budget Impact			Project Start Date
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	
Concessions					
Ice Machine	8,000	-	-	-	Mar-21
Food Warming Drawer	2,000	-	-	-	Mar-21
Freezer / Refrigerator Combo	1,000	-	-	-	Mar-21
SPLASH					
Flowrider Surface	45,000	-	-	-	Nov-20
Dome Lights	55,000	-	-	-	Aug-20
Comp / Therapy Pool Surface	180,000	-	-	-	Jan-21
Slide Maintenance	50,000	-	-	-	Mar-21
Pump Impeller Kit	5,000	-	-	-	Aug-20
Chemical and Backwash Controllers	20,000	-	-	-	Dec-20
Filter Sand	3,000	-	-	-	Jan-21
Filter Laterals	5,000	-	-	-	Jan-21
Wheelchair Lift	5,000	-	-	-	Mar-21
Trash Receptacles	3,000	-	-	-	May-21
Outdoor Picnic Tables	5,000	-	-	-	Apr-21
Deck Chairs	10,000	-	-	-	Feb-21
Shade Umbrellas	10,000	-	-	-	Feb-21
Lane Line Sets	5,000	-	-	-	Mar-21
Lane Line Reel	2,000	-	-	-	Mar-21
Diving Boards	15,000	-	-	-	Jan-21
Turnstiles	30,000	-	-	-	Feb-21
Boilers	23,000	-	-	-	Jul-20
Heat pump Replacements	25,000	-	-	-	Aug-20
Minor capital outlays	9,500	-	-	-	Oct-20
Minor capital outlays (Concessions)	6,000	-	-	-	Apr-21
Ag Complex					
Site Fencing and Gates	25,000	-	-	-	Jul-20
Crush and Run Parking	30,000	-	-	-	Aug-20
Practice Arena Fans	25,000	-	-	-	Dec-20
Trash Receptacles and Picnic Tables	10,000	-	-	-	Mar-21
Outside Dining Area	10,000	-	-	-	Apr-21
Skidsteer Loader	60,000	-	-	-	Dec-20
Roller / Compactor – Pull Behind	9,000	-	-	-	Sept-20
Barn for SBCPRD Horses	60,000	-	-	-	April-21
Rubber Stall Mats for Livestock Barn	65,000	-	-	-	May-21
LED Sign with Display	60,000	-	-	-	Nov-20
Electronic Timer with Display	2,000	-	-	-	Nov-20
Utility Trailer	3,500	-	-	-	Feb-21
	1,487,300	-	-	-	
Facility Improvement					
Administration					
HVAC / Design Escrow	150,000	-	-	-	Dec-20
LED Conversion	15,000	-	-	-	May-21
Automatic External Defibrillator	7,000	-	-	-	Jul-20
Replace Water Main to NMA	10,000	-	-	-	Aug-20
Floor Buffer	1,200	-	-	-	Jul-20
Precinct Roof	60,000	-	-	-	Mar-21
Roof / Building Maintenance	10,000	-	-	-	Nov-20
Paint Sprayer	1,100	-	-	-	Jul-20

Fiscal Year 2021 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
Security / Access Controls	38,000	-	-	-	Sept-20
HVAC Controls	30,000	-	-	-	Sept-20
Paint Escrow	5,000	-	-	-	Nov-20
Bank Fee	1,000	-	-	-	Jul-20
Judicial					
Signage	15,000	-	-	-	Aug-20
Access Controls	27,500	-	-	-	Mar-21
Judicial Annex Renovation	20,000	2,500	-	2,500	Jul-20
Judicial Annex Ice Maker	2,500	-	-	-	Jul-20
Judicial Annex HVAC	12,000	-	-	-	Sept-20
Judicial Annex Sally Port Door	12,000	-	-	-	Mar-21
Judicial Annex Motorized Fence	35,000	-	-	-	Oct-20
Courthouse HVAC	73,000	-	-	-	Sept-20
Magistrate Court Camera	1,890	-	-	-	Aug-20
Magistrate Court Monitor	1,650	-	-	-	Aug-20
Magistrate Court Furniture	2,600	-	-	-	Nov-20
Magistrate Court Vehicle	24,000	-	-	-	Jan-21
Information Technology					
Computers	60,000	-	-	-	Apr-21
Technology / Software Projects	30,000	-	-	-	Oct-20
Copiers	14,000	-	-	-	Jul-20
Pictometry	33,598	-	-	-	Jan-20
	693,038	**2,500**	**-**	**2,500**	
Solid Waste					
Skidsteer Loader	40,000	-	-	-	Oct-20
Roll-off Truck	150,000	-	-	-	Dec-20
Roll-off Containers	60,000	-	-	-	Jan-21
Container Rehabilitation	10,000	5,000	2,000	7,000	Aug-20
Convenience Center Upgrades	40,000	10,000	5,000	15,000	Jul-20
Processing Center Debt Payment +	64,000	-	-	-	Jun-21
GEFA Loan (Principal)	27,914	-	-	-	Jul-20
GEFA Loan (Interest)	15,521	-	-	-	Jul-20
	407,435	**15,000**	**7,000**	**22,000**	
Economic Development					
Economic Development Projects	300,000	-	-	-	Jul-20
Bank Fee	305	-	-	-	Jul-20
	300,305	**-**	**-**	**-**	
Airport					
T-Hangar Building	800,000	-	-	-	Jan-21
Parallel Taxiway and Apron Design	235,000	-	-	-	Jul-20
Fence Relocation	22,375	-	-	-	Sep-20
Terminal Roof	95,000	-	-	-	Dec-20
Hangar Doors	5,000	-	-	-	Mar-21
Roofs	5,000	-	-	-	Aug-20
HVAC	5,000	-	-	-	Aug-20
Lighting – Terminal/Hangar	500	-	-	-	Mar-21
Signage	200	-	-	-	Jul-20

Fiscal Year 2021 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
12' Mower	12,000	-	-	-	Jul-20
Furniture	9,000	-	-	-	Nov-20
	1,189,075	-	-	-	
Elections					
Voting Equipment	10,000	-	-	-	Oct-20
Technology Improvements	3,000	-	-	-	Oct-20
	13,000	-	-	-	
Grand Total	**22,715,513**	**90,500**	**15,000**	**105,500**	

Major Capital Projects Impacts

FY 2020 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Road Resurfacing	3,000,000	TSPLOST	Resurfacing paved roads	Maintain service level
Road Paving	2,230,000	SPLOST	Pave Miller St Ext/Colfax, Highpoint Circle, Hood	Improve service level.
Cypress Lake / Bypass Intersection Upgrade	715,000	TSPLOST/Grants	Intersections Signalization of Bypass and Cypress Lake	Improve service level.
Sheriff Vehicles	315,000	SPLOST	Purchase 9 vehicles	Replace aging fleet, lower maintenance costs
Sheriff Building Upgrade	4,155,688	SPLOST	Additional Jail and Sheriff facility	Additional space for inmate intake, evidence storage and training
Public Works Building	428,000	TSPLOST	New Public Works Building	Replace facility so that the Sheriff can move into existing space
Airport – T-Hangar	800,000	TSPLOST/Grants	Additional Airport Hangar	Increase revenue from space rentals
Fire Vehicles (Water Trucks, Apparatus)	780,000	SPLOST	Purchase 3 Water Tankers and 1 Apparatus	Help lower Insurance costs and improve fire service.

Capital Improvement Program Summary

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
SPLOST – Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500
TSPLOST 2018	6,188,500	6,188,500	6,000,000	1,463,000		19,840,000
SPLOST 2019	6,481,100	6,380,500	6,380,500	5,938,300	5,884,000	31,064,400
TSPLOST 2024				4,537,000	6,101,000	10,638,000
LMIG	1,660,000	1,660,000	1,660,000	1,660,000	1,660,000	8,300,000
Greenway Grant	300,000	1,215,000	100,000	120,000		1,735,000
STIB Loan / Grant		500,000				500,000
State GDOT Grant	997,750	37,500	35,000	65,000	635,000	1,770,250
Federal FAA Grant	211,500	675,000	630,000	1,170,000	630,000	3,316,500
Interest	25,000					25,000
Total Revenues	**15,892,750**	**16,685,400**	**14,834,400**	**14,982,200**	**14,938,900**	**77,333,650**

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Roads	10,264,078	7,889,078	10,764,119	8,049,000	6,250,000	43,216,275
Public Safety	8,360,282	3,607,201	3,682,497	3,279,062	3,914,311	22,843,353
Recreation	1,487,300	1,187,360	867,700	941,200	579,500	5,063,060
Facility – Administration	313,300	334,590	261,000	306,000	416,000	1,630,890
Facility – Judicial	224,640	129,500	178,000	68,000	24,000	624,140
Information Technology	137,598	98,000	98,000	123,598	90,000	547,196
Solid Waste	407,435	427,935	705,435	432,933	459,933	2,433,671
Economic Development	300,000	300,000	400,000	400,000	364,195	1,764,195
Elections	13,000	13,000	13,000	13,000	13,000	65,000
Airport	1,189,075	765,700	712,700	1,312,000	1,315,000	5,294,475
Total Expenditures	**22,696,708**	**14,752,364**	**17,682,451**	**14,924,793**	**13,425,939**	**83,482,255**
Fund Balance	**5,194,744**	**7,127,780**	**4,279,729**	**4,337,136**	**5,850,097**	

The table illustrates the TSPLOST (2018 and 2024) and SPLOST collections through the end of the referendum period in mid FY 2025.

Meanwhile, many SPLOST categorical accounts currently have carryover balances that reflect the excess of revenues over expenditures prior to FY 2021. However, there are categories that will encounter annual deficits as these balances are spent down over time.

Roads

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST Portal Loan Proceeds	28,900	28,900	28,900	28,900	28,900	144,500	32442010-361004
TSPLOST 2018	6,075,500	6,075,500	5,890,000	1,435,000		19,476,000	33542010-313400
TSPLOST 2024				4,455,000	6,000,000	10,455,000	33642010-313400
LMIG (GDOT)	1,660,000	1,660,000	1,660,000	1,660,000	1,660,000	8,300,000	25042010-334313
Intersection Grant (GDOT)	350,000					350,000	25042010-334313
Greenway Grants	300,000	1,215,000				1,515,000	25042010-334313
State Infrastructure Grants	36,000					36,000	25075200-334310
FEMA Hurricane Funds		500,000				500,000	25042010-391200
Total Revenues	**8,450,400**	**9,479,400**	**7,578,900**	**7,578,900**	**7,688,900**	**40,776,500**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Road Striping and Signage	175,000	175,000	175,000	175,000	175,000	875,000	33542010-541468
Bridges	300,000	300,000	300,000	300,000	300,000	1,500,000	33542010-541454
Resurfacing	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000	33542010-541227
Parking/Trail Resurfacing	25,000	25,000	25,000	225,000	25,000	325,000	33542010-541227
Drainage Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000	33542010-541400
301 Landscaping	87,000	15,000	15,000	15,000	15,000	147,000	33542010-541200-G7910
Operational Improvements	150,000	150,000	150,000	150,000	150,000	750,000	33542010-541400
Economic Development	100,000	100,000	100,000	100,000	100,000	500,000	33542010-541400
Intersection							
Cypress Lake / 301	715,000					715,000	33542010-541400
Langston Chapel / Lanier	90,000	810,000				900,000	33542010-541400
Langston Chapel / Old Register			900,000			900,000	33542010-541400
Brooklet-Denmark / SEB	60,000					60,000	33542010-541400
Josh Deal / Hwy 67				400,000		400,000	33542010-541400
Burkhalter / Hwy 67			250,000			250,000	33542010-541400
Paving							
New Public Works Entrance	250,000					250,000	33542010-541400
Miller St/Colfax Station	577,500					577,500	33542010-541400
Highpoint Circle	379,500					379,500	33542010-541400
Clark Farm		858,000				858,000	33542010-541400-S7900
Josh Hagin			1,300,000			1,300,000	33542010-541400
Two Chop				1,705,000		1,705,000	33542010-541400
Hood	1,023,000					1,023,000	33542010-541400
JA Hart			225,500			225,500	33542010-541400

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
Bike and Pedestrian							
Fletcher Park Trail	250,000	250,000				500,000	33542010-541400
Brick Paver Repair (Mill Creek)		250,000				250,000	33542010-541400
Greenway Extension Design	748,000					748,000	33542010-541400
Greenway Ext. Construction			1,900,000			1,900,000	33542010-541400
Equipment							
Equip Lease (US Bancorp 3, 5)	147,057	147,057				294,114	32442010-581101/582101-D1002/D1004
Equip Lease (US Bancorp 6)	330,021	330,021	330,021			990,063	32542010-581101/582101-D1002/D100X
Equipment Allocation	450,000	450,000	450,000	450,000	450,000	2,250,000	33542010-542500
Roadside / Boom Axe Mowing	650,000	650,000	650,000	675,000	675,000	3,300,000	33542010-523900
Road Assessment (Roadbotics)	4,000	4,000	4,000	4,000	60,000	76,000	33542010-523900
Training Building	428,000					428,000	25042010-541300
Land Acquisition (Borrow Pit)	50,000			50,000	100,000	200,000	33542010-541463
Copier			6,000			6,000	33542010-542500
Pictometry Allocation			33,598			33,598	33542010-542401
Transportation Plan Update	75,000	75,000				150,000	33542010-521200
Total Expenditures	**10,264,078**	**7,889,078**	**10,764,119**	**8,019,000**	**6,250,000**	**43,216,275**	
Fund Balance	**3,680,567**	**5,270,889**	**2,085,670**	**1,615,570**	**3,054,470**		

FY 2021 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, Hood Road and a new road to access the Public Works building.
- Begin design for extension of the S&S Greenway.

Public Safety

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	3,788,000	3,752,000	3,752,000	3,595,000	3,575,000	18,462,000	32530000-313200
Interest	25,000					25,000	32530000-362010
Total Revenues	**3,813,000**	**3,752,000**	**3,752,000**	**3,595,000**	**3,575,000**	**18,487,000**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Adult Probation							
Car					30,000	30,000	32530000-542200
HVAC	14,000					14,000	32530000-542300
Access Controls	5,000					5,000	32530000-542500
Animal Services							
Car	29,250	30,500	32,250	32,250	32,500	156,500	32530000-542200-S3002
Equipment	5,000	5,000	11,000	5,000		26,000	32530000-542500-S3001
Computers		2,000		2,000		4,000	32530000-542400
Traps	2,500	2,500	2,500	2,500	2,500	12,500	32530000-542500
Sewer Upgrade			50,000			50,000	32530000-541400
Washer and Dryer	15,000	15,000				30,000	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			50,000			50,000	32530000-541300
Intake/Adoption			30,000			30,000	32530000-541300
EMS							
Ambulances	200,000	205,000	210,000	215,000	220,000	1,050,000	32530000-542200-S3401
Computers		2,000		2,000		4,000	3253000-542400
Defibrillators		105,000		140,000		245,000	32530000-542500-S3400
Copier	5,000					5,000	32530000-542500
Floor Replacement	15,000					15,000	32530000-541300
Land Acquisition					250,000	250,000	32530000-541000
Truck Quick Response Vehicle	30,000					30,000	32530000-542200-S3404
Lucas Device	34,000					34,000	32530000-542500
Furniture	10,000		10,000		10,000	30,000	32530000-542300
Fire							
Floor Replacement	15,000					15,000	32530000-541300
Breathing Apparatus	10,000	10,000	10,000	10,000	10,000	50,000	32530000-542500-S3500

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
Turnout Gear	25,000	25,000	25,000	25,000	25,000	125,000	32530000-542500-S3503
Rescue Tools	15,000	15,000	10,000	10,000		75,000	32530000-542500-S3504
Hose	19,000	19,000	19,000	19,000		95,000	32530000-542500-S3502
Airpact Bench Test Eequipment		20,000				20,000	32530000-542500
Technology (HW/SW)	10,000	10,000	10,000	10,000		50,000	32430000-542400
Water Trucks (3)	450,000	150,000				600,000	32530000-542200
Apparatus	330,000		346,500		365,000	1,041,500	32530000-542200
Pick-up Trucks	50,000		30,000		30,000	110,000	32530000-542200
Pagers					20,000	20,000	32530000-542500
Cascade		80,000				80,000	32530000-542500
Thermal Imaging				62,000		62,000	32530000-542500
Generators (Trucks)	3,600	3,600	3,600	3,600	3,600	18,000	32530000-542500
Generators (Stations)	40,000					40,000	32530000-542500
Chainsaw	1,800	1,800	1,800	1,800		9,000	32530000-542500
Jaws of Life	27,000		27,000		27,000	81,000	32530000-542500
Emergency Trailer			12,000		15,000	27,000	32530000-542500
Fire Station Improvements	55,000		55,000		55,000	165,000	32530000-541300
Equipment	30,000	90,000	60,000	60,000	60,000	300,000	32530000-542500
Sheriff							
Equipment	38,500	38,500	38,500	38,500	38,500	192,500	32530000-542200-S3801
Copier		32,000				32,000	32530000-542500
Vehicles	315,000	245,000	245,000	245,000	245,000	1,225,000	32530000-542200-S3801
Facility Expansion	4,155,688					4,155,688	32530000-542500
Public Safety							
Generator Trailer	12,000					12,000	32530000-542500
Communications	60,000	60,000	60,000	60,000	60,000	300,000	32530000-542500
Pictometry		33,598			33,598	67,196	32530000-542401
Sales Tax Bond - Principal	2,035,000	2,095,000	2,150,000	2,210,000	2,270,000	10,760,000	32530000-581101-D1017
Sales Tax Bond - Interest	289,444	234,703	178,347	120,412	61,063	883,969	32530000-582101-D1017
Total Expenditures	**8,360,282**	**3,607,201**	**3,682,497**	**3,279,062**	**3,914,311**	**22,843,353**	
Fund Balance	**4,485**	**149,284**	**218,787**	**534,725**	**195,414**		

FY 2021 Budget Highlights:

- Fire equipment replacement.
- Standardize equipment on all ambulances.
- Upgrade jail and additional sheriff space.
- Sheriff's Department vehicles and discretionary equipment.

Recreation

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	966,000	942,000	942,000	837,000	825,000	4,512,000	32562200-313200
Greenway Grants			100,000	120,000		220,000	25062200-334313
Total Revenues	**966,000**	**942,000**	**1,042,000**	**957,000**	**825,000**	**4,732,000**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Parks							
Dump Truck					75,000	75,000	32562200-542200
8 Cylinder Pickup Truck	24,000		48,000	24,000	24,000	120,000	32562200-542200
F-250 Pickup Truck with Utility Bed				37,000		37,000	32562200-542200
F-250 Crew Cab Pickup Truck		60,000				60,000	32562200-542200
Ford Explorer or Similar	29,000					29,000	32562200-542200
Dodge Caravan or Similar		23,000				23,000	32562200-542200
Front Rotary Mower	20,000		21,000		22,000	63,000	32562200-542500
Exmark Millcreek		5,000		5,000		10,000	32562200-542500
Infield Grooming Machine		26,000				26,000	32562200-542500
Dump Trailer					8,000	8,000	32562200-542500
Light Equipment Trailer			6,500			6,500	32562200-542500
Utility Vehicle		14,500		14,500		29,000	32562200-542500
Self-propelled Sprayer					12,500	12,500	32562200-542500
Self-propelled Sweeper				40,000		40,000	32562200-542500
50 HP Tractor	50,000					50,000	32562200-542500
Viacon Fertilizer Spreader				3,500		3,500	32562200-542500
Playground Stilson	55,000					55,000	32562200-542500
Playground Luetta Moore		45,000				45,000	32562200-542500
Tennis Court Resurfacing	65,000		20,000			85,000	32562200-541200
Lean-to Added to Rear of Shop				30,000		30,000	32562200-541300
Additional Bulk Storage					12,000	12,000	32562200-541300
Replace Calsense Controllers				42,500		42,500	32562200-542500
City Parks Upgrades	200,000	200,000	200,000	200,000	200,000	1,000,000	32562200-541200
Athletics							
Field Pad Surface MC		7,500		6,000		13,500	32562200-541200
Batting Cage Surface	4,000		3,500		4,000	11,500	32562200-541200
15 Passenger Bus		61,000				61,000	32562200-542200
Portable Fence Package			4,500			4,500	32562200-542500
Furniture in Tennis Pro Shop	2,500					2,500	32562200-542300
Wind Screen MC Tennis				8,500		8,500	32562200-542500

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
Tennis Nets	2,500		2,500		2,500	7,500	32562200-542500
Tennis Ball Machine	2,000					2,000	32562200-542500
30 x 16 Mobile Stage	9,300					9,300	32562200-542500
Stage Canopy	2,500					2,500	32562200-542500
MC – Scoreboard Replacement						14,000	32462200-542300
MC – Field 2 Backstop Netting						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
Rectangle Aluminum Tables			4,000			4,000	32562200-542300
Stackable Chairs	4,000					4,000	32562200-542300
Fiesta Tents and Hardware		6,160		6,500		12,660	32562200-542500
Four Field Complex Awnings			10,000			10,000	32562200-541300
Brooklet Building Awnings			5,000			5,000	32562200-541300
Tennis Center Awnings				4,000		4,000	32562200-541300
Scoreboards	4,500	28,000	112,000			144,500	32562200-542300
PA System at Mill Creek			21,000			21,000	32562200-542500
Convert Pool House to Storage	30,000					30,000	32562200-541300
Senior Center Card Room Chairs		6,000				6,000	32562200-542300
Honey Bowen Carpet	30,000					30,000	32562200-541300
HVAC	66,000	39,000	24,000		14,000	143,000	32562200-542300
Administrators							
Computers	5,000		3,000	4,000	2,000	14,000	32462200-542400
Copier				10,000		10,000	32462200-542500
Concessions							
Pizza Oven		4,000				4,000	32562200-542500
Ice Machine Replacement	8,000	8,000	4,200	4,200		24,400	32562200-542500
Refrigerator				2,500		2,500	32562200-542500
Food Warming Drawer	2,000					2,000	32562200-542500
Pizza Warner		2,000				2,000	32562200-542500
Freezer / Refrigerator Comb	1,000					1,000	32562200-542500
SPLASH							
Play Pool Slide Sections		6,000				6,000	32562200-542500
Flowrider Surface	45,000					45,000	32562200-541200
Flowrider Pumps		100,000				100,000	32562200-542500
Dome Lights	55,000					55,000	32562200-541300
Comp/Therapy Pool Surfacing	180,000					180,000	32562200-541200
Slide Maintenance Contract	50,000	50,000	50,000	50,000	50,000	250,000	32562200-523900
Chemical and Backwash Controllers	20,000	20,000	20,000	20,000	20,000	100,000	32562200-542500

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
Pump Impeller Kit	5,000	5,000	5,000	5,000	5,000	25,000	32562200-542500
Filter Sand	3,000	3,000	3,000	3,000	3,000	15,000	32562200-542300
Filter Laterals	5,000	5,000	5,000	5,000	5,000	25,000	32562200-542500
Wheelchair Lift	5,000	5,000				10,000	32562200-542500
Trash Receptables	3,000	3,000	3,000	3,000	3,000	15,000	32562200-542300
Outdoor Picnic Tables	5,000	5,000	5,000	5,000	5,000	25,000	32562200-542300
Deck Chairs	10,000	10,000	10,000	10,000	10,000	50,000	32562200-542300
Shade Umbrellas	10,000	10,000	10,000	10,000	10,000	50,000	32562200-542300
Trio Slide Shade Canopy				4,000		4,000	32562200-542300
Mat Racer Shade Canopy					5,000	5,000	32562200-542300
Manual Pool Vacuum			4,000			4,000	32562200-542500
Robot Pool Vacuum		4,000		4,000		8,000	32562200-542500
Lane Line Sets	5,000					5,000	32562200-542500
Lane Line Reel	2,000					2,000	32562200-542500
Diving Boards	15,000		15,000			30,000	32562200-542300
Office Surveillence System				5,000		5,000	32562200-542500
Splash in the 'Boro Van					24,000	24,000	32562200-542200
Turnstiles	30,000					30,000	32562200-542500
Boilers	23,000					23,000	32562200-541300
Play Pool Dump Bucket				25,000		25,000	32562200-541200
Heat Pump Replacements	25,000	25,000				50,000	32562200-542300
Minor Capital Outlays – SPLASH	9,500	38,000	22,500	16,000	15,500	101,500	32562200-542500
Minor Capital Outlays – Concessions	6,000	14,000	13,000	3,000	8,000	44,000	32562200-542500
Ag Complex							
Site Fencing and Gates	25,000					25,000	32562200-541200
Crush and Run for Parking	30,000					30,000	32562200-541200
Practice Arena Fans	25,000					25,000	32562200-541300
Trash Receptacles and Picnic Tables	10,000					10,000	32562200-542300
Complete Metal Cover B/W Arenas		100,000				100,000	32562200-541300
All Steer Skid Steer	60,000					60,000	32562200-542500
Roller / Compactor – Pull Behind	9,000					9,000	32562200-542500
Rubber Stall Mats for Livestock Barn	65,000					65,000	32562200-542500
Barn for SBCPRD Horses	60,000					60,000	32562200-541300
Outside Dining Area	10,000					10,000	32562200-542300
Enclosing Stall Barn		164,000				164,000	32562200-541300
Flatbed Dump Truck		65,000				65,000	32562200-542500
8 Cylinder Crew Cab Pickup				27,000		27,000	32562200-542200
John Deere Front Rotary Mower			9,000			9,000	32562200-542500
Utility Vehicle		9,000				9,000	32562200-542500
Utility Trailer	3,500					3,500	32562200-542500
90hp 4WD Tractor				60,000		60,000	32562200-542500

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
90hp 4WD Tractor with Loader					40,000	40,000	32562200-542500
Line Trimmers		1,200				1,200	32562200-542500
Stick Edgers		800				800	32562200-542500
Backpack Blowers		1,000				1,000	32562200-542500
Commercial Push Mower		1,000				1,000	32562200-542500
Laptop			2,500			2,500	32462200-542400
Electronic Timer with Display	2,000		1,500			3,500	32562200-542500
LED Sign with Display	60,000					60,000	32562200-542300
Concession Door Freezer				2,000		2,000	32562200-542500
Food Warmer				2,000		2,000	32562200-542500
Total Expenditures	**1,487,300**	**1,187,360**	**867,700**	**941,200**	**579,500**	**5,063,060**	
Fund Balance	**140,295**	**(105,065)**	**69,235**	**85,035**	**330,535**		

FY 2021 Budget Highlights:

- Various physical improvements, accessories and equipment for numerous parks.

Facility Improvement – Administration

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	405,000	395,000	395,000	351,000	346,000	1,892,000	32515660-313200
Total Revenues	**405,000**	**395,000**	**395,000**	**351,000**	**346,000**	**1,892,000**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
HVAC / Design Escrow	135,000	165,000	125,000	125,000	100,000	650,000	32515660-542300
Truck		38,590		45,000		83,590	32515660-542200
LED Conversion	15,000	15,000	15,000	15,000		60,000	32515660-541300
Automatic External Defibrillator	7,000					7,000	32515660-542500
Ag Business Center Roof					300,000	300,000	32515660-541300
Replace Water Main to NMA	10,000					10,000	32562200-541300
Floor Buffer	1,200					1,200	32515660-542500
Precinct Roof	60,000					60,000	32515660-541300
Roof/Building Maintenance	10,000	10,000	10,000	10,000	10,000	50,000	32515660-541300
Paint Sprayer	1,100					1,100	32515660-542500
Security/Access Controls	38,000					38,000	32515660-542500
HVAC Controls	30,000					30,000	32515660-542500
Paint Escrow	5,000	5,000	10,000	10,000	5,000	35,000	32515660-541300
Carpet Escrow		100,000	100,000	100,000		300,000	32515660-541300
Bank Fee	1,000	1,000	1,000	1,000	1,000	5,000	32515660-523610
Total Expenditures	**313,300**	**334,590**	**261,000**	**306,000**	**416,000**	**1,630,890**	
Fund Balance	**4,020**	**64,430**	**198,430**	**243,430**	**173,430**		

FY 2021 Budget Highlights:

- Led conversion
- Roof replacement
- HVAC replacement

Facility Improvement – Judicial

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	176,600	172,000	172,000	153,000	150,000	823,600	32515660-313200
Total Revenues	**176,600**	**172,000**	**172,000**	**153,000**	**150,000**	**823,600**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Building Signage	12,500	2,500				15,000	32515670-541300
Access Controls	27,500					27,500	32515670-542500
Probation Stucco		50,000				50,000	32515670-541300
Probation HVAC Controls		20,000				20,000	32515670-542500
Judicial Annex Renovation	20,000					20,000	32515670-541300
Judicial Annex Icemaker	2,500					2,500	32515670-542500
Judicial Annex HVAC	12,000					12,000	32515670-542300
Judicial Annex HVAC Controls			70,000			70,000	32515670-542500
Judicial Annex Salley Port Door	12,000					12,000	32515670-541300
Judicial Annex Motorized Fence	35,000					35,000	32515670-541200
Clerk of Court Copier			16,000			16,000	32515670-542500
Courthouse Carpet		10,000				10,000	32515670-541300
Courthouse HVAC	73,000					73,000	32515670-542300
Courthouse HVAC Controls				60,000		60,000	32515670-542500
Courthouse Exterior Painting			30,000			30,000	32515670-541300
State Court Copier			6,000			6,000	32515670-542500
Solicitor Copier			6,000			6,000	32515670-542500
Magistrate Court Camera	1,890					1,890	32515670-542500
Magistrate Court Monitor	1,650					1,650	32515670-542500
Magistrate Court Vehicle	24,000	27,000			24,000	75,000	32515670-542200
Magistrate Court Furniture	2,600					2,600	32515670-542300
Magistrate Court HVAC Control		20,000				20,000	32515670-542500
Magistrate Court Copier				8,000		8,000	32515670-542500
Probate Court Filing System			50,000			50,000	32515670-542500
Probate Court Vault		10,000				10,000	32515670-541300
Total Expenditures	**224,640**	**129,500**	**178,000**	**68,000**	**24,000**	**624,140**	
Fund Balance	**1,981**	**44,481**	**38,481**	**123,481**	**249,481**		

FY 2021 Budget Highlights:

- HVAC replacement
- Vehicle replacement

Facility Improvement – Information Technology

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	116,000	113,500	113,500	100,800	99,000	542,800	32515660-313200
Total Revenues	**116,000**	**113,500**	**113,500**	**100,800**	**99,000**	**542,800**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Computers	60,000	60,000	60,000	60,000	60,000	300,000	32515350-542400
Technology/Software Projects	30,000	30,000	30,000	30,000	30,000	150,000	32515350-542401
Copiers	14,000	8,000	8,000			30,000	32515350-542500
Pictometry	33,598			33,598		67,196	32515350-542401
Total Expenditures	**137,598**	**98,000**	**98,000**	**123,598**	**90,000**	**547,196**	
Fund Balance	**5,102**	**20,602**	**36,102**	**13,304**	**22,304**		

FY 2021 Budget Highlights:

- Computer replacement
- Software project (County smartphone app)

Solid Waste

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	556,500	544,500	544,500	491,000	485,000	2,621,500	32545200-313200
Total Revenues	**556,500**	**544,500**	**544,500**	**491,000**	**485,000**		
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Skidsteer Loader	40,000					40,000	32545200-542500
Vehicle Equipment Pool			57,000			57,000	32545200-542500
Grapple Truck			262,000			262,000	32545200-542200
Roll-off Truck	150,000	160,000	160,000	170,000	170,000	810,000	32545200-542200
Roll-off Containers	60,000	60,000	60,000	60,000	60,000	300,000	32445200-542500
Container Rehabilitation	10,000	10,000	20,000	20,000	20,000	80,000	32445200-542500-S4507
Convenience Center Upgrades	40,000	90,000	40,000	90,000	90,000	350,000	32445200-541200
Processing Cntr Debt Payment +	64,000	64,500	63,000	49,500	76,500	317,500	32545200-581101
GEFA Loan (Principal)	27,914	28,996	30,120	31,287	32,500	150,817	32445200-581101-D1005
GEFA Loan (Interest)	15,521	14,439	13,315	12,146	10,933	66,354	32445200-582101-D1005
Total Expenditures	**407,435**	**427,935**	**705,435**	**432,933**	**459,933**	**2,433,671**	
Fund Balance	**400,024**	**516,589**	**355,654**	**413,721**	**438,788**		

FY 2021 Budget Highlights:

- Upgrade/expand heavily used convenience 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	436,000	425,000	425,000	378,000	372,000	2,036,000	32575200-313200
Total Revenues	**436,000**	**425,000**	**425,000**	**378,000**	**372,000**	**2,036,000**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Economic Dev Projects	300,000	300,000	400,000	400,000	364,195	1,764,195	32575200-541400
Total Expenditures	**300,000**	**300,000**	**400,000**	**400,000**	**364,195**	**1,764,195**	
Fund Balance	**1,063,782**	**1,188,782**	**1,213,782**	**1,191,782**	**1,199,587**		

FY 2021 Budget Highlights:

- 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
TSPLOST 2018	113,000	113,000	110,000	28,000		364,000	33575630-313400
TSPLOST 2024				82,000	101,000	183,000	33675630-313400
State GDOT Grant	611,750	37,500	35,000	65,000	635,000	1,384,250	32475630-334313
Federal FAA Grant	211,500	675,000	630,000	1,170,000	630,000	3,316,500	32475630-334313
Total Revenues	**936,250**	**825,500**	**775,000**	**1,345,000**	**1,366,000**	**5,247,750**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Parallel Taxiway and Apron Design	235,000					235,000	33575630-521200
Fence Relocation	22,375					22,375	33575630-541200
Roofs	5,000	6,000	6,000	6,000	6,000	29,000	33575630-541400
HVAC	5,000	5,000	5,000	5,000	5,000	25,000	33575630-542300
Hangar Doors	5,000	1,000	1,000	1,000	1,000	9,000	33575630-541300
T-Hangar Building	800,000					800,000	33575630-541300
Lighting – Terminal / Hangar	500	500	500			1,500	33575630-541300
Signage	200	200	200			600	33575630-541300
Taxiway Rehab Construction Phase 1		750,000				750,000	33575630-541400
Taxiway Rehab Construction Phase 2			700,000			700,000	33575630-541400
12’ Mower	12,000					12,000	33575630-542500
Furniture	9,000					9,000	33575630-542300
6’ Woods Mower					3,000	3,000	33575630-542500
Apron Rehabilitation Construction				1,300,000		1,300,000	33575630-541400
Landscaping		3,000				3,000	33575630-541200
Runway 5/23 Rehabilitation					700,000	700,000	33575360-541400
Future Development Site Prep					600,000	600,000	33575630-541400
Terminal Roof	95,000					95,000	33575630-541300
Total Expenditures	**1,189,075**	**765,700**	**712,700**	**1,312,000**	**1,315,000**	**5,294,475**	
Fund Balance	**(194,492)**	**(134,692)**	**(72,392)**	**(39,392**	**11,608**		

FY 2021 Budget Highlights:

- SPLOST/TSPLOST and Airport operating funds are matched state and federal grant allocations to upgrade numerous Airport facilities.

Elections

Revenues	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Account #
SPLOST 2019	37,000	36,500	36,500	32,500	32,000	174,500	32514000-313200
Total Revenues	**37,000**	**36,500**	**36,500**	**32,500**	**32,000**	**174,500**	
Expenditures	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Total**	**Account #**
Voting Equipment	10,000	10,000	10,000	10,000	10,000	50,000	32414000-542500
Technology Improvements	3,000	3,000	3,000	3,000	3,000	15,000	32414000-542400
Total Expenditures	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**	**65,000**	
Fund Balance	**88,980**	**112,480**	**135,980**	**155,480**	**174,480**		

FY 2021 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 payments to pay off the loan.

Projects are determined several years in advance of when they 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

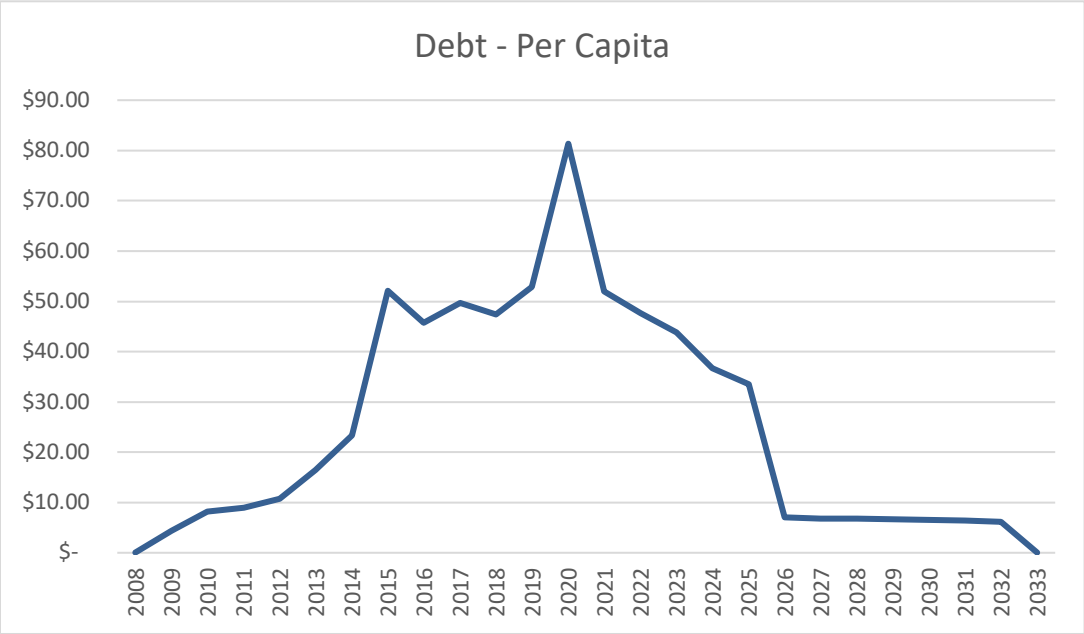
Bulloch County is governed by the State of Georgia's restrictions on local government debt. According to State statute, "The debt incurred by any county . . . shall never exceed 10% of the assessed value of all taxable property within such county, . . . and no such county . . . shall incur any new debt without the assent 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 2020 is $2,105,884,466, allowing a debt limit of $210,588,446. Currently, the County has $11,644,069 debt subject to the state limitations 0.6% of total taxable value). 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 2020 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 Activities				Business-Type Activities	
	General Obligation	Notes Payable	Capital Leases	Revenue Bonds	Notes Payable	Revenue Bonds
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
2021		43,435	840,264	2,324,444		614,175

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
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	**18,901,691**	**2,098,485**	**21,000,176**

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 2020, the County had $18.9 million in outstanding debt. The principal debt payment for this year is $3.3 million. The table below summarizes each bond/loan the County has.

Debt	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
Recycling Processing Facility	7/1/12	8/1/32	420,089	3.81%	27,913
SPLASH Water Park Expansion	10/20/16	11/1/31	6,040,000	2-3%	455,000
Sheriff/Finance/E911	8/26/16	8/26/20	255,856	1.43%	255,856
Tran/Rec Equipment Lease	12/29/17	12/29/21	487,204	1.944%	241,257
Transportation Equip Lease	4/15/19	4/15/23	938,549	2.72%	304,493
Sales Tax Bonds 2019	1/24/19	6/01/25	10,760,000	2.69%	2,035,000
Total			**18,901,698**		**3,319,519**

FY 2021 Revenue Projection Summary

Source	Revenue
SPLOST 2019 Solid Waste	556,500
E-911 Fees	1,382,045
SPLASH Fees	1,335,150
General Fund	40,405,890
TSPLOST '18 Transportation	6,075,500
SPLOST 2019 Public Safety	3,813,000
Total	**53,568,085**

FY 2021 Expense Summary*

Fund	Expenditure
SPLOST 2019 Solid Waste	107,435
E-911 Fund 215	169,719
SPLASH Fund 556	614,175
General Fund	193,490
TSPLOST '18 Transportation	477,078
SPLOST 2019 Public Safety	2,324,444
Total	**3,886,341**

*This figure includes principal and interest as the total cost of debt service must be budgeted.

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 $27,913 is principal and $15,521 is interest. The County received an additional 2019 SPLOST allocation to payoff this debt ($64,000 in FY 2021). 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
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	**420,081**	**104,741**	**524,828**	

SPLASH

Debt Purpose

A Certificate of Participation, a lease-purchase instrument that functions similarly to bonds, was 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 $614,175 of which $455,000 is principal and $159,175 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
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	**6,040,000**	**1,040,250**	**7,080,250**	

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 $255,856 is principal and $3,659 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
2021	255,856	3,659	259,515	0
Total	**255,856**	**3,659**	**259,515**	

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 $241,257 is principal and $9,471 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
2021	241,257	9,471	250,728	245,947
2022	245,947	4,781	250,728	0
Total	**487,204**	**14,252**	**501,456**	

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 $340,493 is principal and $25,529 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
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	**938,550**	**51,514**	**990,063**	

Sales Tax Bond – 2019

Debt Purpose

This General Obligation 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 $2,324,444, of which $2,035,000 is principal and $289,444 is interest. Debt service requirements to maturity are as follows:

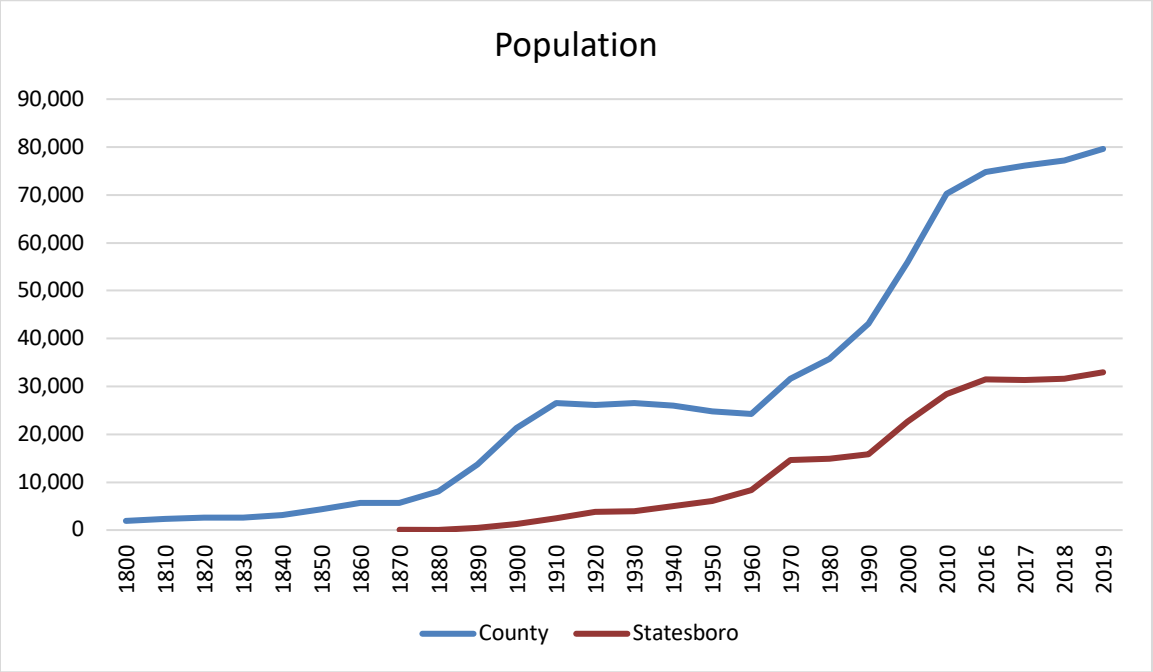
Sales Tax Bond - 2019 Debt Service Schedule

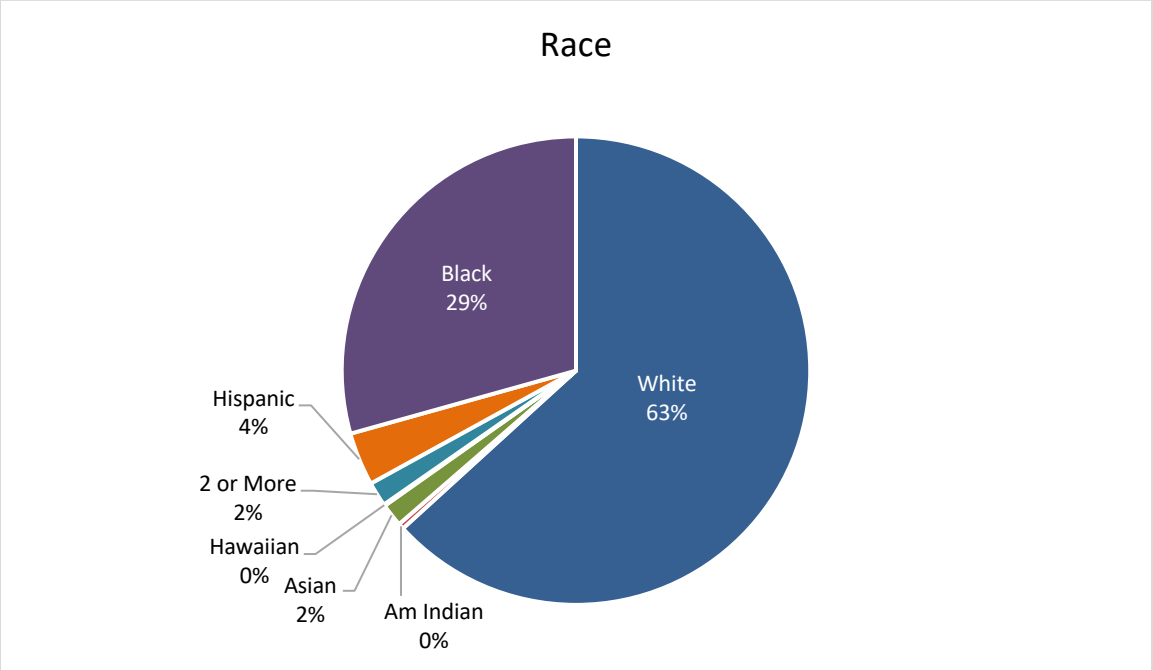
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	2,035,000	289,444	2,324,444	8,725,000
2022	2,095,000	234,703	2,329,703	6,630,000
2023	2,150,000	178,347	2,328,347	4,480,000
2024	2,210,000	120,512	2,330,512	2,270,000
2025	2,270,000	61,063	2,331,063	0
Total	**10,760,000**	**884,069**	**11,644,069**	

XI. Appendix

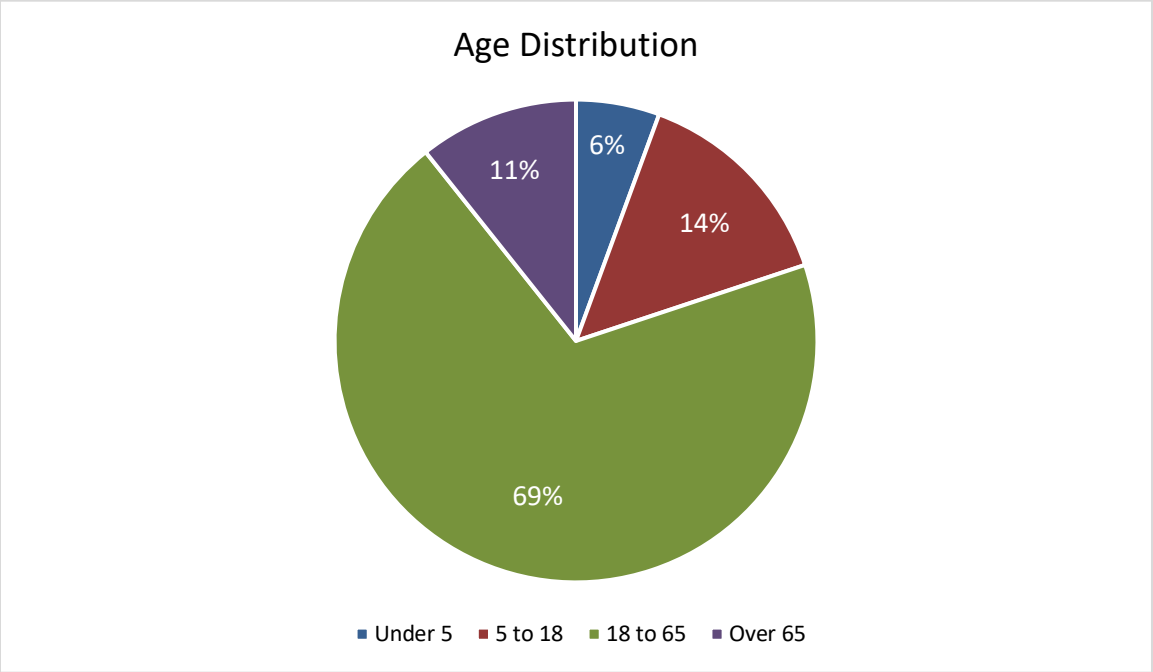
Demographics 359
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Demographics

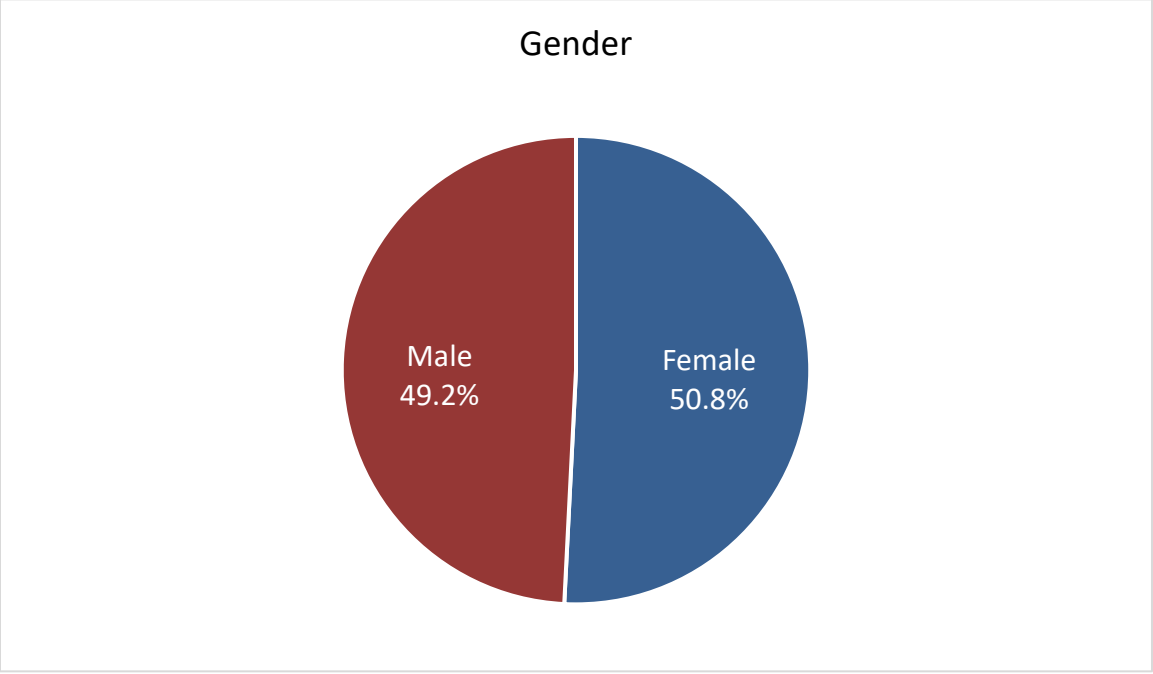




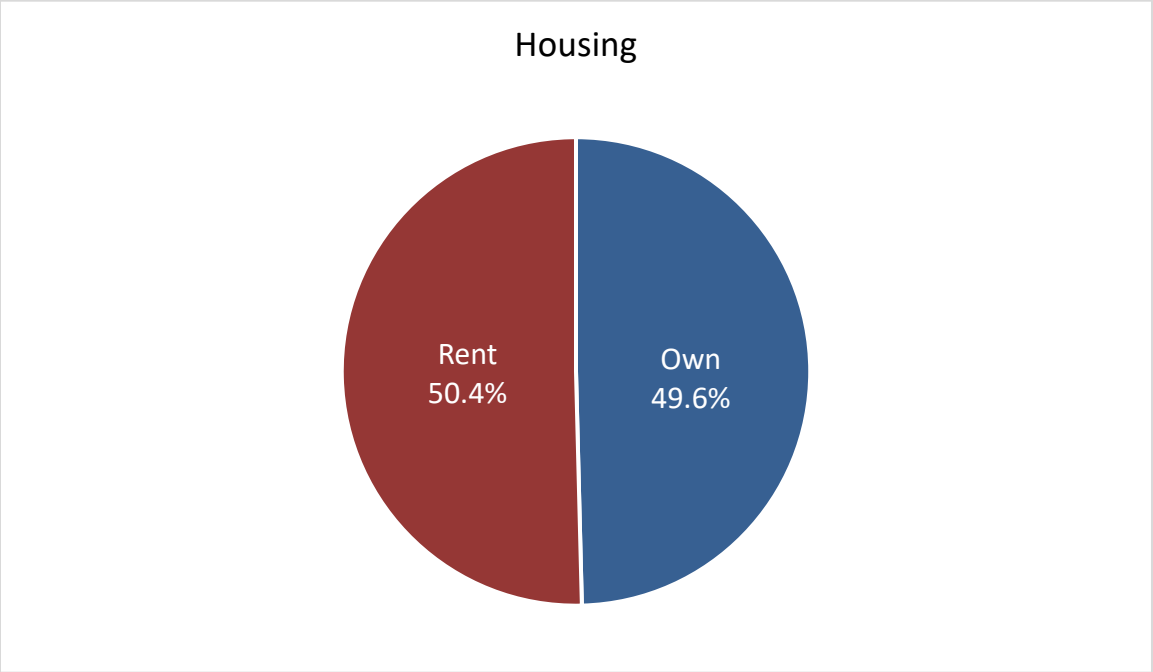
Source: U.S Census Bureau, Quick Facts for Bulloch County



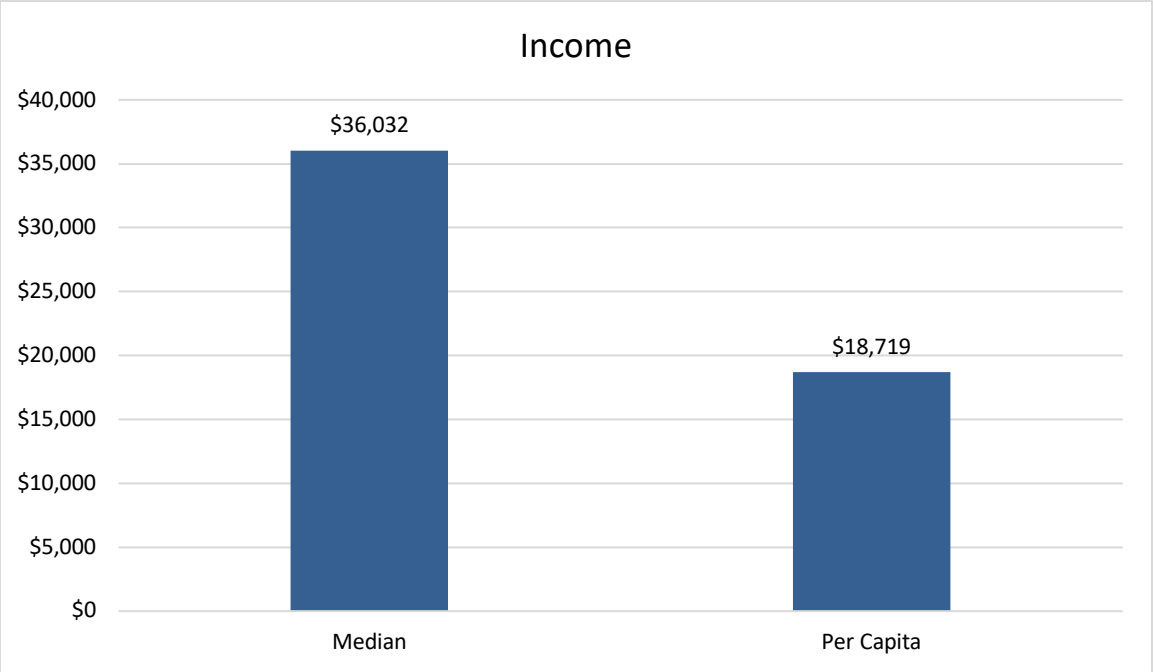
Source: U.S Census Bureau, Quick Facts for Bulloch County



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

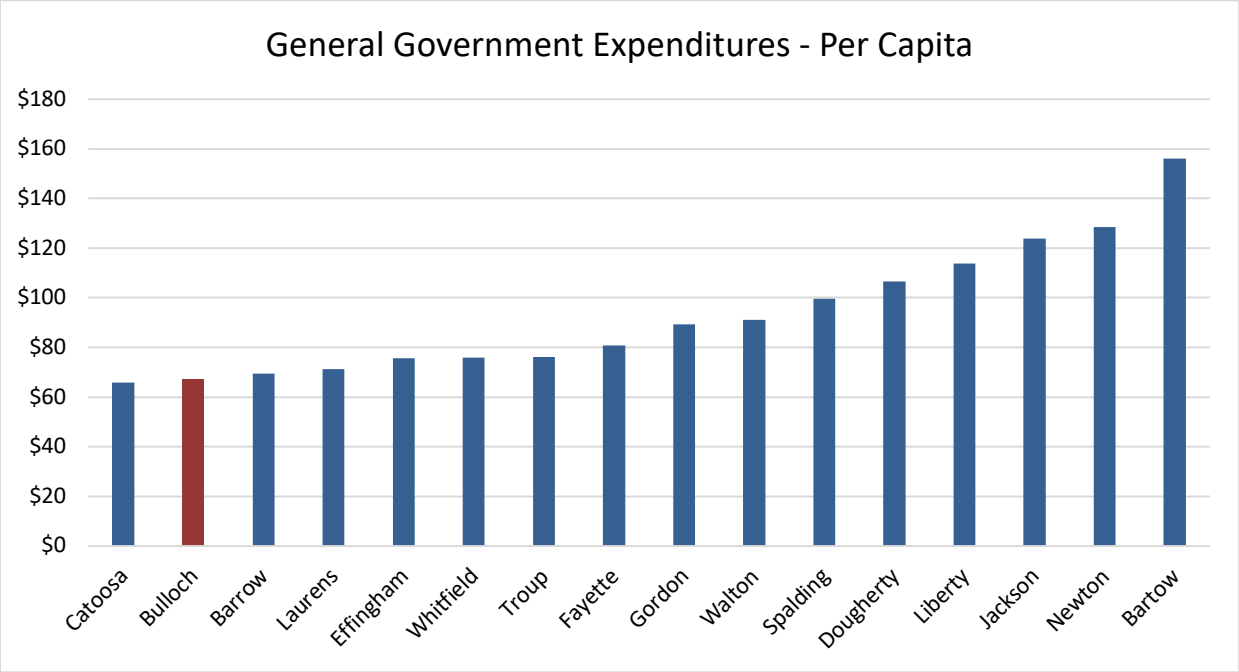
Education, Health, Income, Poverty	
Statistic	**2011-2015**
High School Graduate	86.8%
Bachelor's Degree or Higher	29.0%
Persons with a Disability (under age 65 years)	8.5%
Persons without Health Insurance (under age 65 years)	17.9%
Median Household Income	$36,032
Per Capita Income	$18,719
Persons in Poverty	29.9%

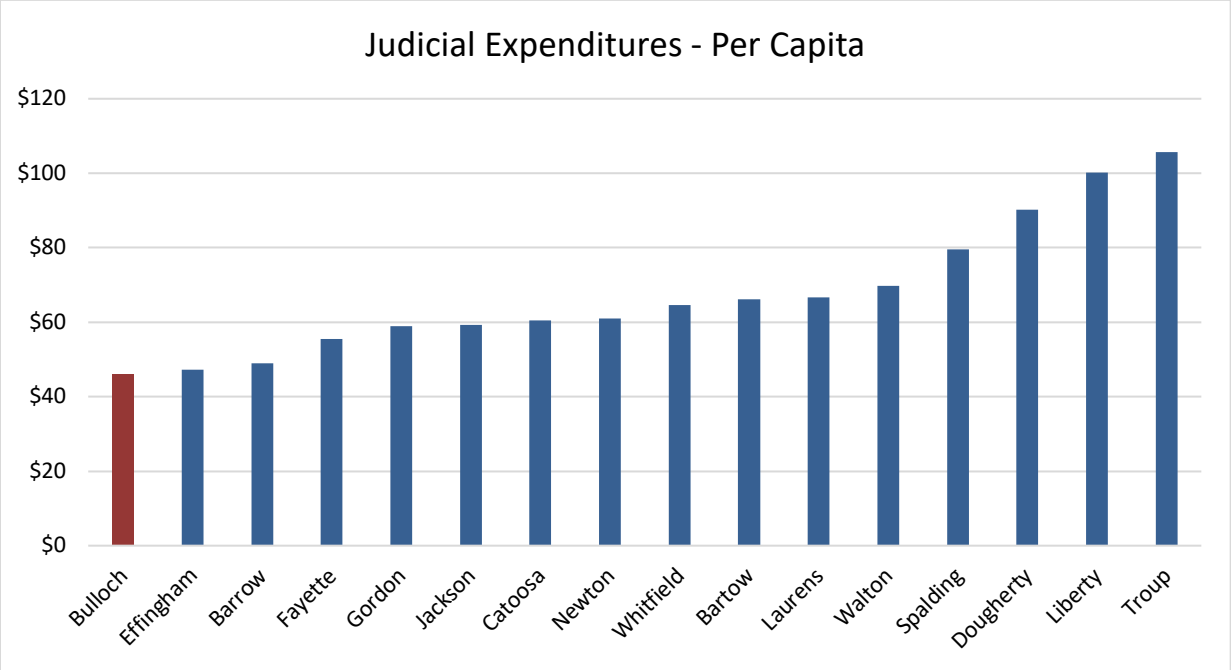
Businesses	
Statistic	**2012**
Total Employer Establishments*	1,412
Total Employment*	17,385
Total Annual Payroll ($1,000)*	501,549
Total Employment (percent change)*	3.8%
Total Non-employer Establishments*	4,581
All Firms	5,264
Men-owned Firms	2,504
Women-owned Firms	1,947
Minority-owned Firms	1,283
Nonminority-owned Firms	3,799
Veteran-owned Firms	462
Nonveteran-owned Firms	4,379

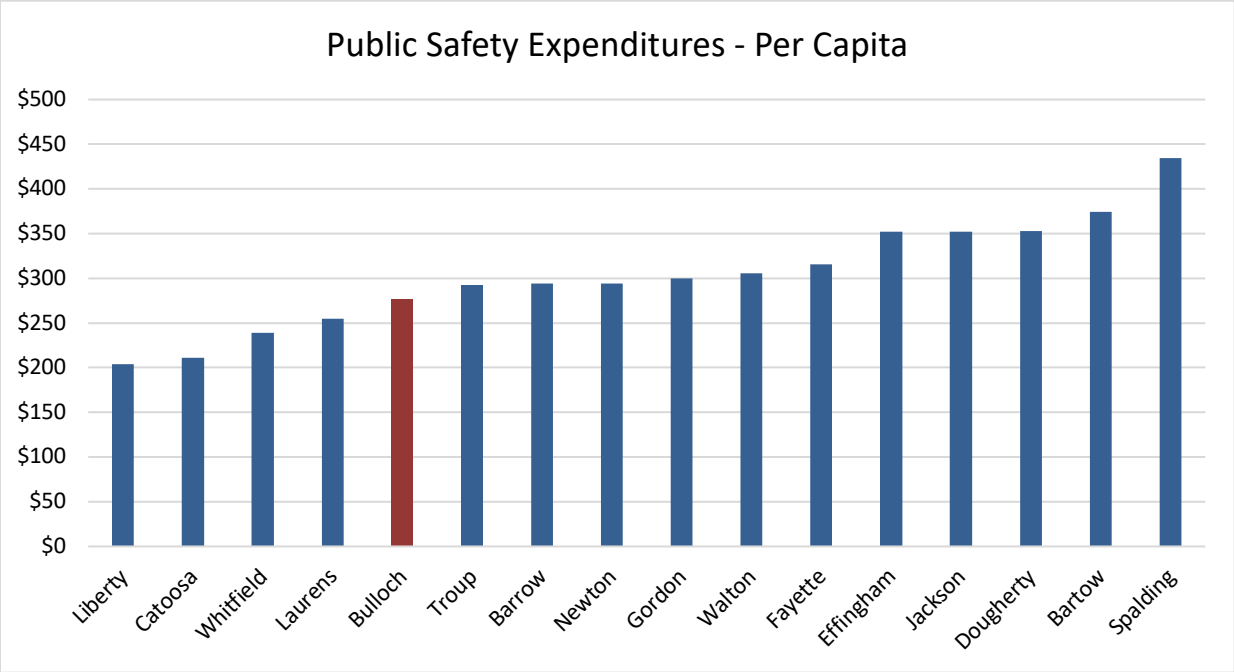
* 2015

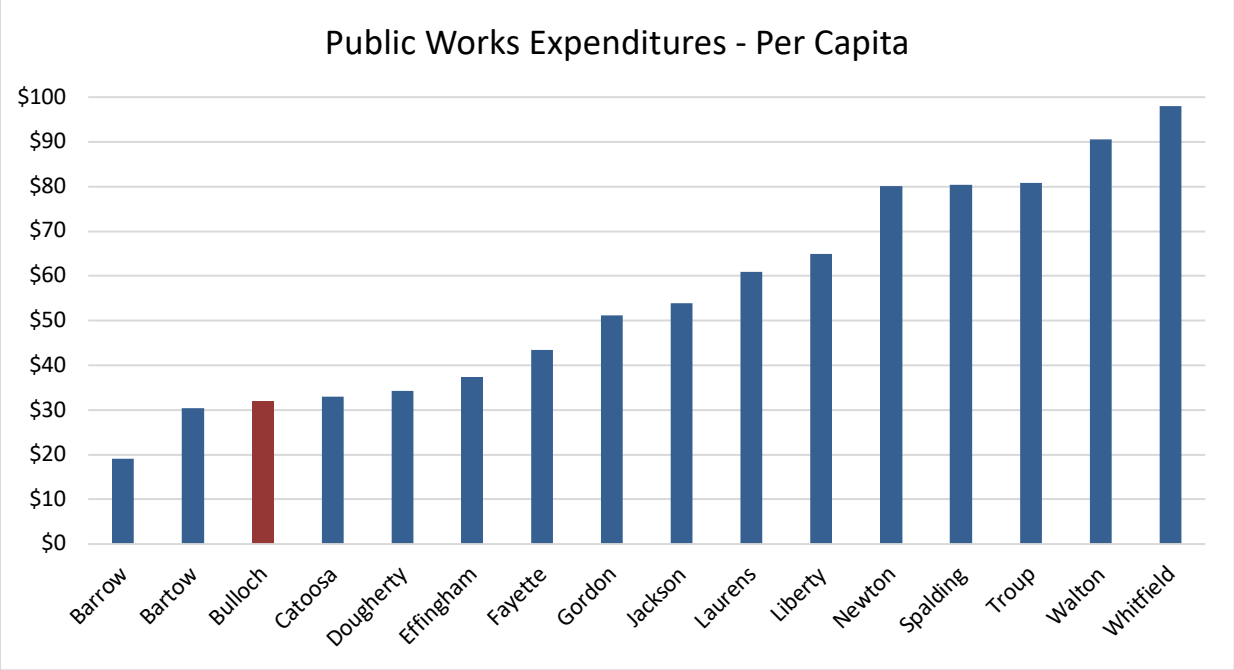
Major Industries	
Private	**Public**
Briggs and Stratton	Georgia Southern University
Great Dane Trailers	Ogeechee Technical College
Viracon	East Georgia College
Walmart	Bulloch County Board of Commissioner
Braswell	Bulloch County Board of Education
H A Sack	City of Statesboro
Loxscreen	
Brodie International	
East Georgia Regional Medical Center	

Cost of Government Services

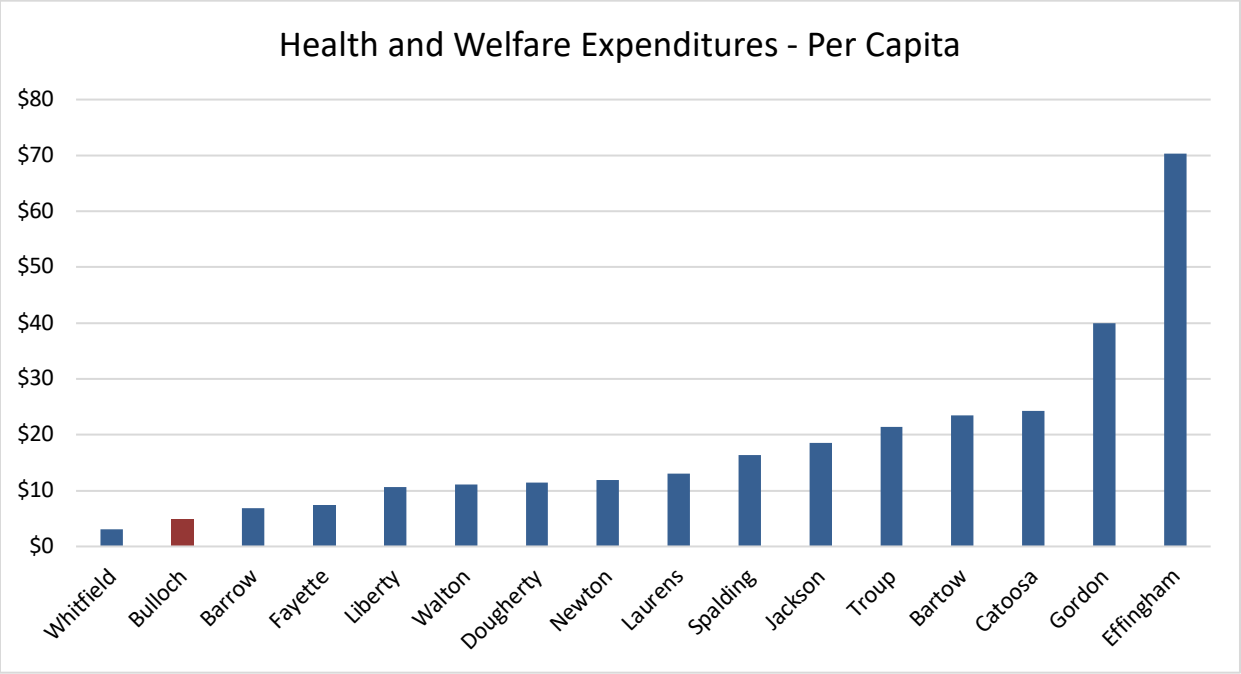


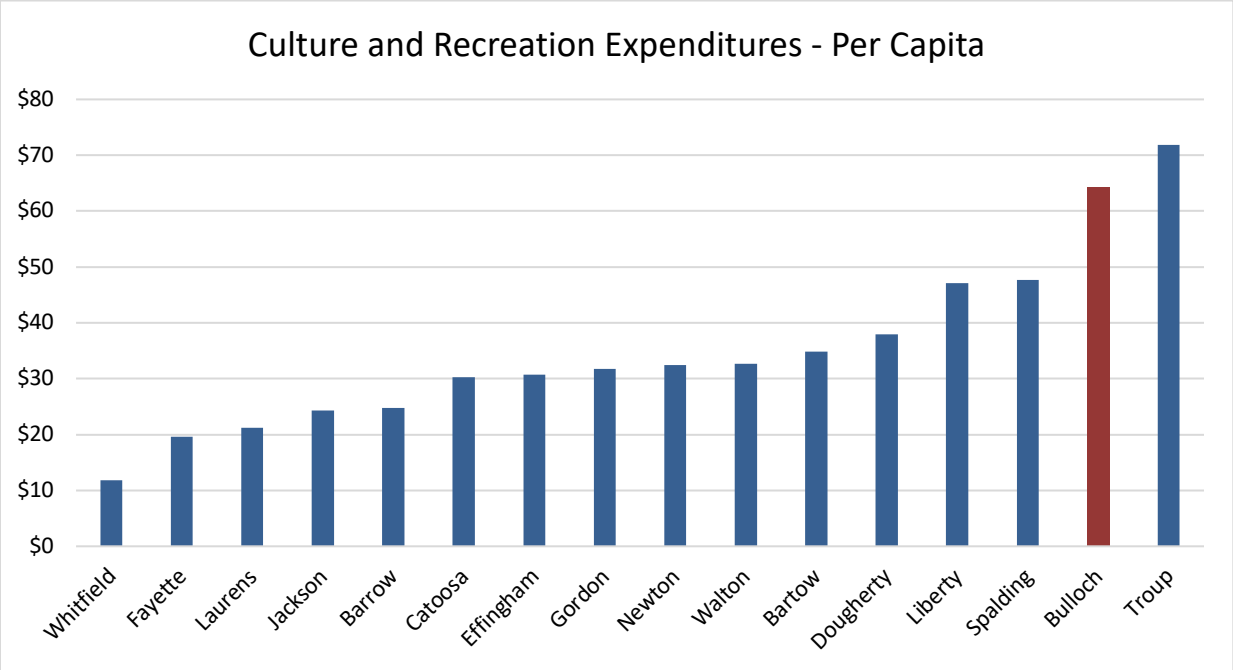


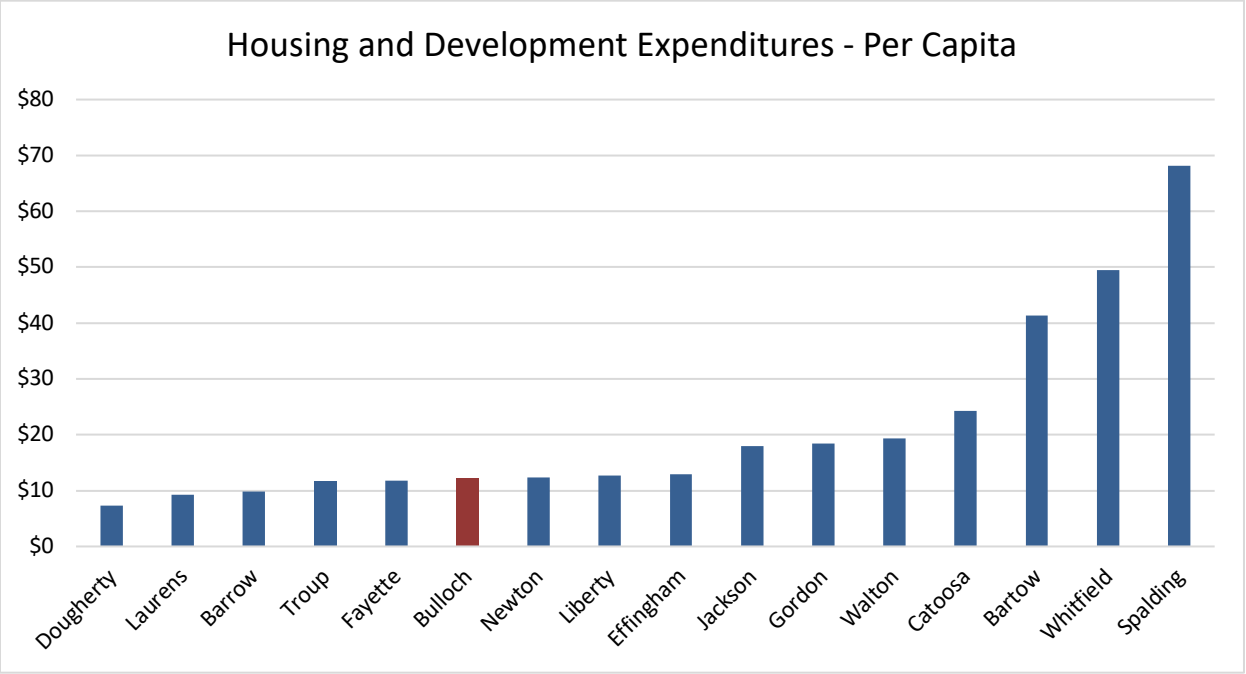




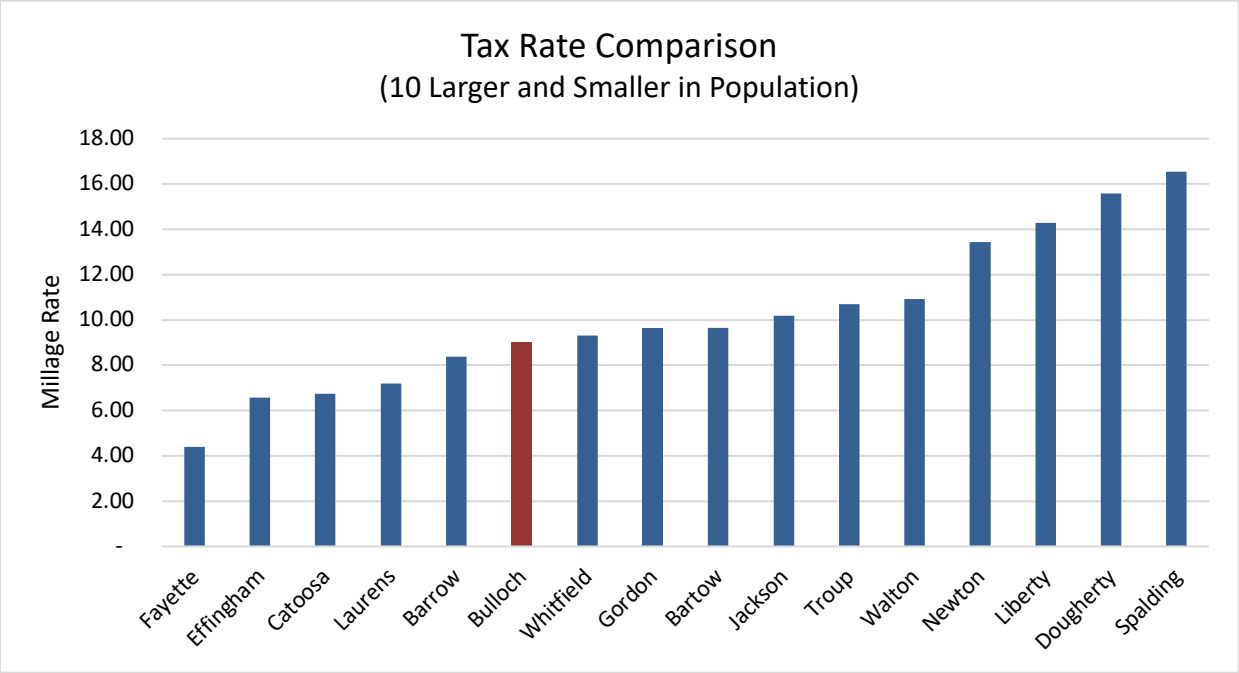
Excludes in order to accurately represent costs, Solid Waste for Bulloch, Liberty, Spalding and Whitfield counties. The other Counties account for these costs in an Enterprise Fund.


Health and Welfare Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Whitfield
Bulloch
Barrow
Fayette
Liberty
Walton
Dougherty
Newton
Laurens
Spalding
Jackson
Troup
Bartow
Catoosa
Gordon
Effingham

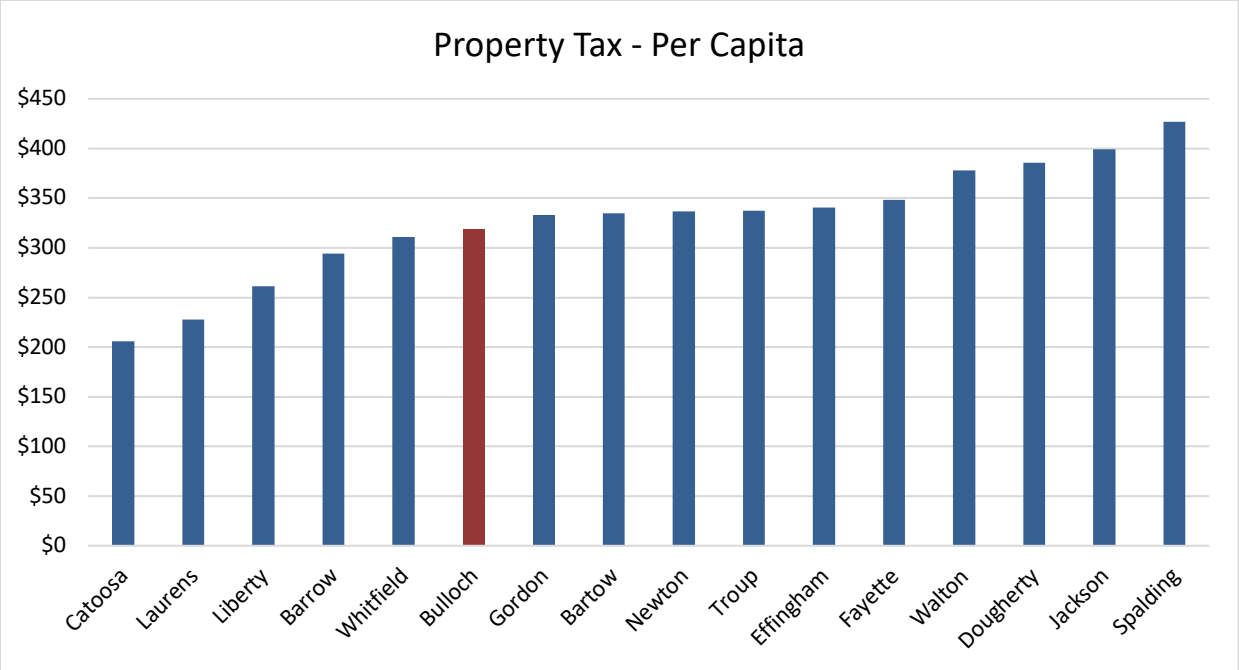

Culture and Recreation Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Whitfield
Fayette
Laurens
Jackson
Barrow
Catoosa
Effingham
Gordon
Newton
Walton
Bartow
Dougherty
Liberty
Spalding
Bulloch
Troup

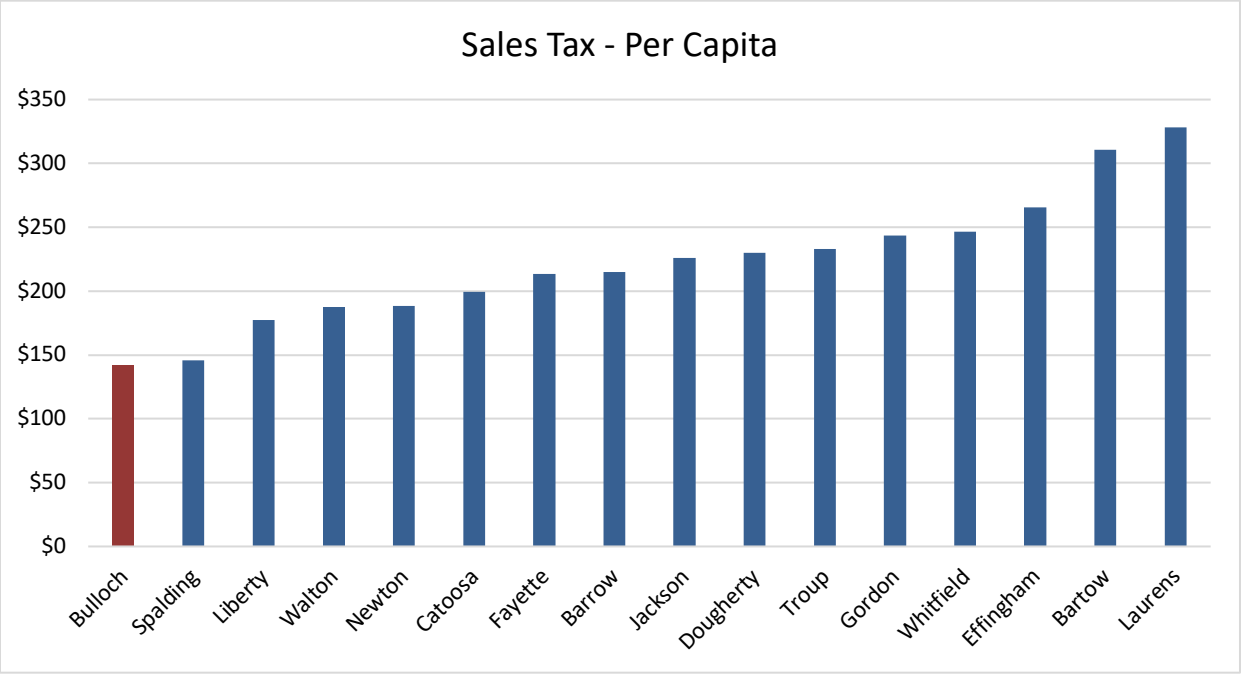

Housing and Development Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Dougherty
Laurens
Barrow
Troup
Fayette
Bulloch
Newton
Liberty
Effingham
Jackson
Gordon
Walton
Catoosa
Bartow
Whitfield
Spalding

Revenue Comparison

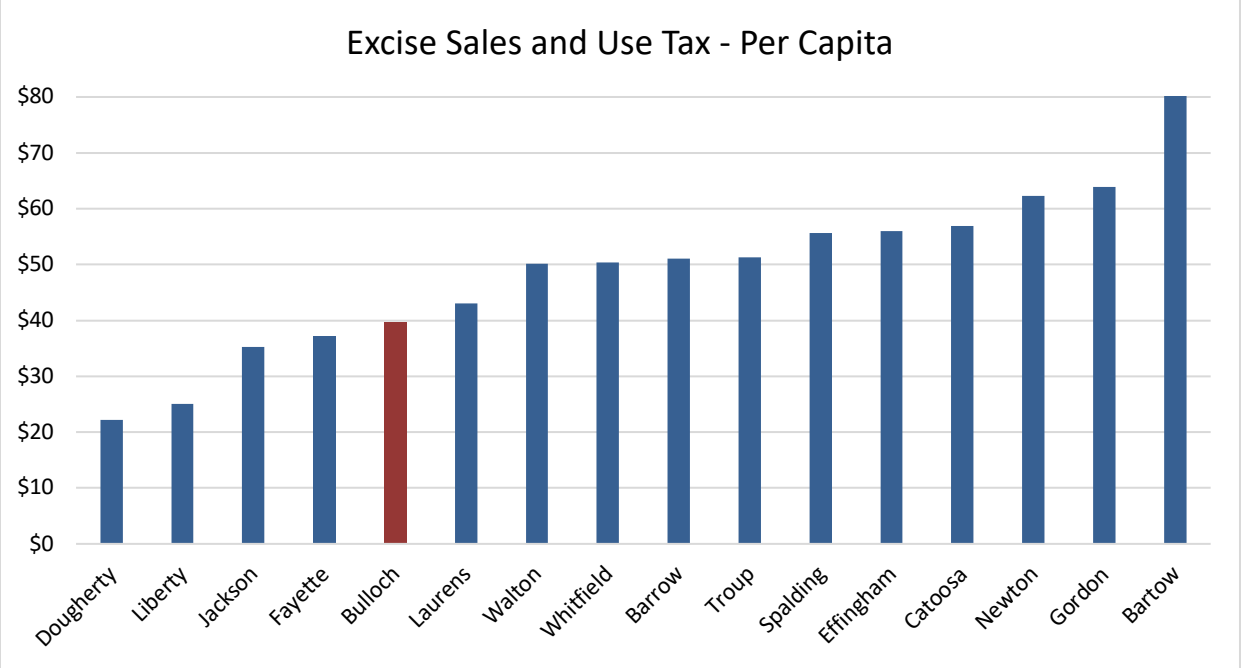


* Bulloch County's current Tax Rate is 12.34 mils. However, Bulloch is one of 7 counties that gives the Board of Education the 1% Local Option Sales Tax (LOST), which is used to offset property taxes. In order to make an accurate comparison, the table has been adjusted. If Bulloch County collected the LOST, the property tax rate would be reduced to 9.02 mils.

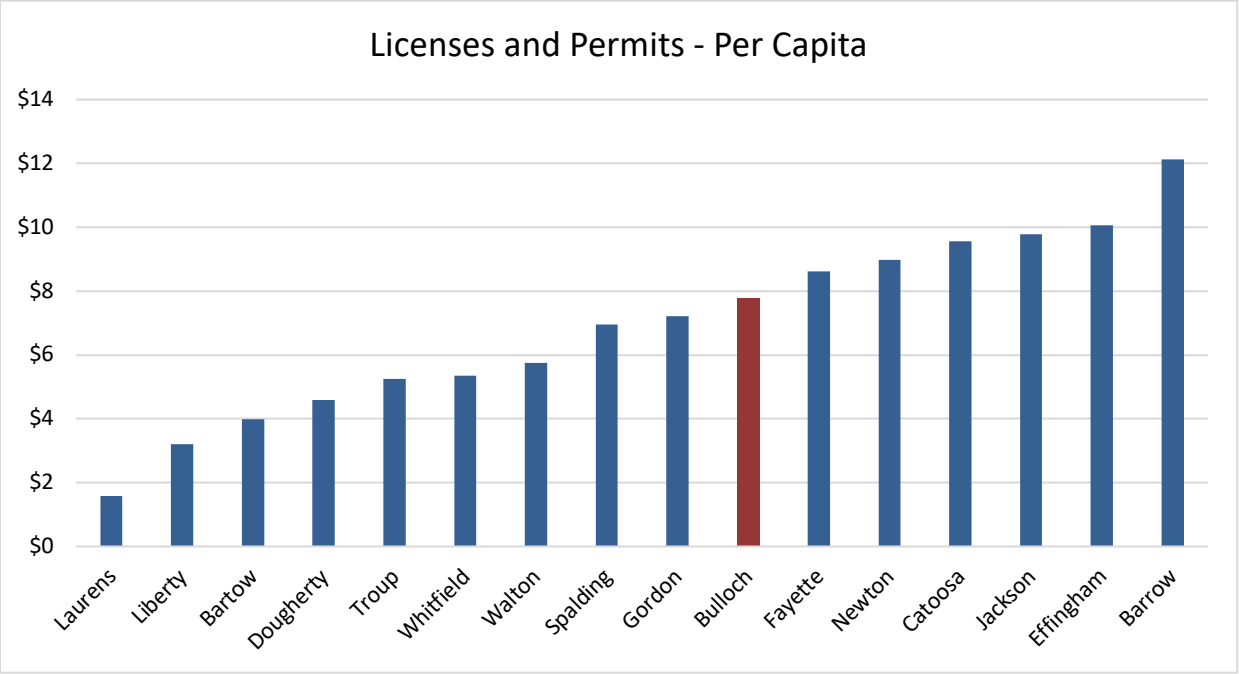




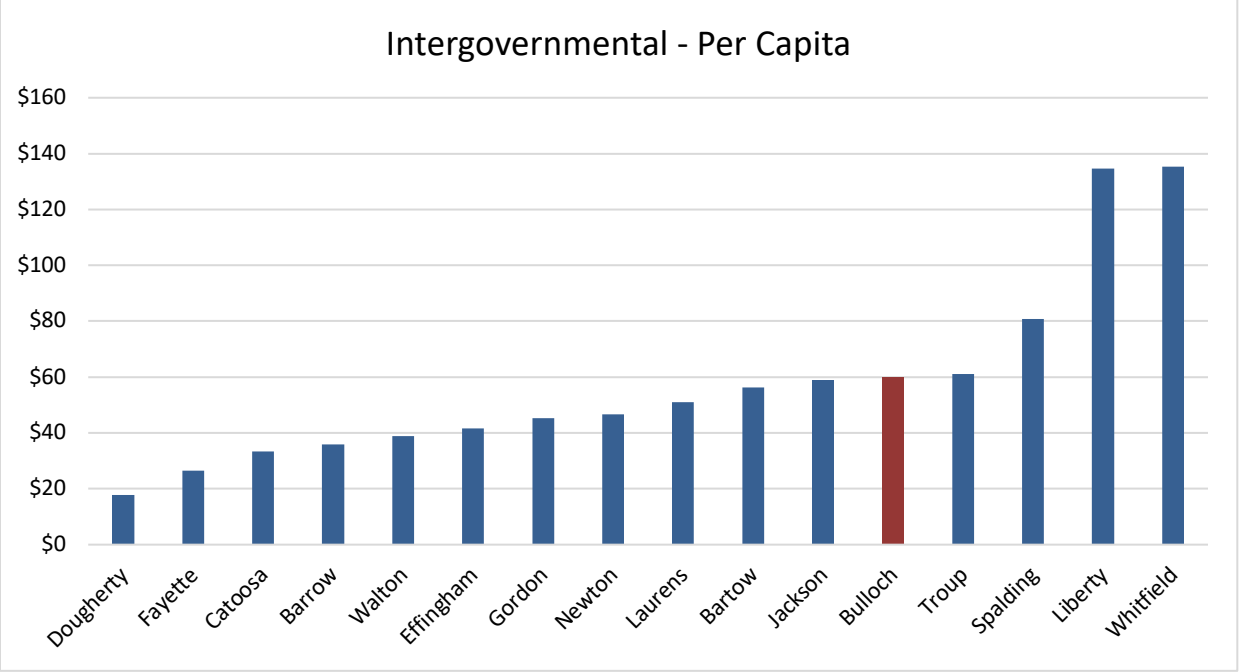
Includes Local Option Sales Tax and Special Purpose Local Option Sales Tax.



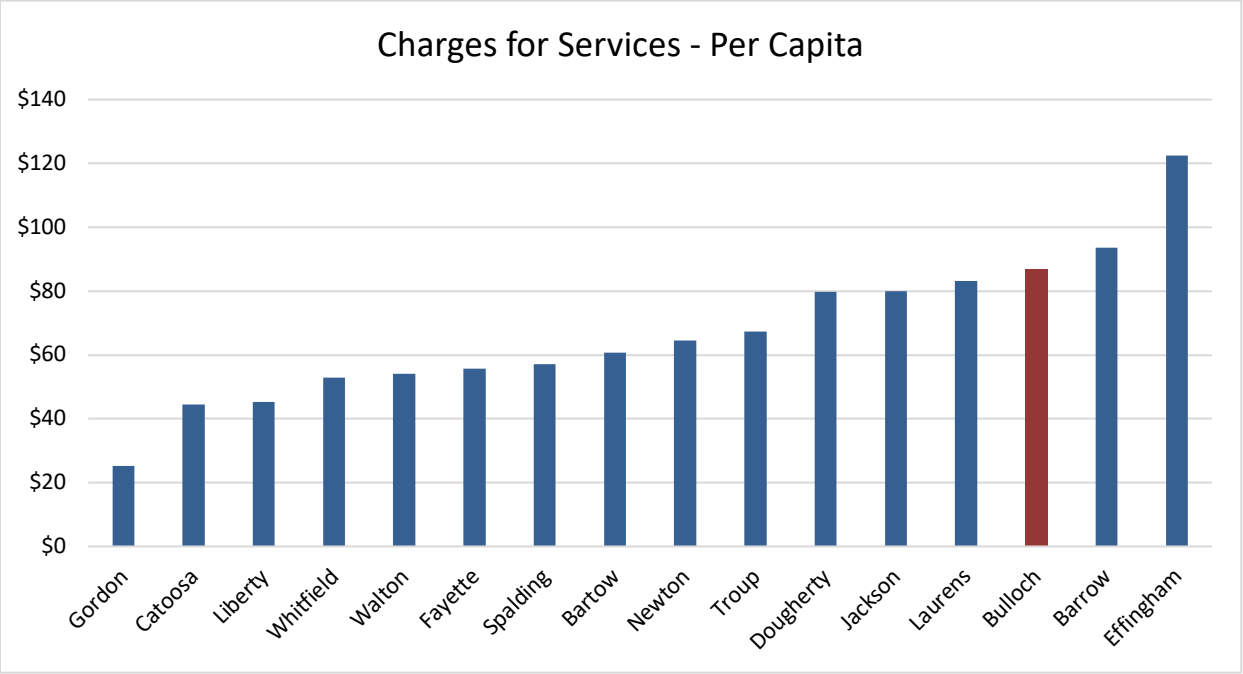
Includes Franchise, Hotel/Motel, Alcoholic Beverage, Occupation and Insurance Premium tax



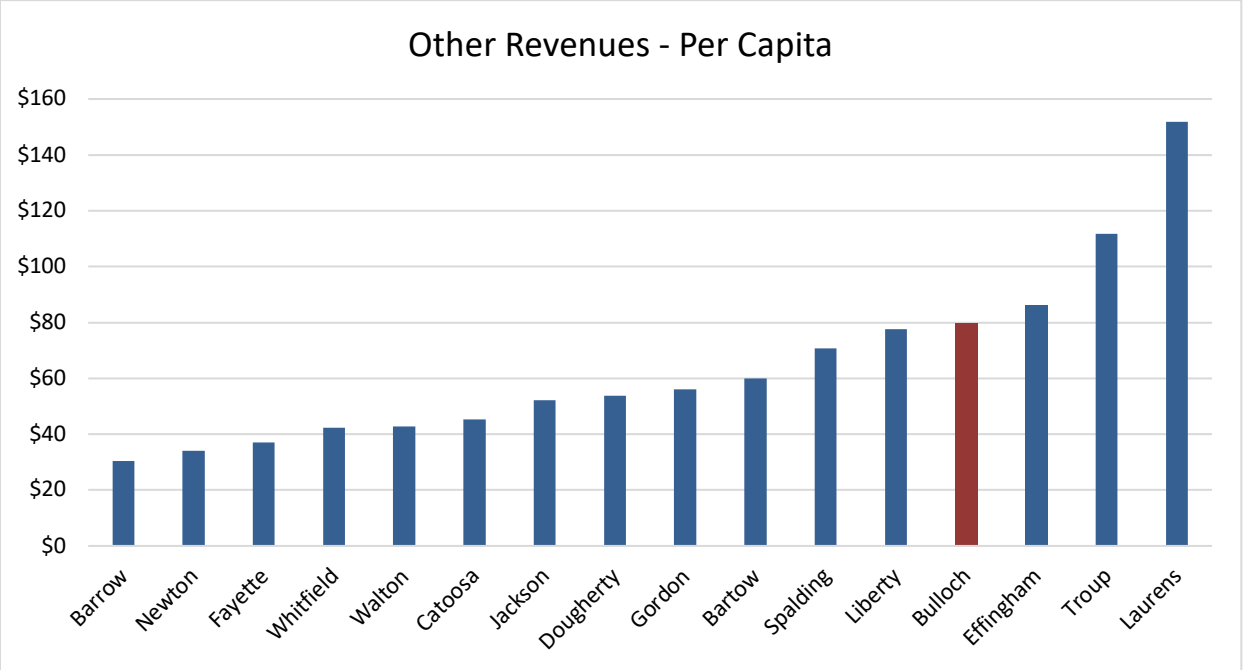
Includes Alcoholic Beverage, Non-Business, Building Permits, etc.



Includes State Grants.



Includes charges for Court, Fire Protection, E911, Ambulance fees, etc.



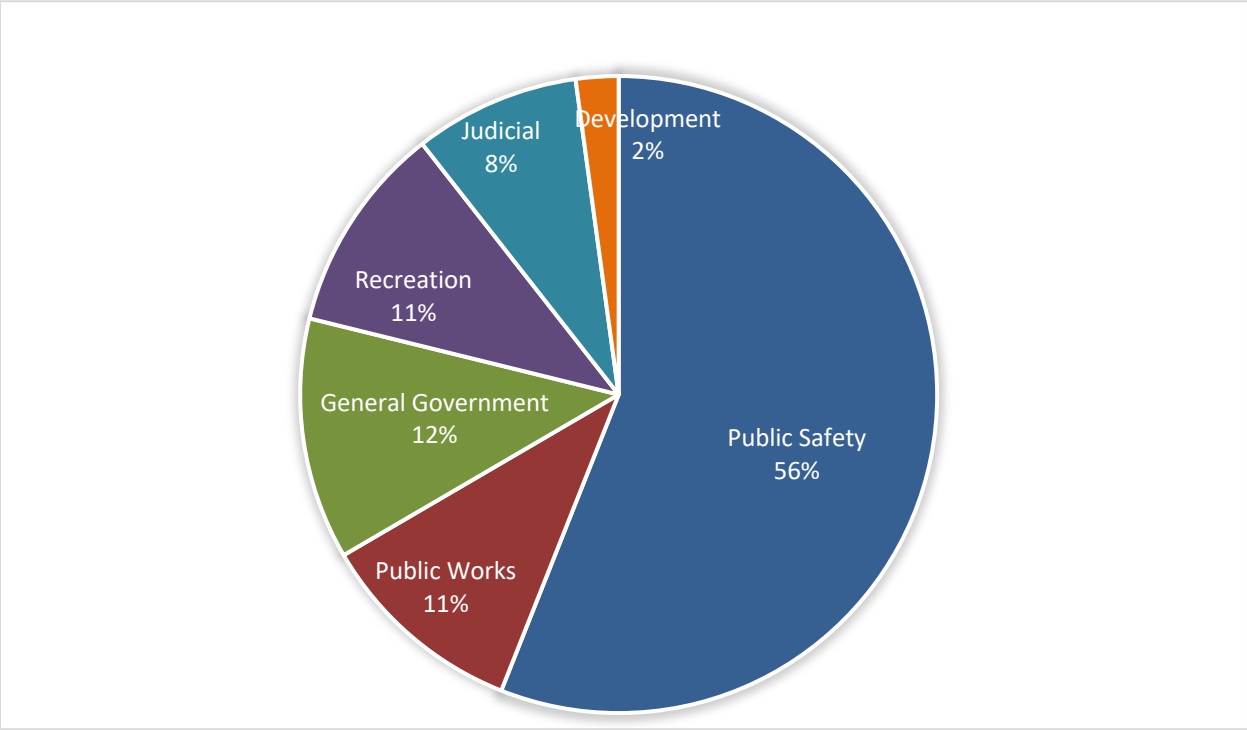
Includes Recreation fees, Fines and Forfeitures, Interest Revenue, Rents and Royalties, etc.

Full-time Equivalency (FTE) Table*

Department	FY 2019			FY 2020			FY 2021			
	Elected	Full-time	Part-time	Elected	Full-time	Part-time	Elected	Full-time	Part-time	FTE Change
Commissioners	7			7			7			
County Manager		2	0.1		3			3		
Clerk of Board		2			2			2		
Elections		2	4.8		2	4.4		2	4.4	
Finance		6			6			6		
Attorney		1			1			1		
Human Resources		3			3			3		
Tax Commissioner	1	10		1	10		1	10		
Tax Assessor		10			10			10		
GIS		3			3			3		
Government Buildings		8			8			8		
Engineering		1.6			2			2		
Public Relations						0.5				-0.5
Accountability Court		1	0.2		2			2		
Clerk of Court	1	11		1	11		1	11		
State Court	1	1		1	1		1	1		
Solicitor	1	3		1	3		1	3		
Magistrate Court	1	9	1.7	1	9	1.9	1	9	1.9	
Probate Court	1	3	0.8	1	4		1	4		
Public Safety Administration		2			2			2		
Sheriff	1	46		1	48		1	55		7
Investigations		7			7			7		
Crime Suppression		9			9			5		-4
Jail		53	0.8		53	0.6		53	0.6	
Court Services		14	2.4		14	2.2		11	2.2	-3
Correctional Institute		19	5.0		21	3.9		23	1.8	-0.1
Food Service		2								
Adult Probation		11			11			11		
Fire Fighting		2	0.1		15	0.3		15		-0.3
EMS		29	4.1		29	4.4		29	3.7	-0.7
Coroner	1			1			1			
E911		14	1.7		15	1.4		15	1.3	-0.1
Animal Control		6	1.9		6	1.5		6	1.5	
Roads		29	2.35		29	2.3		27	1.1	-3.2
Solid Waste		13	27.1		13	27.9		13	1	-26.9
Fleet Management		4			4			4		
Parks & Rec Admin		7	0.6		7	0.5		7	0.5	
Athletics		6	10.9		6	9.8		5	9.8	-1
Aquatic – Summer		4	23.9		4	23.7		4	15.1	-8.6
Aquatic – Winter			6.4			5			5	
Aquatic – Concession			9.7			8			3.9	-4.1
Concessions		1	0.2		1	1.4		1	1.2	-0.2
Facility Operations		3			3			3		
Agriculture Complex		2	1.5		2	1.5		2	2.2	0.7
Community Rec (After-School)		3	36.1		3	41.7		4	41.7	1
Parks & Grounds		18	9.1		18	11.6		18	11.6	
Building Inspection		5			5			6		1
Planning & Zoning		2			2			1		-1
Airport		2	1.2		2	1.4		2	1.3	-0.1
Total	**15**	**389.6**	**152.8**	**15**	**409**	**155.9**	**15**	**409**	**111.8**	**-44.1**

* This table shall serve as the Position Allocation Schedule for FY 2021.

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	Payroll Specialist	17H	1
Finance	Accounting Associate	13H	1
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 Technician	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

Department	Position Description	Grade	Positions
Magistrate Court	Deputy Magistrate Judge	N/A	1
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	3
Sheriff	Sheriff Lieutenant, Training	21S	1
Sheriff	Sheriff Sergeant, Community Relations	20S	1
Sheriff	Sheriff Sergeant, Patrol	20S	5
Sheriff	Sheriff Corporal, Patrol	17S	5
Sheriff	Sheriff Corporal, K9	17S	2
Sheriff	Sheriff Deputy, Patrol	16S	18
Sheriff	Sheriff Deputy, SRO	16S	5
Sheriff	Administrative Assistant	12H	2
Sheriff	Sheriff Dispatcher	11H	5
Sheriff	Administrative Technician	8H	1
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 Investigator, Crime Suppression	18S	3
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	3
Court Services	Sheriff Corporal, Court Services	17S	1
Court Services	Sheriff Deputy, Court Services	16S	6
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
Correctional Institute	Work Detail Supervisor/CO	11H	2
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

Department	Position Description	Grade	Positions
Fire	Fire Training Officer	21H	1
Fire	Firefighter	15F	12
Fire	Administrative Specialist	10H	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	13
EMS	Emergency Medical Technician	12H	9
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 Services	Animal Control Supervisor	15H	1
Animal Services	Animal Control Officer	10H	2
Animal Services	Animal Services Director	23E	1
Animal Services	Animal Shelter Attendant, Lead	7H	1
Animal Services	Animal Shelter Attendant	5H	1
Roads	Public Works Director	30E	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	1
Roads	Heavy Equipment Operator I	10H	8
Roads	Truck Driver II	8H	5
Solid Waste	Public Works Assistant Director	25E	1
Solid Waste	Environmental Supervisor	17H	1
Solid Waste	Administrative Coordinator	14H	1
Solid Waste	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 Recreation	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	7
Building Inspection	Building Inspector	16H	2
Building Inspection	Code Enforcement Officer II	14H	1
Building Inspection	Code Enforcement Officer I	13H	1
Building Inspection	Permit Technician	11H	2
Planning & Zoning	Zoning Administrator/ Chief Building Official	25E	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) $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	
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
Gateway Retreat Center Gateway Industrial Park Tenants Local Civic Organization	 $25 first 2 hours / $50 2-6 hours $50 first 2 hours / $100 2-6 hours

** 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 / Temporary Occupancy	$100	Admin. Order #2009-001
Verification Letters (Foodplain)	$35	
Verification Letters (All Others)	$25	

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 1-10 acres 11-25 acres 26-50 acres 51-75 acres 76-100 acres 101-125 acres Over 125 acres	 $250 $300 $350 $400 $450 $500 $550	Sec. 4-51(b)
Swimming Pool	$200	Sec. 4-51(b)
Deck	$150	Sec. 4-51(b)

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		Sec. 8-151(g)
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		
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 / $26.75 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	$185	
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 T-Ball Rookie	 $45 $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 Team Maintenance & Team Utility Fee is built into team fees - varies each season Player Contract Fee	 $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 Youth High School/Middle Adult	 $70 $35 $45
Our Time 5 days / 2 weeks 2 days / week Registration Fee	 $40 per week $25 per week $25
Recreation Education Care Every School Day (RECES)	$20 per week
Activity-Days Camp Adventure	$110 weekly rate $25 per day
Tumbling – Beginners	$65
Tumbling – Preschool	$65
Horseback Riding Lessons	$150
Horseback Riding Birthday Bash	

Type	Rate
Lil' Wrangler Package	$200
Each Additional over 12 attendees	$5
Horseback Riding Birthday Bash	
Buckaroo Bonanza Package	$250
Each Additional over 12 attendees	$5
Therapeutic Horseback Riding Program	
Bulloch County Resident	$80
Non-Bulloch County Resident	$90
Camp Cherokee and Tomahawk	
Registration	$15
Camp Fee – Option I (7:30-6:00)	$125
Camp Fee – Option II (7:30-2:00)	$90
Evening Line Dancing	$2 per class
Sit Fit	$2 per session (free with $20 membership)
Piano Lessons	
Per Lesson	$18
Four Lesson	$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

Type	Rate
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) - 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 (2 years and younger)	$3 FREE
Parent and Tot Swim	$2 per swimmer
Splashy's Fit Pass Under 55 years old 55 years and older	 $275 $250
Sharks Swim Program (year-round program) Senior Group (monthly fee) Junior Group (monthly fee)	 $50 $40
Summer Swim Team (June and July) Enrollment fee (swimmers also pay monthly fees based on Sharks swim program fees)	 $100
Swim Lessons (Group Classes) First person Each Additional Child	 $45 $40
Private Swim Lessons (1/2 hour) Private (1 student to 1 instructor) Semi-Private (2 students to 1 instructor)	 $25 $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

Term	Stands For
GFOA	Government Finance Officers Association
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
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 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 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 from 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 a 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.

BALANCED 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 Statement 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 later. 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 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 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 encompasses 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 provides 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. It 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 is 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 minimal risk to the 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 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 on 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 the 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 the 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 service and are a significant cost element. If the personnel costs cannot be readily identified with a 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 districts 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 the 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.

STARTUP 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 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 a 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 2021 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 2021 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 Thursday, June 11, 2020 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 5:30 P.M., Tuesday, June 23, 2020, 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 5:30 P.M., Tuesday, June 30, 2020, 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 16th DAY OF JUNE 2020
THOMAS M. COUCH
COUNTY MANAGER

Budget Resolution

State of Georgia - County of Bulloch

Resolution of the Bulloch County Board of Commissioners

Resolution #2020 –16

To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2021 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, for correctional food services to provide inmate meals and services for other departments; for maintenance and operation of a multi-jurisdictional radio communication system; 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 2021 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 COVID-19 pandemic has created unusual circumstances for projected economic and financial performance for the upcoming fiscal year; and

WHEREAS, the Board of Commissioners constitutes the governing body of Bulloch County, Georgia;

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2021 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 $2,800,000 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 21 Expenditures	FY 21 Revenues				Department Funding Source(s)
		Insurance Premium Tax	Department Revenues	General Fund	Total	
Solid Waste Disposal, Collection & Recycling Services	2,407,030	1,835,030	572,000		2,407,030	Dumpster Fees, Recyclables Sales
Animal Control	207,025	147,025	60,000		207,025	Municipal Service Contract
Planning and Zoning	186,690	167,690	19,000		186,690	Development Application and Permit Fees
Engineering	155,520	153,520	2,000		155,520	
Building Inspections	363,575	154,975	208,600		363,575	Development Application and Permit Fees
Regional Commission	59,630	59,630			59,630	

Dues						
Other Unincorporated Services Performed by Other Departments[1]	355,815	282,130		73,685	355,815	
Total	**3,735,285**	**2,800,000**	**861,600**	**73,685**	**3,735,285**	

[1] 2 - Work Detail Employees (Trash Pickup) – Correctional Institute - $41,301; 1 – Work Detail Van - $30,000; 1 – Fleet Maintenance Technician – Fleet Maintenance - $51,393; 2 – Truck Driver (Backup Solid Waste) – Roads - $42,408; 1 – Capital Projects Manager - $82,005; Mowing Contract - $25,000.

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 2020 session of the Georgia General Assembly; and

BE IT FURTHER RESOLVED, that no county employees will receive any cost-of-living or performance compensation adjustments, nor any annual leave cash-outs for the fiscal year, unless the County Manager recommends an amendment to this General Appropriations Budget that is subsequently approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that pending the availability of funding, the County Manager 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, with all other compensation adjustments to be approved by the Board of Commissioners; 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 the Board of Commissioners authorize the County Manager to recommend a contingency plan for expenditure reductions including but not limited to reductions-in-force (under the operational jurisdiction of the Board of Commissioners), hiring freezes, furloughs, reduced work hours or services, or other reductions in non-personnel or capital expenditures, during the course of the fiscal year for consideration of by the Board as an amendment General Appropriations Budget; and

BE IT FURTHER RESOLVED, the County Manager is authorized to initiate a reduction-in-force for all part-time positions at Solid Waste Collection Centers effective on July 1, 2020; 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 2021 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 30th day of June 2020.

Board of Commissioners of
Bulloch County, Georgia

Roy Thompson

Roy Thompson, Chairman

Olympia Gaines

Olympia Gaines, Clerk of Board

(SEAL)

BOARD OF COUNTY COMMISSIONERS SEAL BULLOCH COUNTY, GA