

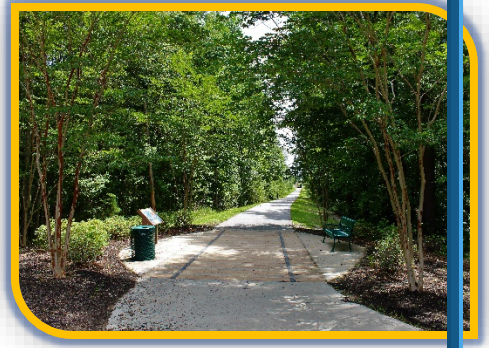




BULLOCH COUNTY

CONSTITUTION JUSTICE WISDOM MODERATION 1796

EDUCATION AGRICULTURE RECREATION







Bulloch County Budget

Fiscal Year 2021-2022

Fiscal Year 2022

Budget

Chairman

Roy Thompson

County Commissioners

Curt Deal
Walter Gibson
Ray Mosley
Timmy Rushing
Anthony Simmons
Jappy Stringer

County Manager

Tom Couch

Prepared By

Cindy Steinmann, Assistant County Manager

Kristie King, Chief Financial Officer

Breanna Haydon, Assistant Chief Financial Officer

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, 2020. 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.

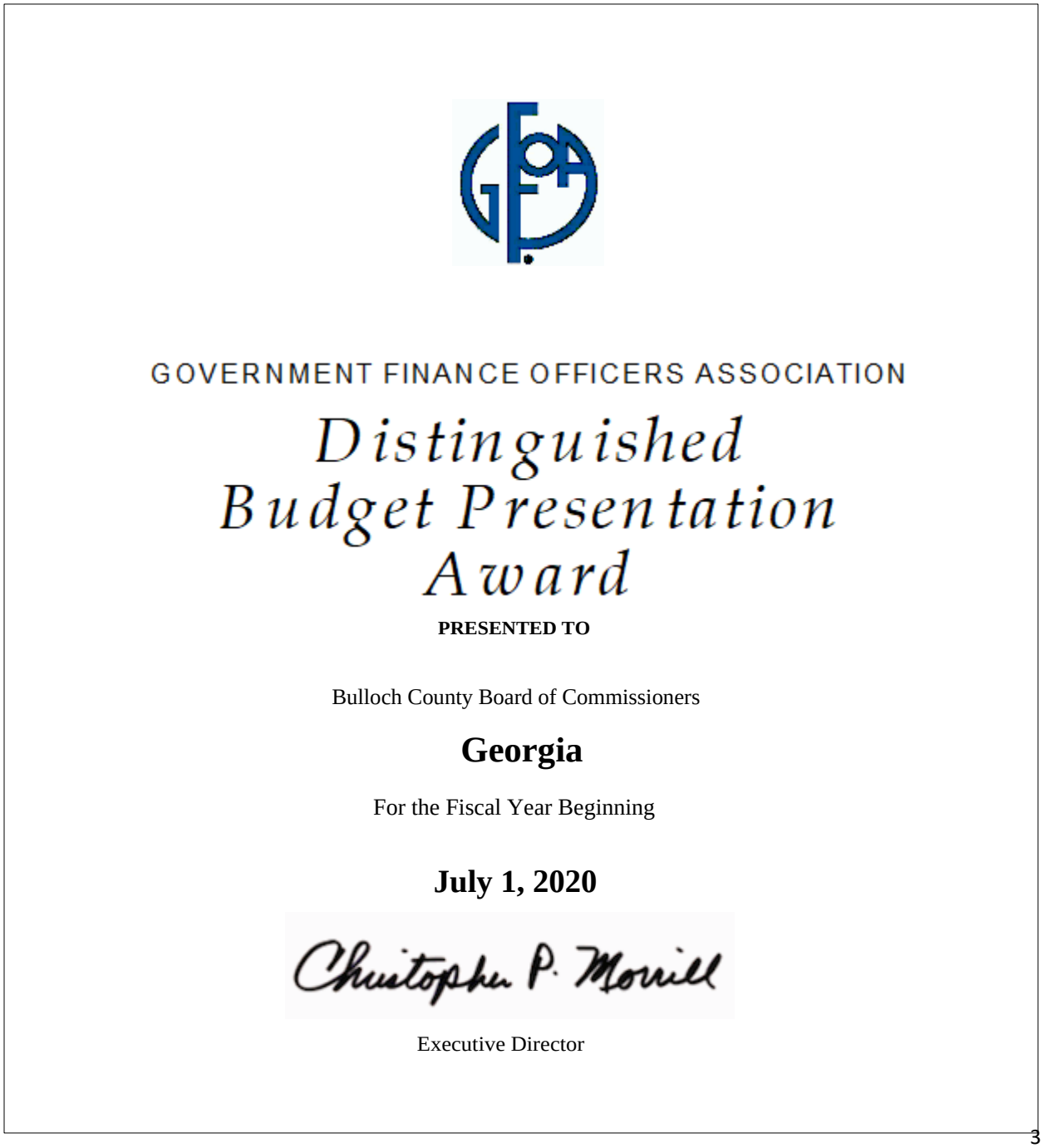


Table of Contents

I. Introduction 8
- Reader's Guide 9
- Vision, Mission and Objectives 12
- County Profile 13
- County Officials 19
- Organization Chart 20

II. Priorities and Strategies 21
- Budget Message 22
- Five-Year County Plan 40
- FY 2022: Major Factors 50
- Major Budget Changes 55
- Goals and Objectives 56

III. Financial Structure, Policy and Process 60
- Fund Categories, Types and Descriptions 61
- Fund Structure 64
- Service Delivery 68
- Basis of Budgeting 69
- Budget Process 70
- Financial Policies 75

IV. Financial Overview 78
- Personnel Summaries 79
- Revenue Overview 81
- Expenditure Overview 85
- Consolidated Financials 88
- Fund Balance 92

V. General Fund 93
- General Fund Overview 95
- General Fund Revenues 98
- General Fund Departments 107

General Government
- County Commission 109
- County Manager 111
- Clerk of Board 113
- Elections 115
- Finance 117
- Attorney 119
- Human Resources 121
- Tax Commissioner 124
- Tax Assessor 126
- Geographic Information System 128
- Risk Management 130

Table of Contents

Government Buildings 131
Public Relations 133
Engineering 135
General Administrative Fees 137

Judicial

Superior Court 139
Clerk of Court 140
District Attorney 142
State Court 143
Solicitor 145
Magistrate Court 147
Probate Court 150
Juvenile Court 152
Indigent Defense 153

Public Safety

Public Safety Administration 155
Sheriff 157
Criminal Investigation 159
Crime Suppression 161
Jail 163
Court Services 165
Correctional Institute 167
Adult Probation 170
Emergency Medical Service (EMS) 172
Coroner 175
Animal Services 177

Public Works

Roads 180
Solid Waste 182
Fleet Management 184

Health and Welfare

Public Health 187
Mental Health 187
DFACS 188
Pauper Burials 188
DFACS Building and Plant 189
Transportation Services 189
Action Pact 190
High Hope 190

Culture / Recreation

Library 192
Recreation Administration 193
Athletics 195

Table of Contents

Concessions 197
Facility Operations 199
Agricultural Complex 201
Community Recreation 203
Parks and Grounds 205
Housing and Development
Agricultural Resources 208
Building Inspection 209
Planning and Zoning 211
Economic Development 213
VI. Special Revenue Funds 214
Special Revenue Funds Overview 215
CI Phone 216
Jail Add-on 217
Drug Education 218
Juvenile Services 219
Accountability Court 220
E911 222
CI Inmate 224
Sheriff Phone 225
Jail Commissary 226
Confiscated Assets 227
Sheriff Fingerprinting 228
Grants 229
Airport 230
Street Lighting 232
Statesboro Fire District 233
Rural Fire 234
Tourism 237
VII. Internal Service Funds 238
Internal Service Fund Overview 239
Employee Health Insurance 240
Workers Compensation Insurance 242
Food Service 243
IT-Radio System 244
VIII. Enterprise Fund 246
Enterprise Fund Overview 247
Aquatic Center 248
Aquatic Center – Concession 251
IX. Capital Improvement Fund 253
Capital Improvement Program Overview 254

Table of Contents

Major Capital Projects Impacts 259
Capital Improvement Program Summary 260
Roads 261
Public Safety 263
Recreation 265
Facility Improvements – Administration 268
Facility Improvements – Judicial 269
Facility Improvements – Information Technology 270
Solid Waste 271
Economic Development 272
Airport 273
Elections 274
Distributions to Cities 275
X. Debt Service 276
Debt Service Overview 277
Debt Service Summary 281
Recycling Processing Facility 282
SPLASH 283
Transportation/Recreation Equipment 284
Sales Tax Bond – 2019 285
Rural Fire Equipment 286
XI. Appendix 287
Demographics 288
Community Statistics 291
Cost of Government Services 293
Revenue Comparison 297
Full-time Equivalency (FTE) Tables 301
Wage Schedules 303
Position Control 305
Schedule of Fees 309
Acronyms 323
Glossary 324
FY 2022 Budget Submission (Public Notice) 335
Budget Resolution 336

I. Introduction

Reader's Guide 9

Vision, Mission and Objectives 12

County Profile 13

County Officials 19

Organization Chart 20

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 60-77)
- Fund descriptions
- Budget creation
- Financial policies

Financial Summaries (pages 78-92)
- Overview of total revenues and expenditures
- Detailed financial summaries

Department and Fund Details (pages 93-275)
- Description and financial summary for each department or fund
- Detailed line-item budgets for each department or fund

Debt Service (pages 276-286)

Appendix (pages 287-340)
- Statistics
- Informational studies
- FTE tables
- Acronym list and glossary
- Budget resolution

Most of the budget document 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 (323)
Basis of Budgeting	Basis of Budgeting (69)
Budget Amendments	Budget Amendments (74)
Budget Changes (Major)	FY 2022 Major Factors (50); Consolidated Financials (88)
Budget Creation	Budget Process (70); Budget Message (22)
Calendar for Budget	Budget Calendar (72)
Capital Improvements	Capital Improvements (253)
County Organization	County Officials (19); County Organization Chart (20)
Consolidated Financials	Consolidated Financials (88)
Debt	Debt Service Funds (276)
Employee Breakdown	Personnel Summary (79); FTE Tables (301)
Enterprise Fund	Enterprise Fund (246)
Factors – Budget Creation	FY 2022 Major Factors (50); Budget Message (22)
Financial Summaries	Expenditures (85); Revenues (81)
Five-Year Plan	Five-Year Plan (40)
Forecasting	Five-Year Plan (40); Revenue Forecasting (82)
Fund Balance	Fund Balance (92)
Fund Description	Fund Description (61)
Fund Structure	Fund Structure (64)
General County Information	County Profile (13); Demographics (288)
General Fund	General Fund (93)
Glossary	Glossary (324)
Internal Service Funds	Internal Service Funds (238)
Issues – Budget Creation	Budget Message (22); FY 2022 Major Factors (50)
Personnel Changes	Personnel Summaries (79); FTE Table (301)
Policies – Financial	Financial Policies (75)
Schedule of Fees	Fee Schedule (309)
Special Revenue Fund	Special Revenue Fund (214)
Vision, Mission, and Objectives	Vision, Mission, and Objectives (12)

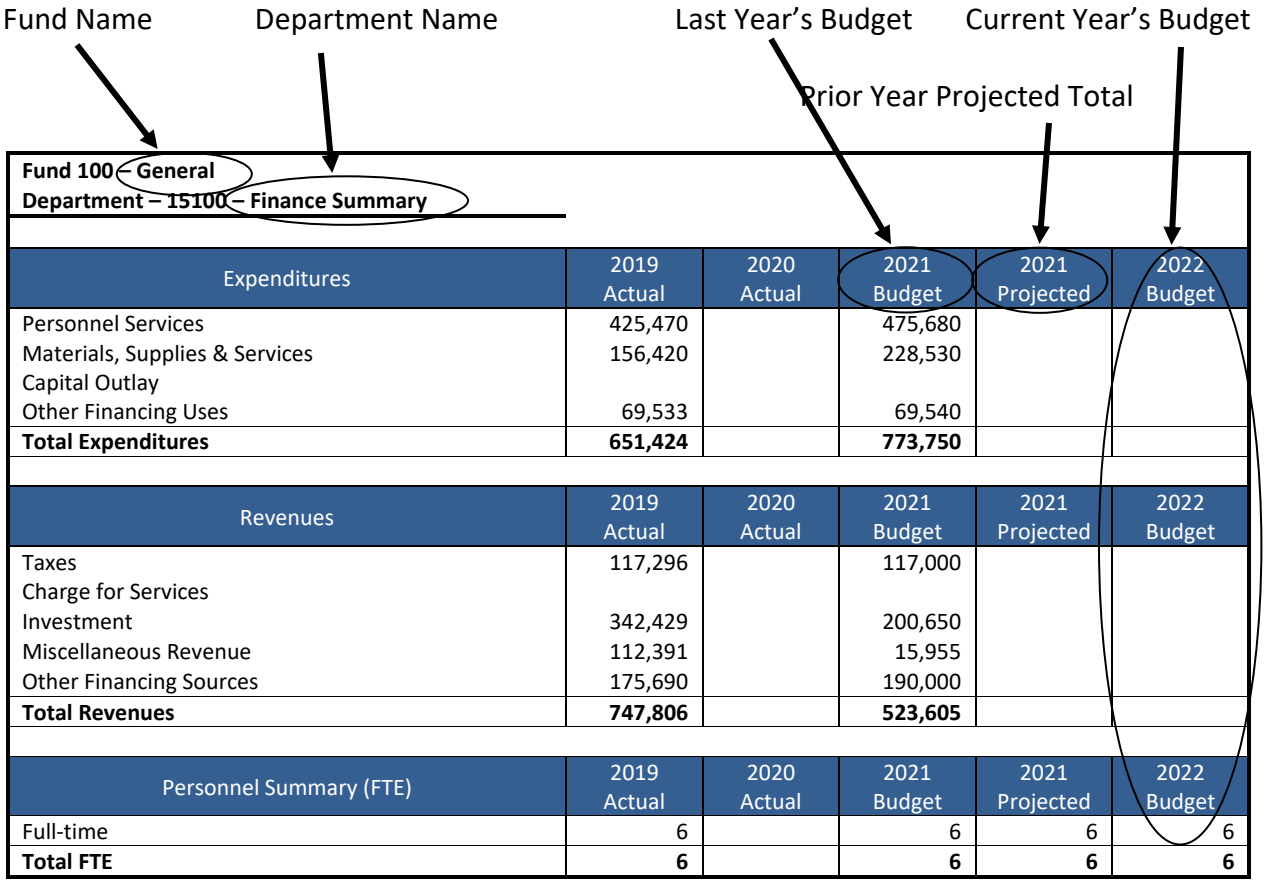
Reader's Guide

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	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	425,470		475,680		
Materials, Supplies & Services	156,420		228,530		
Capital Outlay					
Other Financing Uses	69,533		69,540		
Total Expenditures	**651,424**		**773,750**		

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	117,296		117,000		
Charge for Services					
Investment	342,429		200,650		
Miscellaneous Revenue	112,391		15,955		
Other Financing Sources	175,690		190,000		
Total Revenues	**747,806**		**523,605**		

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	6		6	6	6
Total FTE	**6**		**6**	**6**	**6**

The above budget example is from the Finance Department in the General Fund in FY 2022. 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.

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

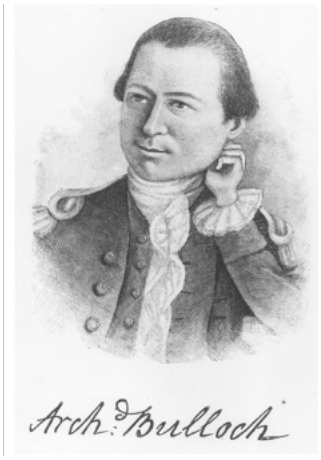
Our objectives encompass what we want to accomplish as a County. We use these objectives to establish performance measures within departments. The performance measures are meant to capture what each department hopes to accomplish throughout the fiscal year and the current workload. These objectives will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

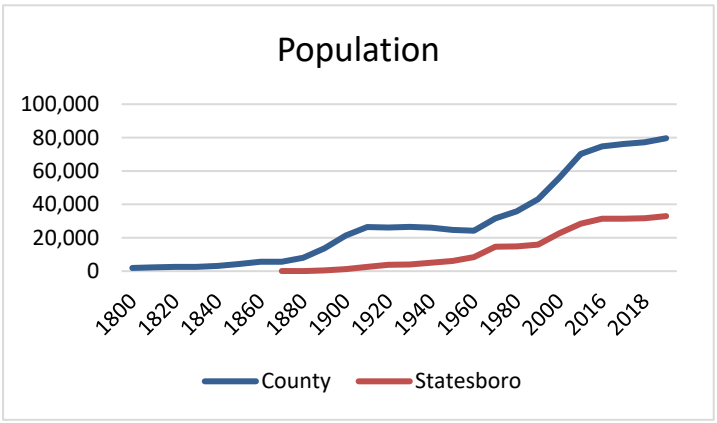
While traditionally an agricultural community hosting a small teacher's college, everything changed when a man named "Erk (short for Erskine)" Russell came to town to coach football at Georgia Southern College in 1982. After his arrival, Statesboro and Bulloch County were never the same. County residents 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 79,608 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 32,954. 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 policymaking 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 further tasked with building an organizational structure from the ground up. After 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 $96 million, and the County manages assets of over $120 million. The County has among the lowest base ad valorem tax rates for county services in Georgia at 11.83 mills. Including constitutional officers, there are 451 full time-employees budgeted. However, the reliance on part-time employees in recreation increases the full-time equivalent to 560. 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 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. Over the past two years, the County added twelve full-time firefighters to build rural fire capability which enables 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 and there remains 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 a multi-use trail 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



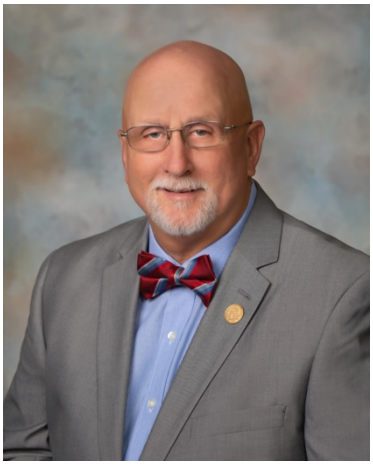
Walter Gibson
Commissioner



Timmy Rushing
Commissioner



Ray Mosley
Commissioner

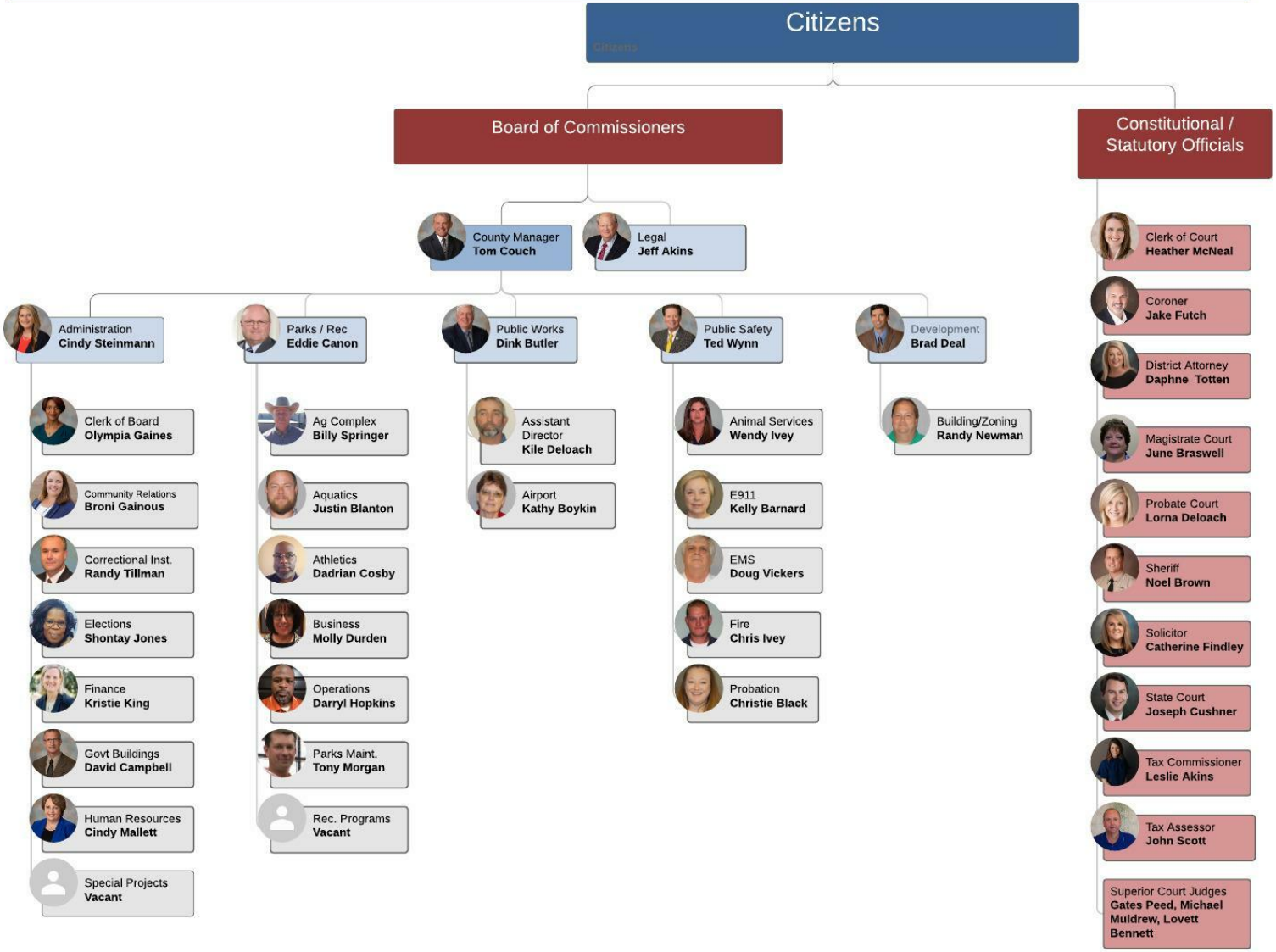


Jappy Stringer
Commissioner



Curt Deal
Commissioner

Organization Chart



II. Priorities and Strategies

Budget Message 22

Five-Year County Plan 40

FY 2022: Major Factors 50

Major Budget Changes 55

Goals and Objectives 56

County Manager's Executive Summary

Recommended FY 2022 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) 2022 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.

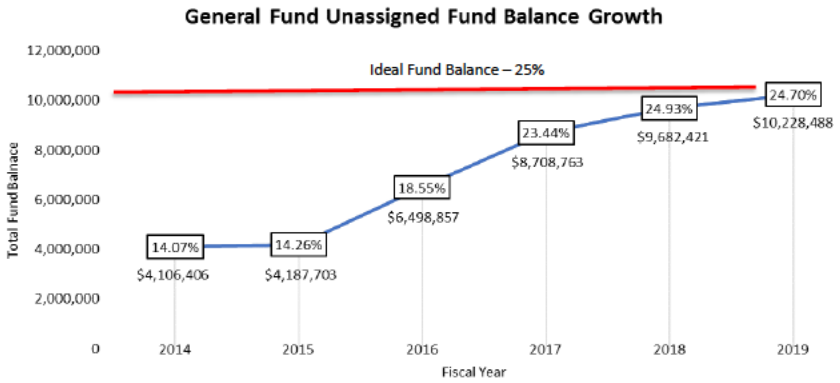
- Preserve the operating position of the County using conservative fiscal practices.
- Increase and maintain the levels of service consistent with the growth of the community while ensuring peak operational performance and efficiency.
- Implement capital projects approved in the Special Purpose Local 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.
- Carry out existing strategies to mitigate and reconcile the COVID-19 pandemic.

These priorities are targeted 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 2022 Budget provides over $96 million across 28 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 2021

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 allowing us to maintain liquidity, the ability to weather emergencies, and maintaining creditworthiness needed to acquire inexpensive financing with committed funding streams. We have continued to see improvement in our financial condition. Our financial management function provides strong oversight. We have received our third consecutive Distinguished Budget Presentation Award, and Excellence in Financial Reporting Awards from the Government Financial Officers Association.



The renewal of the Special Purpose Local Option Sales Tax in 2019, and the passage Transportation Special Purpose Local Option Sales Tax in 2018 provide the County and its cities robust funding for capital projects for several years ahead, without dependence on property taxes. At the same time, our internal governance continues to focus on internal workforce development seeking ways to improve compensation and benefits structures that help us compete to attract and retain the best and brightest workers, becoming a local "employer of choice." We continue to periodically update our personnel and financial policies to reflect best practices. We also continue to invest 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 with substance abuse services and regionalized the scope to add felony drug clients. These initiatives were achieved with leveraged grants assistance and will help in reducing recidivism and the costs of incarceration.



Public Safety: Public safety exceeds half of the County budget and spans across law enforcement, corrections, adult probation, 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 will enter into the second year of a five-year agreement with Statesboro to continue providing the service to ensure continuity. Meanwhile, the decision made in the 2019 tax year by the Board of Commissioners to apply a tax millage for the Rural Fire District enabled a funding stream to create a combined force of paid firefighters to work along-side volunteers. A five-year strategic plan developed in 2019 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. Meanwhile, an operational study conducted in 2020 by a consulting firm of the consisting of renown subject matter experts has provided two dozen recommendations

for additional fire and EMS service improvements of which one-quarter of those recommendation are being immediately addressed.



The Board of Commissioners continues to work with the Sheriff's Department and the Bulloch County Board of Education on a path for 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. A staffing study completed in the Spring of 2021 provides a five-year blueprint to address hiring needs within the Sheriff's Department, beginning in FY 2022 to meet the needs of a growing population. Finally, FY 2021 saw the completion of a SPLOST bonded project for jail improvements and Sheriff's administrative space, as well as full implementation of the County's new state-of-the-art public safety communications system.

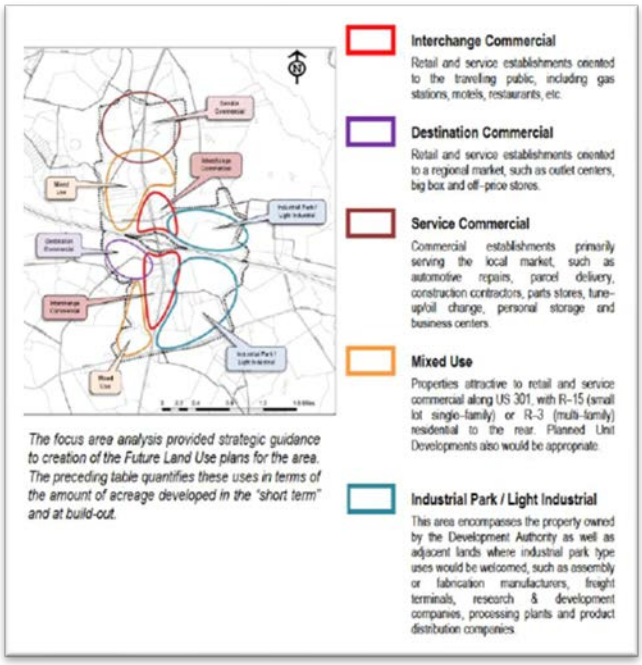
Four years ago, as the result of community advocates reaching out to the Board of Commissioners, the County chose to develop a new model for animal control and sheltering services. With the implementation of a "no-kill" goal, our adoption rates have soared, and the use of euthanasia to reduce an unwanted 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, which is now at 87.9%.

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. After careful internal analysis, a plan has been developed to add staffing, and to initiate building renovations to create a true "one-stop" permit center for all development related applications and processes. At the same time, the hiring of a dedicated Planning Director's position will be approved in FY 2022 to lead initiatives needed to align development related ordinances with the *Smart Bulloch 2040* Comprehensive Plan, and an anticipated Transportation Plan Update.





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 has 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, with a second phase expected in late 2021. 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. Meanwhile, we will safely re-open the Splash in the 'Boro Water Park, which was closed in the Summer of 2020 due to the pandemic.



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 2022 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 2022 is expected to be positive at the local, state, and national level should the COVID-19 pandemic continue to regress at its current rate. FY 2021's positive financial performance was wholly unexpected, and resoundingly positive, although some defensive measures were taken expecting a downfall with a long recovery. Instead, our community endured a short-term V-shaped recovery. 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, despite COVID-19, the County is already in the midst of an unprecedented rebound. The length and magnitude are unknown at this time. The State of Georgia's FY 2021 budget performance was much better than expected, and the state budget holds no repercussion for county finances. Meanwhile, unemployment in Bulloch County has fallen to 4.0% as of April 2021, compared to 11.6% the year before, and Georgia's rate has fallen to over 4.3%, as of April 2021, compared to 12.5% the year before. However, much of the negative impact across all geographies remains 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 and bolster state and local fiscal stress in recent months to address the pandemic's effects with both the CARES Act and the American Rescue Plan Act. Private sector measures have included credit easing, increased unemployment payments, forgivable loans to small businesses and recovery aid to state and local governments.

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.

- The housing market should remain steady with single-family residential housing starts in the unincorporated area projected to keep pace in FY 2021 from the last year with 350 such permits being issued.
- Bulloch County's annual unemployment rate should remain steady, or slightly below 4.0% during FY 2022. 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, while the City of Statesboro's rate in April 2021 was at 7.3%.
- Local sales tax receipts are projected to increase by 2%-3%, offsetting last year's expected pandemic related stagnation.

An important aspect of local recovery will continue to depend on the type of fall semester re-entry of college students at Georgia Southern University and Ogeechee Technical College, which is projected to be static to last year's levels. 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 is expected to have continued growth in spite of the pandemic thanks to the V-shaped recovery and steps taken in FY 2021 to offset potential negative impacts.

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 2021 financial position despite the pandemic is expected to cause an increase in the unassigned General Fund balance of at least $1 million, and exceed 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 2022, overall General Fund revenues are projected to increase by 6.0%, due to the impact of strong growth in the property tax digest. Real and personal property taxes account for half of the General Fund revenues. Most other non-property tax revenues should increase modestly or remain static. Our current-year, and forward five-year forecast has presented the opportunity to bolster core service delivery.

The Budget Review Team still has in its toolbox a set of budget scenarios to deal with any boomerang effect or return of the pandemic – or other potential negative events in the future, based on elastic revenue erosion in 5% increments up to 20%. No proposed expenditure countermeasures are anticipated, but instead those that maintain an optimal level of service.

Inflation is a concern with the current V-shaped recovery where some commodities or services have realized either shortages, or additional inputs that raise pricing. 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 enabled additional personnel strength to meet unmet needs. However, the ratio of non-personnel costs has remained remains proportionally the same.

Major Special Revenue and Enterprise Funds: Special revenue and internal service 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 was made to close the summer season for Splash in the 'Boro for the 2020 season but has since planned re-opening. The impact of this decision will require support from the General Fund, for an annual debt payment of over $600,000 for previous facility expansions and debt refunding. Meanwhile, an operational review of the water park was conducted in anticipation of safe and full re-opening for the CY 2021 summer season. The Budget Review Team has optimism that as a tourism-based facility, American Rescue Plan Act funds may be used to restore liquidity to this enterprise fund.

Capital Projects Initiatives: The County will continue leveraging sales tax revenue for capital outlays according to its CIP. The 2019 Special Purpose Local Option Sales Tax (SPLOST) capital fund will provide nearly $6.5 million in revenue for public safety, recreation, solid waste, and facilities and equipment projects, while the 2018 Transportation Special Purpose Local Option Sales Tax (TSPLOST) capital fund will collect $6.25 million in revenue for transportation related projects during FY 2022. 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 $3.2 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:

- $1,500,000 from the FY 2021 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing and major repairs.
- $350,000 from the FY 2020 Georgia Department of Transportation in supplemental funding 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).
- $575,400 from the FY 2021 Georgia Department of Transportation state and federal Aviation Administration allocation for airport improvements for rehabilitation and construction of a parallel taxiway.
- $870,000 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.
- $894,500 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 (FEMA).
- COVID-19 recovery funding from the State of Georgia local government allocation for the Coronavirus Aid, Relief, and Economic Security Act (ARPA).
- Federal funding from the FEMA Staffing for Adequate Fire and Emergency Response (SAFER).
- Federal funding from the FEMA Assistance to Firefighters Grant (AFG).
- 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 that were suspended for FY 2021, will be reinstated for FY 2022.

- 4% across-the-board (ATB) adjustment for general full-time, part-time, and seasonal employees. Employees will see the applicable increases upon the first payroll period that includes July 1, 2021. However, classified employees in the pay plan adopted in 2019 remaining above the maximum pay grade/range shall receive such adjustment in a lump sum, according to the County personnel policies. In conjunction with the ATB adjustment, the pay tables in the County pay plan will increase by 4% for classified employees.
- Pay-for-performance (merit) increase of up to 3.0% for all regular full-time and part-time employees classified under the County pay plan employed on or before July 1, 2021. Seasonal staff are not eligible for merit increases. The merit increase will become effective upon that first payroll period that includes January 1, 2022. The specific amounts for individual employees will be determined using the results of employee performance evaluations. However, classified employees in the pay plan adopted in 2019 remaining above the maximum pay grade/range shall receive such adjustment in a lump sum, according to the County personnel policies.
- For eligible employees, annual leave cash-outs for up to 40 hours have been approved subject to provisions of the County personnel policies.
- We will be offering an enhancement to the County's 401a/457b employee retirement plan. At present, the County contributes 6.5% of eligible and participating employee’s earnings into a 401a defined contribution plan or account. The County plans to amend the retirement plan for eligible participating employees by matching voluntary 457b contributions on a 50% basis, up to 2.0% of earnings. We hope to have this amendment in place by October 1, 2021, if not before.

- In addition, the County will pick up Peace Officers Annuity Board contributions for eligible employees in the Bulloch County Sheriff's Department, as soon as practicable. Previous contributions were made voluntarily by eligible employees.
- No increase is proposed for employee premiums or deductibles in our employee health insurance plan for the tenth consecutive year. At the same time, the County recently amended our health insurance plan to include some additional wellness benefits. However, we must continue to monitor employee health care costs, plan administration and design 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 2022 Major Fiscal Impacts

Additional Personnel:

General Fund:

• Agriculture Complex	1 FT	Building and Grounds Maintenance Supervisor
• Building Inspections	1 FT	Building Inspector
• Clerk of Court	1 FT	Deputy Clerk II
• Correctional Institute	4 FT	Corrections Officer (2); Work Detail (2)
• Recreation	1 PT	Building Service Technician
• Government Buildings	1 FT	Building Maintenance Technician
• Human Resources	1 FT	HR Assistant
• Jail	5 FT	Detention Sergeant
• Recreation	1 FT	Park Maintenance Worker, Senior
• Planning and Zoning	1 FT	Planner
• Probate Court	1 FT	Probate Clerk I
• Roads	2 FT	Heavy Equip Operator III/Work Detail
• Sheriff	2 FT	Patrol Deputy
• Solicitor	1 PT	Assistant Solicitor
• Animal Shelter	1 PT	Shelter Attendant

Enterprise and Special Revenue Funds:

• Aquatic Center	1 FT	Maintenance Technician
• E-911	1 FT	Communications Officer
• Rural Fire	1 FT	Volunteer Coordinator

Non-Personnel Operating Expenditures:

- Employee Development: The County will invest $40,000 to create a Management Development Program to build internal candidates for future management and leadership position openings. The County expects to see at least a dozen key management personnel retiring within the next 6-8 years.
- Travel and Training: Travel has been restored to pre-pandemic levels.
- 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 support costs for case backlogs due to the pandemic for the District Attorney, Public Defender, and the Juvenile Court.
- Radio System Maintenance: There will be a $268,070 impact based on the implementation of the new P-25 public safety radio system. The new system will add and be managed by an internal service fund to collect revenue from other user agencies, added with transfers from County user employees to pay the estimated cost of just under $500,000.

Contingency and Reserve:

- The use of fund balance or "rainy-day" funds is not expected. A modest contingency account has been established in the General Fund of $150,010.

Major Capital Projects:

- Dirt road paving for Hood Road, Josh Hagin Road and new entrance to the Public Works building off US 301.
- Signalization and turn lane improvements at Veterans Memorial Parkway and Cypress Lake Road.
- Planning, design, and construction 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, design, and construction for a pedestrian trail at Fletcher Park in North Statesboro.
- Right-of-way acquisition for the S&S Greenway Trail.
- Construction of a parallel taxiway at the Statesboro-Bulloch County Airport.
- Construction of a corporate 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 additions and 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.

Forward Concerns

A COVID-19 "hangover" can still pose a threat to the County's present financial condition. However, with a modicum of fiscal discipline and flexibility, we are prepared for proactive responses. 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 2022 Budget provides sound strategies for service delivery. The passage of a TSPLOST and SPLOST referendum have stabilized capital needs for the next two-to-four fiscal years. However, forward operating budgets after FY 2022 will require a continuing forward-look 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 early in the fiscal year to balance costs related to demand-supply effects. The County will also need to be aggressive in utilizing any ARPA recovery funding for community needs.

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. *Bulloch County is not able 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 put democracy at work at the local, state, and federal levels, but created new laws that increase elections costs. Strong voter turnout and flawless vote-counting is always a primary goal. Georgia's new voting equipment was used for the first time in CY 2020, but its arrival 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.

Internal Workforce Development: The full implementation of the 2019 Classification and Compensation Plan, including the FY 2022 adjustments places the County in a competitive position for labor, though presently local labor supply is limited. 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. We will continue to improve our “Employer of Choice” initiatives to attract and retain the best personnel. Meanwhile, we are addressing issues for leadership succession due to pending retirements in the near-term.

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 continues to be 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 facilitating quick implementation to optimize results. However, there is more to be done.

Rural Road Maintenance: We must continue to bolster resources for dirt-road maintenance. With over 700 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 have transferred 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 have eliminated manned convenience centers, experimenting with unmanned centers with no adverse effect. 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 has been initiated 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. There is a critical need for a public indoor recreation facility to enhance our local recreation programs and meet demand. 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 2022 General Fund budget is based on a proposal to lower and target the general property tax rate or from 11.833 mills to 11.4 mills, where one (1.0) mill generates approximately $2.0 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 96.4% and will produce nearly $26 million 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 2022 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 1, 2022

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 2022 (July 1, 2021 – June 30, 2022) 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 2021-22 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 has seen growth over the last year after being mostly flat for several years. To optimize this revenue, 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 long-term 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 can provide. The County carefully considers and evaluates the staffing levels of each department and determines how to

best allocate departmental workload. As growth continues, Bulloch County uses short-term historical growth figures along with short 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 to enhance the quality of life for residents.

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 2022 Budget:

- Updated certain practices in the budget document to provide greater transparency and clarity, while giving more stream-lined and easier to understand information.
- 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. Despite 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, but we also 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 both property and sales taxes have been increasing recently, we are mindful that economic trends are uncertain at this time, and 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 2021-22 that meets the standards of all legal requirements and accepted administrative practices. The total Budget for FY 2021-22 is $96.5 million, with $45.9 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.

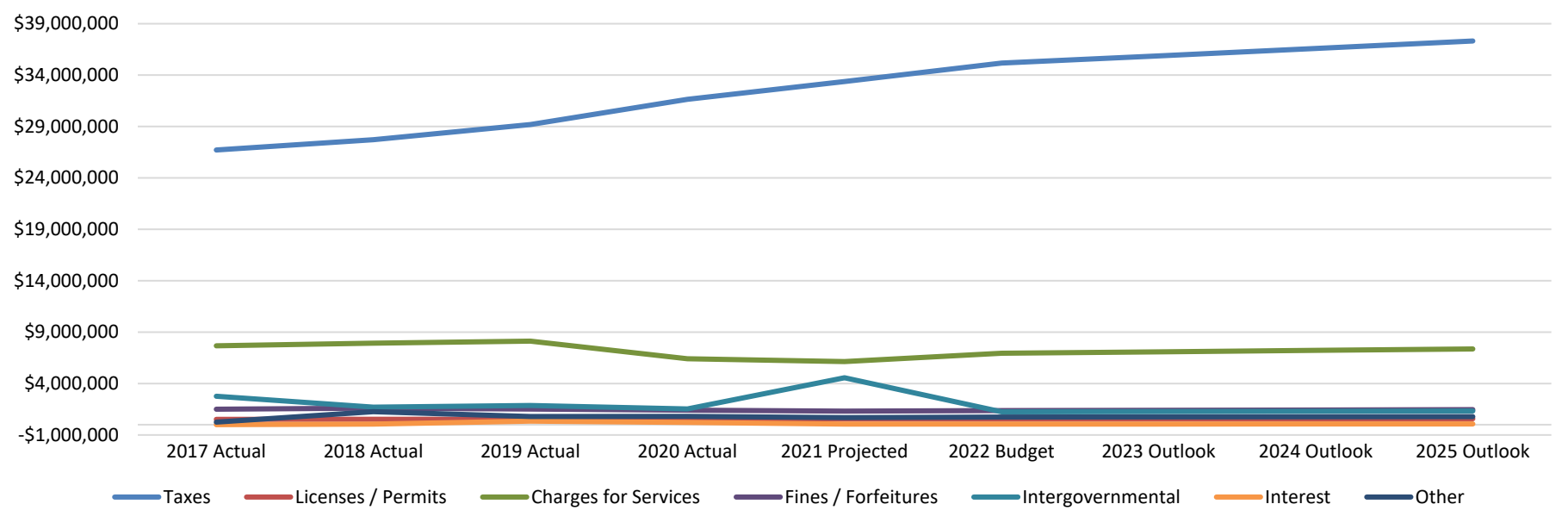
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we expect these two costs will have a significant impact on future expenditures.

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 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

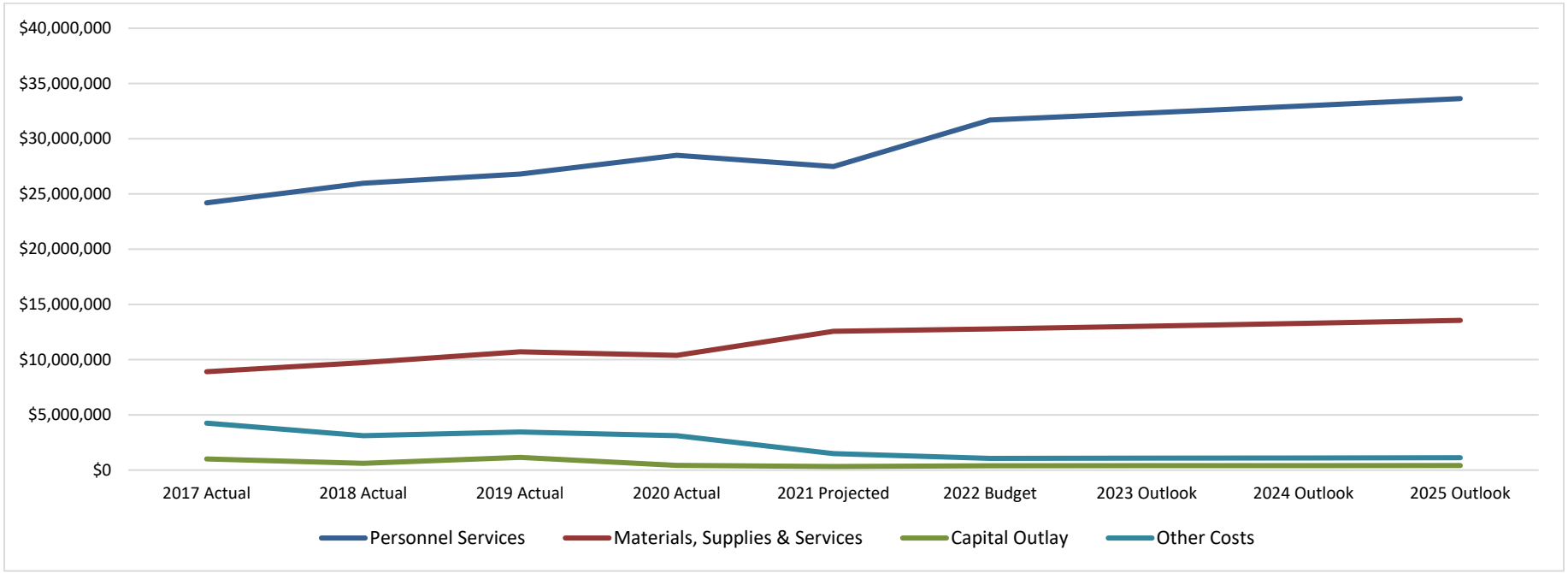
Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Taxes										
Property Tax	23,669,886	24,472,390	25,766,622	28,023,212	29,513,175	31,217,570	31,841,921	32,478,760	33,128,335	33,790,902
Alcoholic Beverage	277,778	267,065	258,158	275,031	288,822	282,500	288,150	293,913	299,791	305,787
Insurance Premium	2,211,755	2,373,439	2,559,205	2,742,752	2,913,862	3,069,000	3,130,380	3,192,988	3,256,847	3,321,984
Other	558,828	598,619	603,416	610,364	654,870	597,175	609,119	621,301	633,727	646,401
Licenses / Permits	517,587	526,605	523,416	543,851	558,062	541,000	551,820	562,856	574,113.53	585,596
Charges for Services	7,678,508	7,934,348	8,126,627	6,414,821	6,138,395	6,944,502	7,083,392	7,225,060	7,369,561	7,516,952
Fines / Forfeitures	1,508,066	1,611,151	1,513,403	1,408,807	1,318,813	1,375,000	1,402,500	1,430,550	1,459,161	1,488,344
Intergovernmental	2,766,078	1,710,793	1,872,260	1,530,771	4,564,547	1,224,565	1,249,056	1,274,037	1,299,518	1,325,509
Interest	3,769	60,491	344,655	217,368	55,521	62,200	63,444	64,712.88	66,007	67,327
Other	249,086	1,264,099	795,699	808,558	694,381	739,180	753,964	769,042.87	784,423.73	800,112
Total Revenues	**39,441,341**	**40,819,000**	**42,363,461**	**42,575,535**	**46,700,448**	**46,052,692**	**46,973,746**	**47,913,221**	**48,871,485**	**49,848,915**



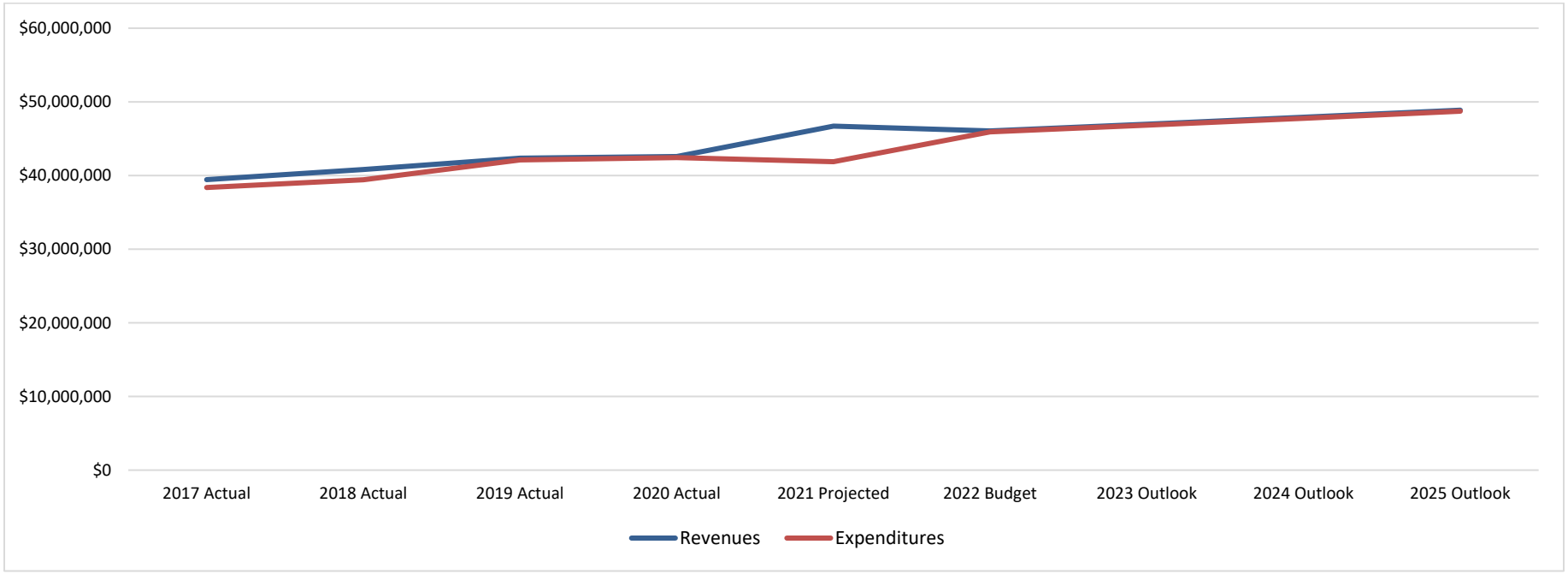
General Fund Expenditure Projection

Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	24,195,098	25,966,495	26,804,307	28,495,422	28,495,422	31,693,283	32,327,149	32,973,692	33,633,165	34,305,829
Materials, Supplies, & Services	8,909,491	9,730,374	10,704,518	10,386,337	10,386,337	12,773,917	13,029,395	13,289,983	13,555,783	13,826,899
Capital Outlay	1,014,870	608,387	1,150,892	426,971	426,971	390,600	398,412	406,380	414,508	422,798
Other Costs*	4,251,203	3,112,485	3,449,003	3,114,649	3,114,649	1,060,322	1,081,528	1,103,159	1,125,222	1,147,727
Total Expenditures	**38,370,662**	**39,417,741**	**42,108,719**	**42,423,379**	**41,872,289**	**45,918,122**	**46,836,484**	**47,773,214**	**48,728,678**	**49,703,252**

* 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

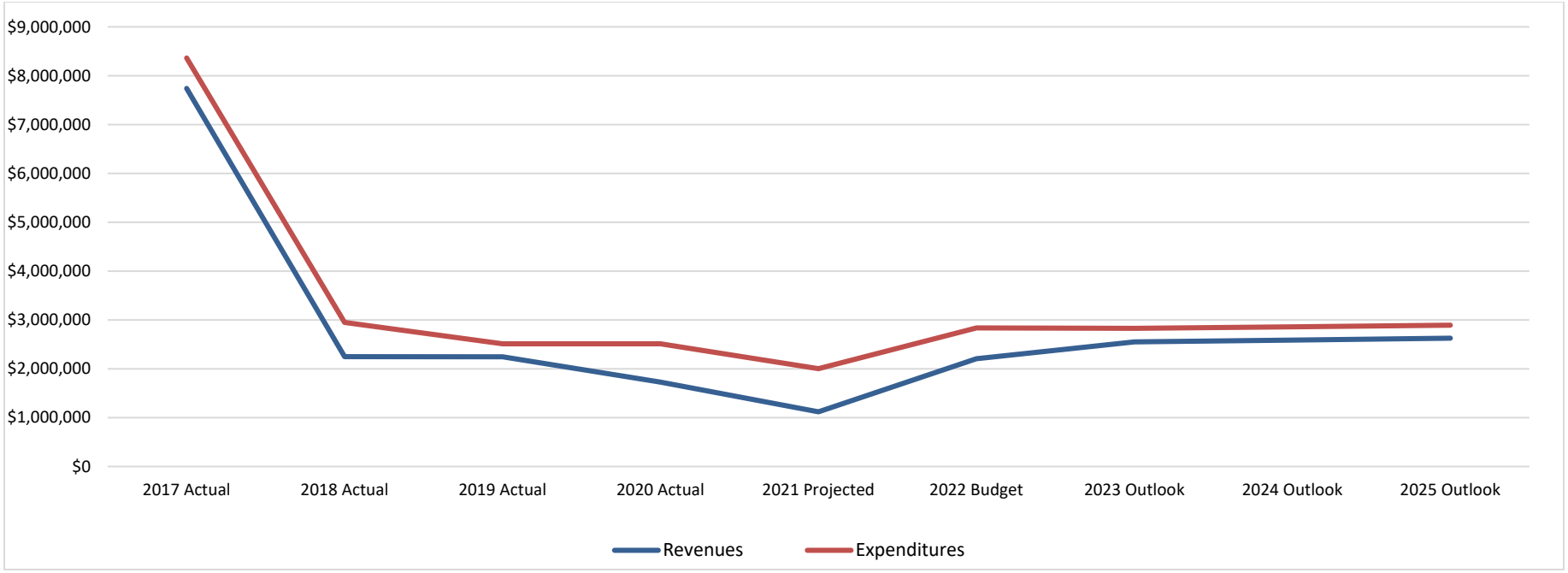
Enterprise Fund Revenue Projection

Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Charges for Services	1,947,791	2,186,934	2,244,082	1,309,146	608,417	1,804,500	2,250,000	2,283,750	2,318,006	2,352,776
Interest		13,062	950	423	10					
Interfund Transfer		50,000		418,769	511,000	403,500	300,000	304,500	309,068	313,704
Debt Proceeds	5,798,622									
Total Revenues	**7,739,977**	**2,249,996**	**2,245,032**	**1,728,338**	**1,119,427**	**2,208,000**	**2,550,000**	**2,588,250**	**2,627,074**	**2,666,480**

Enterprise Fund Expenditure Projection

Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Service	845,079	992,401	1,065,573	811,689	472,698	913,907	950,000	964,250	978,714	993,395
Materials, Supplies, & Services	964,827	855,871	828,981	659,553	443,132	889,690	900,000	913,500	927,203	941,111
Capital Outlay	5,798,622	513,678	30,517	452,260	472,856	403,500	300,000	304,500	309,068	313,704
Inter-fund Transaction	90,000					45,000	90,000	90,000	90,000	90,000
Debt Service	219,369	587,302	587,216	587,141	614,175	585,750	587,325	588,450	589,125	591,850
Total Expenditures	**8,363,290**	**2,949,252**	**2,512,286**	**2,510,643**	**2,002,861**	**2,837,847**	**2,827,325**	**2,860,700**	**2,894,110**	**2,930,060**

Enterprise Fund Revenue and Expenditure Comparison



Internal Service Funds

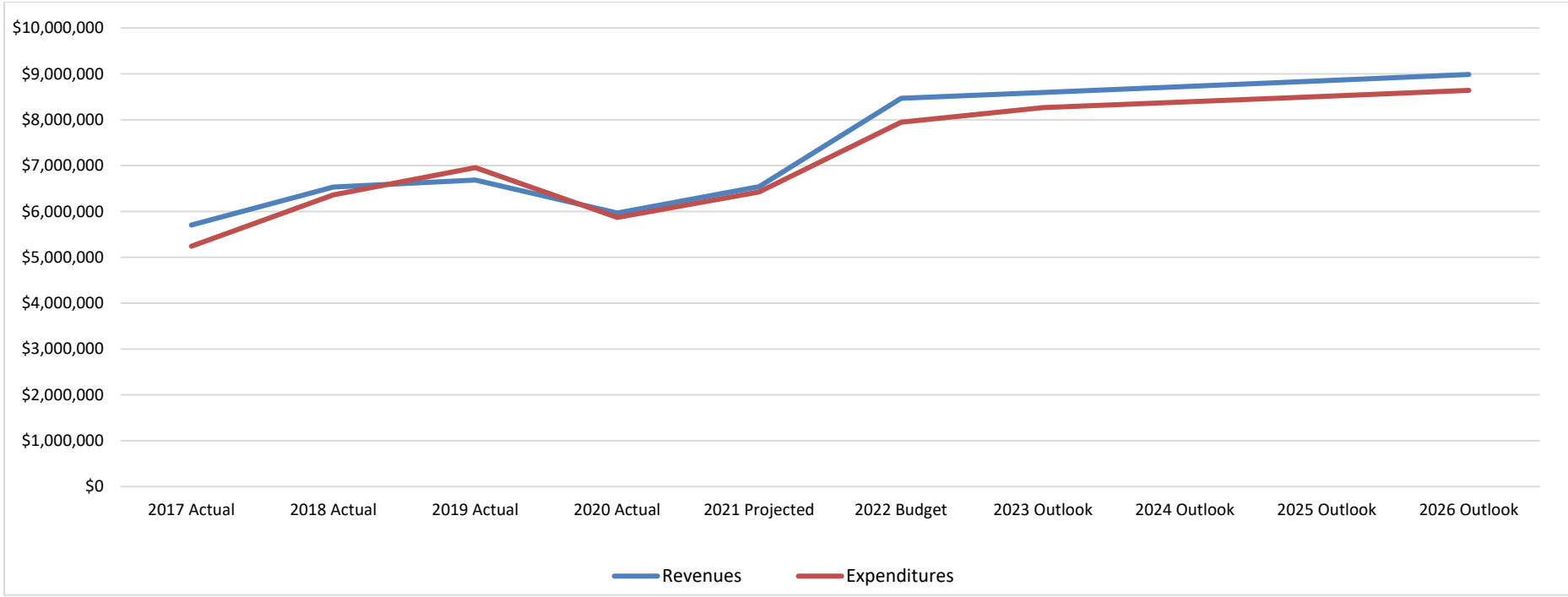
Internal Service Funds Revenue Projection

Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Charges for Services	868,387	963,818	1,042,750	728,494	752,246	1,219,190	1,237,478	1,256,040	1,274,881	1,294,004
Miscellaneous	262,448	717,067	709,629	126,030	315,033	606,500	615,598	624,832	634,204	643,717
Interest					6,170	5,550	5,633	5,717	5,803	5,890
Other Financing Sources	4,573,061	4,851,178	4,933,924	5,110,527	5,467,015	6,635,776	6,735,313	6,836,343	6,836,343	7,042,971
Total Revenues	**5,703,897**	**6,532,063**	**6,686,303**	**5,965,051**	**6,540,464**	**8,467,016**	**8,594,022**	**8,722,932**	**8,722,932**	**8,986,582**

Internal Service Funds Expenditure Projection

Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	124,626	115,521	124,122	7,476	15,000	15,000	15,225	15,453	15,685	15,920
Materials, Supplies, & Services	1,303,919	853,165	1,054,983	1,391,545	1,687,263	2,095,860	2,127,298	2,159,207	2,191,595	2,224,469
Interfund Transaction	127,350	127,350	127,350	60,000	60,000	141,850	141,850	141,850	141,850	141,850
Self-funded insurance expenses	3,686,105	5,265,347	5,646,462	4,411,226	4,663,980	5,692,880	5,978,273	6,317,947	6,712,716	7,163,407
Total Expenditures	**5,242,000**	**6,361,383**	**6,952,917**	**5,870,247**	**6,426,243**	**7,945,590**	**8,262,646**	**8,386,586**	**8,512,385**	**8,640,071**

Internal Service Funds Revenue and Expenditure Comparison



Special Revenue Funds

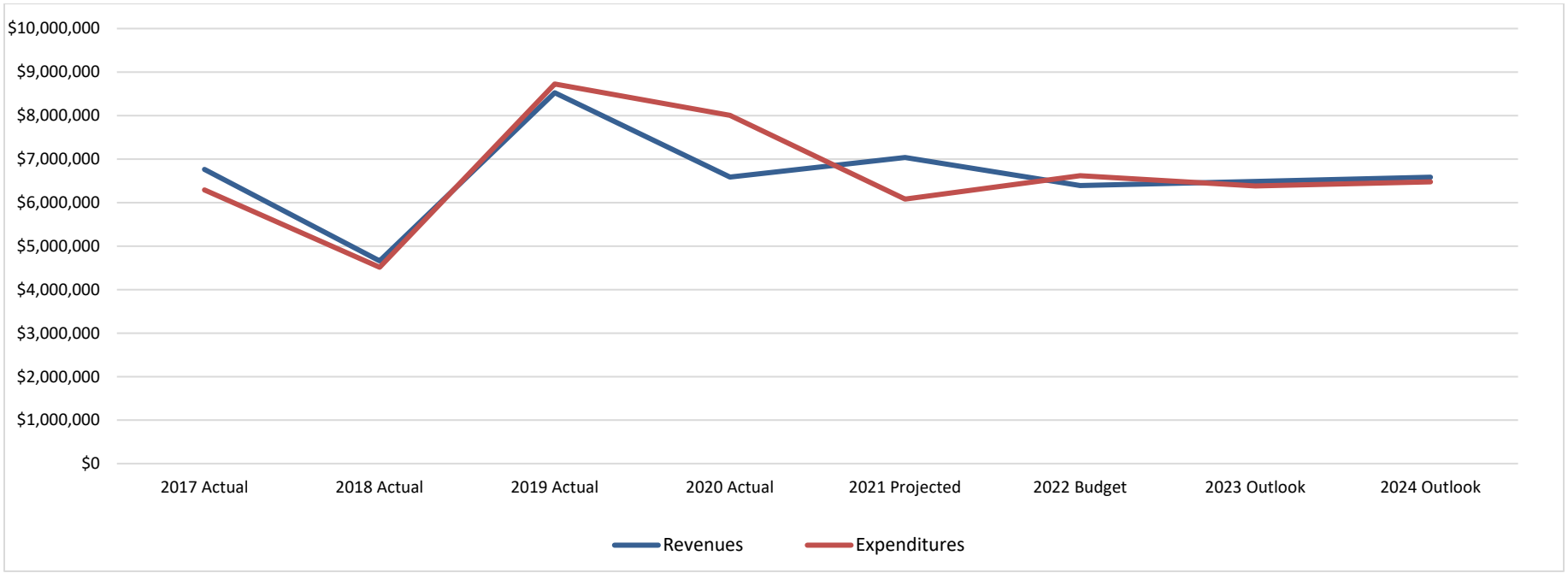
Special Revenue Funds Revenue Projection

Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Taxes	1,009,445	1,740,666	1,728,794	2,593,413	2,784,770	3,085,510	3,131,793	3,178,770	3,226,452	3,274,849
Licenses and Permits										
Intergovernmental	2,211,316	12,212	2,911,234	796,843	241,209	287,568	291,882	296,260	300,704	305,215
Charges for Services	2,351,404	2,499,866	2,801,394	2,558,489	3,069,853	2,565,576	2,604,060	2,643,121	2,682,768	2,723,010
Fines and Forfeitures	250,375	264,597	290,344	256,694	209,963	277,000	281,155	285,372	289,653	293,998
Interest		36	3,055	3,623	6,187	6,940	7,044	7,150	7,257	7,366
Contributions	1,250	650	16,025		250					
Miscellaneous	115,034	142,598	184,919	200,132	205,249	151,250	153,519	155,822	158,159	160,531
Interfund Transfer	825,000		590,271	177,587	518,750	17,752	18,018	18,288	18,562	18,840
Total Revenues	**6,763,825**	**4,660,625**	**8,526,036**	**6,586,781**	**7,036,231**	**6,391,596**	**6,487,471**	**6,584,783**	**6,683,555**	**6,783,809**

Special Revenue Funds Expenditure Projection

Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	1,049,886	1,084,421	1,147,703	1,602,400	1,945,684	2,495,546	2,532,979	2,570,974	2,609,539	2,648,682
Materials, Supplies, & Services	1,700,156	1,798,195	1,833,820	3,032,487	1,760,143	2,084,739	2,116,010	2,147,750	2,179,966	2,212,665
Capital Outlay	2,317,045	323,065	4,349,746	2,550,152	997,791	529,000	200,000	203,000	206,045	209,136
Interfund Transaction	48,430	106,340	59,005	503,963	65,700	101,499	103,021	104,566	106,134	107,726
Other Costs	1,001,502	1,032,367	1,166,432	148,031	1,143,013	1,408,371	1,429,497	1,450,939	1,472,703	1,494,794
Debt Service	173,355	169,719	169,719	169,719	169,719					
Total Expenditures	**6,290,373**	**4,514,104**	**8,726,425**	**8,006,752**	**6,082,050**	**6,619,155**	**6,381,507**	**6,477,229**	**6,574,387**	**6,673,003**

Special Revenue Funds Revenue and Expenditures Comparison



FY 2022: 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).
- 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.
- Stiffen 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:

- 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:

- Controling 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.
- Instituting improved risk management and safety program.
- Minimizing the use of take-home vehicles.
- Monitoring energy efficiency in County facilities and vehicle fleet.
- Improving productivity through technology.
- Continuing 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.

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. The County's goal is to maintain 25% of the annual General Fund budget in unassigned fund balance, and as the budget grows, so does the fund balance needed to meet this goal. The County considers this as we budget each year to maintain the needed fund balance.

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. Toward this goal, the County has engaged consultants to perform operational studies on several departments to assist with prioritizing needs and planning to implement industry best-practices over a reasonable and affordable period of time.

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 under-utilized or unused assets are disposed of to recoup salvage costs and removed from 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) increase recruitment efforts 2) focus on improving county-wide employee morale through health and safety programs, coaching and team-building; and, 3) implement improvements to both our health insurance and retirement plans.

Planning for Levels of Service

Issue

The increased service demands for a growing population (now at 79,608) 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 service growth.

Strategy

Annually update the Capital Improvements Plan: Continue to plan for the use of available capital funding for the improvement and/or replacement 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

Implementation of Master Planning Documents: The first step of this will be to hire a County Planner to oversee future development and execution of master plans.

Economic Development

Issue

Bulloch County's tax base is becoming 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 industrial and commercial development to Statesboro and Bulloch County.

Strategy

Aggressively Attract New Industry: Assist the Development Authority of Bulloch County in attracting new industry and in retaining and expanding 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 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: Monitor the Coastal Georgia Regional Master Plan and Water Management Plan and take proactive measures to protect sensitive habitats.

Major Budget Changes

As with all previous fiscal years, as the County approached FY 2022, 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 2021, by fund type.

Total Budget

- Increase of $11,206,721 from FY 2021 projected.

General Fund

- Increase of $4,045,833 from FY 2021 projected.

Enterprise Fund

- Increase of $834,986 from FY 2021 projected.

Special Revenue Fund

- Increase of $537,105 from FY 2021 projected.

Capital Improvement Fund

- Increase of $4,269,450 from FY 2021 projected.

Internal Service Fund

- Increase of $1,519,347 from FY 2021 projected.

Goals and Objectives

The following ongoing objectives are equivalent with Bulloch County's community work program referenced in the 2040 SMART Bulloch Comprehensive Plan.

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 five-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

Fund Categories, Types and Descriptions 61

Fund Structure 64

Service Delivery 68

Basis of Budgeting 69

Budget Process 70

Financial Policies 76

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 (47.2% of expenditures)

The General Fund is the County's primary operating fund. It accounts for most of the 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, 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 (6.8 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, Accountability Court, 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 (34.9% 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 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 (2.9% 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.

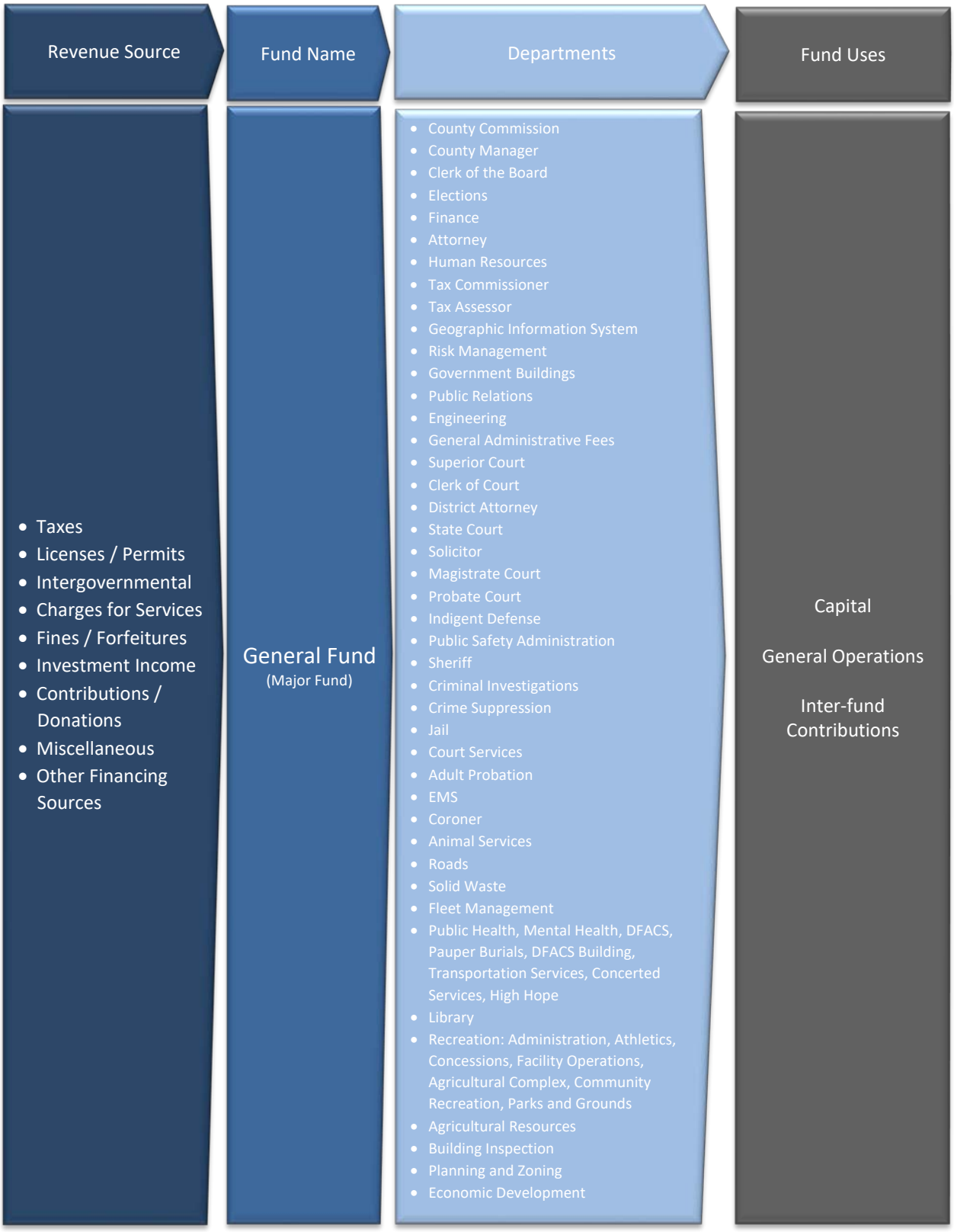
In the past, SPLASH revenues have been sufficient to cover all capital and operating costs, including depreciation and debt service, and to accumulate a fund balance. However, in recent years, due to much larger facility expansion and consequently, increased debt service and depreciation expense of the new assets, revenues have not covered all costs. Due to COVID-19 concerns, SPLASH did not open for the 2020 summer season, which greatly hurt the fund's financial position. 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 (8.2% 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 four Internal Service Funds to accumulate revenue and expenditures relating to Employee Health Insurance, Food Service, Public Safety Radio System maintenance, and Workers Compensation claims since the County moved to a large deductible plan. 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 most of the County's personnel costs, most of the incoming revenue for the Employee Health Insurance and the Workers Compensation 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
Juvenile Services
Accountability Court
E911
BCCI Inmate
Sheriff Telephone
Jail Commissary
Confiscated Assets
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
Risk Management
Food Service
Radio
Health Insurance
Workers Comp
Inmate Food
Radio
Charges for Services
Investment Income
Contributions / Donations
Miscellaneous
Other Financing Sources
Enterprise Fund
(Major Fund)
Aquatic Center Operations
Aquatic Center – Concessions
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 Charges for Services
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
Risk Management – Workers Comp	Internal Service	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 2021-2022 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.

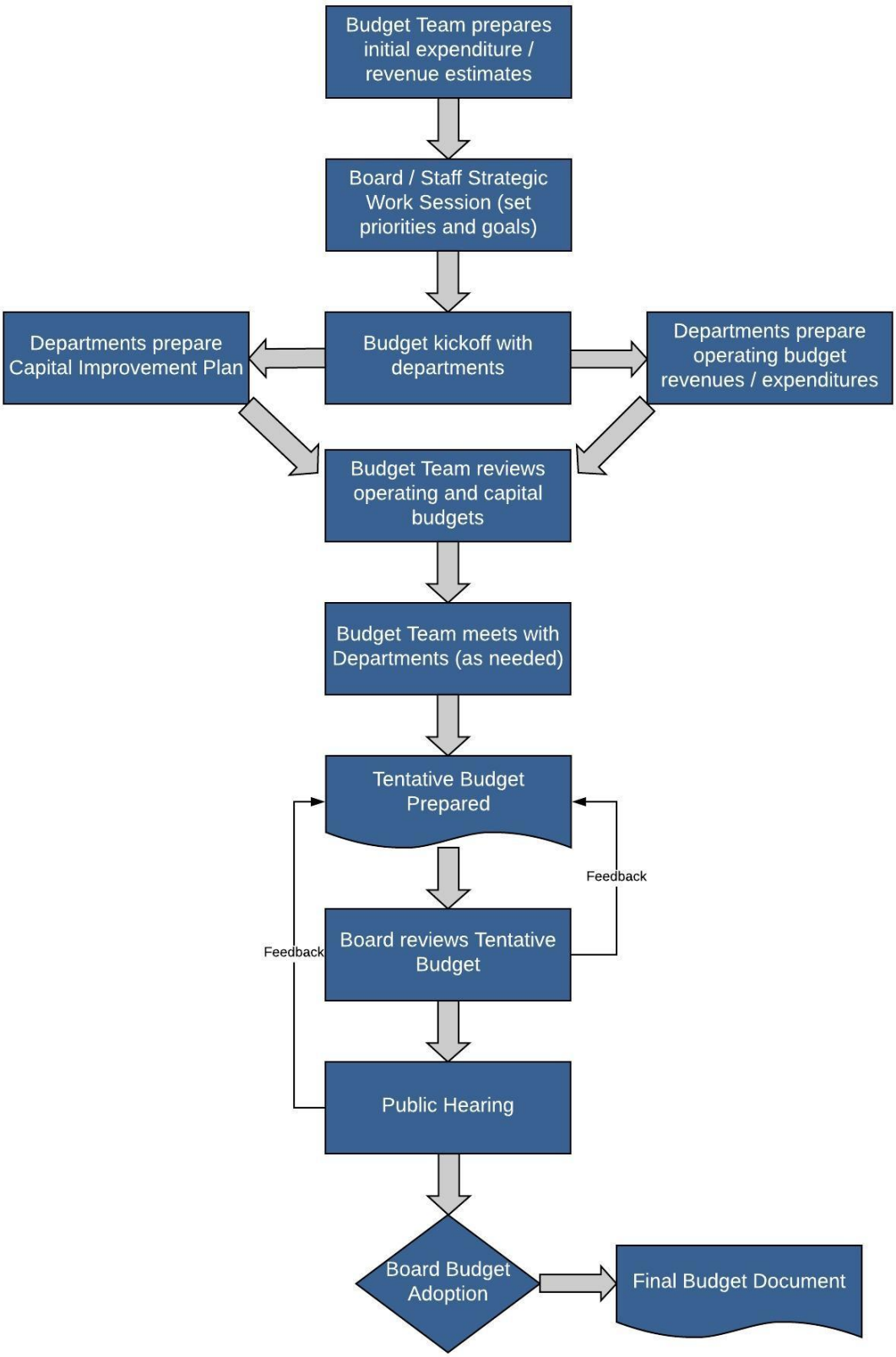
Financial Plan

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, 2021	Staff trained on and begin capital planning process
February 5, 2021	Budget Review Team reviews proposed Capital Improvement Plan
February 2021	Staff develop proposed major revenue and expenditure assumptions
March 9, 2021	Training on budget expectations and preparation guidelines
March 12, 2021	Departments begin inputting budget proposals into budget software
April 2, 2021	Departments complete budget input into budget software
April 9, 2021	Budget Review Team reviews department submissions
April 26-30, 2021	Budget Review Team meet with departments
May 7, 2021	Departments complete budget submissions (goals, performance measures)
May 14, 2021	Capital and debt overviews distributed to Board
May 27, 2021	Tentative budget delivered to Board and available for public inspection
June 1, 2021	Staff present operating budget proposal to the Board
June 8, 2021	Public hearing on budget
June 15, 2021	Board approves Budget Document
August 18, 2021	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.

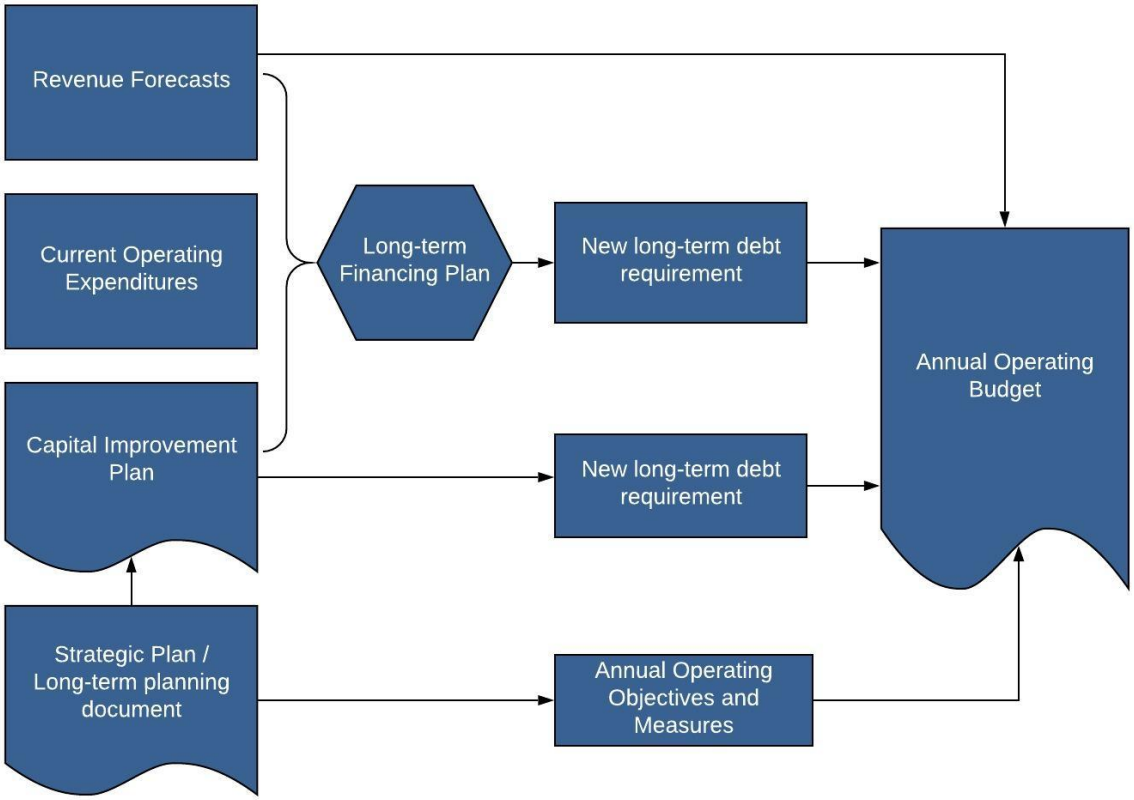
The Board of Commissioners determines priority-funding considerations for ***service functions*** for FY 2022 in the following rank-ordered context:

- 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 Commission 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

Personnel Summaries 79

Revenue Overview 81

Expenditure Overview 85

Consolidated Financials 88

Fund Balance 92

Personnel Summaries

FY 2022 Staffing Overview

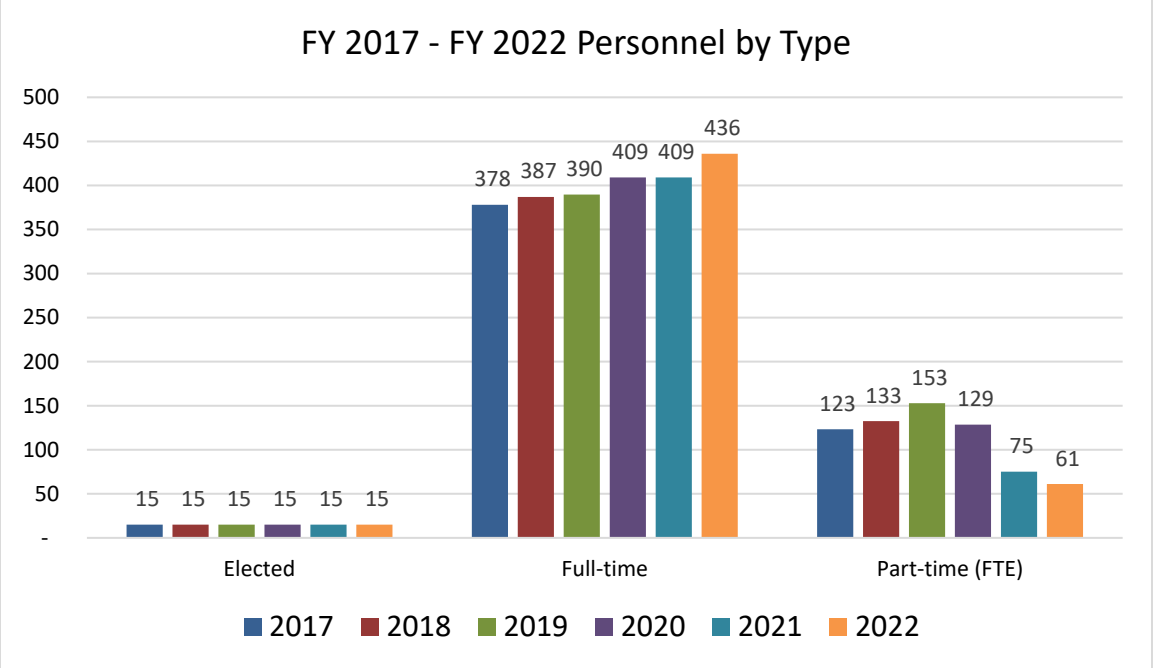
Funding for personnel costs within the County increased this fiscal year due to an across-the-board raise in pay as well as increased retirement benefits. Full-time equivalents (FTE's) also increased this fiscal year. The County did not add any positions in the previous fiscal year due to the uncertainty caused by the COVID-19 pandemic. However, the County experienced far better revenue growth than expected and has a favorable outlook for the coming year.

Personnel Trends

The County workforce will increase by 61.2 FTEs overall in FY 2022. The General Fund will add 21 additional full-time positions, as well as 3 additional part-time positions. After a difficult year of being unable to open the water park due to the impacts of COVID-19, the Enterprise Fund (SPLASH) will increase by 13.7 FTEs to get back to pre-pandemic part-time staffing levels and add one additional full-time staff member. The Special Revenue Funds will increase by 1 FTE for E911 and 1 FTE for Rural Fire in FY 2022, while the Internal Service Funds will not have any FTEs in FY 2022. 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 (395) 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).

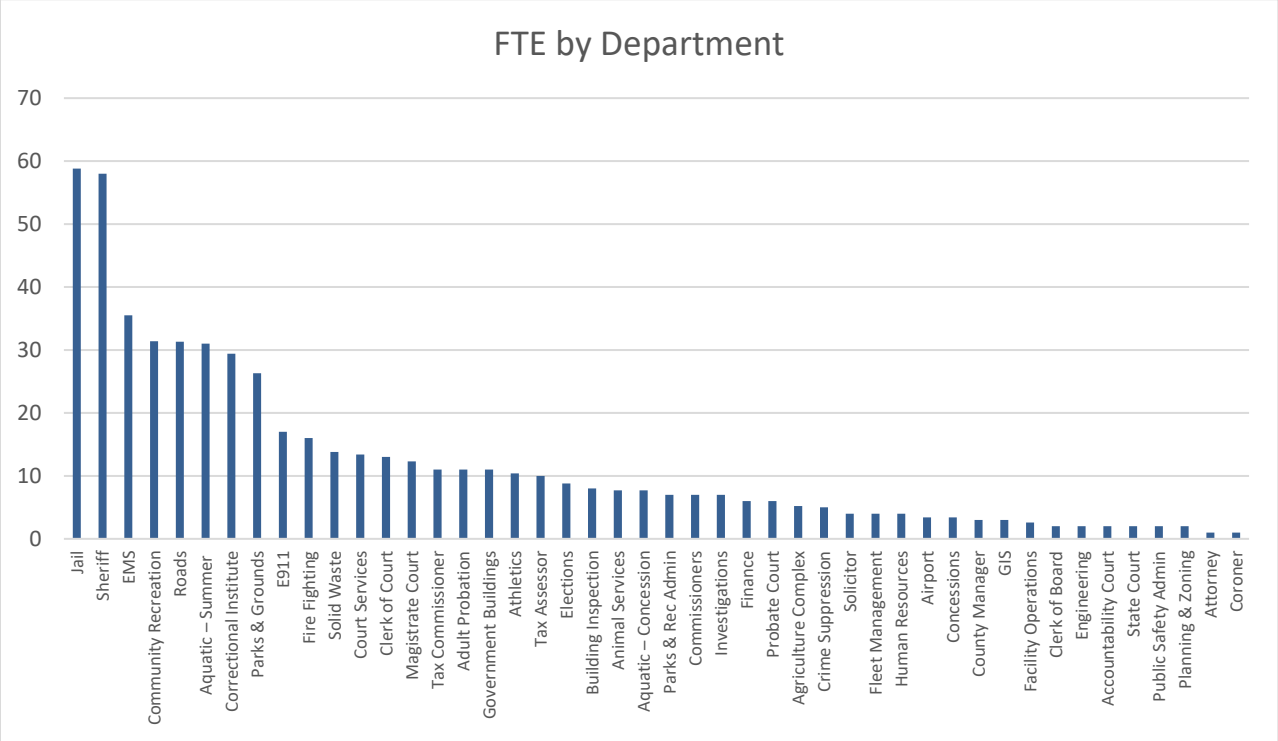


Staffing Changes in FY 2022

Department FTE Decreases: Elections (-4.4); Tax Assessor (-0.1); Facility Operations (-0.4)

Department FTE Increases: Human Resources (1.0); Government Buildings (3.0); Public Relations (1.1); Clerk of Court (1.0); Solicitor (0.6); Probate Court (1.0); Sheriff (2.0); Jail (5.0); Court Services (0.1); Correctional Institute (4.0); Fire Fighting (1.0); EMS (0.4); E911 (1.0); Roads (3.0); Athletics (2.0); Aquatic Center (18.5); Aquatic Center Concessions (7.7); Agriculture Complex (2.4); Community Recreation (3.2); Parks & Grounds (4.0); Building Inspection (2.0); Planning & Zoning (1.0)

Above information includes part-time positions.



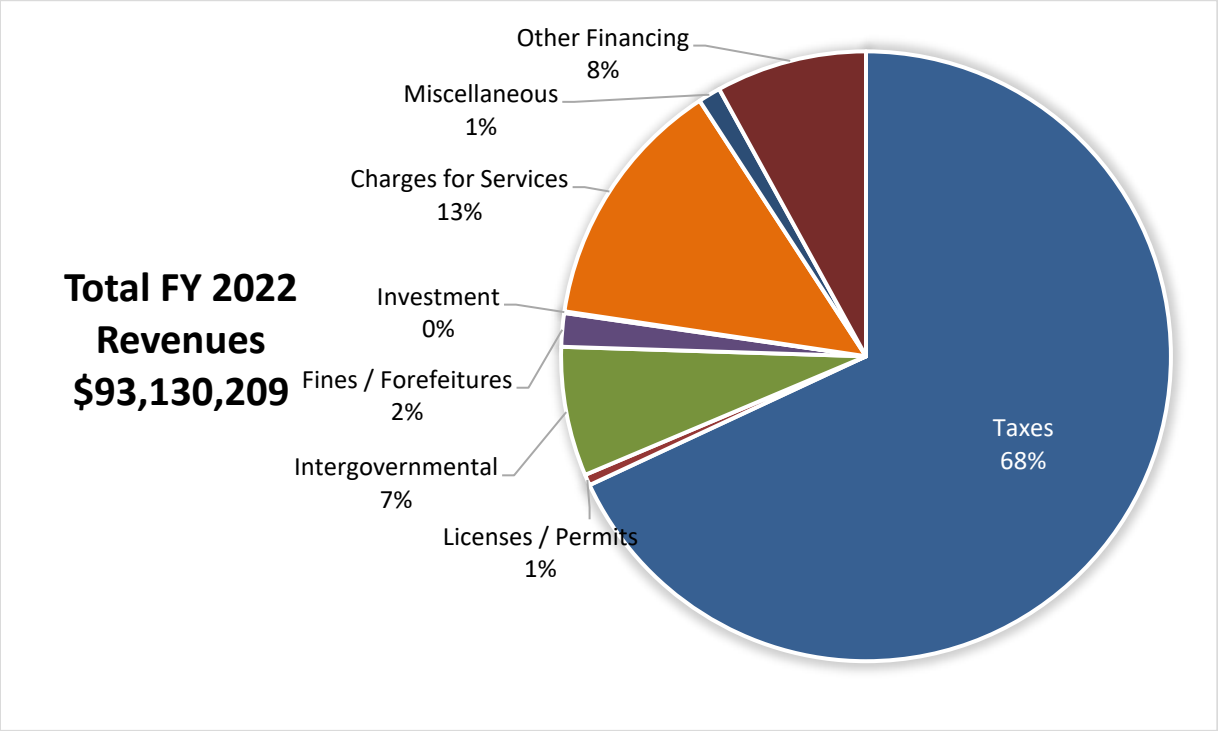
Revenue Overview

Introduction

The total budget for Bulloch County's combined funds for Fiscal Year 2022 amounts to $93,130,209 an increase of 1.3% over the $91,910,530 projection for FY 2021. 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, sales, 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 1.39% over the current fiscal year 2021 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 49.45% of total revenues. General Fund revenues will decrease in FY 2022 by 1.39% from $46.70 million projected in FY 2021 to $46.05 million in FY 2022. This decrease can be attributed to one-time CARES Act revenue received in FY 2021.

Enterprise Fund

The Enterprise Fund is the smallest of the funds in the budget, comprising 2.37% of total revenues. Enterprise Fund revenues will increase in FY 2022 by 97.24% from $1.12 million projected for FY 2021 to $2.21 million in FY 2022. The large increase is related to opening the Splash in the 'Boro waterpark for the summer 2021 season after not opening in the summer of 2020.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 6.86% of total revenues. The Special Revenue Funds include 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 9.16% from $7.04 million projected for FY 2021 to $6.39 million in FY 2022. The decrease can be attributed to moving most Grants and related projects from the Special Revenue Funds to the Capital Improvements Funds.

Capital Projects Funds

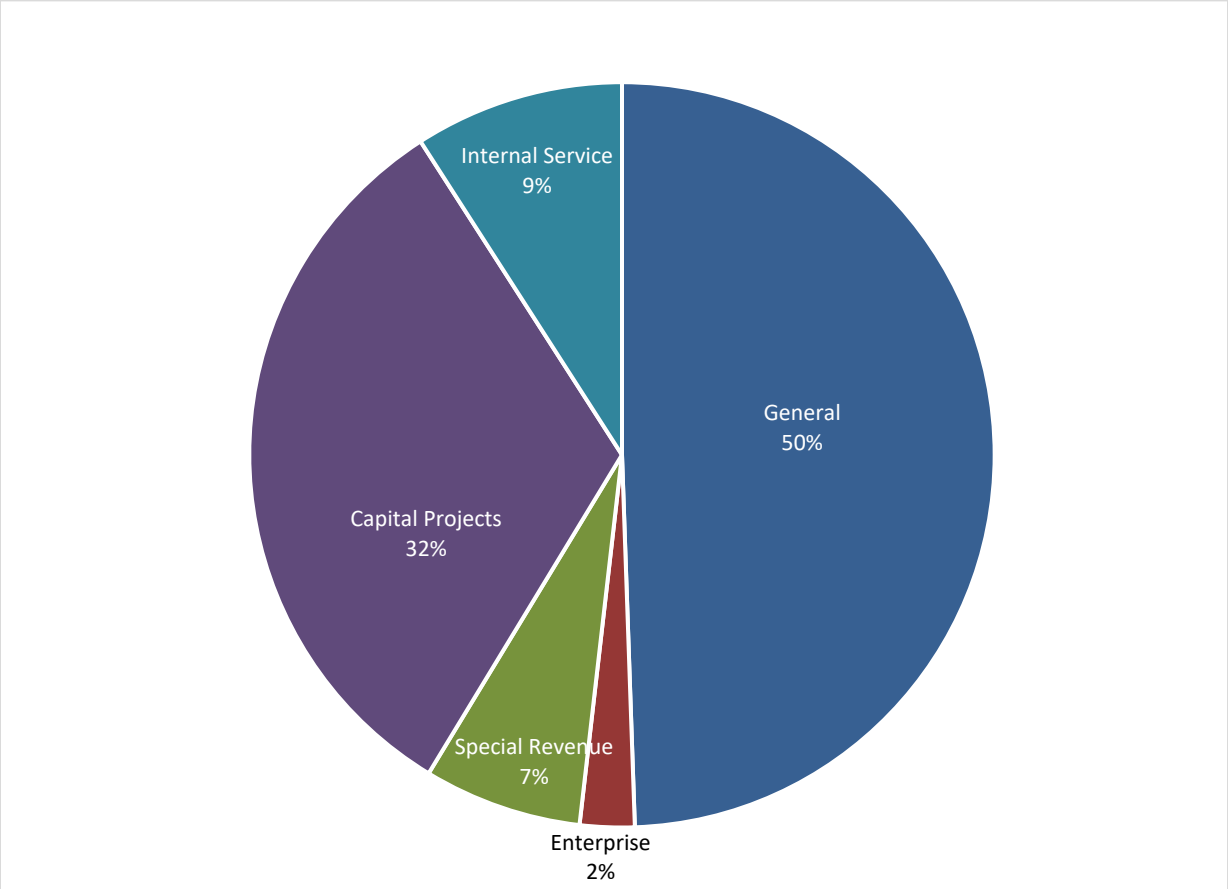
The Capital Projects Funds comprise 32.22% of the total budget. Capital revenues are expected to decrease 1.65% from $30.51 million in FY 2021 to $30.01 million in FY 2022. This decrease is due to stronger than expected sales tax collections in FY 2021 that may not continue through the next fiscal year.

Internal Service Fund

The Internal Service Funds comprise 9.09% of the total budget. Internal Service revenues are expected to increase 29.46% from $6.54 million in FY 2021 to $8.47 million in FY 2022. Most of the increase is from a finalized intergovernmental agreement in the Radio Fund to account for a new multi-agency radio system and the addition of a Risk Management Fund to account for a high deductible workers compensation insurance plan.

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.



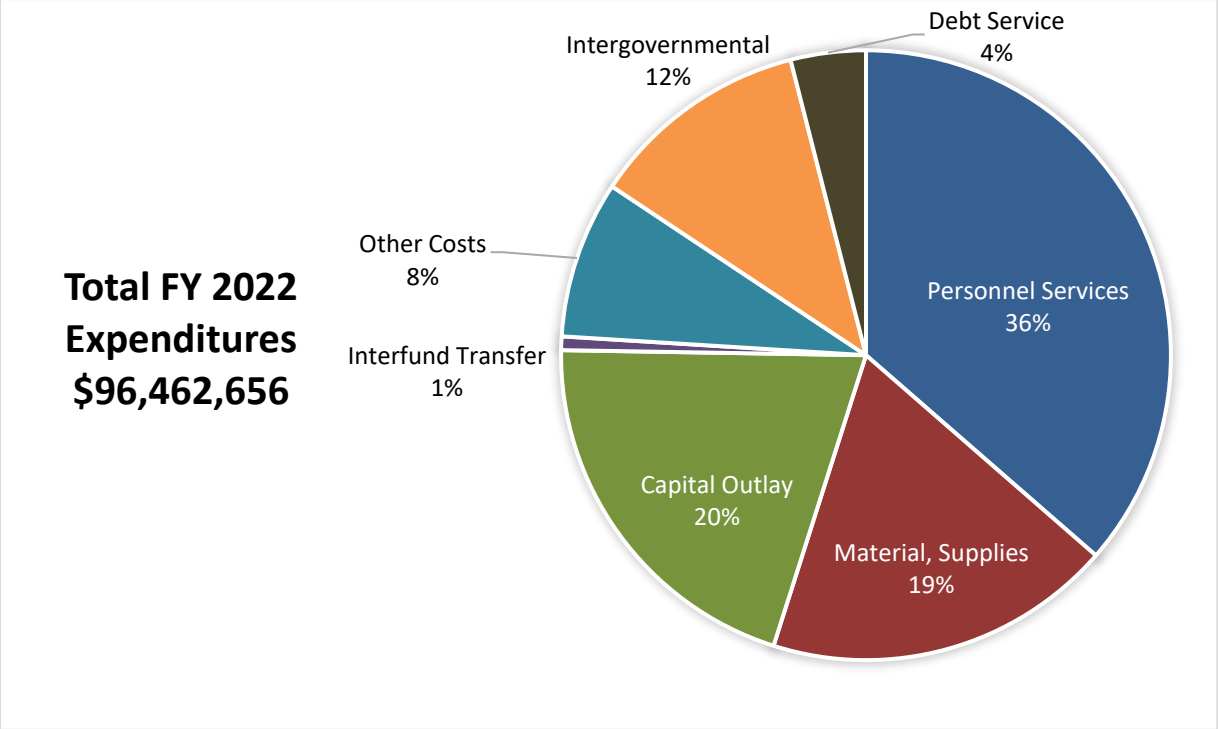
Expenditure Overview

Introduction

The total expenditures for Bulloch County's combined funds for Fiscal Year 2022 amounts to $96.46 million, an increase of 13.14% from the 2021 projection of $85.26 million. The increase occurred primarily from the increase in Capital Improvement expenditures and increased personnel costs in the General Fund.

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.



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 47.60% of total expenditures. General Fund expenditures will increase in FY 2022 by 9.66% from $41.87 million projected for FY 2021 to $45.92 million in FY 2022. The increase is largely due to additional personnel costs related to improved pay and benefits and additional approved positons.

Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 2.94% of total County expenditures. Enterprise expenditures are expected to increase by 41.69% from $2.0 million projected in FY 2021 to $2.84 million in FY 2022. The increase is due to the return of normal waterpark operations for the summer of 2021 after having been closed due to COVID-19 for the previous summer season.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds in the overall budget comprising 6.86% of the total County expenditures. The Special Revenue Funds include the CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, Multiple Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to increase 8.83% from $6.08 million projected for FY 2021 to $6.62 million in FY 2022. This increase is due in part to anticipated expenditures using fund balance in several funds, as well as a higher millage rate in the Statesboro Fire District which will result in increased payments to the City of Statesboro for fire services.

Capital Projects Funds

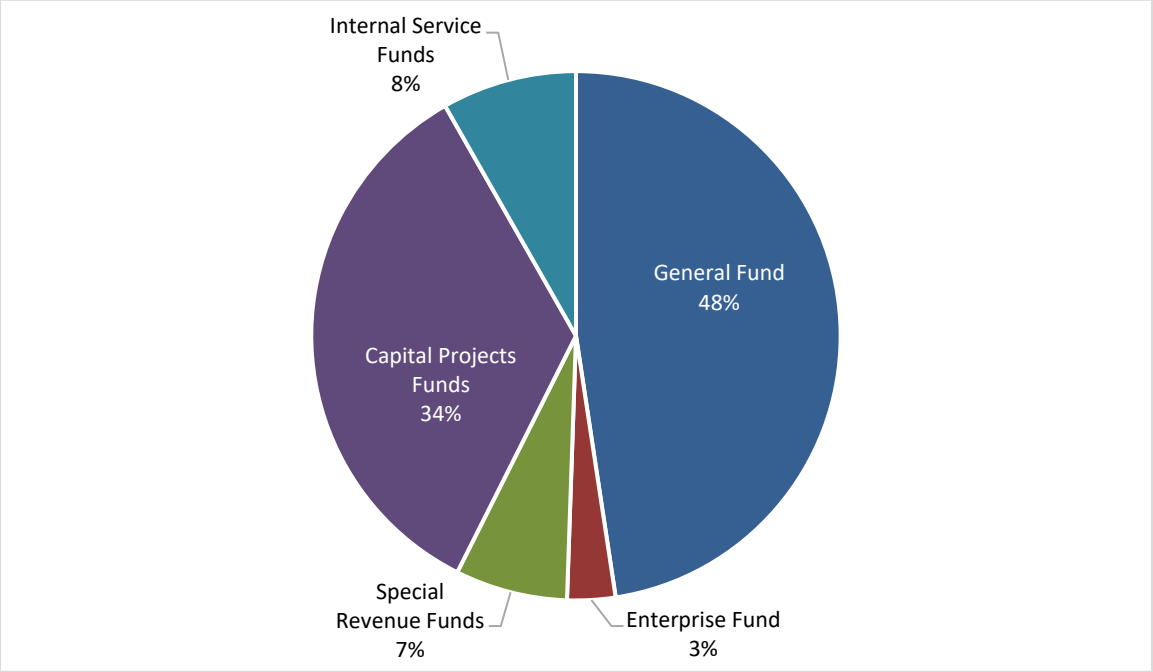
The cumulative Capital Projects Funds are the second largest funds type in the budget accounting for 34.36% of total expenditures. Capital expenditures are expected to increase by 14.79% from $28.87 million projected in FY 2021 to $33.14 million in FY 2022. Much of the increase is due to expected completion of the jail renovation and multiple road projects that will carry over from FY21 to FY22.

Internal Service Funds

The cumulative Internal Service Funds are the third largest fund type and account for 8.24% of total spending. The Internal Service Funds consist of the Employee Health, Workers Compensation, Correctional Food Service, and Radio funds. Internal Service expenditures are proposed to increase 23.64% from $6.42 million projected for FY 2021 to $7.95 million in FY 2022. The increase is primarily due to adding the Workers Compensation Fund to account for a new large deductible insurance plan and increased maintenance costs for the Radio System now that the initial year of the new System has passed.

Portion of Total Expenditures by Fund Type

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.

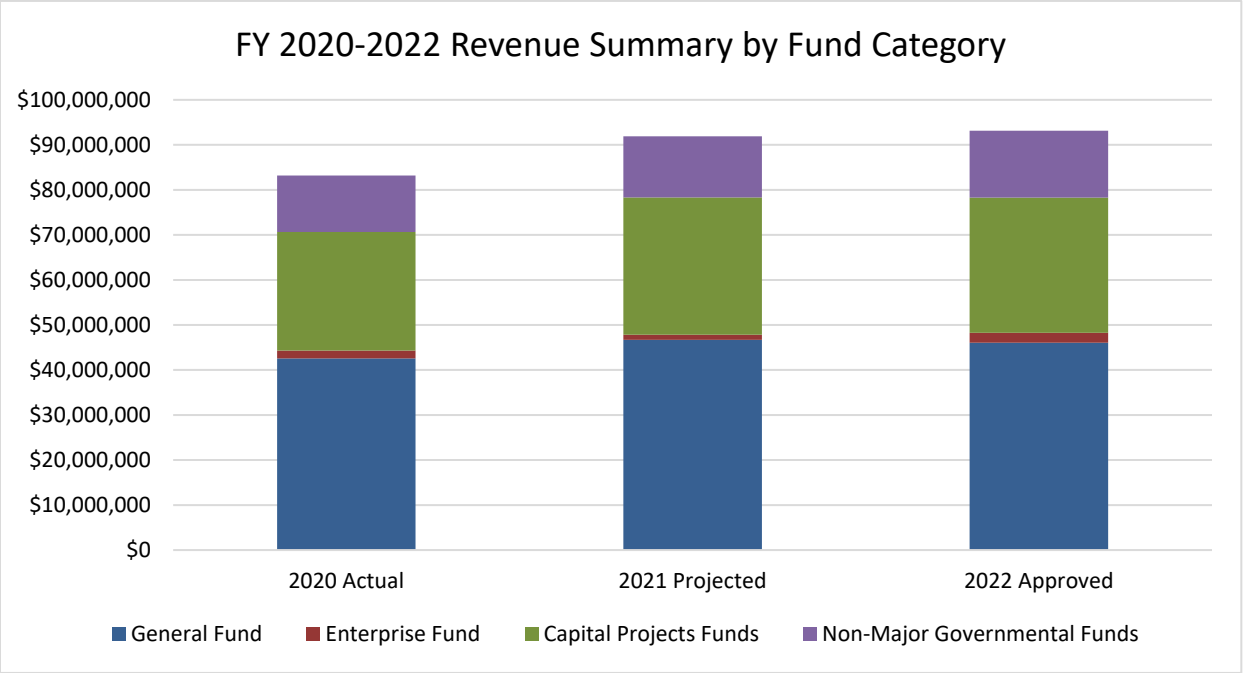


Consolidated Financials

Three-Year Consolidated Financials & Fund Financial Schedule

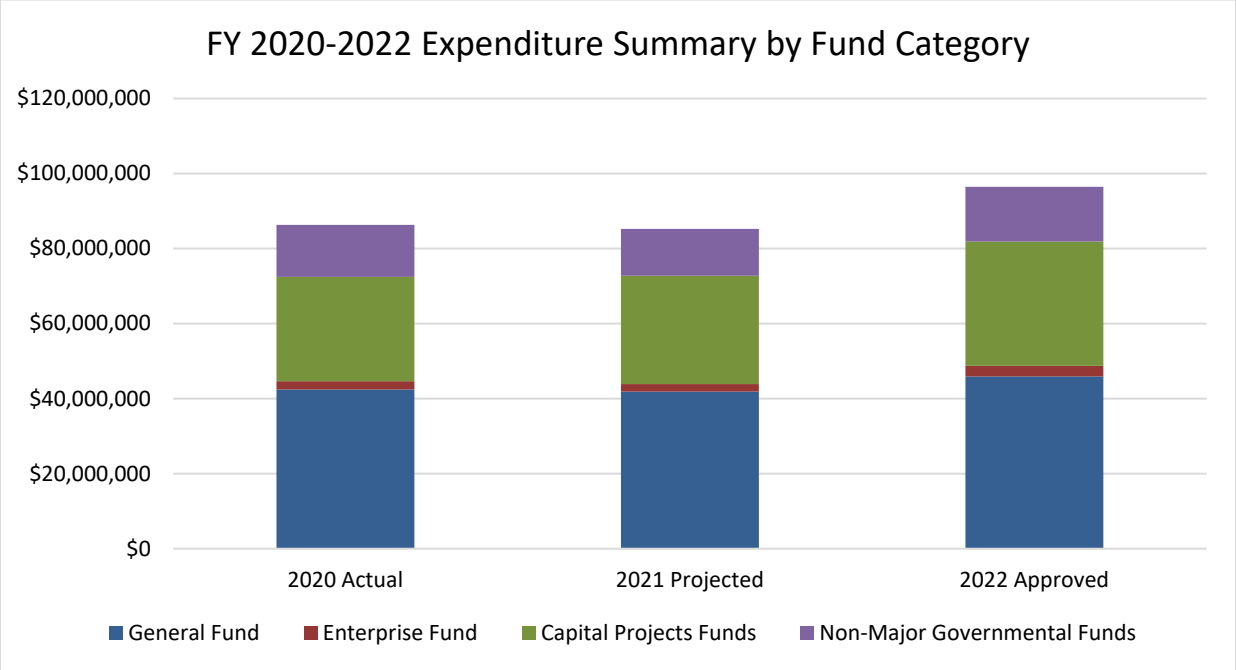
For all funds in FY 2022, we anticipate $93,130,209 in total revenue, an increase of 12.0% from FY 2020 of $83,181,785. The table below summarizes total revenue from FY 2020 to FY 2022. The graph illustrates FY 2020 to FY 2022 revenues and includes other financing sources.

FY 2020-2022 Revenue Summary by Fund				
Fund	**2020 Actual**	**2021 Projected**	**2022 Budget**	**2020-2022 Increase / Decrease**
General	42,575,532	46,700,448	46,052,692	3,477,160
Enterprise	1,728,338	1,119,427	2,208,000	479,662
Special Revenue	6,586,781	7,036,231	6,391,596	(195,185)
Capital Improvements	26,326,083	30,513,960	30,010,905	3,684,822
Internal Service	5,965,051	6,540,464	8,467,016	2,501,965
Total	**83,181,785**	**91,910,530**	**93,130,209**	**9,948,424**



Based on expenditures from all funds (General, Enterprise, Capital Projects, Internal Services, and Special Revenue), the County's total adopted budget for FY 2022 is $96,462,656, an increase of 11.7% from FY 2020 of $86,324,494. The reason for the significant increase is the return to normal operations and increased staffing after reductions due to the COVID-19 pandemic. Additionally, several capital projects will carry over from previous years to be completed in FY 2022. The table below summarizes total expenditures from FY 2020 to FY 2022. The graph illustrates FY 2020 to FY 2022 expenditures.

FY 2020-2022 Expenditure Summary by Fund				
Fund	**2020 Actual**	**2021 Projected**	**2022 Budget**	**2020-2022 Increase / Decrease**
General	42,423,379	41,872,289	45,918,122	3,494,743
Enterprise	2,228,144	2,002,861	2,837,847	609,703
Special Revenue	8,006,752	6,082,050	6,619,155	(1,387,597)
Capital Improvements	27,795,972	28,872,491	33,141,942	5,345,970
Internal Service	5,870,247	6,426,243	7,945,590	2,075,343
Total	**86,324,494**	**85,255,934**	**96,462,656**	**10,138,162**



FY 2022 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2022 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together.

FY 2022 Revenue/Expenditure Summary by Fund						
Fund	**Major Funds**			**Non-Major Funds**		**2021-2022 Totals**
	General Fund	**Capital Projects Funds**	**Enterprise Fund (SPLASH)**	**Special Revenue Funds**	**Internal Service Funds**	
FY 2022 Revenue						
Taxes	35,166,245	25,133,328		3,085,510		63,385,083
Licenses / Permits	541,000					541,000
Intergovernmental	1,224,565	4,872,577		287,568		6,384,710
Charges for Services	6,944,502		1,804,500	2,565,576	1,219,190	12,533,768
Fines / Forfeitures	1,375,000			277,000		1,652,000
Investment	62,200	5,000		6,940	5,550	79,690
Donations						
Miscellaneous	351,180			151,250	606,500	1,108,930
Other Financing	388,000			17,752	6,635,776	7,445,028
Transfer In			403,500			
Total	**46,052,692**	**30,010,905**	**2,208,000**	**6,391,596**	**8,467,016**	**93,130,209**
FY 2022 Expenditures						
Personnel Services	31,693,283		913,907	2,495,546	15,000	35,117,736
Materials, Supplies	12,773,917		889,690	2,084,739	2,095,860	17,844,206
Capital Outlay	390,600	18,316,715	403,500	529,000		19,639,815
Interfund Transfer	5,155	403,500	45,000	101,499	141,850	697,004
Other Costs	951,495			1,408,371	5,692,880	8,052,746
Intergovernmental		11,270,672				11,270,672
Debt Service	103,672	3,151,055	585,750			3,840,477
Total	**45,918,122**	**33,141,942**	**2,837,847**	**6,619,155**	**7,945,590**	**96,462,656**
Balance Summary						
Excess / (Deficiency)	134,570	(3,131,037)	(629,847)	(227,559)	521,426	(3,332,447)
Fund Balance (Begin*)	16,262,876	19,993,289	1,002,792	3,573,481	2,118,239	42,950,676
Fund Balance (End)	16,397,446	16,862,252	372,945	3,345,922	2,639,665	39,619,229
Fund Balance % Change	0.83%	-15.66%	-62.81%	-6.37%	24.62%	-7.76%

- SPLASH excludes $625,000 depreciation expense.
- The Beginning Fund Balance for FY2021-2022 is a projection and does not reflect actual fund performance for the 2020-2021 fiscal year.

FY 2020-2022 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2020 – FY 2022 revenues and expenditures for all funds.

Category	2020 Actual	2021 Projected	2022 Budget
Revenue			
Taxes	57,770,813	64,314,668	63,385,083
Licenses and Permits	543,851	558,062	541,000
Intergovernmental	4,170,555	7,154,797	6,384,710
Charges for Services	11,010,948	10,568,911	12,533,768
Fines / Forfeitures	1,665,501	1,528,776	1,652,000
Investment	356,925	73,638	79,690
Miscellaneous	703,789	921,743	1,108,930
Other Financing	6,959,403	6,789,935	7,445,028
Total	**83,181,785**	**91,910,530**	**93,130,209**
Expenditures			
Personnel Services	30,916,987	29,915,122	35,117,736
Materials, Supplies	16,109,577	16,455,755	17,844,206
Capital Outlay	13,251,272	13,497,721	19,639,815
Interfund Transfer	1,552,145	1,151,700	697,004
Other Costs	9,232,309	6,597,954	8,052,746
Debt Service	6,115,102	4,816,977	3,840,477
Intergovernmental	9,429,601	12,820,706	11,270,672
Total	**86,606,993**	**85,255,935**	**96,462,656**
Balance Summary			
Excess (Deficiency) of Revenue over Expenditures	(3,425,208)	6,654,595	(3,332,447)
Fund Balance – Ending	36,296,081	42,950,676	39,618,229

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 2020 to 2021

Unanticipated growth in revenues, particularly property taxes, along with CARES funding that provided reimbursements for some Public Safety payroll will result in a 42.2% increase in General Fund – Fund Balance. The Enterprise Fund balance will decrease approximately 46.8% due to payment for the Aquatic Center expansion and cancellation of the summer 2020 season of Splash. Capital Projects Fund Balance will increase by 8.9% due to several projects that will carry over from FY 2021 to FY 2022. Internal Service Fund Balance is expected to increase by 5.7% due to buildup of fund balance in the new Workers Compensation fund to offset future claims.

Projected Changes in Fund Balance from Fiscal Year 2021 to 2022

In Fiscal Year 2022, there are expected changes in fund balance as seen at the bottom of the table on page 91. Capital Funds will decrease largely due the anticipated completion of several projects that carried over from prior years. 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 (7/1/20)**	**Ending Fund Balance (6/30/21)**	**Increase / (Decrease)**	**Percent Change**
General	11,434,717	16,262,876	4,828,159	42.2%
Enterprise	1,886,225	1,002,791	(883,434)	-46.8%
Special Revenue	2,619,300	3,573,481	954,181	36.4%
Capital Improvements	18,351,821	19,993,289	1,641,468	8.9%
Internal Service	2,004,018	2,118,239	114,221	5.7%
Total	**36,296,081**	**42,950,676**	**6,654,595**	**18.3%**

V. General Fund

General Fund Overview 95

General Fund Revenues 98

General Fund Departments 107

General Government

County Commission 109
County Manager 111
Clerk of the Board 113
Elections 115
Finance 117
Attorney 119
Human Resources 121
Tax Commissioners 124
Tax Assessors 126
Geographic Information System 128
Risk Management 130
Government Buildings 131
Public Relations 133
Engineering 135
General Administrative Fees 137

Judicial

Superior Court 139
Clerk of Court 140
District Attorney 142
State Court 143
Solicitor 145
Magistrate Court 147
Probate Court 150
Juvenile Court 152
Indigent Defense 153

Public Safety

Public Safety Administration 155
Sheriff 157
Criminal Investigation 159
Crime Suppression 161
Jail 163

Court Services 165
Correctional Institute 167
Adult Probation 170
Emergency Medical Service (EMS) 172
Coroner 175
Animal Services 177

Public Works

Roads 180
Solid Waste 182
Fleet Management 184

Health and Welfare

Public Health 187
Mental Health 187
DFACS 188
Pauper Burials 188
DFACS Building and Plant 189
Transportation Services 189
Action Pact 190
High Hope 190

Culture and Recreation

Library 192
Recreation Administration 193
Athletics 195
Concessions 197
Facility Operations 199
Agricultural Complex 201
Community Recreation 203
Parks and Grounds 205

Housing and Development

Agricultural Resources 208
Building Inspection 209
Planning and Zoning 211
Economic Development 213

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. For FY 2022, the payments for Juvenile Court Judges expenses have been moved from the Superior Court Department to the Juvenile Court Department to enhance transparency. Otherwise, the accounting and budgeting has remained stable in the General Fund from FY 2021 to FY 2022.

General Fund Summary

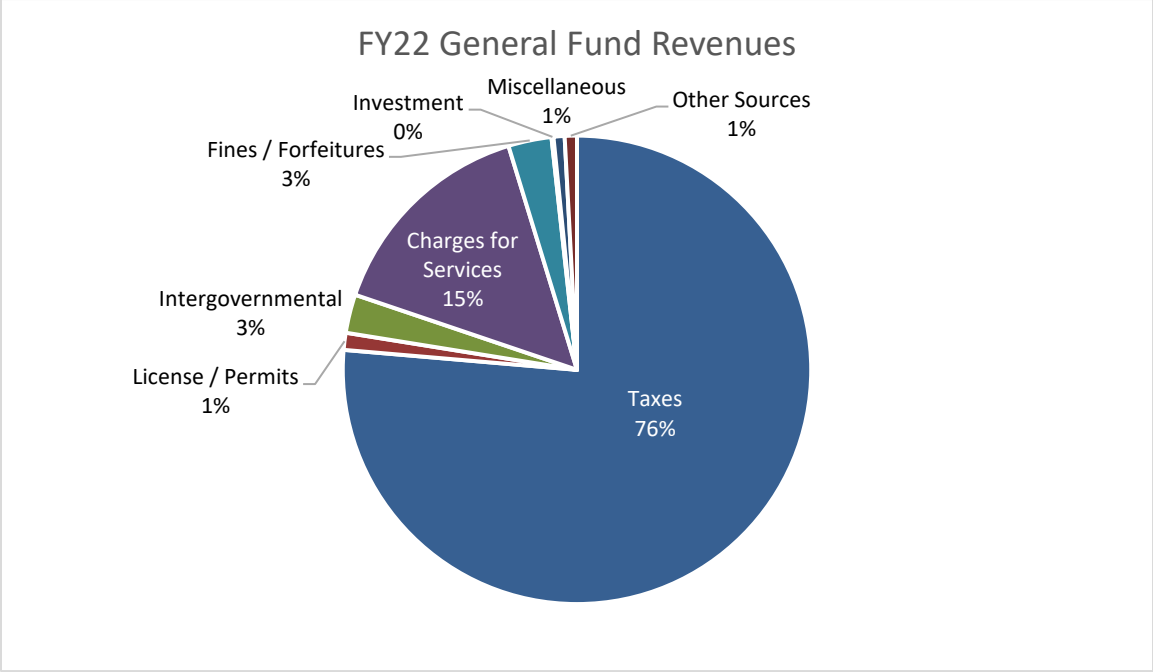
Fund 100 – General Fund
Revenue and Expenditure Summary

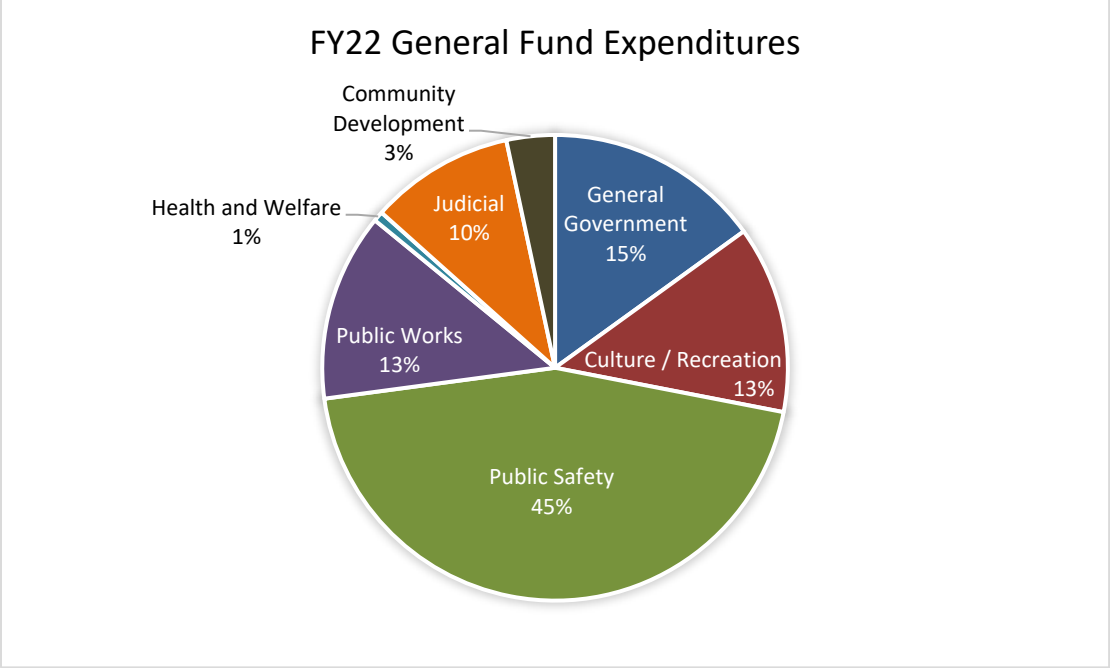
General Fund Summary Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Services	25,966,495	26,804,307	28,495,422	28,313,550	31,693,283
Materials, Supplies and Services	9,730,374	10,704,518	10,386,337	9,833,595	12,773,917
Capital Outlay	608,387	1,150,892	426,971	330,500	390,600
Interfund Transactions	467,460		172,087		
Other Costs	2,441,557	2,665,264	2,749,094	2,754,965	956,650
Debt Service	193,468	193,468	193,468	193,490	103,672
Miscellaneous	10,000	590,271			
Total Expenditures	**39,417,741**	**42,108,719**	**42,423,379**	**41,426,100**	**45,918,122**

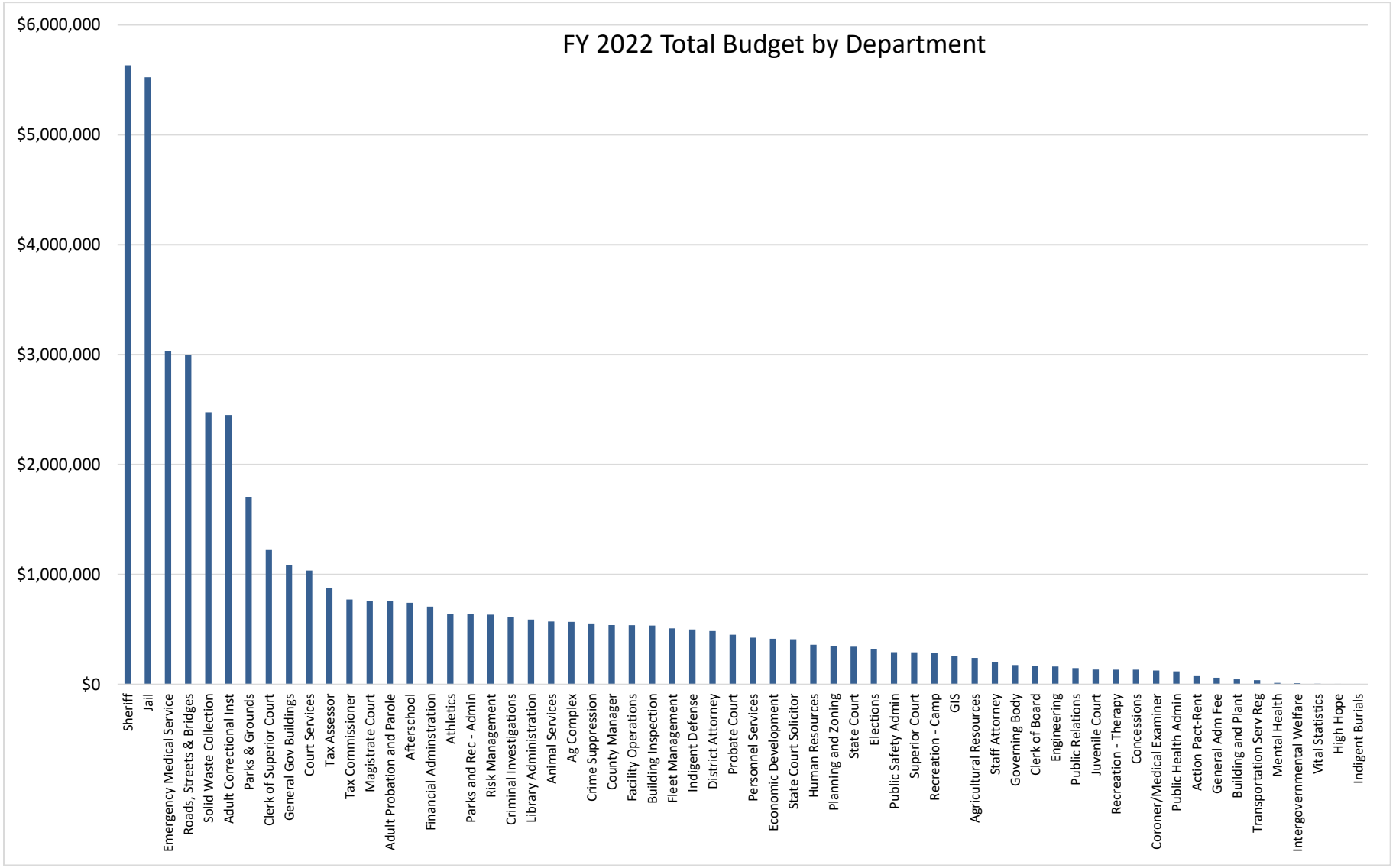
General Revenues Summary Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Taxes	27,711,513	29,187,400	31,651,358	30,026,445	35,166,245
Licenses and Permits	526,605	523,416	543,851	435,200	541,000
Intergovernmental	1,710,793	1,872,260	1,530,771	1,060,500	1,224,565
Charges for Services	7,934,348	8,126,627	6,414,819	6,747,560	6,944,502
Fines and Forfeitures	1,611,151	1,513,404	1,408,807	1,204,000	1,375,000
Investment Income	60,491	344,655	217,368	202,850	62,200
Miscellaneous	340,210	431,830	377,627	341,335	351,180
Other Finance Sources	923,889	363,868	430,931	388,000	388,000
Total Revenues	**40,819,000**	**42,363,460**	**42,575,532**	**40,405,890**	**46,052,692**

General Fund Balance Summary	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Summary of Revenue Over Expenditures	1,401,259	254,740	152,153	(1,020,210)	134,570
Fund Balance Ending	**11,027,821**	**11,282,564**	**11,434,717**	**10,414,507**	**10,549,077**

Revenues	2022 Approved	% of Total	Expenditures	2022 Approved	% of Total
Taxes	35,166,245	76.36%	General Government	6,905,062	15.04%
Licenses and Permits	541,000	1.17%	Judicial	4,603,148	10.02%
Intergovernmental	1,224,565	2.66%	Public Safety	20,583,062	44.82%
Charges for Services	6,944,502	15.08%	Public Works	5,986,943	13.04%
Fines and Forfeitures	1,375,000	2.99%	Health and Welfare	319,360	0.70%
Investment Income	62,200	0.14%	Culture and Recreation	5,976,860	13.02%
Miscellaneous	351,180	0.76%	Community Development	1,543,687	3.36%
Other Financing Sources	388,000	0.84%			
Total Revenues	**46,052,692**	**100.00%**	**Total Expenditures**	**45,918,122**	**100.00%**






FY 2022 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
General Gov Buildings
Court Services
Tax Assessor
Tax Commissioner
Magistrate Court
Adult Probation and Parole
Afterschool
Financial Adminstration
Athletics
Parks and Rec - Admin
Risk Management
Criminal Investigations
Library Administration
Animal Services
Ag Complex
Crime Suppression
County Manager
Facility Operations
Building Inspection
Fleet Management
Indigent Defense
District Attorney
Probate Court
Personnel Services
Economic Development
State Court Solicitor
Human Resources
Planning and Zoning
State Court
Elections
Public Safety Admin
Superior Court
Recreation - Camp
GIS
Agricultural Resources
Staff Attorney
Governing Body
Clerk of Board
Engineering
Public Relations
Juvenile Court
Recreation - Therapy
Concessions
Coroner/Medical Examiner
Public Health Admin
Action Pact-Rent
General Adm Fee
Building and Plant
Transportation Serv Reg
Mental Health
Intergovernmental Welfare
Vital Statistics
High Hope
Indigent Burials

General Fund Revenues

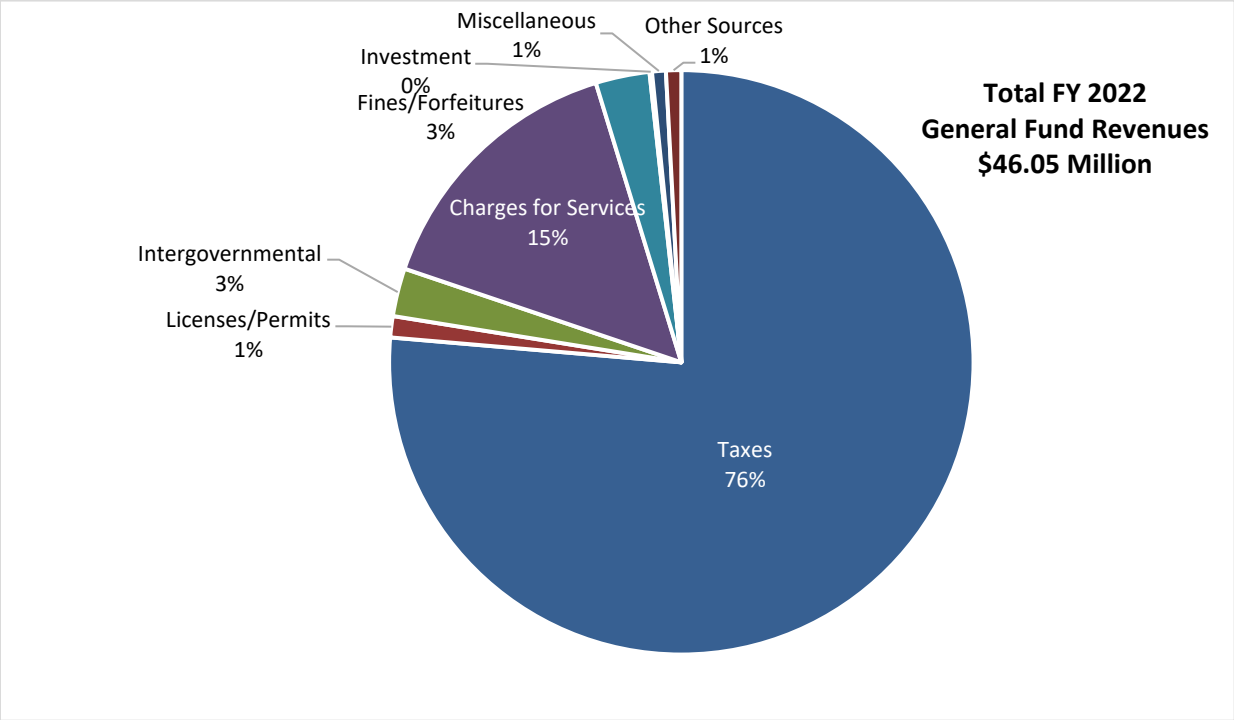
General Fund Revenue Overview

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 2022



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 as well as the County's share of interest earnings from the Old Hospital corpus
- Fines / forfeitures – consist mostly of fines from the Superior, State, Magistrate and Probate Courts
- Investment Income – consists mostly of interest earnings on funds held in deposit by local banks and funds invested in the Georgia Local Government Investment Pool
- 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

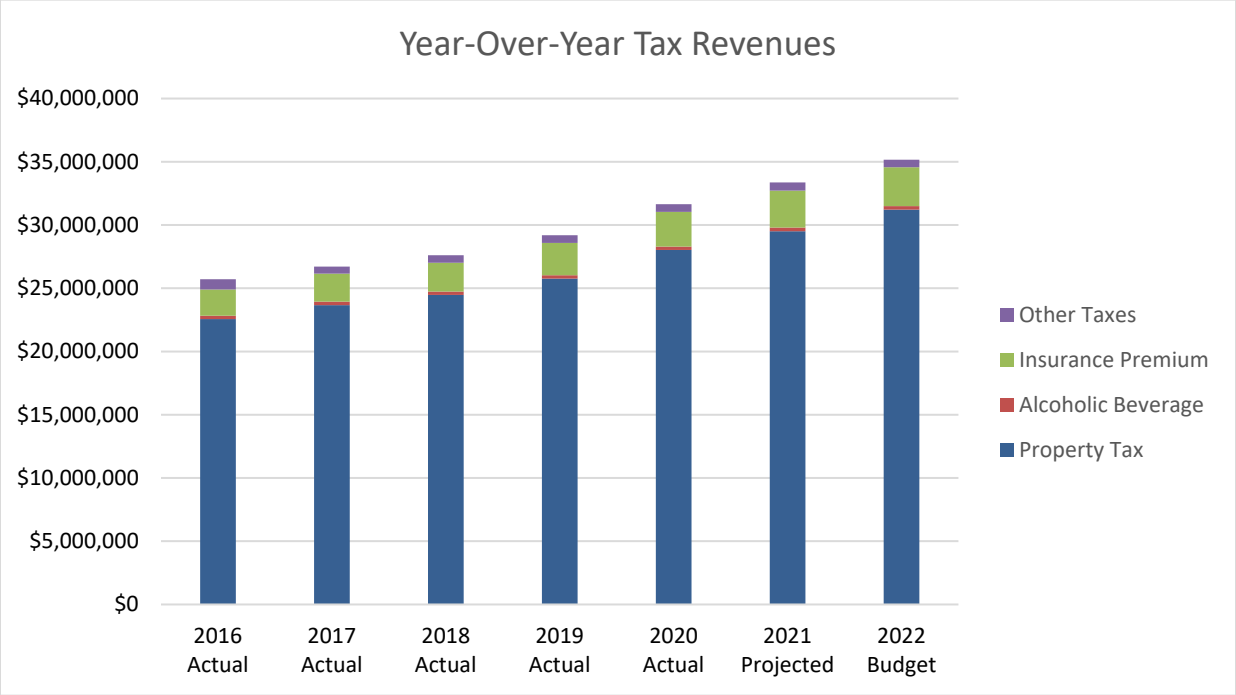
General Fund Revenue Sources

Property Tax Revenues

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 anticipates a slight rollback in the property tax rate from 11.833 mills for 2020 to 11.400 mills for 2021.

Other Tax Revenues

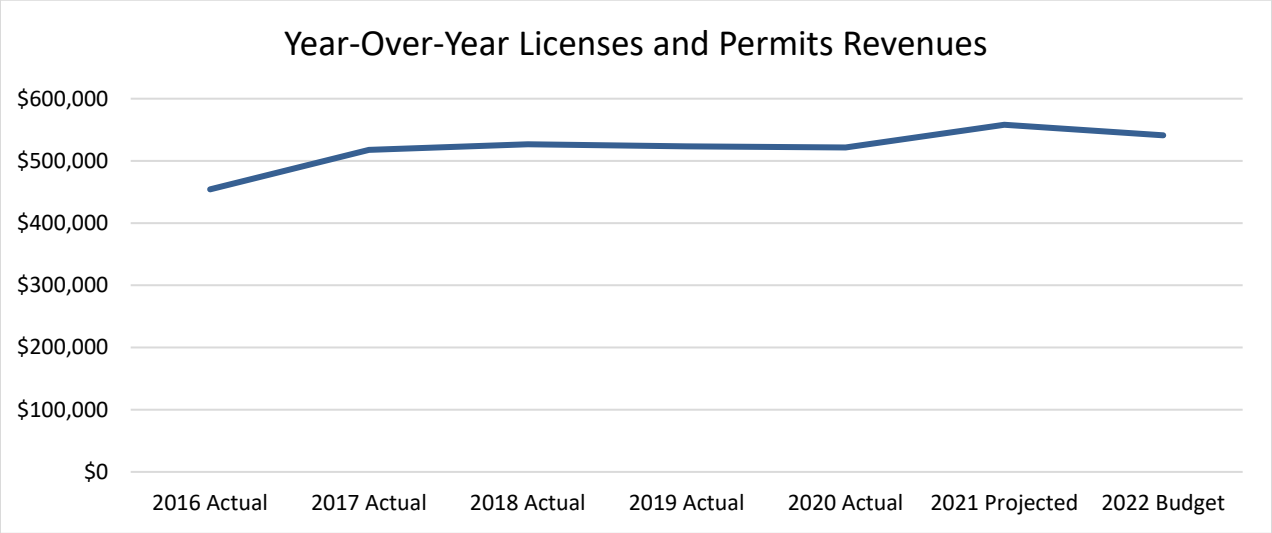
Bulloch County also collects various other taxes that make up a small portion of the overall tax revenue collected. These include alcoholic beverage excise taxes and insurance premium taxes, among others.



* Includes Current Year Real Property Taxes

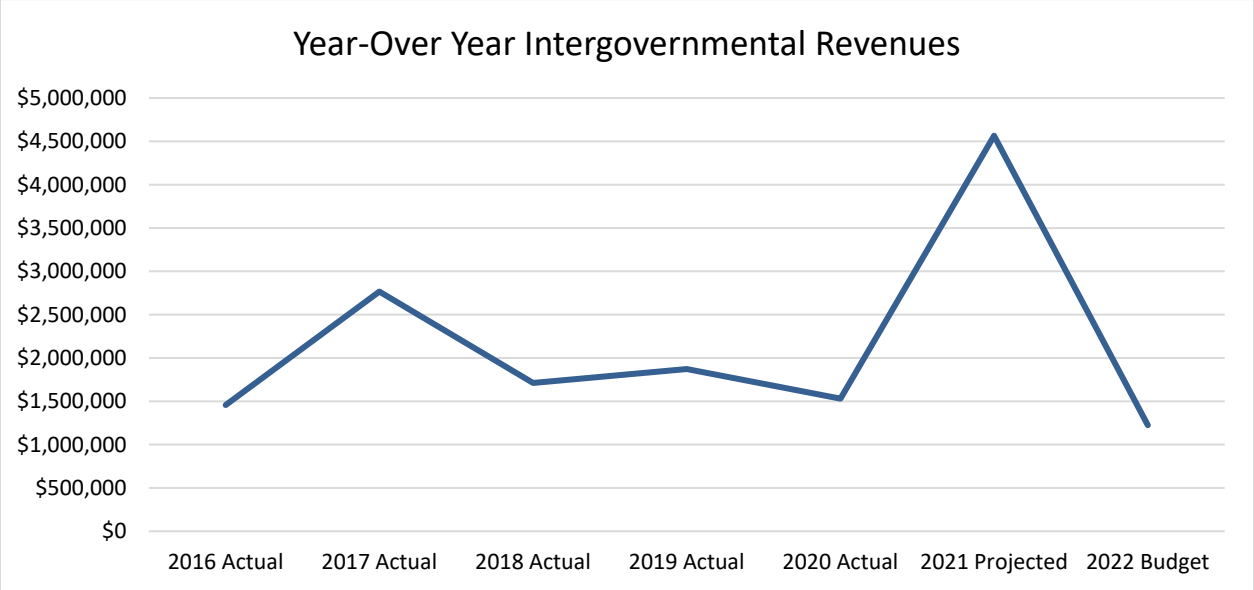
Licenses and Permits

Licenses and permits remain relatively stable, with an increase during FY 2021 largely due to increases in residential building permits. The primary source of Licenses and Permits revenue are Building Inspection, Alcohol Beverage Licenses, and Late Tag Penalties.



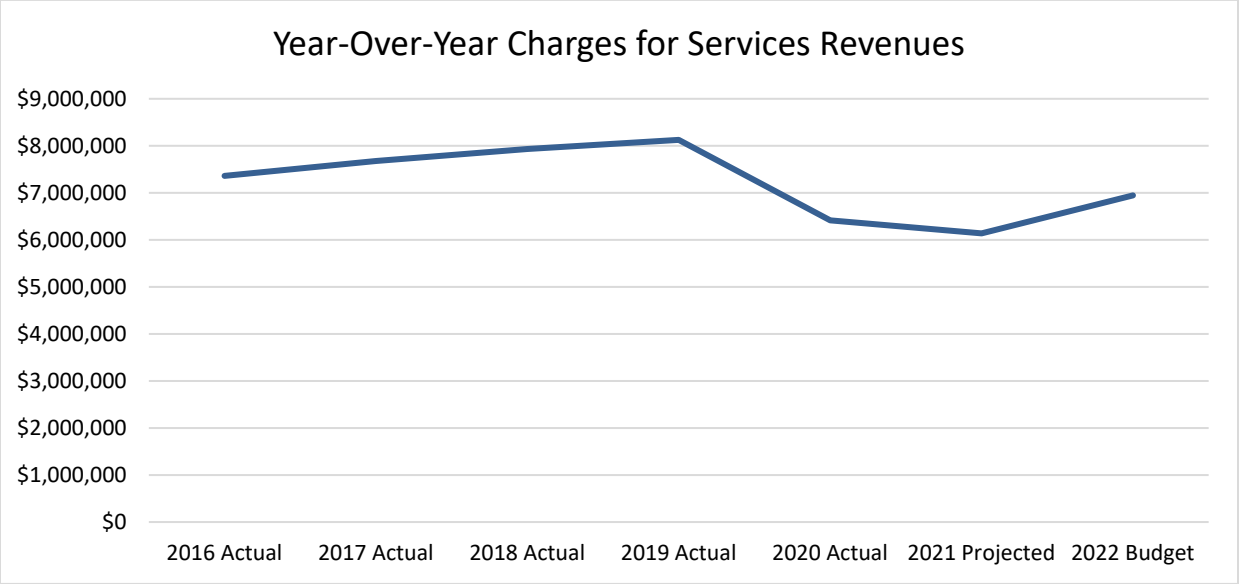
Intergovernmental Revenues

Intergovernmental Revenues have been fairly stable, except for 2017and 20217. In FY 2017, the County received reimbursement ($1.16 million) from FEMA for costs incurred for hurricane cleanup. In FY 2021 the County received $2.3 million in federal funding under the CARES Act for relief due to the COVID-19 pandemic. The decrease from 2019 to 2020 is related to eliminating housing federal prisioners at the jail.



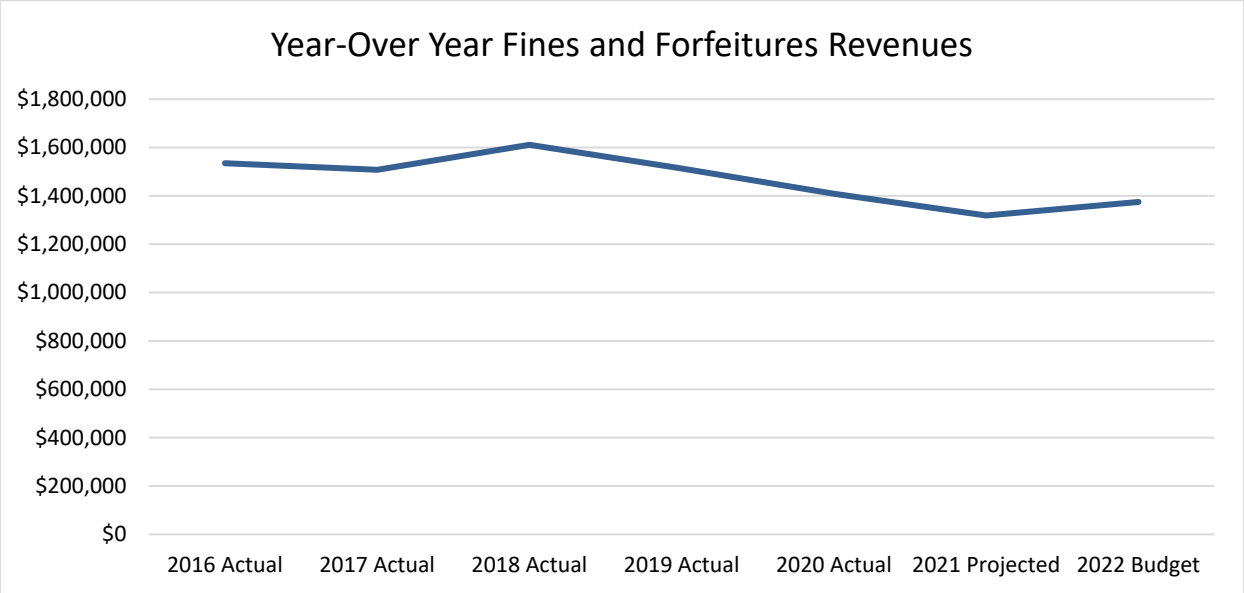
Charges for Services

Charges for Services experienced a significant decrease during FY 2020 and FY 2021 due to the impact of the COVID-19 pandemic. The 2022 budget anticipates some recovery in these revenues, though it may take a year or two to get back to pre-pandemic levels. The largest sources of Charges for Services are Ambulance Fees, Prisoner Housing, Recreation Fees and Probation Fees.



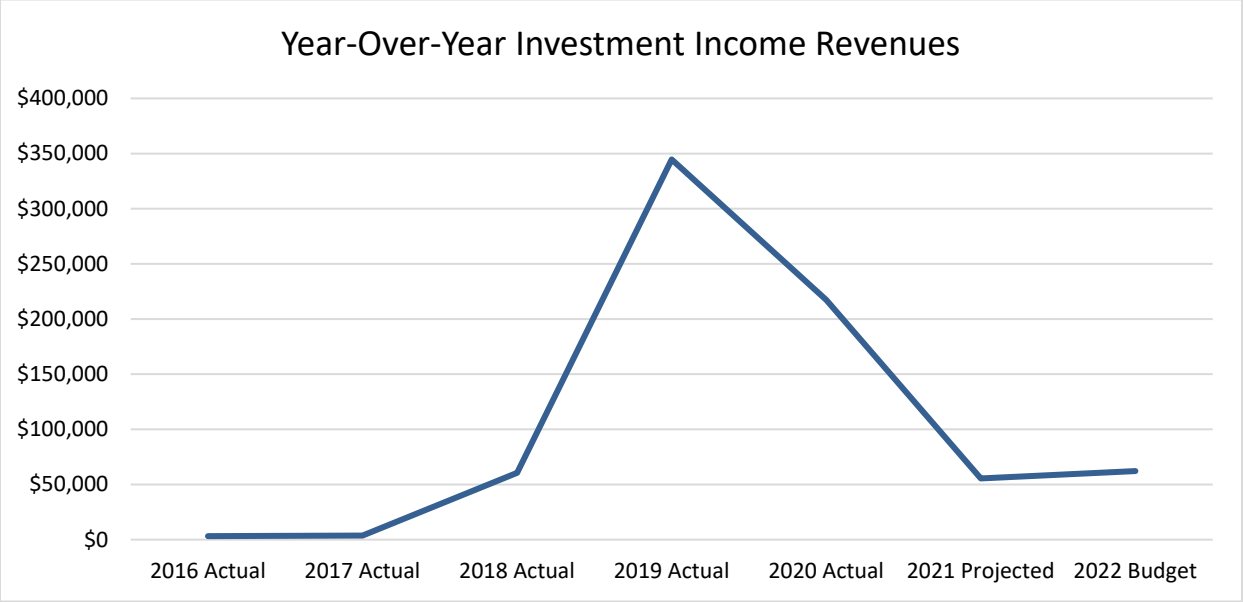
Fines and Forfeitures

Fines and Forfeitures are trending downward primarily due to lower Superior Court fines. State and Magistrate Court fines account for most of the fines. The downward trend has been more pronounced in FY 2020 and FY 2021 due to court closures during the pandemic. The 2022 budget anticipates some recovery in this revenue stream as the Courts work through their backlog of cases.



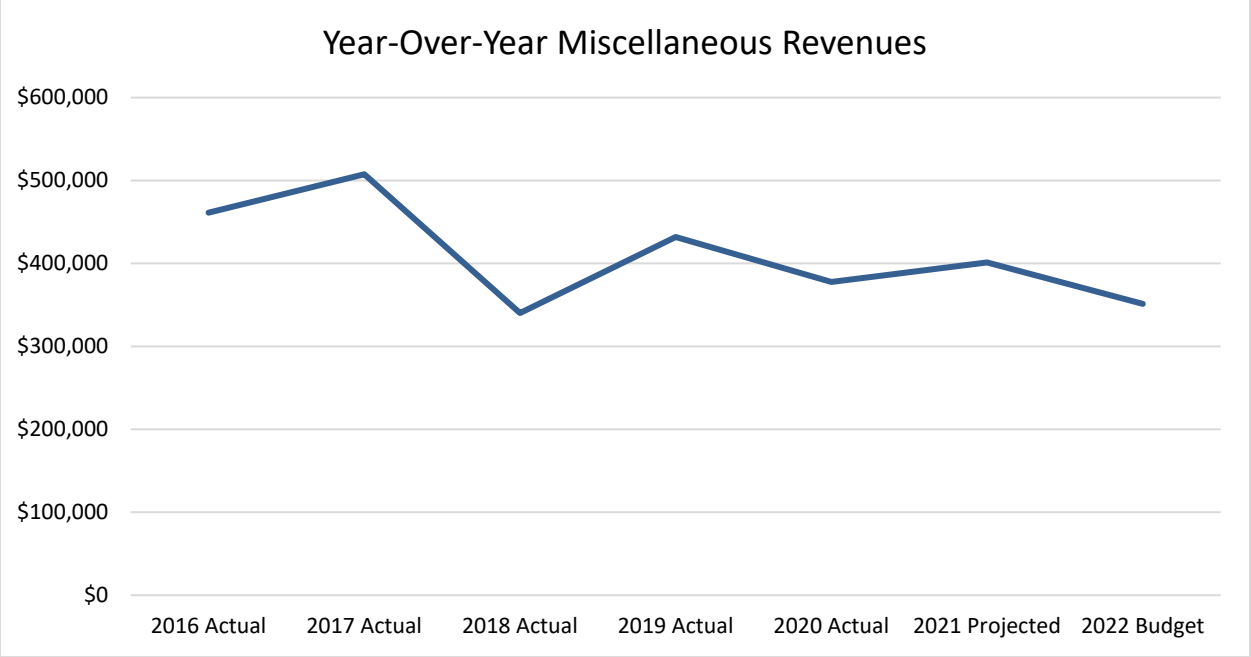
Investment Income

Investment Income saw a dramatic increase in 2018 and 2019 due to investment of idle cash that had previously been held in deposit at a local bank. The COVID-19 pandemic brought about an abrupt drop in interest rates, which has eliminated the majority of the earnings from this investment.



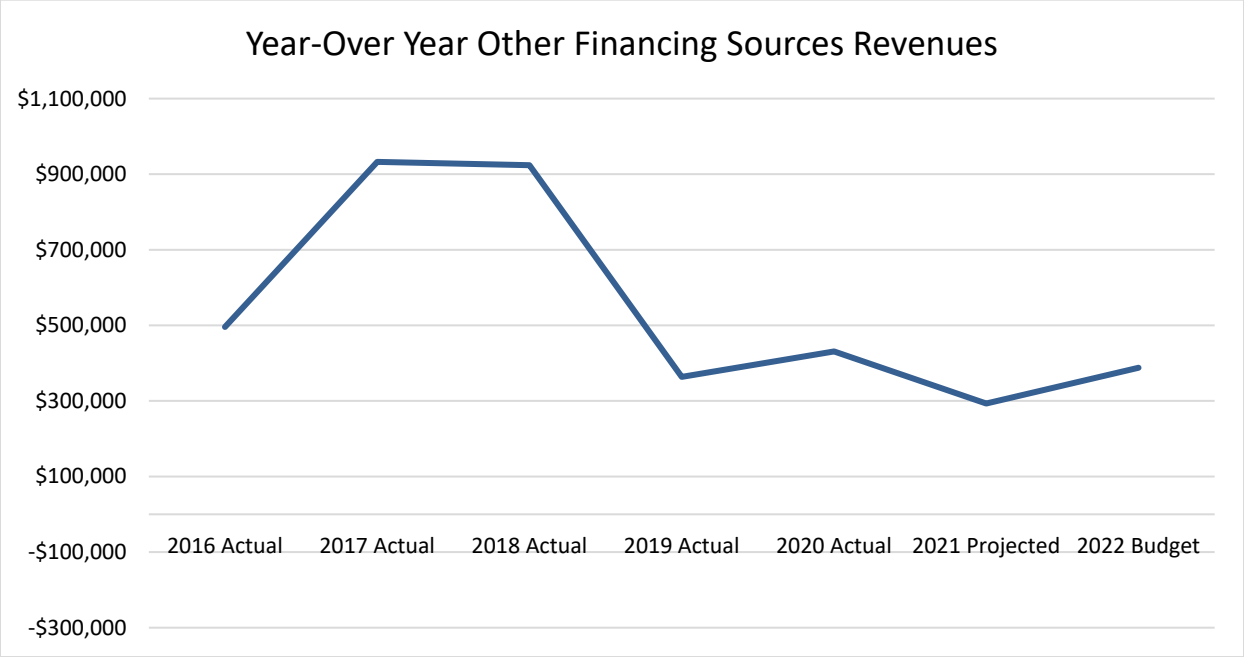
Miscellaneous Revenue

This revenue category includes a variety of things that are not otherwise classified. The largest item is rent received from other entities that utilize County-owned facilities.



Other Financing Sources

Other Financing Sources are volatile. The major sources of revenues are transfers into the General Fund and debt proceeds. The larger amounts in FY 2017 and 2018 represent capital lease proceeds received for the purpose of financing equipment purchases.



General Fund Revenue Details

Taxes	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Property Taxes	25,766,621	28,023,212	26,419,270	29,513,175	31,217,570
Alocoholic Beverage Taxes	258,158	275,031	225,000	288,822	282,500
Insurance Premium Taxes	2,559,205	2,742,752	2,800,000	2,913,862	3,069,000
Other Taxes	603,416	610,364	582,175	654,870	597,175
Total Taxes	**29,187,400**	**31,651,359**	**30,026,445**	**33,370,729**	**35,166,245**

Licenses and Permits	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Alcoholic Beverage License	76,673	75,907	75,000	78,386	78,000
Zoning and Land Use	30,905	14,698	14,000	12,865	14,000
Marriage License	24,070	22,028	21,000	21,406	21,000
Pistol Permit	40,436	41,140	38,600	56,943	50,000
Building Permits	271,914	317,287	208,600	317,501	300,000
Late Tag Penalty	79,418	72,791	78,000	70,961	78,000
Total Licenses and Permits	**523,416**	**543,851**	**435,200**	**558,062**	**541,000**

Intergovernmental	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Federal Grants	784,492	188,522	7,000	3,224,420	21,065
Local Grants	193,838	191,198	187,000	192,206	187,000
PILOT – Forest Land Protection Grant	12,611	11,856			
Hospital Authority Interest	865,317	1,123,646	850,000	1,131,421	1,000,000
FICA Reimbursement for Tax Commissioner	16,004	15,549	16,500	16,500	16,500
Total Intergovernmental	**1,872,262**	**1,530,771**	**1,060,500**	**4,564,547**	**1,224,565**

Charges for Services	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Court-Related Fees	700,159	685,616	534,100	703,942	632,100
Prisoner Housing & Transport	2,002,651	1,279,829	1,281,520	1,210,378	1,281,520
Law Enforcement	132,843	186,481	250,000	213,563	250,000
Commissions on Tax Collections	697,042	609,820	689,085	758,444	689,085
Recreation Charges	1,790,900	1,242,629	1,671,780	1,108,825	1,766,722
Ambulance Fees	1,801,634	1,698,379	1,780,000	1,611,899	1,780,000
Public Works Charges	829,564	655,290	495,000	474,812	495,000
Animal Services Charges	17,328	13,364	10,000	10,826	10,000
Other Charges and Fees	154,508	43,412	36,075	45,706	40,075
Total Charges for Services	**8,126,629**	**6,414,820**	**6,747,560**	**6,138,395**	**6,944,502**

Fines and Forfeitures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Superior Court	201,597	228,330	169,500	227,074	169,500
State Court	756,569	737,108	577,000	690,382	734,000
Magistrate Court	444,178	358,829	383,500	286,958	383,500
Probate Court	82,003	79,234	70,000	108,725	80,000
Juvenile Court	8,026	5,306	4,000	5,674	8,000
Seized Drug Funds	**21,030**				
Total Fines and Forfeitures	**1,513,403**	**1,408,807**	**1,204,000**	**1,318,813**	**1,375,000**

Investment Income	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Interest – Deposit Accounts	3,006	3,100	2,850	43,670	52,200
Interest – LGIP Investment	341,649	214,268	200,000	11,851	10,000
Total Investment Income	**344,655**	**217,368**	**202,850**	**55,521**	**62,200**

Miscellaneous	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Facilty Rental	318,054	317,990	320,485	322,779	330,330
Other Miscellaneous	179,954	59,638	20,850	78,432	20,850
Total Miscellaneous	**431,831**	**377,628**	**341,335**	**401,211**	**351,180**

Other Financing Sources	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Reimbursement for Damaged Property	32,328	95,817	55,000	8,279	55,000
Sales of Fixed Assets	45,590	103,500	45,000	10,000	45,000
Indirect Cost (Non-General Funds)	175,690	102,200	190,000	190,000	190,000
Transfers from Other Funds	110,260	129,414	98,000	84,891	98,000
Total Other Financing Sources	**363,868**	**430,931**	**388,000**	**293,170**	**388,000**
Total Revenues	**42,363,464**	**42,575,535**	**40,405,890**	**46,700,448**	**46,052,692**

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

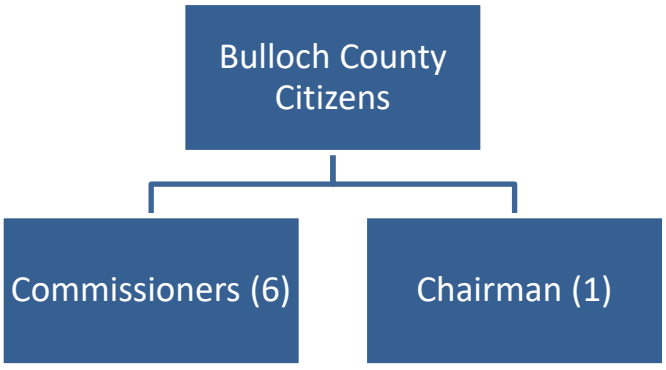
Department Description

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 2022, 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.

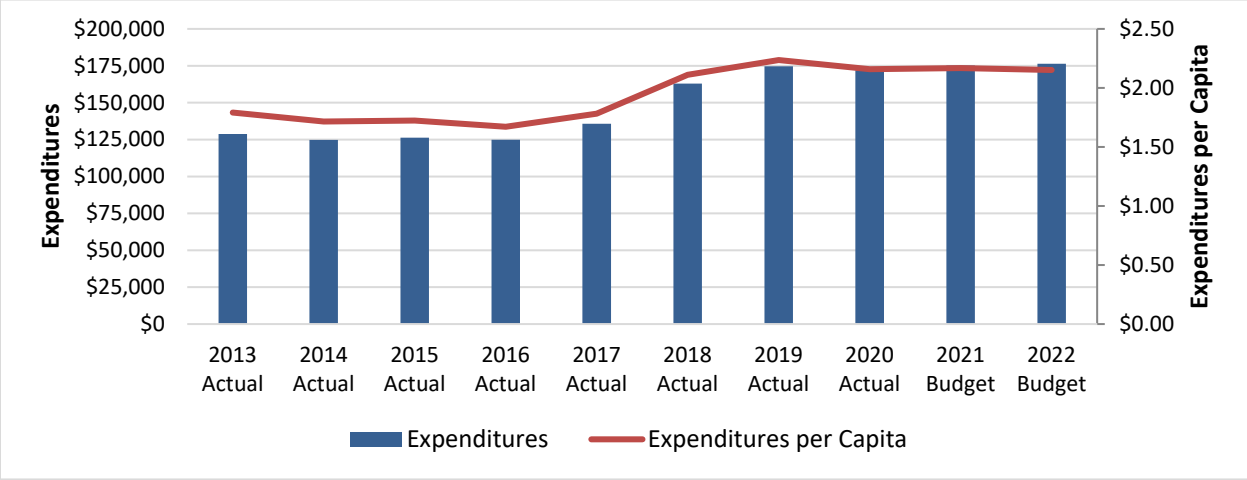
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Work Session Hours	3	2	3	3	3
Regular-called Meetings	24	19	11	23	24
Special-called Meetings	5	3	3	4	5
Training Hours	56	0	18	0	6
Resolutions	25	32	14	18	20
Ordinances	2	2	3	2	4

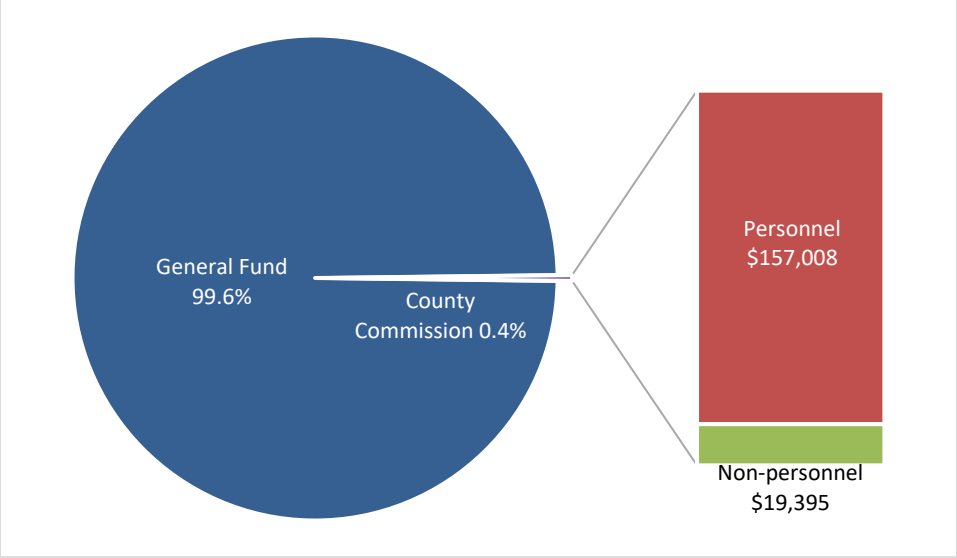
Organization Chart (Full-time Equivalent by Position)



County Commission - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	148,995	153,399	156,285	150,108	157,008
Materials, Supplies and Services	25,675	18,501	18,895	12,488	19,395
Total Expenditures	**174,670**	**171,900**	**175,180**	**162,596**	**176,403**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	7	7	7	7	7
Total FTE	**7**	**7**	**7**	**7**	**7**

County Manager

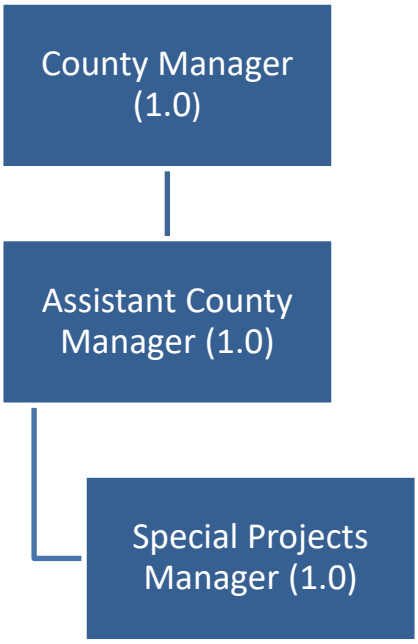
Department Description

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.

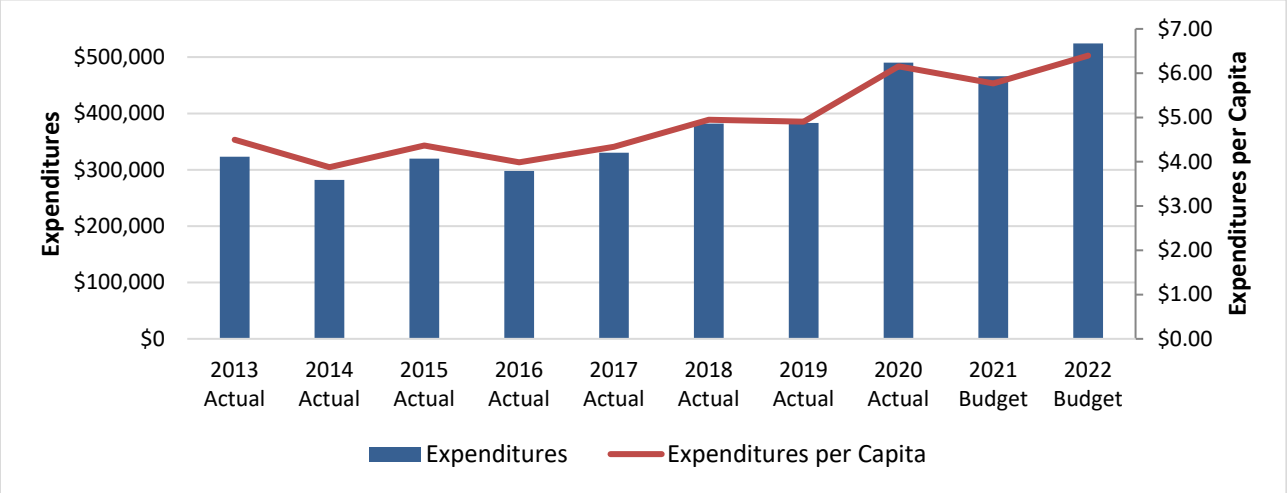
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Work Session Hours	3	2	3	3	3
Regular-called Meetings	24	19	11	24	24
Special-called Meetings	5	3	3	5	5

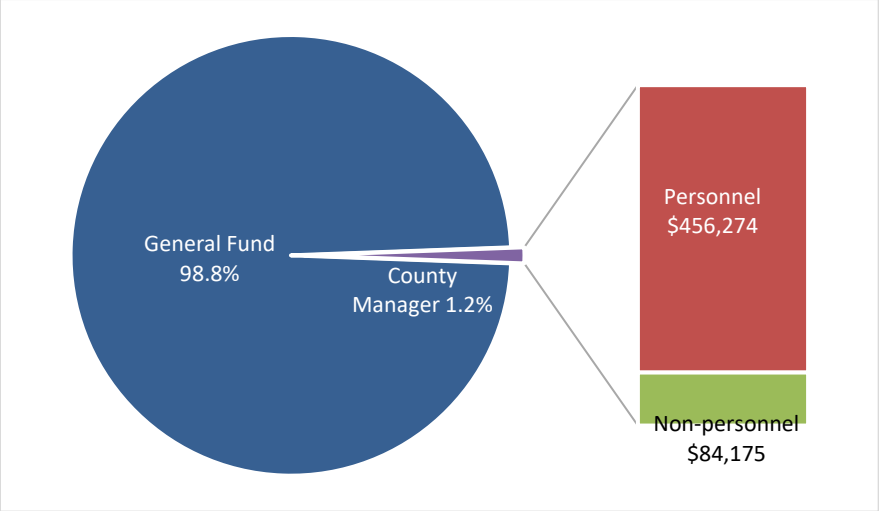
Organization Chart (Full-time Equivalent by Position)



County Manager - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	353,918	459,047	443,265	458,317	456,274
Materials, Supplies and Services	28,610	30,965	22,160	15,121	84,175
Capital Outlay	500		500		
Total Expenditures	**383,028**	**490,012**	**465,925**	**473,438**	**540,449**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Financing Sources	43,090	103,500	45,000	10,000	45,000
Total Revenues	**43,090**	**103,500**	**45,000**	**10,000**	**45,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	3	3	3	3
Part-time	0.1				
Total FTE	**2.1**	**3**	**3**	**3**	**3**

Clerk of the Board

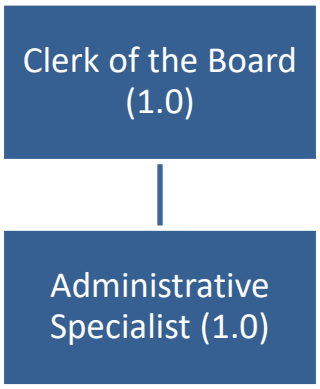
Department Description

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.

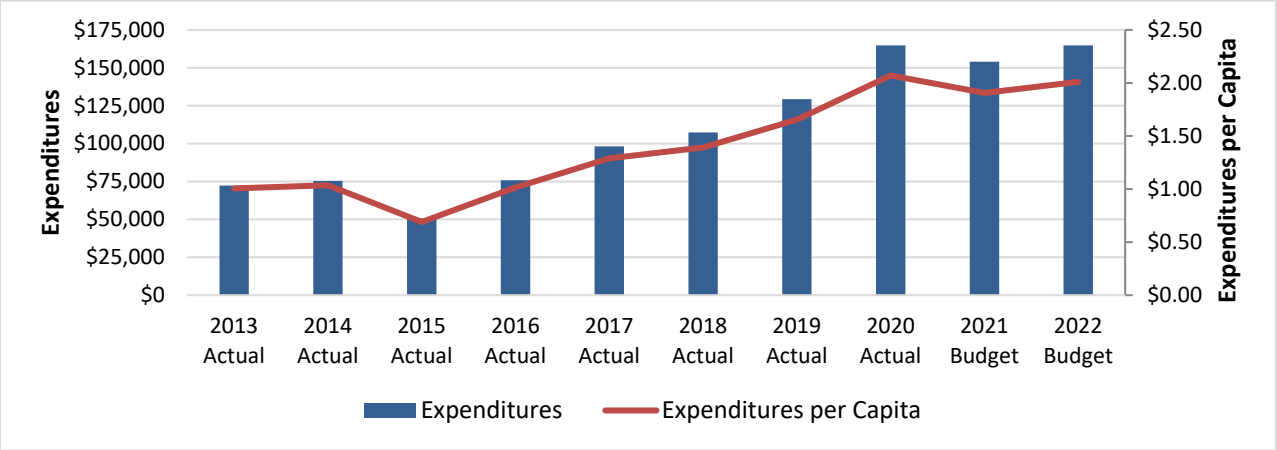
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Meeting Minutes Prepared	73	55	31	71	80
Open Records Requests	24	33	20	28	32
Alcoholic Beverage Licenses Issued	45	41	51	44	52
Occupation Tax Certificates	465	415	482	480	485

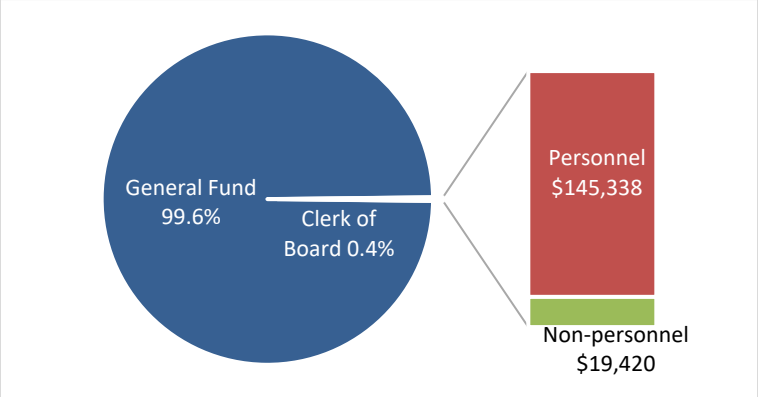
Organization Chart (Full-time Equivalent by Position)



Clerk of the Board - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	119,610	136,968	135,500	139,536	145,338
Materials, Supplies and Services	9,253	26,935	18,485	21,472	19,420
Capital Outlay	408	929			
Total Expenditures	**129,271**	**164,832**	**153,985**	**161,008**	**164,758**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	306,727	312,307	263,000	328,822	332,500
Licenses and Permits	76,673	75,907	75,000	78,386	78,000
Total Revenues	**383,400**	**388,214**	**338,000**	**407,208**	**410,500**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	2	2	2	2
Total FTE	**2**	**2**	**2**	**2**	**2**

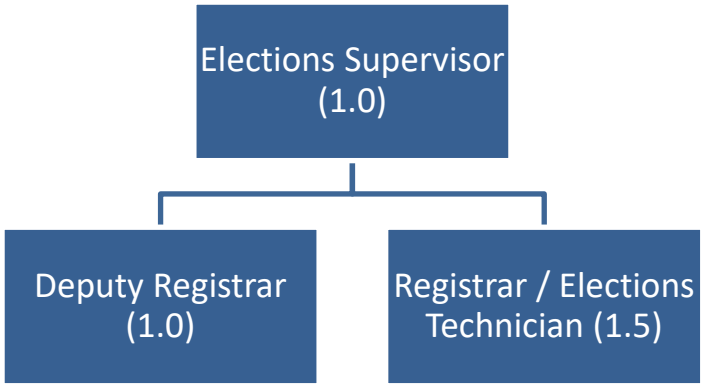
Elections

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.

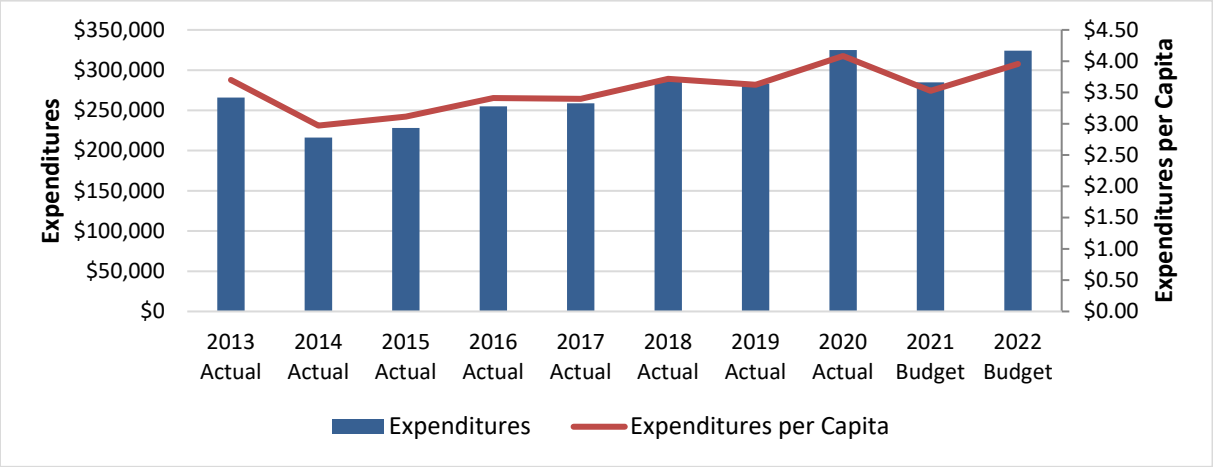
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Elections (municipal / countywide)	3/2	1/3	1/1	0/3	2/3
Number of Precincts	16	16	16	16	16
Active Voters	38,640	39,983	44,201	46,378	46,390
Inactive Voters	N/A	N/A	N/A	2,878	2,890
Accepted Absentee Ballots	N/A	N/A	N/A	6,464	4,350
Early Voter Turnout (%)	6.0	30.7	20.6	30.93	26.4
Election Day Voter Turnout (%)	14.0	28.3	13.3	19.09	17.1
Total Ballots Cast	N/A	N/A	N/A	30,226	28,000
Total Ballots Cast by Percentage	N/A	N/A	N/A	62.8	60.0
Cost per vote-by-mail ballot	N/A	N/A	N/A	$2.17	$2.17
Election Officer Training Hours	12	12	12	12	12
Number of Electronic Poll Books (Check-in)	N/A	N/A	N/A	N/A	55

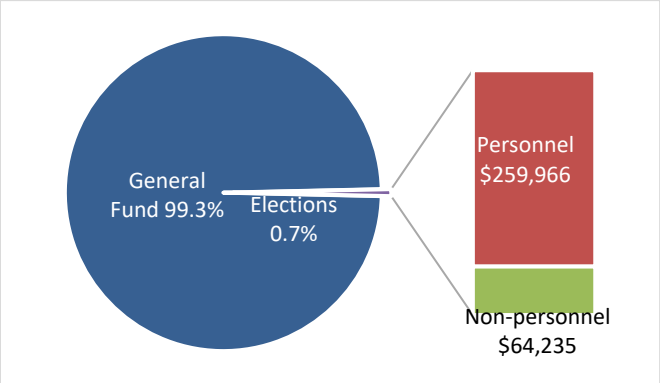
Organization Chart (Full-time Equivalent by Position)



Elections - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	248,190	325,045	246,705	423,514	259,966
Materials, Supplies & Services	34,872	44,990	38,110	114,311	64,235
Other Financing Uses		7,238			
Total Expenditures	**283,062**	**377,273**	**284,815**	**537,825**	**324,201**
Revenues	**2019 Actual**	**2020 Actual**	**2021 Budget**	**2021 Projected**	**2022 Budget**
Charges for Services	13,146		13,000		13,000
Total Revenues	**13,146**	**0**	**13,000**	**0**	**13,000**
Personnel Summary (FTE)	**2019 Actual**	**2020 Actual**	**2021 Budget**	**2021 Projected**	**2022 Budget**
Full-time	2	2	2	2	2
Part-time	4.8	6.2	4.4	11.2	6.8
Total FTE	**6.8**	**8.2**	**6.4**	**13.2**	**8.8**

Finance

Department Description

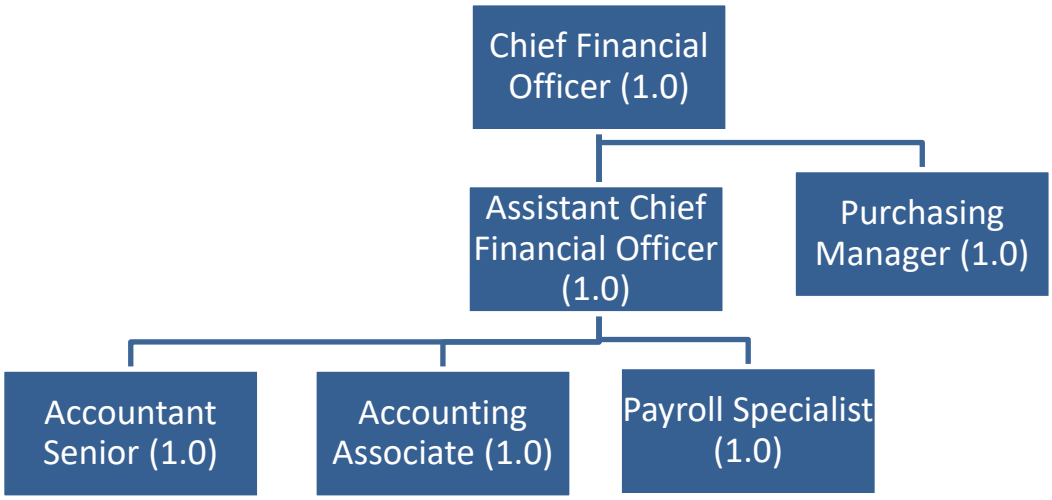
To establish, conduct and maintain the financial operations and reporting system of Bulloch County in accordance with all applicable laws and standards and Generally Accepted Accounting Principles as prescribed by legal and regulatory oversight bodies; to ensure the effective and economical use of public 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.

Performance Measure

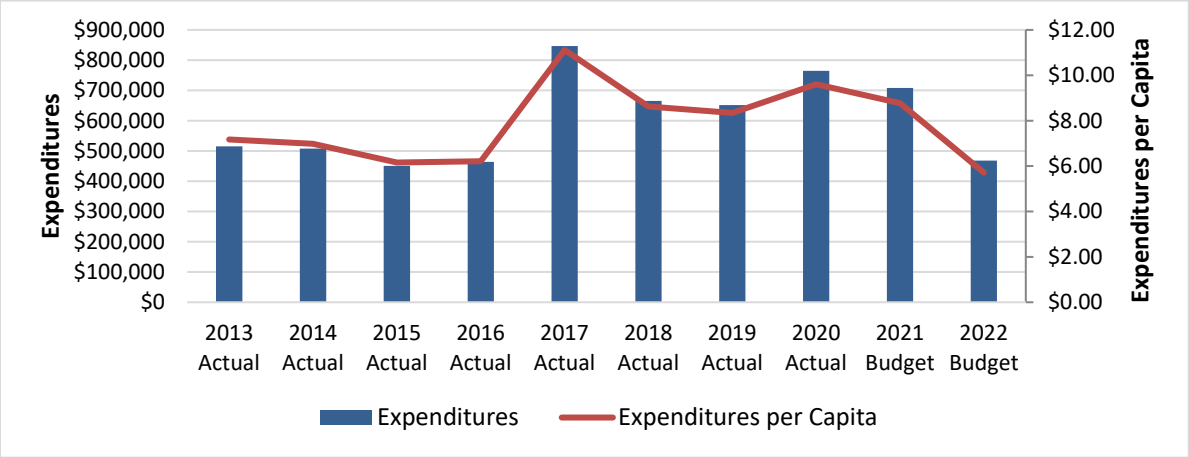
Measurement Type	2018	2019	2020	2021	**2022**
Receive the GFOA's Distinguished Budget Award	N/A	Yes	Yes	Yes	Yes
Major Findings in Audit	0	1	0	0	0
Total Purchase Orders Issued	516	487	282*	270	278
Checks Issued	12,216	11,505	11,451	9,576	10,500
Assets Gained	126	142	193	150	160

* Increased purchase order minimum to $2,500

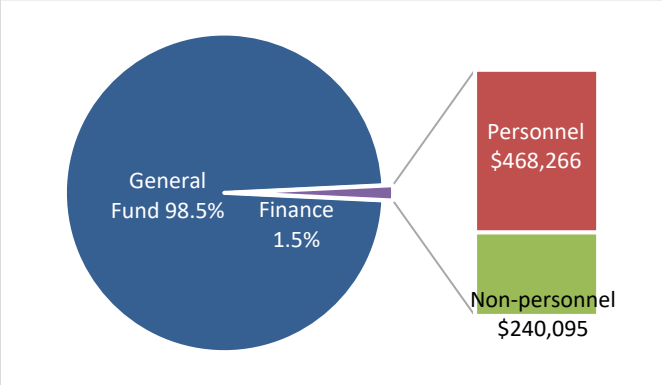
Organization Chart (Full-time Equivalent by Position)



Finance - Expenditure Trends



General Fund vs. Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	425,470	480,994	475,680	445,331	468,266
Materials, Supplies & Services	156,420	214,179	228,530	245,460	240,095
Capital Outlay					
Other Financing Uses	69,533	69,533	69,540	69,533	
Total Expenditures	**651,423**	**764,706**	**773,750**	**760,324**	**708,361**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	117,296	112,535	117,000	121,591	120,000
Investment Income	341,649	199,658	200,000	52,235	60,000
Miscellaneous	112,391	58,441	20,000	76,000	20,000
Other Finance Sources	175,690	102,200	190,000	190,000	190,000
Total Revenues	**747,026**	**472,834**	**527,000**	**439,826**	**390,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	6	6	6	6	6
Total FTE	**6**	**6**	**6**	**6**	**6**

Attorney

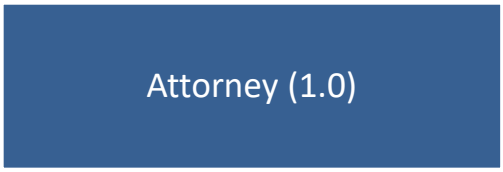
Department Description

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.

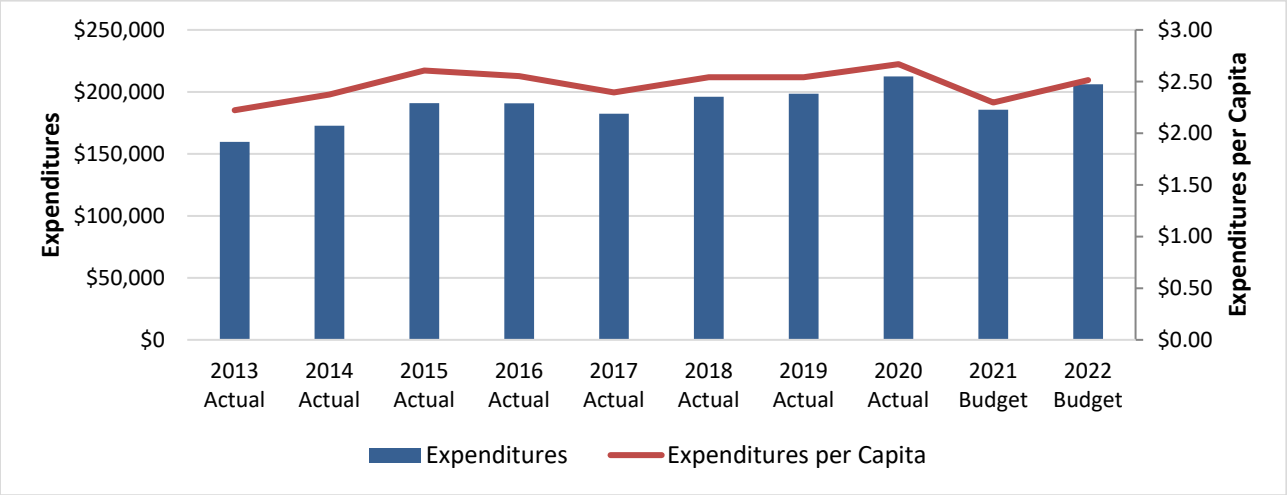
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Contracts, Lease and Other Agreements	231	231	218	225	227
BOC Minutes Reviewed	24	24	24	24	24
P&Z Minutes Reviewed	12	12	12	12	12
Opinions Issued	213	213	213	220	225
Litigation Notices Received	19	13	14	12	12
Open Records Requests	47	42	47	50	72
Research Items	208	233	237	250	226

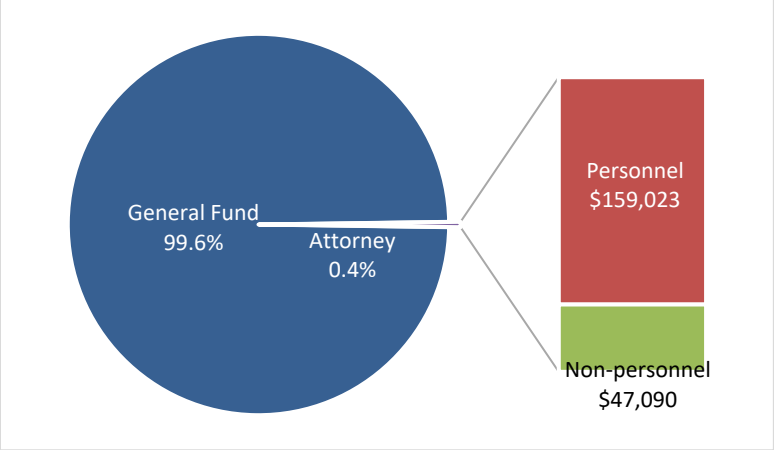
Organization Chart (Full-time Equivalent by Position)



Attorney - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	161,793	168,443	150,985	154,980	159,023
Materials, Supplies & Services	36,735	43,998	34,590	40,977	47,090
Total Expenditures	**198,528**	**212,441**	**185,575**	**195,957**	**206,113**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	15	2,658	50		50
Total Revenues	**15**	**2,658**	**50**	**0**	**50**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	1	1	1	1	1
Total FTE	**1**	**1**	**1**	**1**	**1**

Human Resources

Mission



To provide innovative, accessible, and efficient human resources services and solutions while promoting a safe, supportive work environment where employees at all levels are engaged and encouraged to grow.

Description

The Human Resources Department supports and assists existing and potential employees, provides consultative services for all levels of management, and partners with county leadership to develop and implement workforce planning strategies. The department is responsible for: 1) Benefits and Compensation; 2) Employee Development; 3) Employee Relations; 4) Employment Services; 5) Policy and Compliance; 6) Human Resources Systems; and 7) Records and Risk Management.

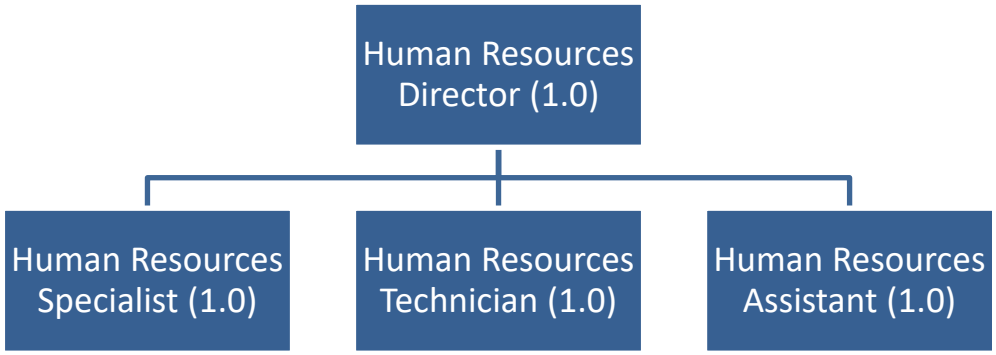
Goals and Objectives

1. Encourage and provide opportunities for employee growth, both professionally and personally.
   - Provide “soft skills” training
   - Provide training on benefits navigation
   - Provide financial wellness training
2. Increase employee engagement scores as measured via employee survey.
   - Continue to conduct employee surveys to measure impact of programs/activities
   - Return to in-person employee events/activities (if pandemic allows)
   - Increase awareness and ownership of safety and liability risks.
3. Prepare/distribute accident/injury metrics to department heads on a quarterly basis.
   - Engage safety committee to perform group safety inspections
   - Distribute monthly safety bulletins to all employees
   - Develop mission and branding for safety committee
4. Utilize, and encourage employee use of, technology to improve accessibility and efficiency.
   - Convert benefits processes and personnel files from paper to electronic
   - Continue to improve online applicant tracking system to ensure ease of use
5. Improve the organization’s visibility and desirability among job seekers.
   - Produce and promote employee recruitment video
   - Engage existing employees in the candidate recruitment process
   - Develop and distribute employee benefits brochure for applicant review
   - Increase participation in job fairs and similar events

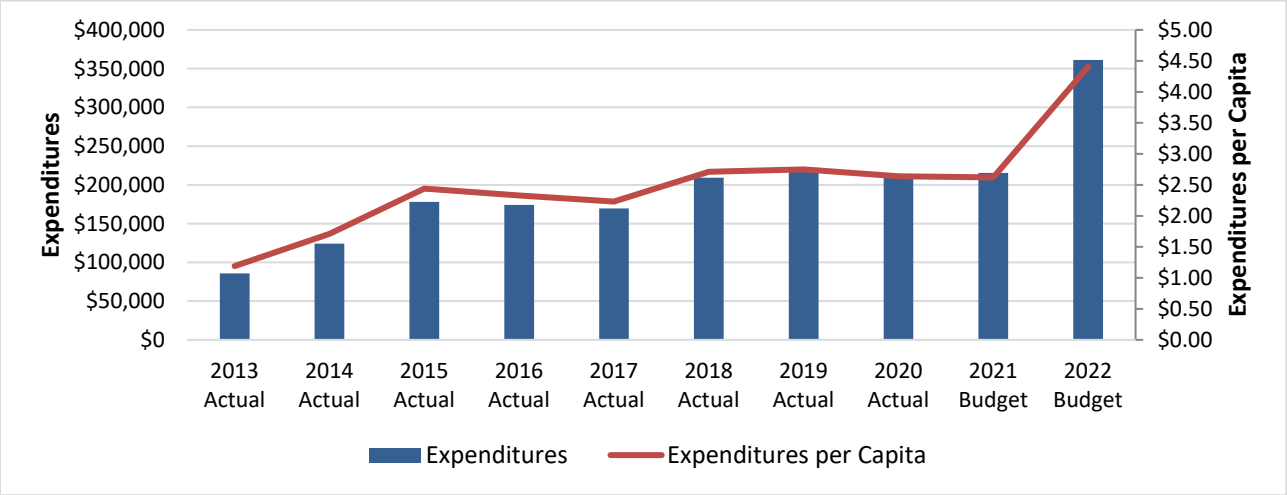
Human Resources - Performance Measure

Measurement Type	2018	2019	2020	2021	2022
# of Jobs Posted	N/A	N/A	N/A	N/A	125
# of Job Applicants	N/A	N/A	N/A	N/A	1,500
Turnover Rate (Full-time employees)	8.0%	15.0%	10.3%	13.0%	12.0%
# of Employee Injuries	58	69	57	51	51
Effectiveness Score (Employee Survey)	N/A	N/A	N/A	38	38

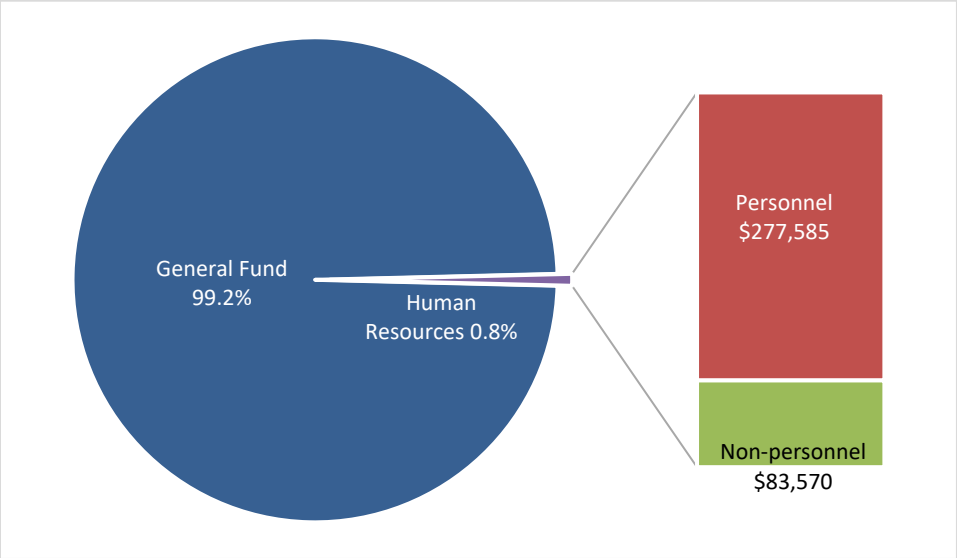
Organization Chart (Full-time Equivalent by Position)



Human Resources - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	197,701	181,796	197,900	209,682	277,585
Materials, Supplies & Services	21,562	31,875	17,565	22,455	83,570
Total Expenditures	**219,263**	**213,671**	**215,465**	**232,137**	**361,155**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	3	3	3	3	4
Total FTE	**3**	**3**	**3**	**3**	**4**

Tax Commissioner

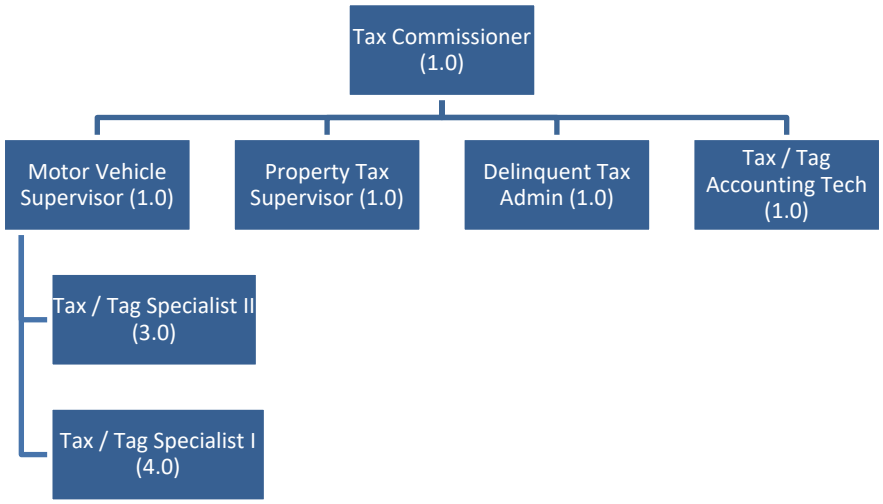
Department Description

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.

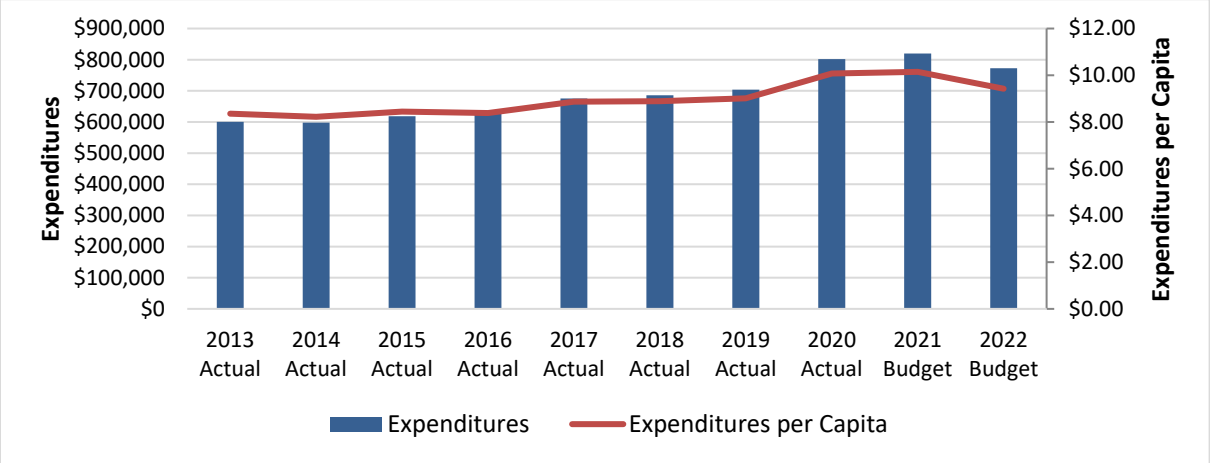
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Vehicle Tag Renewals	68,058	69,079	69,465	68,166	70,000
% Collected – Real and Personal Property	97.64	99.42	97.63	98.50	98.50
Total Real and Personal Property Tax to Collect	41,511,219	41,501,594	43,759,803	45,265,290	46,000,000
Total Revenue from all Sources Collected	54,789,089	57,779,203	57,300,000	58,591,000	59,000,000
# of Real/Personal Property Tax Bills				33,558	
# of Timber Tax Bills				137	
# of Heavy Duty Equipment Tax Bills				19	
Property Tax Bills Paid Online				2,478	
Vehicle Transactions Paid Online				9,473	
Notice of Deliquencies Created				186	
FIFA Issued (Real/Mobile Homes)				3,314/829	
# Vehicle Transactions Delivered				78,562	
Titles Processed				12,220	

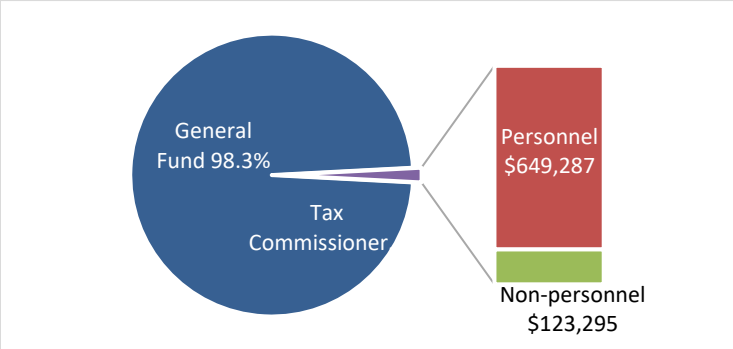
Organization Chart (Full-time Equivalent by Position)



Tax Commissioner - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	612,236	697,043	703,775	622,104	649,287
Materials, Supplies & Services	91,657	104,979	115,810	142,956	123,295
Total Expenditures	**703,893**	**802,022**	**819,585**	**765,060**	**772,582**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	28,030,694	30,365,058	28,969,190	31,826,188	33,831,490
Charges for Services	748,526	661,558	723,185	817,085	723,185
Intergovernmental	28,615	27,405	16,500	16,500	16,500
Investment Income	2,207	2,597	2,200	3,206	2,200
Licenses and Permits	79,418	72,791	78,000	70,961	78,000
Total Revenues	**28,889,460**	**31,129,409**	**29,789,075**	**32,733,940**	**34,651,375**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	10	10	10	10	10
Total FTE	**11**	**11**	**11**	**11**	**11**

Tax Assessor

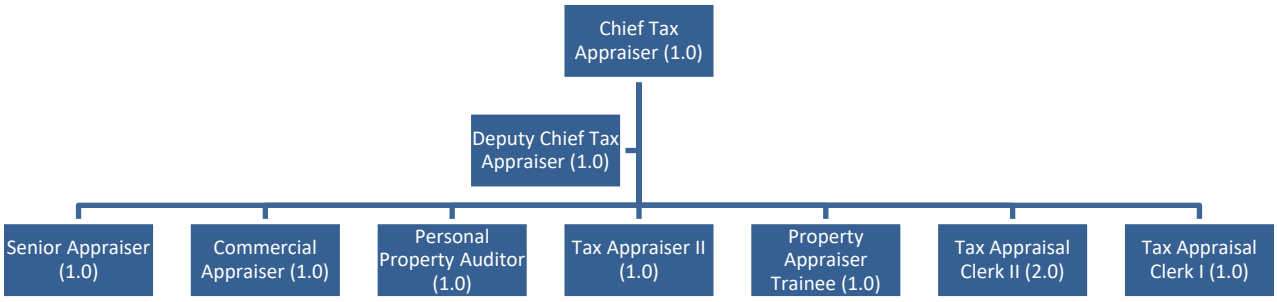
Department Description

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.

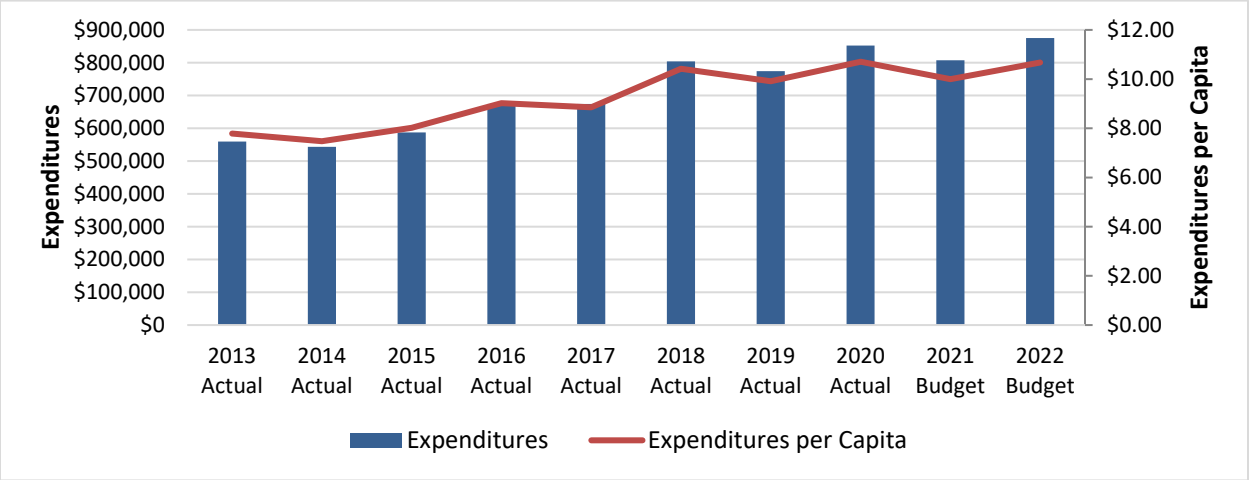
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Completion of Statury Compliant Digest	Yes	Yes	Yes	Yes	Yes

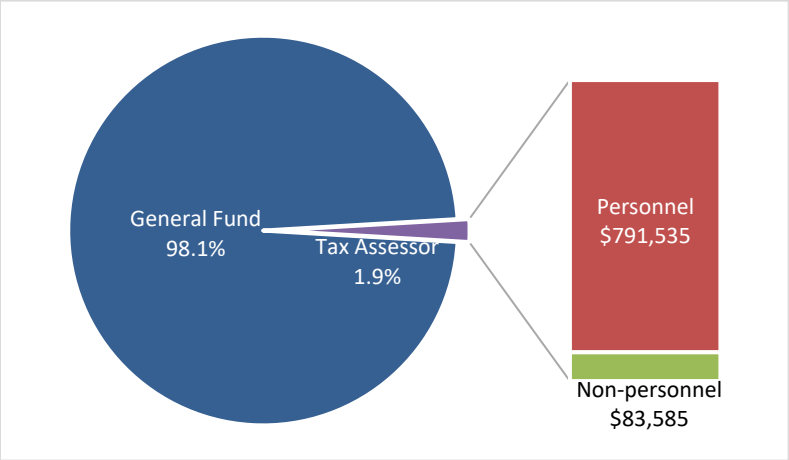
Organization Chart (Full-time Equivalent by Position)



Tax Assessor - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	728,028	763,695	761,135	704,889	791,535
Materials, Supplies & Services	46,280	88,591	46,485	43,928	83,585
Total Expenditures	**774,308**	**852,286**	**807,620**	**748,817**	**875,120**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	10	10	10	10	10
Total FTE	**10**	**10**	**10**	**10**	**10**

Geographic Information System (GIS)

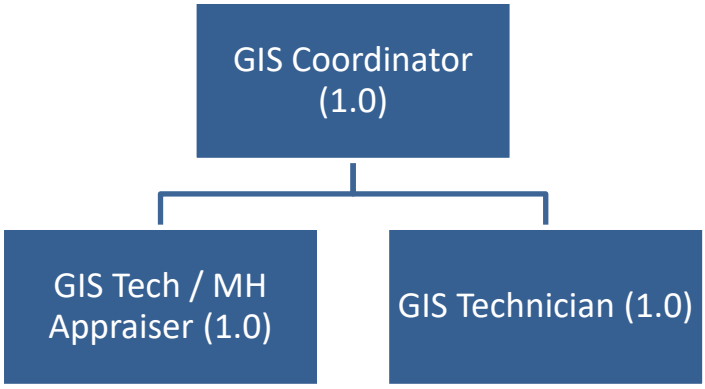
Department Description

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.

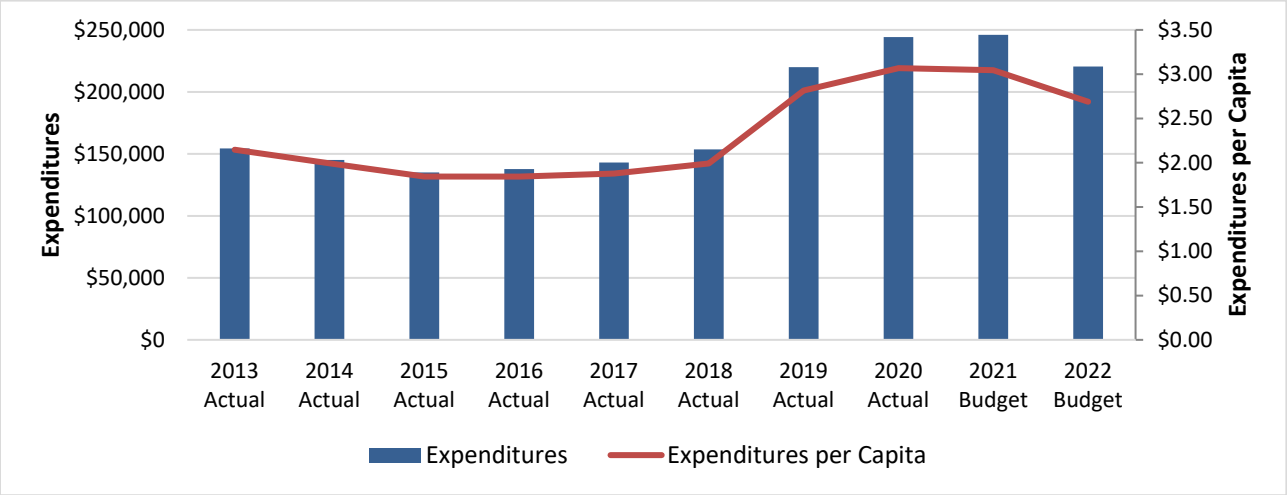
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Parcel Splits	605	370	400	439	500
Addresses Issued	763	1056	389	773	950

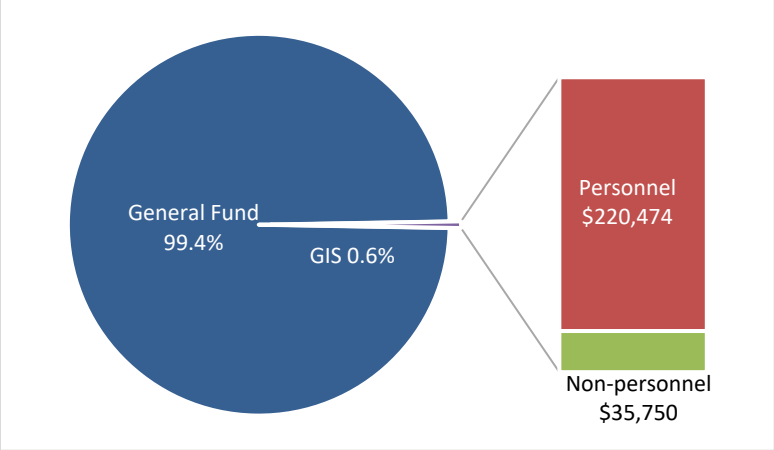
Organization Chart (Full-time Equivalent by Position)



Geographic Information System - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	190,077	218,836	210,710	213,532	220,474
Materials, Supplies & Services	29,855	25,617	35,250	43,037	35,750
Total Expenditures	**219,932**	**244,453**	**245,960**	**256,569**	**256,224**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	6,600	7,139	6,000	9,480	6,000
Total Revenues	**6,600**	**7,139**	**6,000**	**9,480**	**6,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	3	3	3	3	3
Total FTE	**3**	**3**	**3**	**3**	**3**

Risk Management

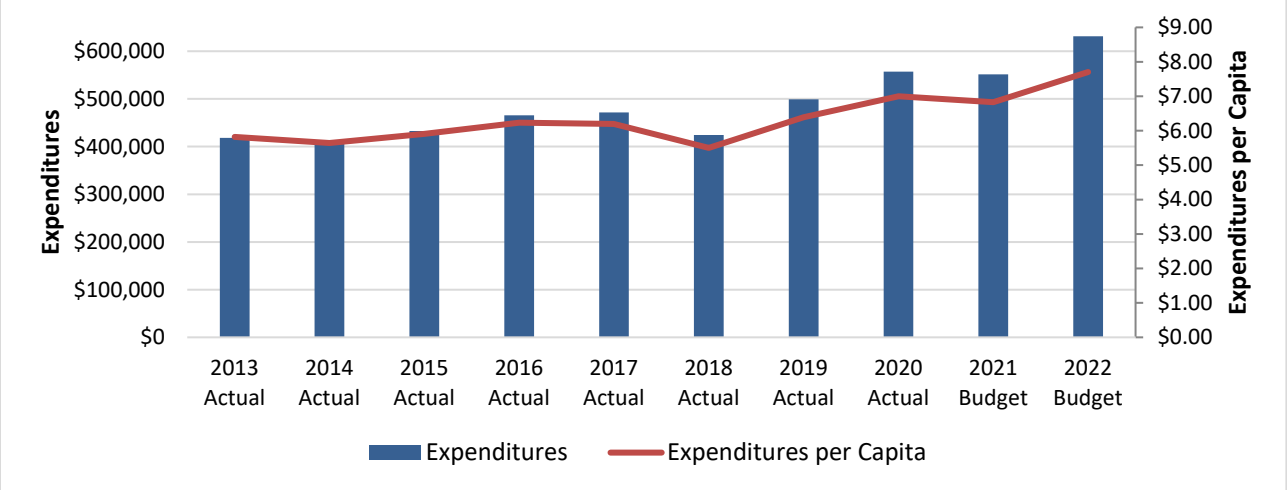
Department Description

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 Measure

Performance Measurement	2018	2019	2020	2021	2022
# of Employee Injuries	58	69	57	51	51
Average Cost (Incurred) per Employee Injury	$1,013	$3,576	$6,572	$3,101	$3,500
# of County-Wide Safety Committee Mtgs	NA	NA	4	4	4
# of Property and Liability Claims	30	43	49	57	57

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Insurance – Liability, Property & Casual	461,107	507,096	496,575	624,621	577,655
Insurance Deductibles	38,160	50,042	55,000	86,892	55,000
Supplies and Materials					1,500
Total Materials, Supplies & Services	**499,267**	**557,138**	**551,575**	**711,513**	**634,155**
Total Expenditures	**499,267**	**557,138**	**551,575**	**711,513**	**634,155**

Government Buildings

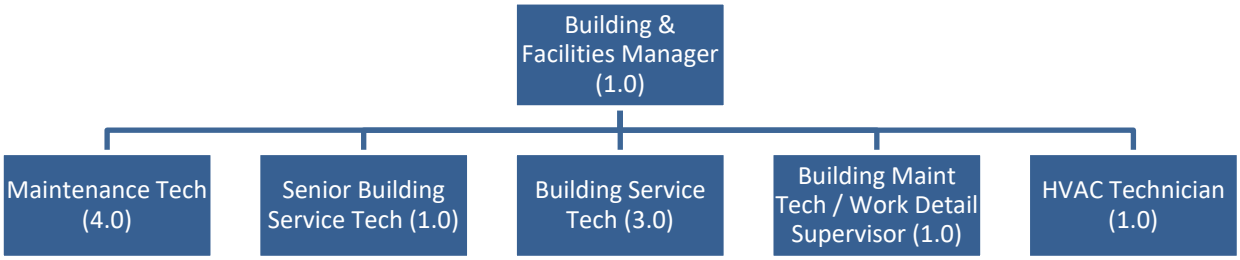
Department Description

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.

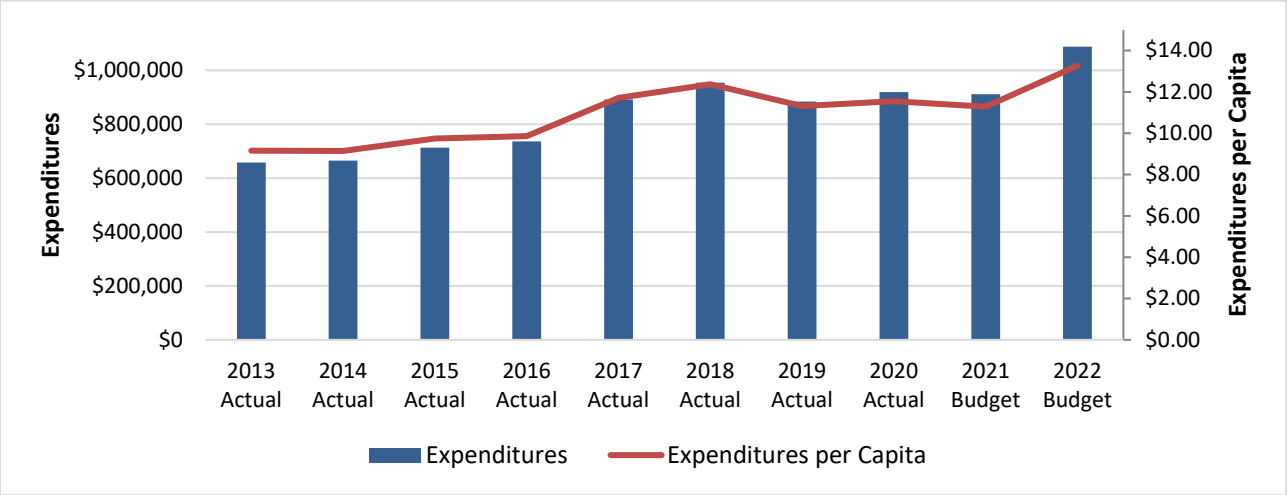
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
# of Building Maintained	164	164	167	167	167
Building Square Footage	596,996	596,996	737,246	737,246	737,246
Work Orders	232	318	372	460	400
Maintenance Cost per Square Foot	$0.46	$0.38	$0.39	$0.41	$0.38
Janitorial Cost per Square Foot	$0.14	$0.17	$0.21	$0.26	$0.20
Energy Cost (Electricity) per Square Foot	$1.74	$1.64	$1.47	$1.23	$1.25

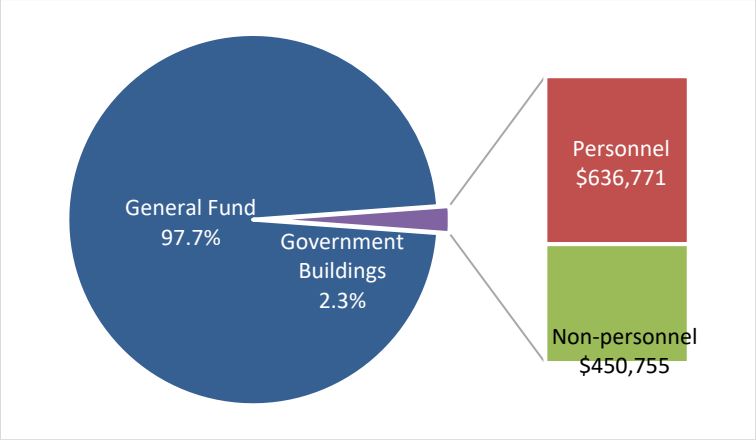
Organization Chart (Full-time Equivalent by Position)



Government Buildings - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	407,828	460,678	447,795	407,299	636,771
Materials, Supplies & Services	470,878	444,342	463,855	478,995	450,755
Capital Outlays	5,200	14,146			
Total Expenditures	**883,906**	**919,166**	**911,650**	**886,294**	**1,087,526**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Miscellaneous	162,954	162,890	165,385	167,679	175,230
Total Revenues	**162,954**	**162,890**	**165,385**	**167,679**	**175,230**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	8	8	8	8	11
Total FTE	**8**	**8**	**8**	**8**	**11**

Public Relations

Department Description

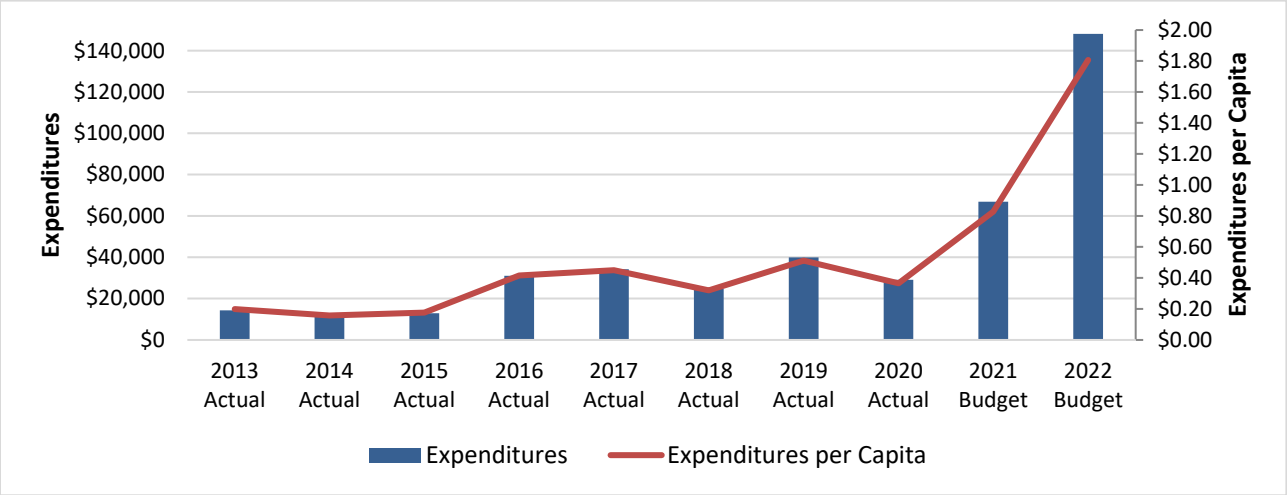
To keep Bulloch County citizens informed of programs, services and activities of County government so they may participate in and gain full benefit from County government, and so they are aware of how their local taxes and public funds are managed; to provide services to meet the internal and external 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.

Performance Measure

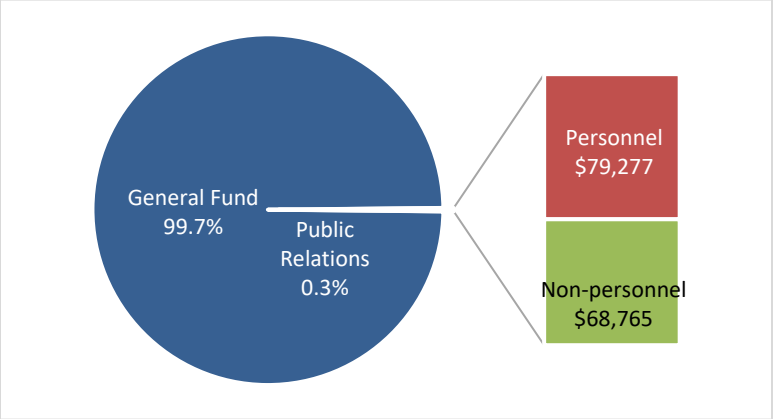
Measurement Type	2018	2019	2020	2021	2022
Number of Social Media Platforms	8	9	10	10	10
Number of Facebook Followers	N/A	N/A	N/A	93,060	95,800
Number of Press Releases	N/A	N/A	7	13	10

Community Relations Manager (1.0)

Public Relations - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	8,029	2,033			79,277
Materials, Supplies & Services	31,882	27,019	66,865	12,407	68,765
Total Expenditures	**39,911**	**29,052**	**66,865**	**12,407**	**148,042**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time					1
Part-time		.1			.1
Total FTE	**0**	**.1**	**0**	**0**	**1.1**

Engineering

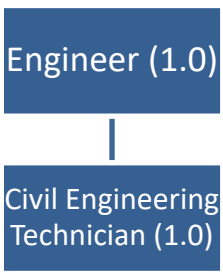
Department Description

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.

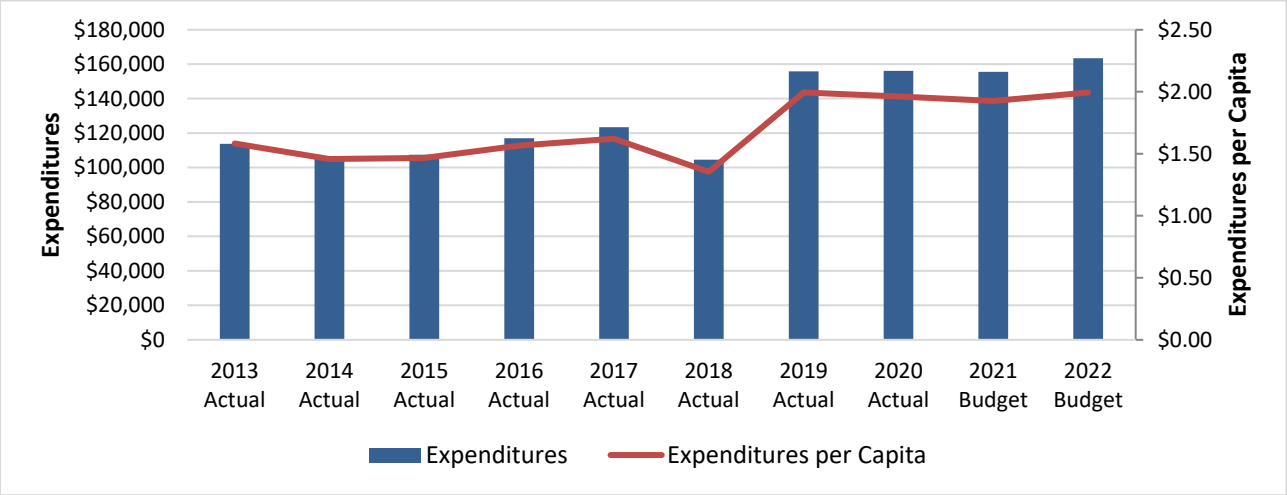
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Miles of County Roads Resurfaced	18	13	16	15	17
# of Subdivision Roads Subgrade / Base Proof Roll Inspections	5	15	13	30	30
Miles of County Road Restriping	50		32	50	40
Intersection Improvement Projects Completed	N/A	N/A	N/A	0	2
Miles of Dirt Roads Paved	N/A	N/A	N/A	1.8	2
Speed Limit Engineering Studies Completed	N/A	N/A	N/A	6	6
Site/Subdivision Plan Reviews	N/A	N/A	N/A	10	15
# of Driveway Permit Inspections	N/A	N/A	N/A	75	75
# of Hydrology Studies completed for culvert replacements	N/A	N/A	N/A	5	5
% of development site plans Reviewed within 2 weeks	N/A	N/A	N/A	75%	100%
% of capital projects construction completed on schedule	N/A	N/A	N/A	33%	100%
% of construction estimates within average of three lowest bids	N/A	N/A	N/A	100	100%
Drainage complaints processed and investigated	N/A	N/A	N/A	11	10
Speed hump requests processed	N/A	N/A	N/A	2	3
% of capital projects implemented on budget schedule	N/A	N/A	N/A	33%	75%
# of dirt road paving petitions received and evaluated	N/A	N/A	N/A	5	5
Speed Limit Engineering Studies Completed	N/A	N/A	N/A	6	6

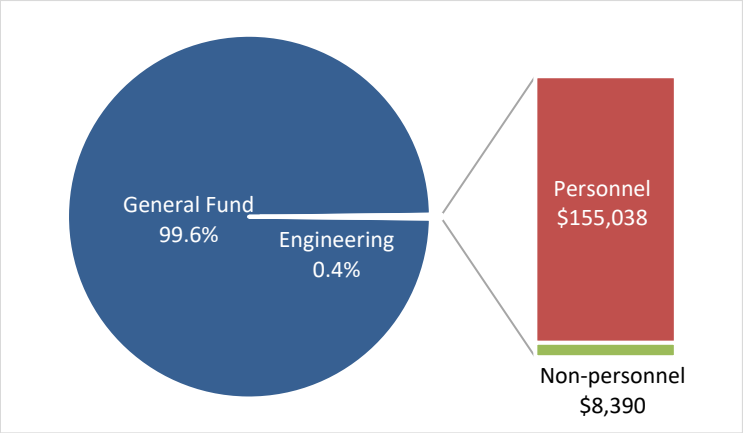
Organization Chart (Full-time Equivalent by Position)



Engineering - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	118,121	148,848	147,240	149,586	155,038
Materials, Supplies & Services	9,654	7,282	8,280	7,732	8,390
Capital Outlays	28,074				
Total Expenditures	**155,849**	**156,130**	**155,520**	**157,318**	**163,428**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	3,639	1,980	2,000	8,309	5,000
Total Revenues	**3,639**	**1,980**	**2,000**	**8,309**	**5,000**

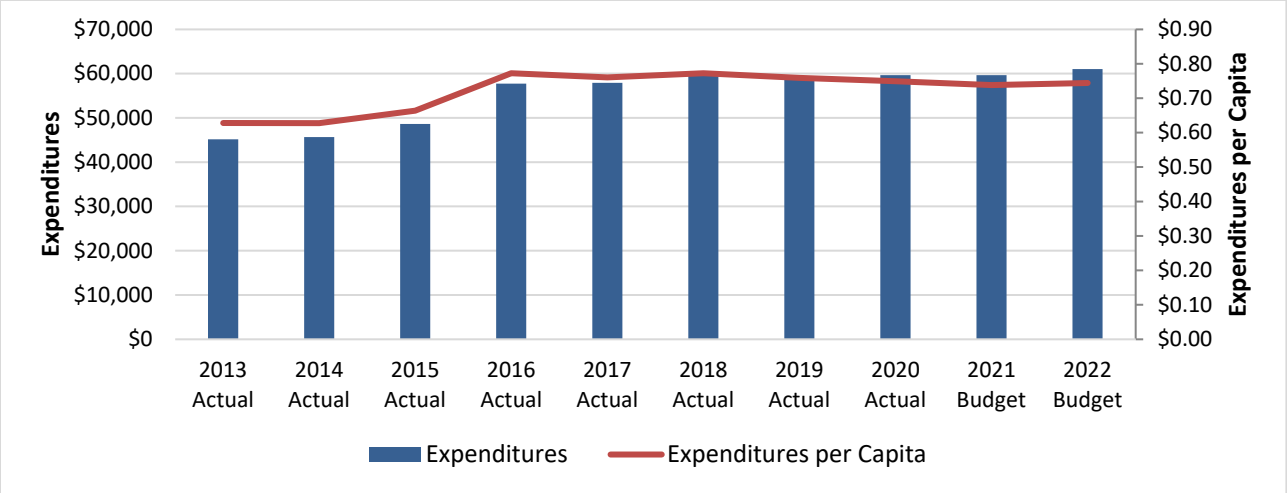
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	1.6	2	2	2	2
Total FTE	**1.6**	**2**	**2**	**2**	**2**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	59,294	59,629	59,630	60,096	61,000
Total Expenditures	**59,294**	**59,629**	**59,630**	**60,096**	**61,000**

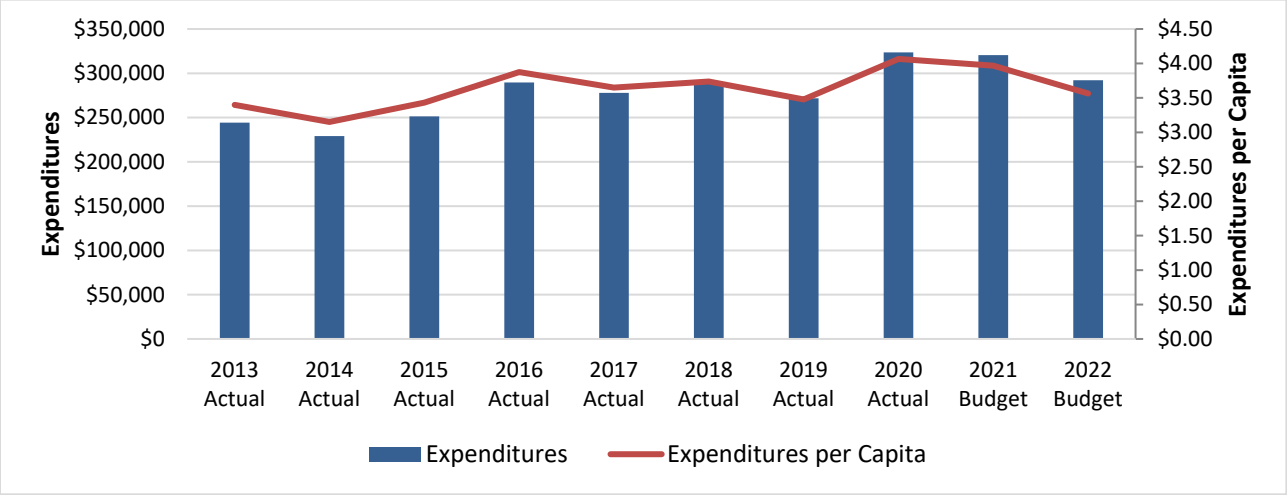
Judicial

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	79,904	103,116	100,000	77,651	100,000
Superior Court	184,785	220,525	220,525	227,241	186,913
Interfund Transfer – MHC local match					5,155
Total Expenditures	**264,689**	**323,641**	**320,525**	**304,892**	**292,068**

Clerk of Court

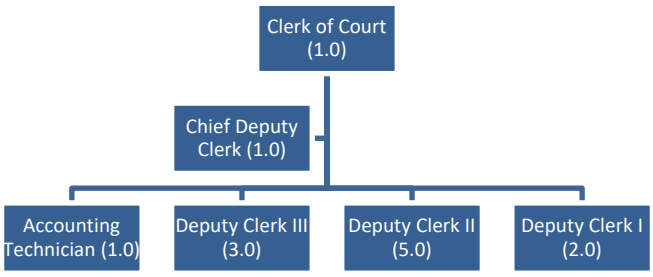
Department Description

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 to minimize space for records storage. This service is further affected by increasing caseloads and hearings for the courts that it serves.

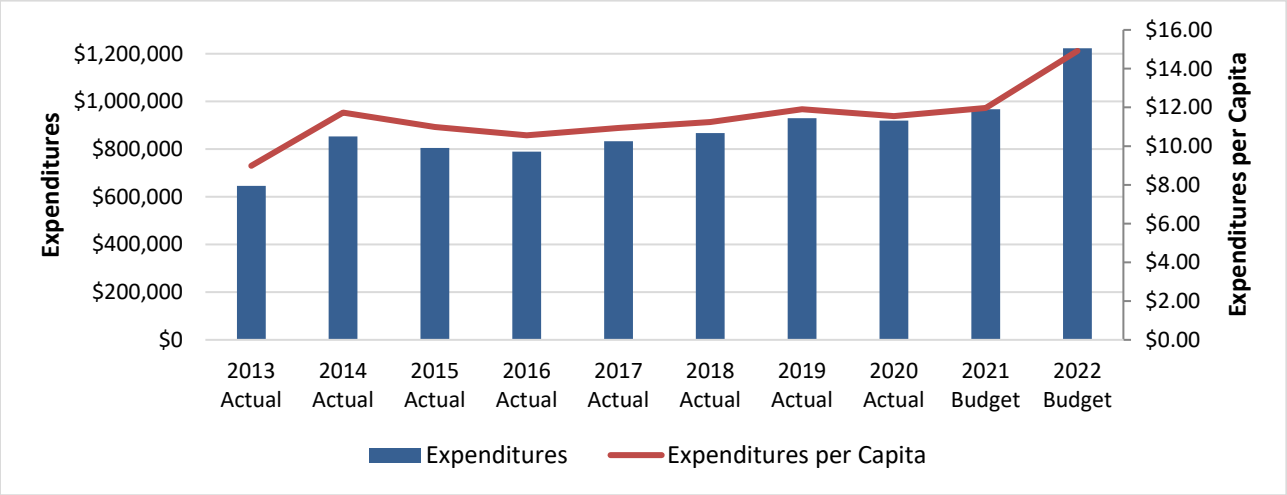
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Civil Superior Cases Filed	800	581	575	575	864
Criminal Superior Cases Filed	678	1,550	1,550	1,500	1,573
Civil State Cases Filed	235	296	296	300	319
Criminal State Cases Filed	2,106	2,106	2,089	2,100	1,552
Deed Instruments	9,839	9,983	9,983	9,800	11,101
Plats	285	331	331	300	286
Uniform Commercial Code Financing Statements	2,291	2,378	2,378	2,300	2,061
Liens	11,798	7,144	7,144	7,500	4,774
Civil Domestic Filings	409	990	990	1,000	972
Traffic Tickets	3,547	4,075	4,075	3,800	4,333
Applications for Trade Names Processed	N/A	39	25	36	35
Notary Public Applications Processed		297	326	296	300
Intangible Taxes Collected		$966,388.47	$861,665.82	$1,453,215.48	$1,300,000.00
Transfer Taxes Collected		$341,238.99	$304,738.86	$389,780.74	$391,000.00
Search Warrants Returned to the Clerks Office		213	200	255	230
Total Jurors Summoned		5900	5910	2505	4025
Total Jury Trials				3	

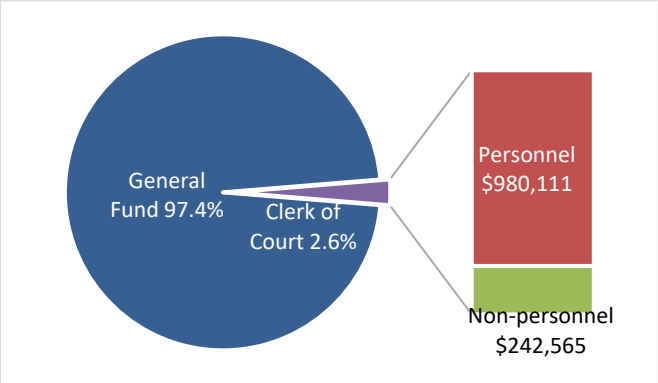
Organization Chart (Full-time Equivalent by Position)



Clerk of Court - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	655,995	726,388	735,080	719,691	980,111
Materials, Supplies & Services	271,591	193,326	232,065	170,140	242,565
Capital Outlays	3,759				
Total Expenditures	**931,345**	**919,714**	**967,145**	**889,831**	**1,222,676**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	546,911	669,303	485,000	924,318	690,000
Charges for Services	209,687	224,877	154,025	310,880	252,025
Fines and Forfeitures	958,166	965,438	746,500	917,456	903,500
Total Revenues	**1,714,764**	**1,859,618**	**1,385,525**	**2,152,654**	**1,845,525**

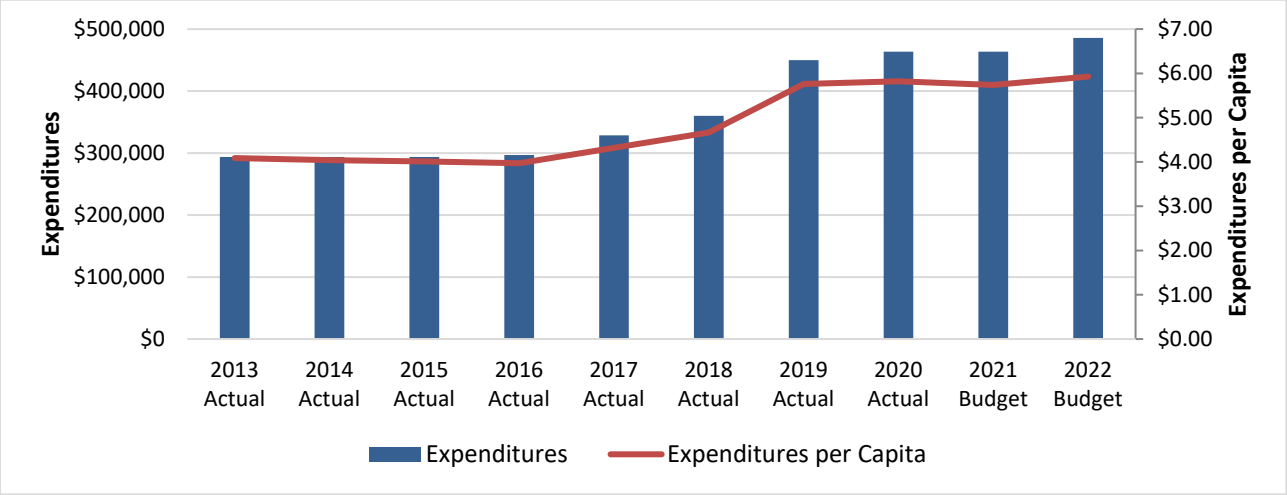
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	11		11	11	12
Total FTE	**12**		**12**	**12**	**13**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs	450,000	463,500	463,500	463,500	485,850
Total Expenditures	**450,000**	**463,500**	**463,500**	**463,500**	**485,850**

State Court

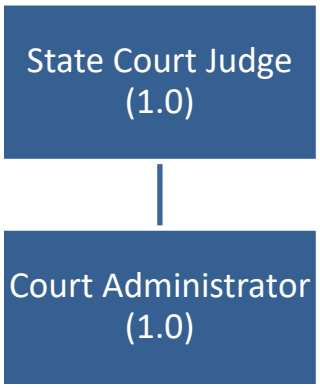
Department Description

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.

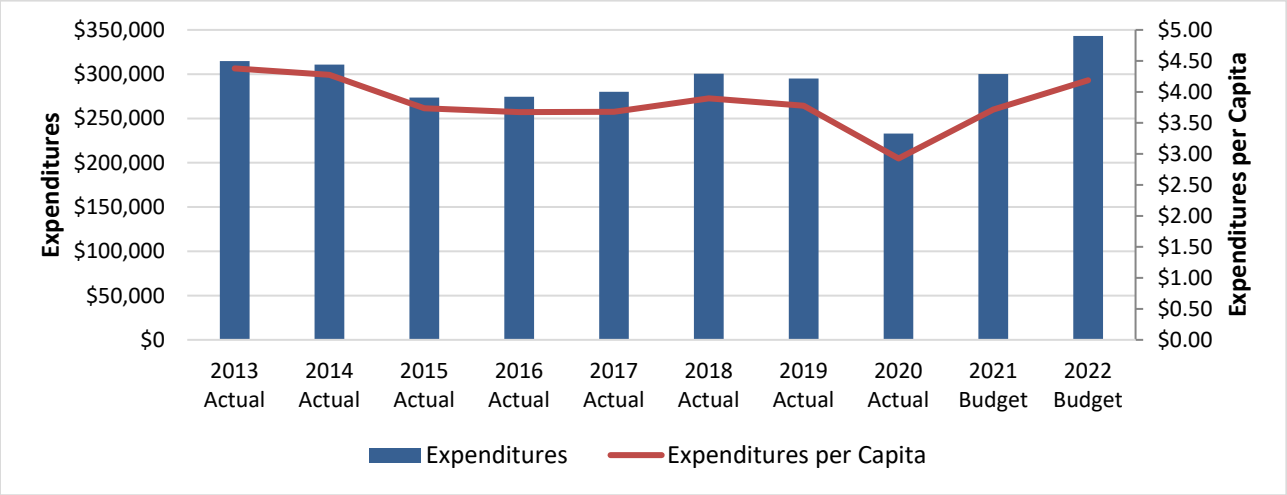
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Civil Case Filings	325	296	300	300	319
Traffic Cases Filed	3,547	4,075	3,700	3,800	4,333
Misdemeanor Case Filings	2,085	2,010	1,744	1,306	1,332
Probation Revocations	224	296	345	325	325

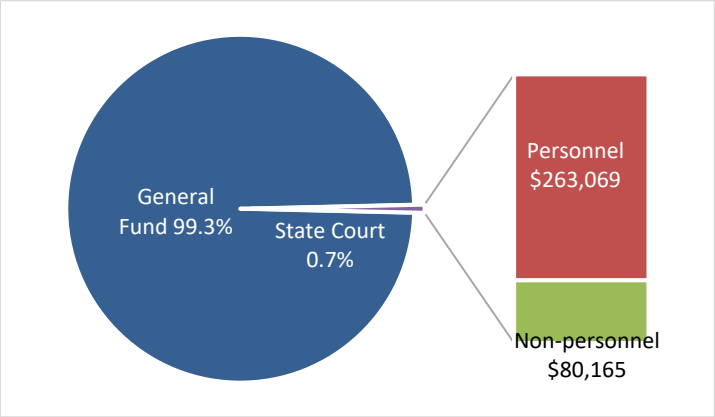
Organization Chart (Full-time Equivalent by Position)



State Court - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	234,283	161,768	242,445	238,023	263,069
Materials, Supplies & Services	60,790	71,147	57,645	64,579	80,165
Total Expenditures	**295,073**	**232,915**	**300,090**	**302,602**	**343,234**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	1	1	1	1	1
Total FTE	**2**	**2**	**2**	**2**	**2**

Solicitor

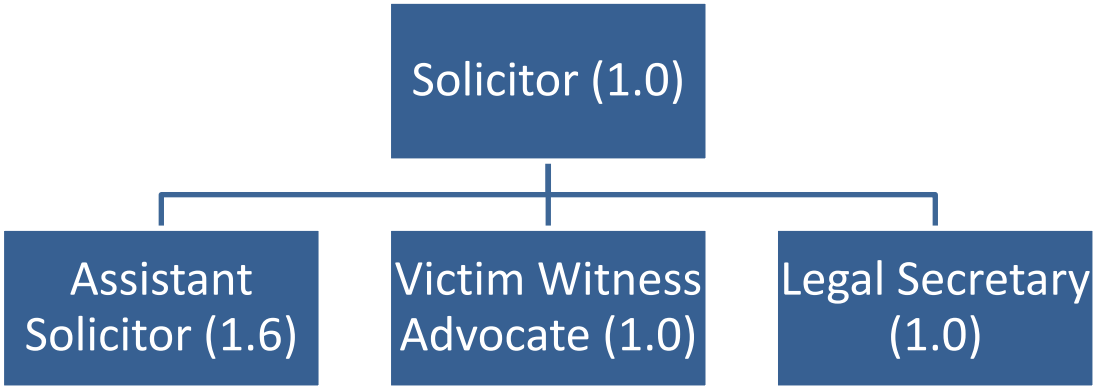
Department Description

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.

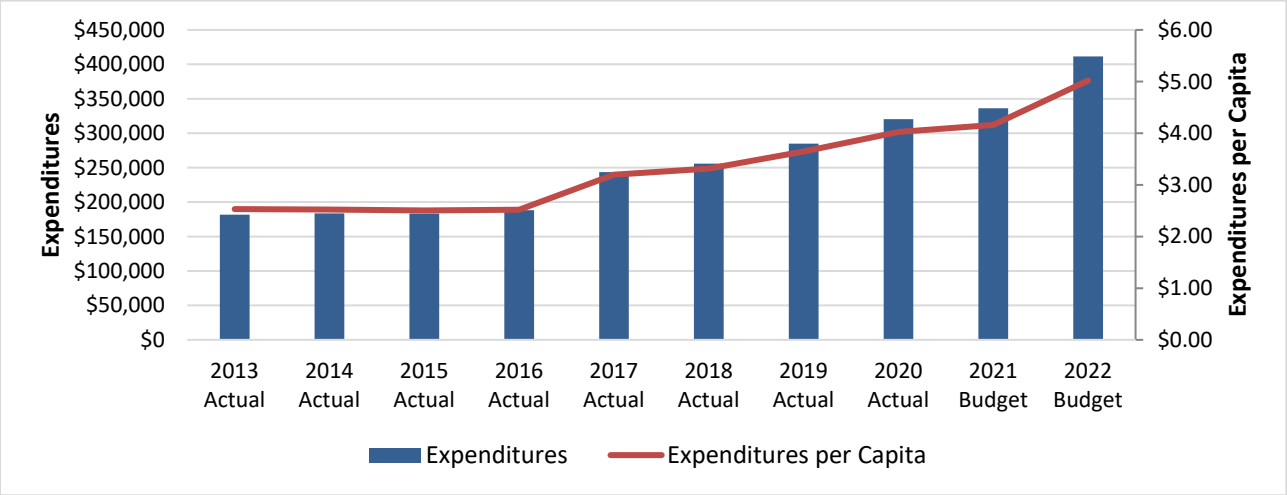
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Criminal Cases	2,106	2,165	1,851	2,000	2,000
Traffic Cases	3,547	3,696	2,990	3,250	3,250
Victim/Witnesses Receiving Direct Service	N/A	N/A	450	560	600
Services Offered to Victims	N/A	N/A	1,010	941	1,010

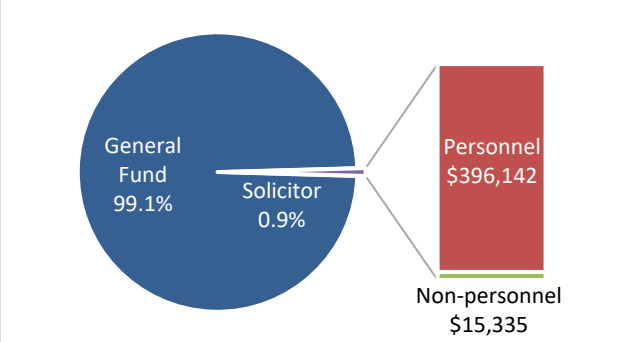
Organization Chart (Full-time Equivalent by Position)



Solicitor - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	271,195	310,059	323,225	310,252	396,142
Materials, Supplies & Services	12,151	9,273	12,910	13,146	15,335
Capital Outlays	1,573	1,150			
Total Expenditures	**284,919**	**320,482**	**336,135**	**323,398**	**411,477**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	3	3	3	3	3
Part-time					.6
Total FTE	**4**	**4**	**4**	**4**	**4.6**

Magistrate Court

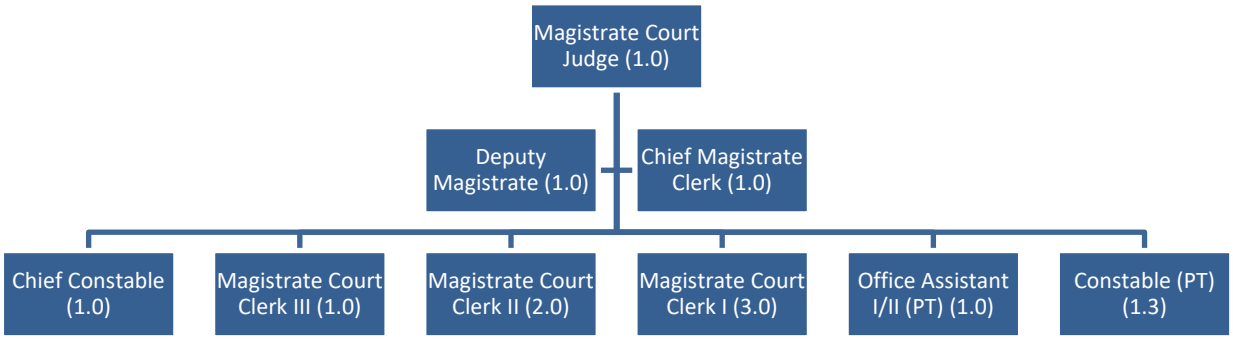
Department Description

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.

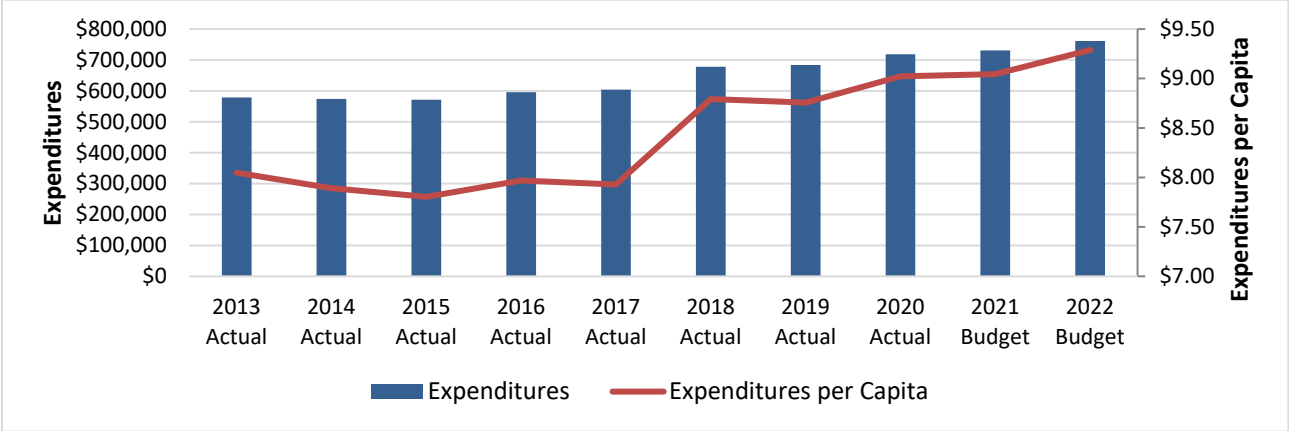
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Civil Claims	3,976	4,591	4,808	2,992	3,052
Other Criminal Warrants	3,077	3,485	2,982	3,037	3,098
County Ordinance Hearings	218	147	171	146	149
Other Civil Hearings	735	723	1,131	686	700
Criminal Hearings including Private Checks	1,344	1,422	829	848	864
Constable Assisted Move Outs	230	255	223	112	115
Search Warrants	214	189	264	202	206
# of Calendars Generated	N/A	N/A	N/A	208	208
Abandoned Motor Vehicle Liens	N/A	N/A	N/A	23	24
Bond/First Appearance	N/A	N/A	N/A	861	878
Civil Hearings Scheduled	N/A	N/A	N/A	708	722
Criminal Warrants Issued	N/A	N/A	N/A	3,120	3,182
Dispossessories Filed	N/A	N/A	N/A	1,631	1,664
Felony Warrants Issued	N/A	N/A	N/A	1,607	1,639
FIFAs	N/A	N/A	N/A	240	245
Foreclosures	N/A	N/A	N/A	54	55
Garnishments	N/A	N/A	N/A	145	148
Misdemeanor Warrants Issued	N/A	N/A	N/A	1,306	1,332
Online Filings	N/A	N/A	N/A	509	519
Ordinance Violations	N/A	N/A	N/A	146	149
Search Warrants	N/A	N/A	N/A	202	206

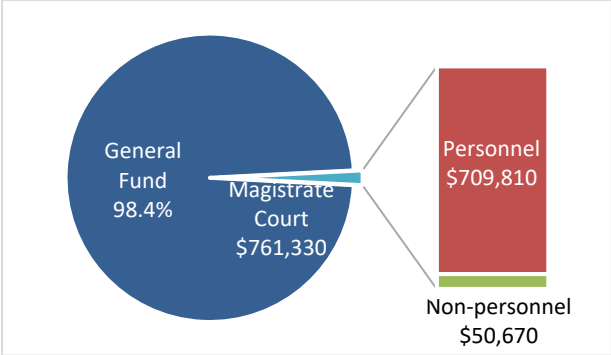
Magistrate Court - Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



General Fund vs Department Breakdown



Magistrate Court - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	620,565	667,583	680,220	667,428	709,810
Materials, Supplies & Services	62,699	50,586	47,970	52,835	50,670
Capital Outlays	925		2,400		
Other Financing Uses – Radio Fund Allocation					850
Total Expenditures	**684,189**	**718,169**	**730,590**	**720,263**	**761,330**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	444,179	358,829	383,500	286,958	383,500
Total Revenues	**444,179**	**358,829**	**383,500**	**286,958**	**383,500**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	9	9	9	9	9
Part-time	1.7	2.0	1.9	2.3	2.3
Total FTE	**11.7**	**12.0**	**11.9**	**12.3**	**12.3**

Probate Court

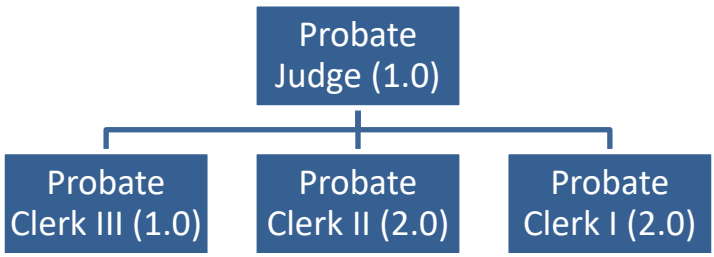
Department Description

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.

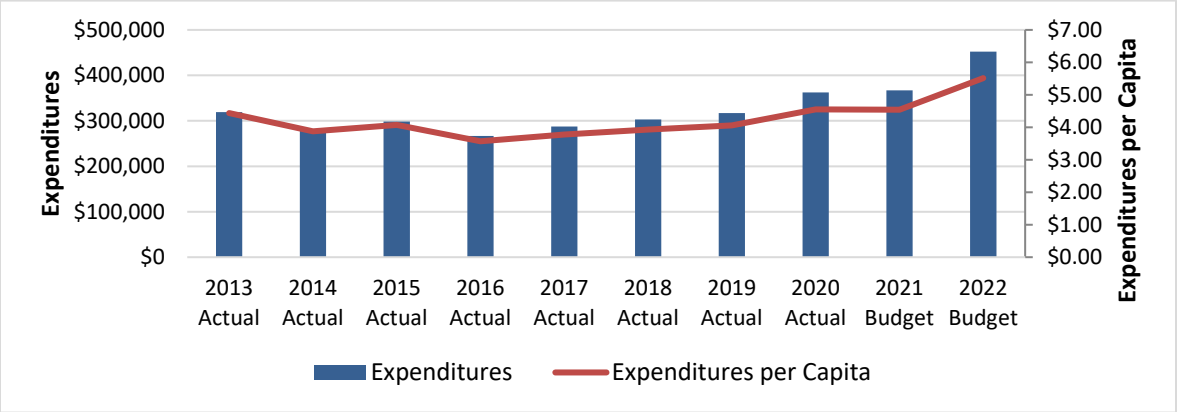
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Marriage Licenses	458	447	400	450	450
Weapons Carry License Applications	1,550	1,474	1,521	2,398	2,300
Weapons Carry Unprossed Applications to Schedule	N/A	N/A	N/A	1,913	1,913
Firearms Permits	N/A	N/A	N/A	2,200	2,300
Guardianships	138	247	149	230	235
Estates	693	783	833	800	800
Marriage License Certificates	692	729	646	700	700
Mental Health Filings	37	30	36	40	45
% of Clerks Processing/Managing all Functions of Court	N/A	N/A	N/A	4	5
Annual Returns Filed	N/A	N/A	N/A	85	85
Certified Copies of Marriage Licenses Issued	N/A	N/A	N/A	30	30
Incapacitated Adults	N/A	N/A	N/A	500	500
Inventories	N/A	N/A	N/A	75	75
Mental Health Cases	N/A	N/A	N/A	430	430
Order to Apprehend	N/A	N/A	N/A	45	35
Safewills	N/A	N/A	N/A	175	175
Minor Conservatorships	N/A	N/A	N/A	11	11
Termination of Minor Guardianship Petitions	N/A	N/A	N/A	8	10
Claims of Creditors	N/A	N/A	N/A	150	150
Pet for Discharge of Personal Rep.	N/A	N/A	N/A	45	45

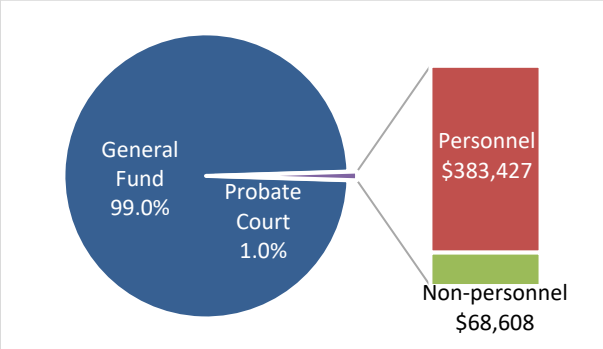
Organization Chart (Full-time Equivalent by Position)



Probate Court - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	246,344	296,690	306,660	302,676	383,427
Materials, Supplies & Services	69,680	65,110	60,250	115,340	68,608
Capital Outlays	1,011	750			
Total Expenditures	**317,035**	**362,550**	**366,910**	**418,016**	**452,035**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	82,003	79,234	70,000	108,725	80,000
Licenses and Permits	64,506	63,168	59,600	78,349	71,000
Charges for Services	34,868	37,029	30,000	63,083	30,000
Total Revenues	**181,377**	**179,431**	**159,600**	**250,157**	**181,000**

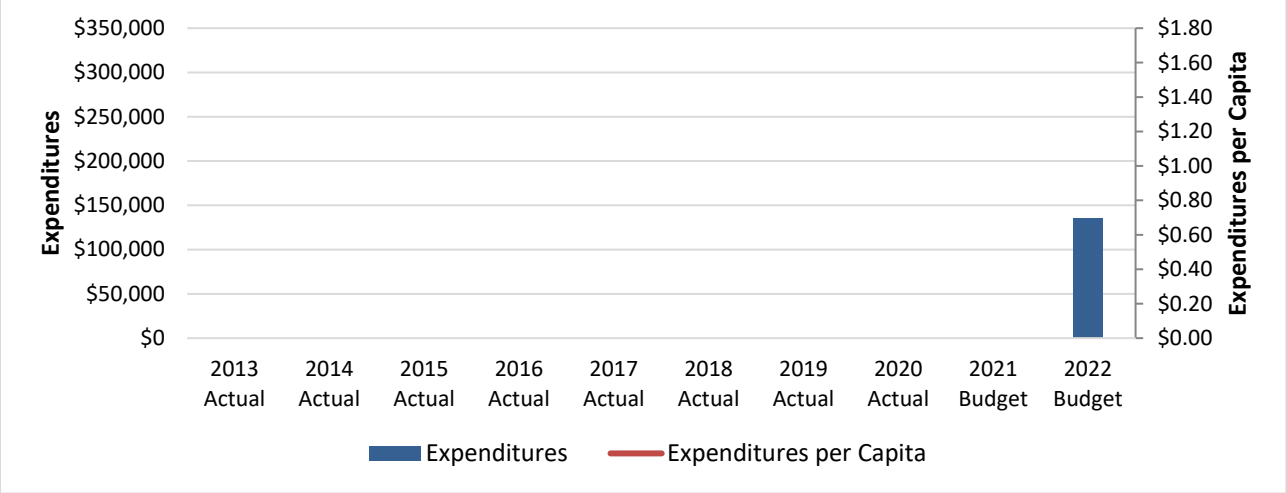
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	3	4	4	4	5
Part-time	0.8				
Total FTE	**4.8**	**5**	**5**	**5**	**6**

Juvenile Court

Department Description

To provide a judicial forum for civil and criminal proceedings for the juvenile citizens of Bulloch County as prescribed by the State Constitution and for a functional judiciary as prescribed by law. Funding is provided 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 as part of the Ogeechee Judicial Circuit in FY 2020, whereas juvenile cases were previously heard by the Superior Court. For FY 2022, the budget for the juvenile judges was moved to its own department, separate from the Superior Court for increased tracking and transparency

Expenditure Trends



Budget

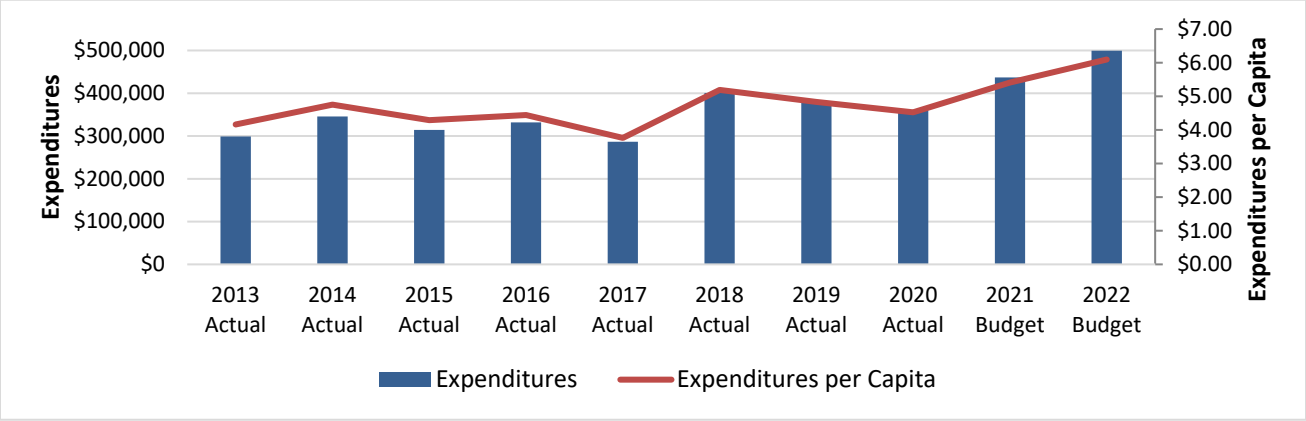
Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services					134,873
Total Expenditures	**0**	**0**	**0**	**0**	**134,873**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	330,342	312,951	390,000	385,954	452,505
Other Costs	47,100	47,100	47,100	47,100	47,100
Total Expenditures	**377,442**	**360,051**	**437,100**	**433,054**	**499,605**

Public Safety

Public Safety Administration

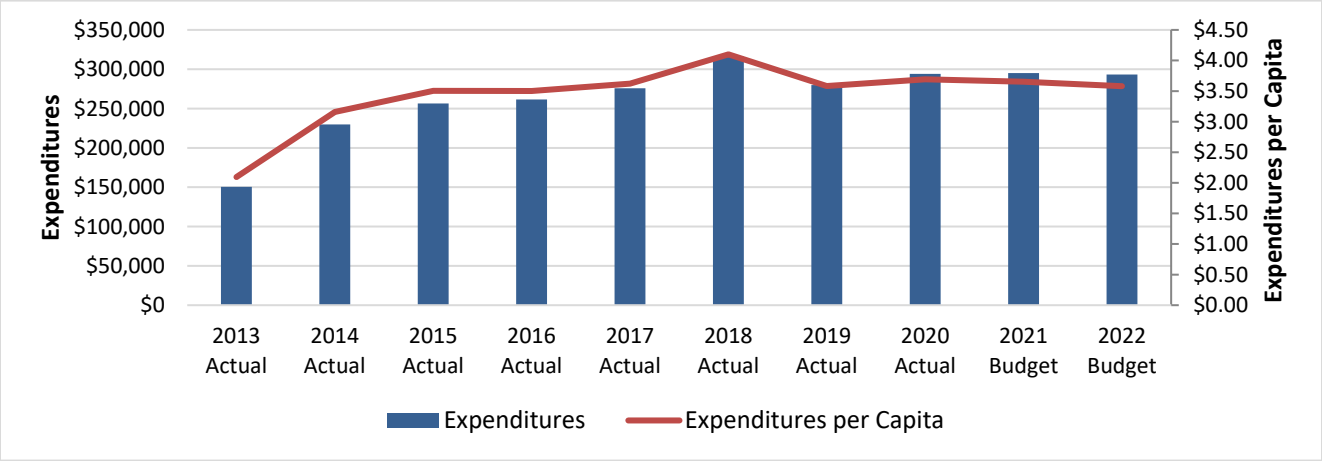
Department Description

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.

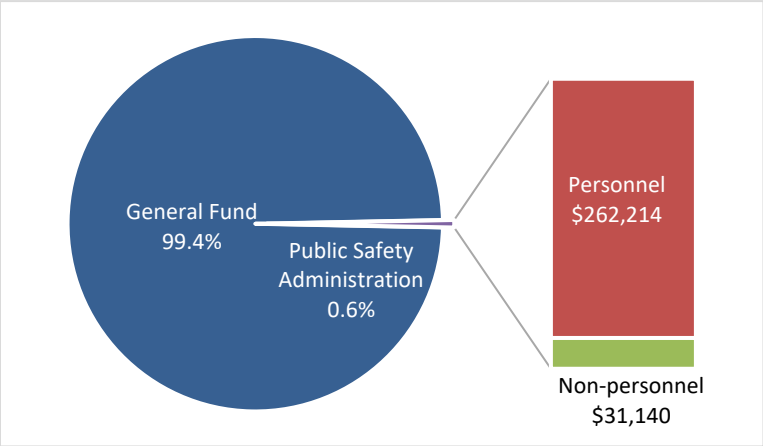
Organization Chart (Full-time Equivalent by Position)



Public Safety Administration - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	266,164	273,553	263,380	265,175	262,214
Materials, Supplies & Services	13,763	20,468	31,665	18,682	28,165
Capital Outlay					
Other Financing Uses – Radio Fund Allocation					2,975
Total Expenditures	**279,927**	**294,021**	**295,045**	**283,857**	**293,354**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Intergovernmental	5,000	5,000	2,306,100	5,000	26,065
Total Revenues	**5,000**	**5,000**	**2,306,100**	**5,000**	**26,065**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	2	2	2	2
Total FTE	**2**	**2**	**2**	**2**	**2**

Sheriff

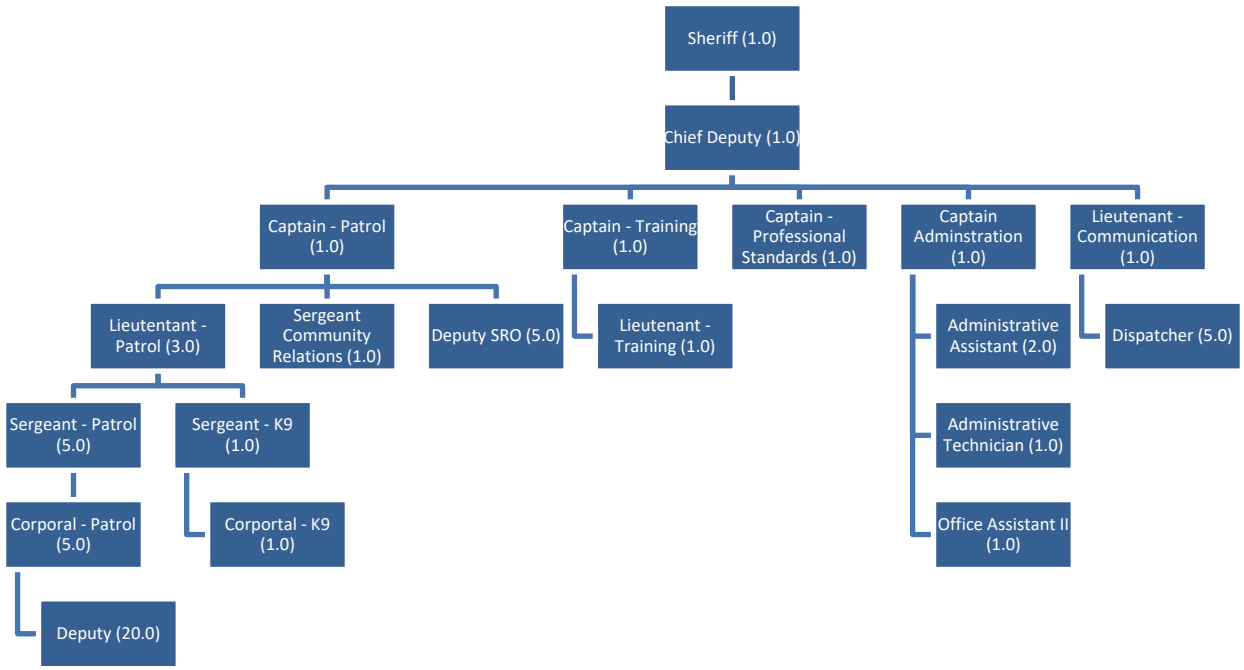
Department Description

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.

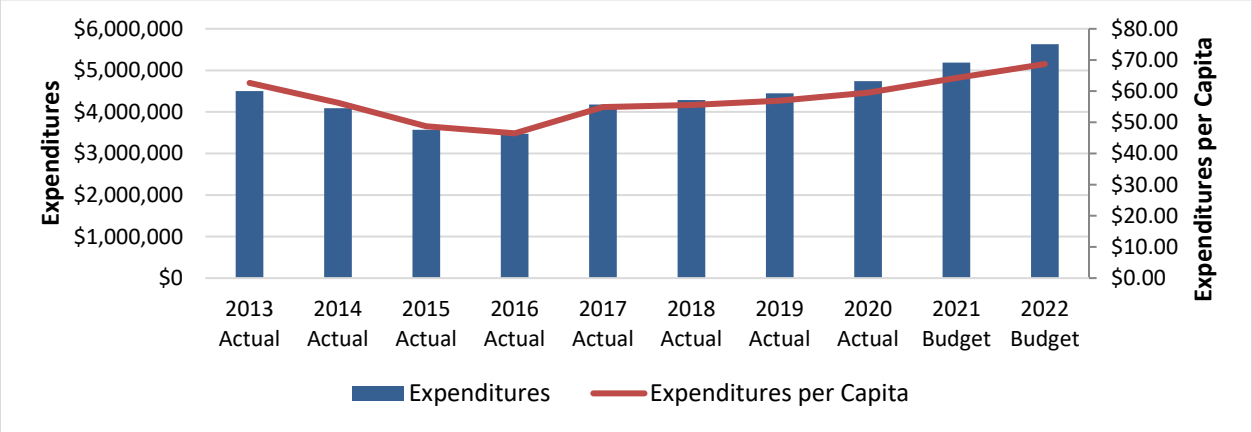
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Calls for Service	24,976	33,279	33,493	34,692	34,700
Incident Reports	4,032	4,056	4,290	4,300	4,375
Family Violence Incidents	337	210	153	160	165
Incidents Cleared by Arrest	962	997	887	895	800
Total Arrests	1,185	1,176	1,055	1,100	1,100
Accident Reports	124	289	250	300	300
Citations	1,952	2,343	2,306	2,450	2,300
Firearms Background Checks	1,520	1,523	1,600	1,650	1,650
GCIC Data Entries	40,497	42,633	45,185	46,800	47,500

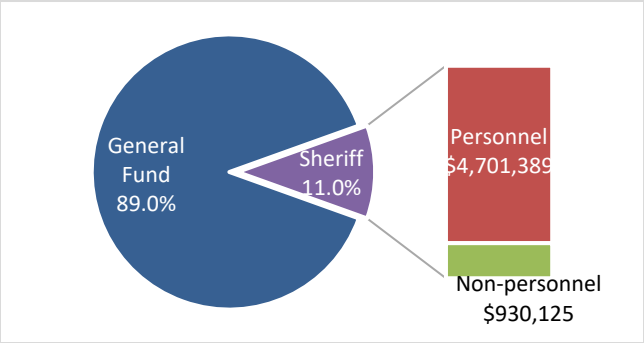
Organization Chart (Full-time Equivalent by Position)



Sheriff - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	3,553,649	3,907,063	4,350,525	4,361,022	4,701,389
Materials, Supplies & Services	812,187	718,378	817,220	944,639	853,200
Capital Outlays	65,341	64,642			
Debt Service	20,263	20,263	20,270	20,264	
Other Financing Uses		28,374			76,925
Total Expenditures	**4,451,440**	**4,738,720**	**5,188,015**	**5,325,925**	**5,631,514**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	132,843	186,481	250,000	213,563	250,000
Intergovernmental	12,064		7,000		
Miscellaneous	32,328	69,135			
Other Financing Sources	2,500				
Total Revenues	**179,735**	**255,616**	**257,000**	**213,563**	**250,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Full-time	46	48	55	55	57
Total FTE	**47**	**49**	**56**	**56**	**58**

Criminal Investigation

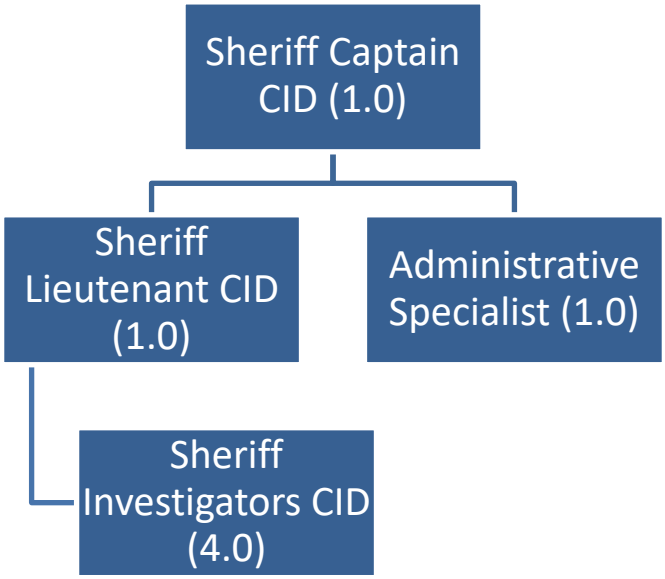
Department Description

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.

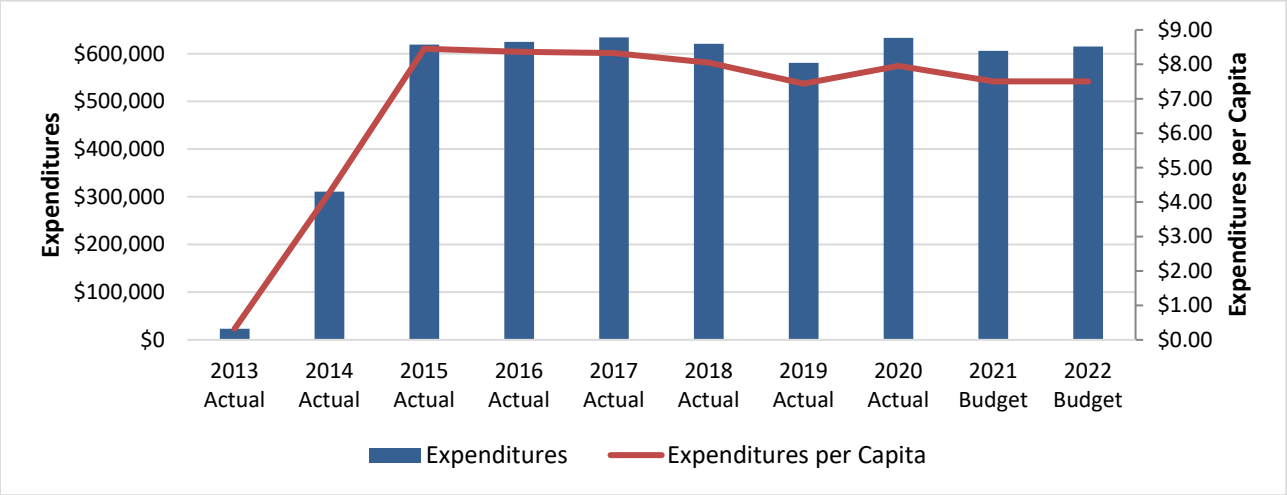
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Active Investigations	436	397	425	415	420
Clearance Rate	41%	37%	30%	35%	33%
Stolen Property	$1,672,716	$1,300,000	$1,000,000	$1,250,000	$1,255,950
Recovered Property	$417,200	$300,000	$500,000	$280,000	$285,000
Sex Offenders Registered Per Month	14	15	18	17	18
Total Sex Offenders on Registry	108	110	120	115	123

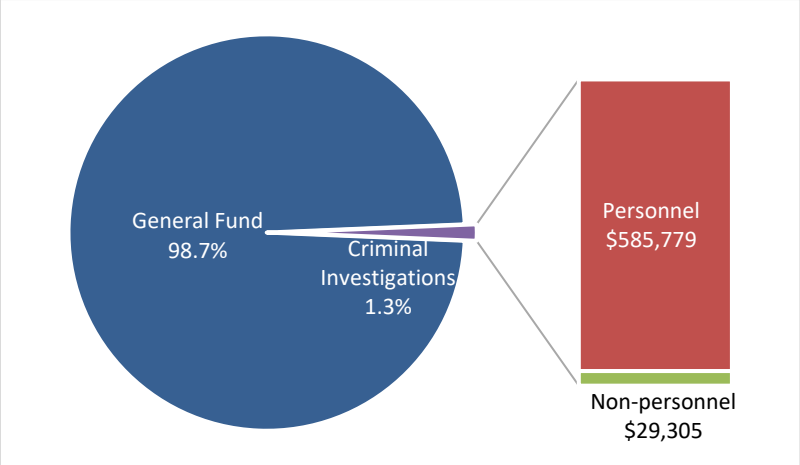
Organization Chart (Full-time Equivalent by Position)



Criminal Investigations - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	539,061	607,589	573,310	582,122	585,779
Materials, Supplies & Services	41,946	25,702	32,875	20,796	29,305
Total Expenditures	**581,007**	**633,291**	**606,185**	**602,918**	**615,084**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	7	7	7	7	7
Total FTE	**7**	**7**	**7**	**7**	**7**

Crime Suppression

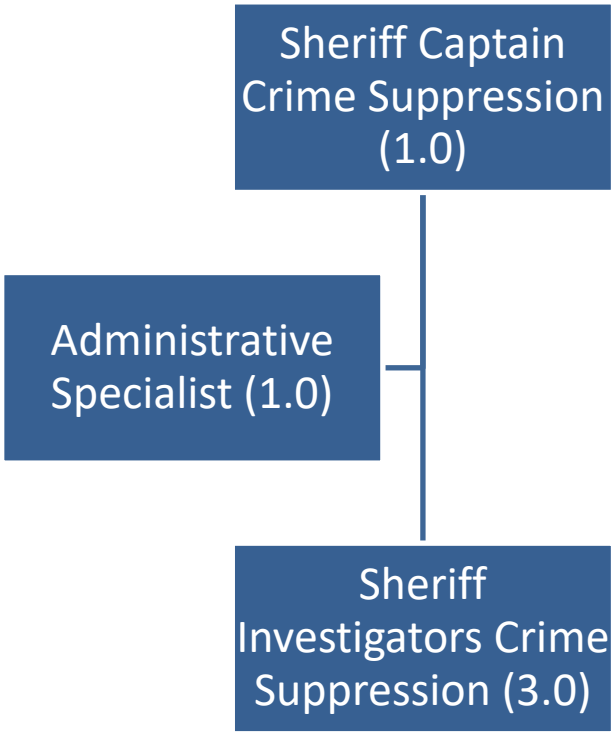
Department Description

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.

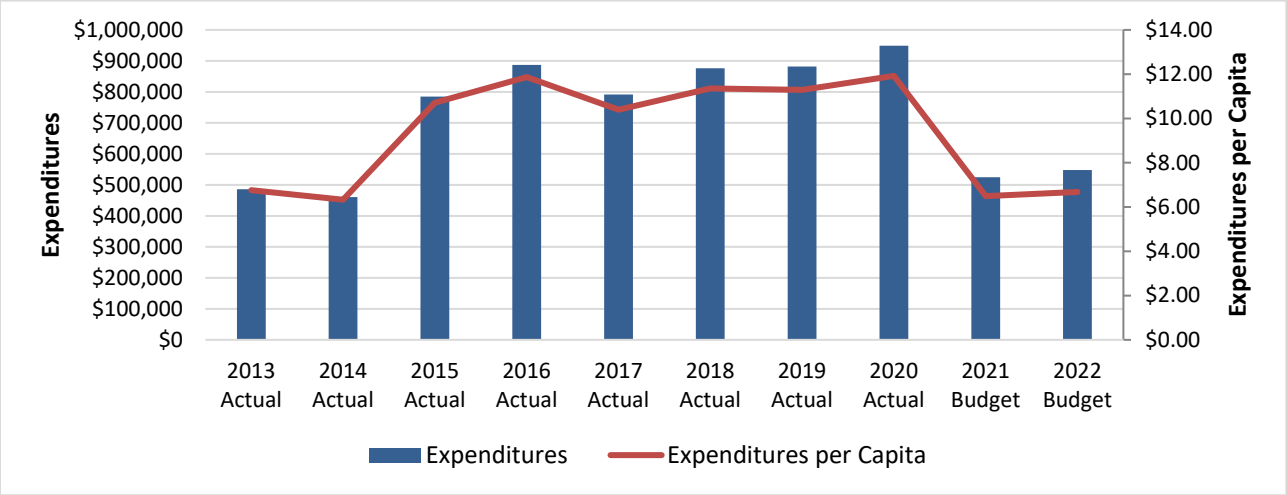
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
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

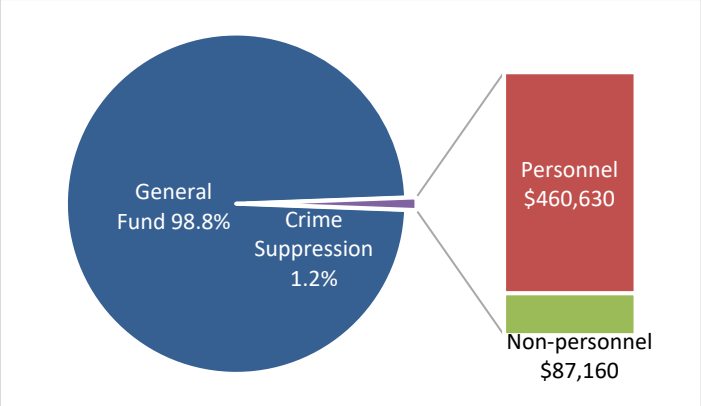
Organization Chart (Full-time Equivalent by Position)



Crime Suppression - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	779,576	845,874	437,595	457,531	460,630
Materials, Supplies & Services	87,135	90,125	72,160	80,783	72,160
Capital Outlay		3,207			
Other Financing Uses	15,000	10,000	15,000	15,000	15,000
Total Expenditures	**881,711**	**949,206**	**524,755**	**553,314**	**547,790**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	9	5	5	5	5
Total FTE	**9**	**5**	**5**	**5**	**5**

Jail

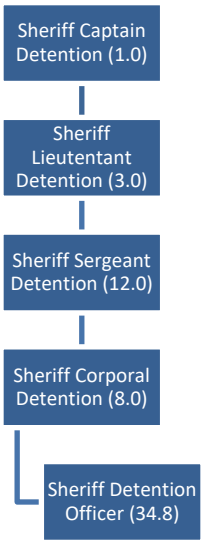
Department Description

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 400. 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 but most of the inmate population do not have any insurance benefits. 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.

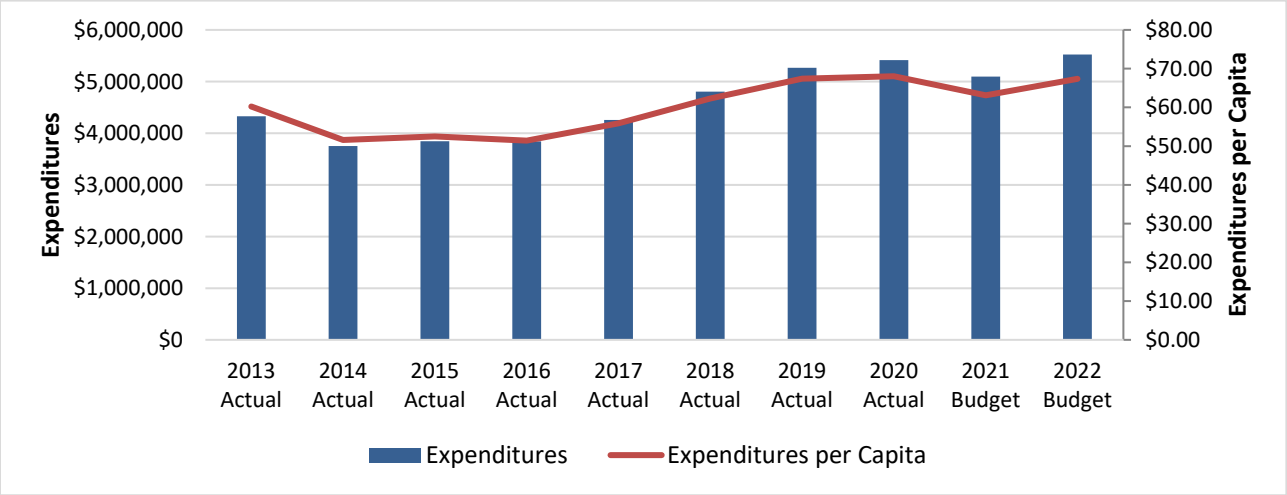
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Average Daily Jail Population	400	420	380	400	425
Average Bookings Per Day	11	13	11	12	13
Total Inmates Booked into Jail	4,149	4,920	4,596	4,600	4,750
Lowest/Highest Inmate Count	356/454	385/497	286/497	280/485	320/490

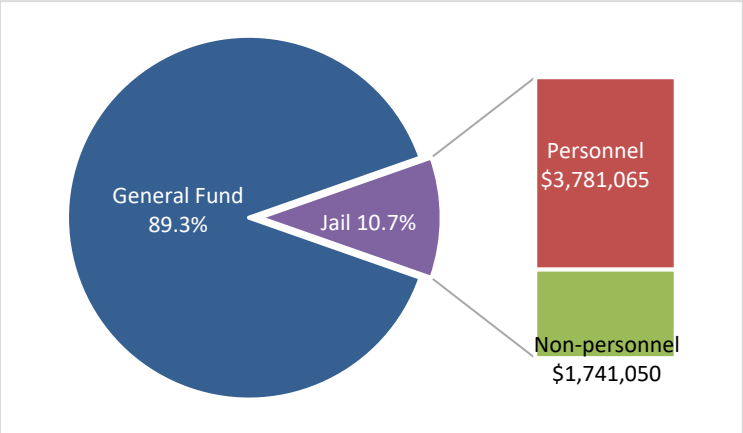
Organization Chart (Full-time Equivalent by Position)



Jail Operations - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	3,222,708	3,387,001	3,356,320	3,342,068	3,781,065
Materials, Supplies & Services	2,042,969	2,029,210	1,741,050	2,000,392	1,741,050
Total Expenditures	**5,265,677**	**5,416,211**	**5,097,370**	**5,342,460**	**5,522,115**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	246,424	168,019	168,520	150,768	168,520
Intergovernmental	831,239				
Other Financial Sources	99,595	91,914	98,000	84,891	98,000
Total Revenues	**1,177,258**	**259,933**	**266,520**	**235,659**	**266,520**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	53	53	53	53	58
Part-time	0.8	0.7	0.6	0.8	0.8
Total FTE	**53.8**	**53.7**	**53.6**	**53.8**	**58.8**

Court Services

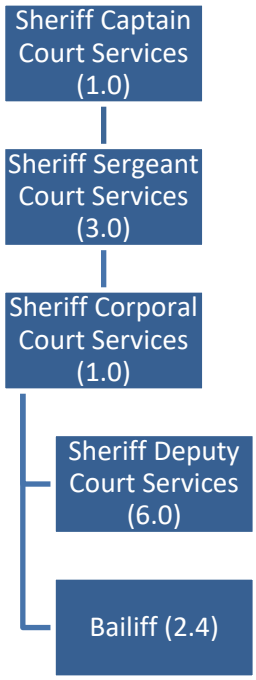
Department Description

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.

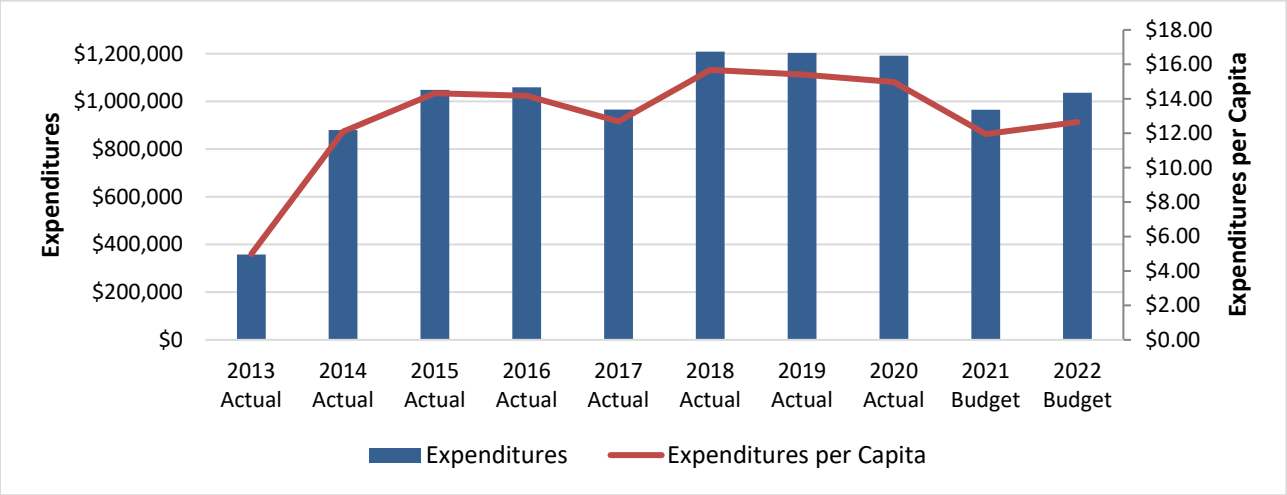
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Civil Papers Served or Attempted	1,779	1,895	1,904	1,990	2,015
Subpoenas Served or Attempted	1,339	1,453	1,046	1,500	1,650
Misdemeanor and Felony Warrants	2,299	2,377	1,913	2,300	2,215
Mental Health Transports	120	119	85	110	123
Transport Trips	N/A	1,959	2,500	2,700	2,785
Inmates Transported	N/A	3,699	4,400	4,700	4,758

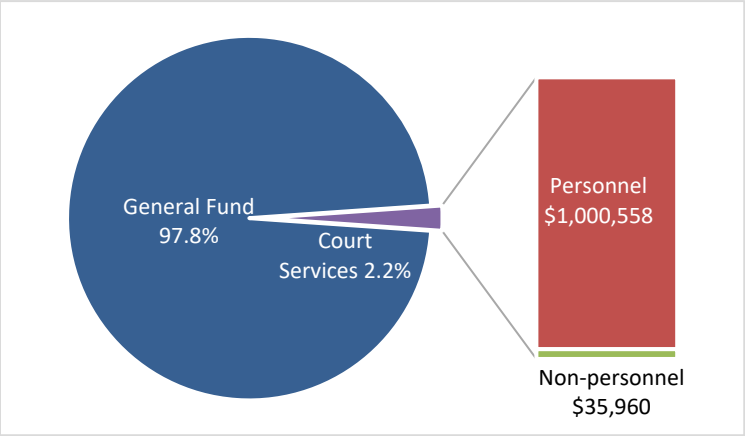
Organization Chart (Full-time Equivalent by Position)



Court Services - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	1,185,096	1,176,356	929,540	923,533	1,000,558
Materials, Supplies & Services	18,334	15,615	35,960	14,396	35,960
Total Expenditures	**1,203,430**	**1,191,971**	**965,500**	**937,929**	**1,036,518**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	14	14	11	11	11
Part-time	2.4	2.4	2.2	2.3	2.4
Total FTE	**16.4**	**16.4**	**13.2**	**13.3**	**13.4**

Correctional Institute

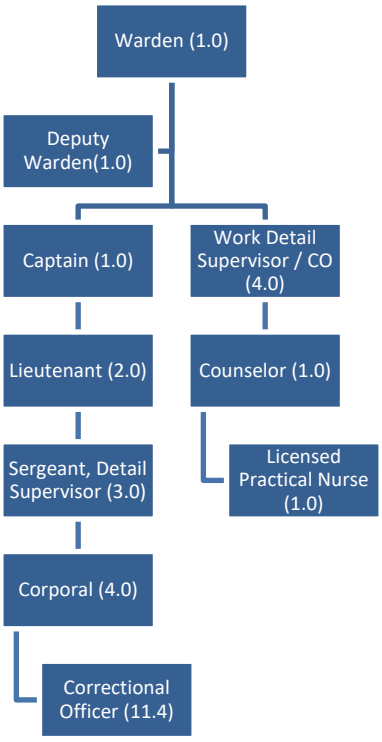
Department Description

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.

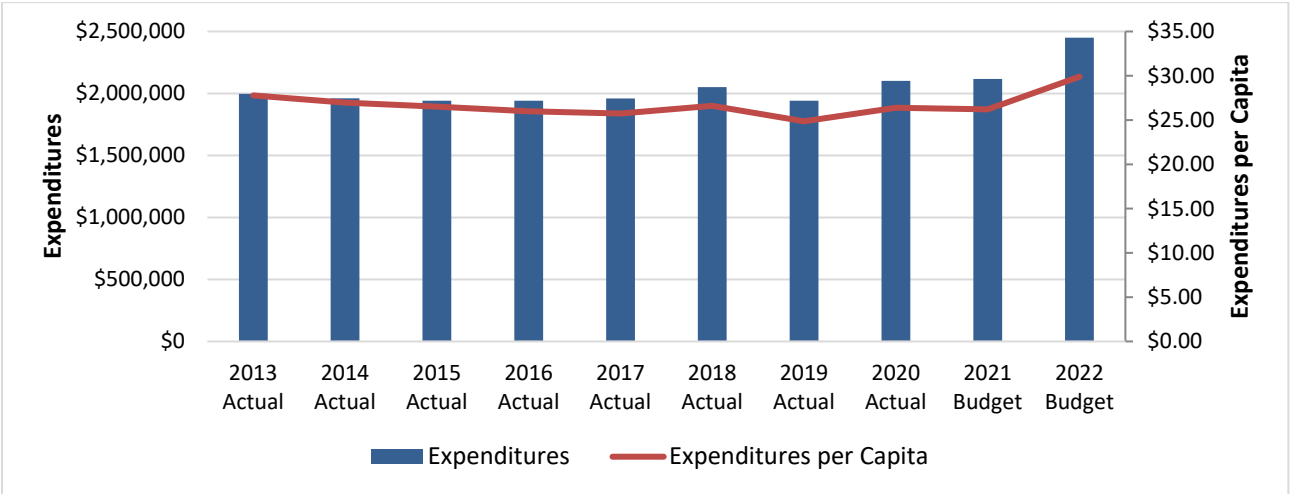
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Average Daily Census	160	140	149	160	148
Average # of Daily Outside Work Details (Inmates)	53	56	57	72	93
Inmate to Guard Staffing Standard	1 to 60	1 to 60	1 to 60	1 to 60	1 to 60
State Monthly Subsidy	N/A	$81,875	$96,836	$91,354	$98,900
Miles of County Road – Trash Removed per Month	N/A	N/A	N/A	169	300
Average Inmate Labor Hours per Day	N/A	N/A	N/A	728	880
# of Uniformed Staff	N/A	N/A	N/A	20	24
# of Inmate-on-Inmate Assaults	N/A	N/A	N/A	1	0
# of Inmates Completing Evidence Based & Re-entry Programming	N/A	N/A	N/A	171	181
Average Inmate Population – State Sentenced	N/A	N/A	N/A	137	148
Inmates Earning their GED	N/A	N/A	N/A	3	10
Annual Value of Work Performed by Inmates	N/A	N/A	N/A	$3,077,620	$3,600,815
OJT Certificates Issued	N/A	N/A	N/A	68	85
OJT Hours Provided to Inmates	N/A	N/A	N/A	34,860	43,520

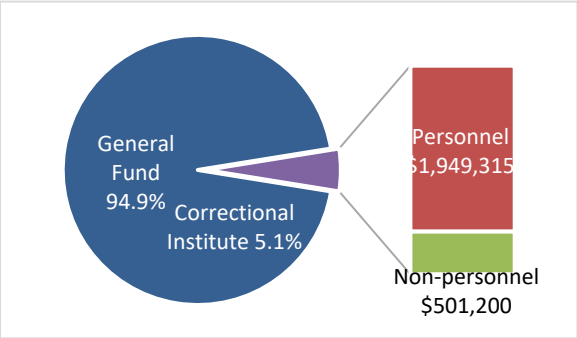
Correctional Institute - Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



Correctional Institute - General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	1,299,018	1,460,828	1,615,945	1,521,313	1,949,315
Materials, Supplies & Services	583,451	639,894	501,200	591,722	501,200
Capital Outlays	59,483	546			
Interfund Transfer					
Total Expenditures	**1,941,952**	**2,101,268**	**2,117,145**	**2,113,035**	**2,450,515**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	1,087,768	1,063,278	1,163,000	1,099,591	1,163,000
Total Revenues	**1,087,768**	**1,063,278**	**1,163,000**	**1,099,591**	**1,163,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	19	21	23	23	27
Part-time	5.0	2.3	1.8	2.4	2.4
Total FTE	**24.0**	**23.3**	**24.8**	**25.4**	**29.4**

Adult Probation

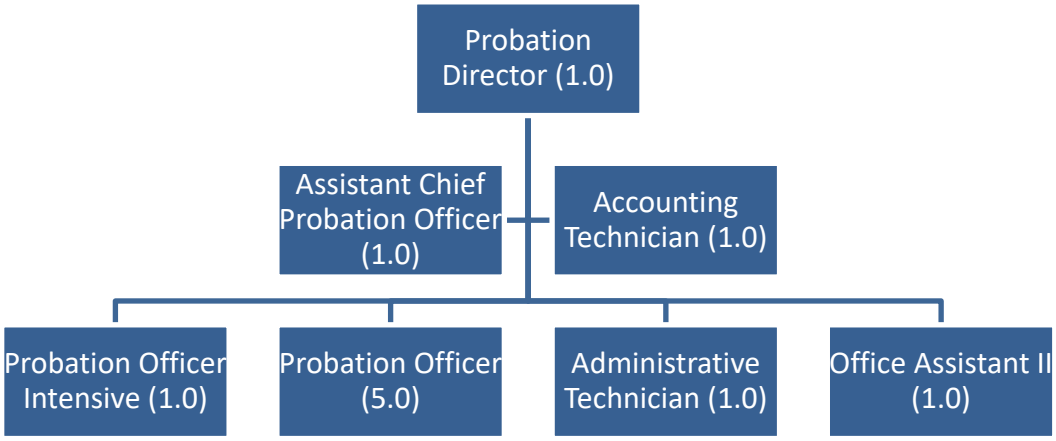
Department Description

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.

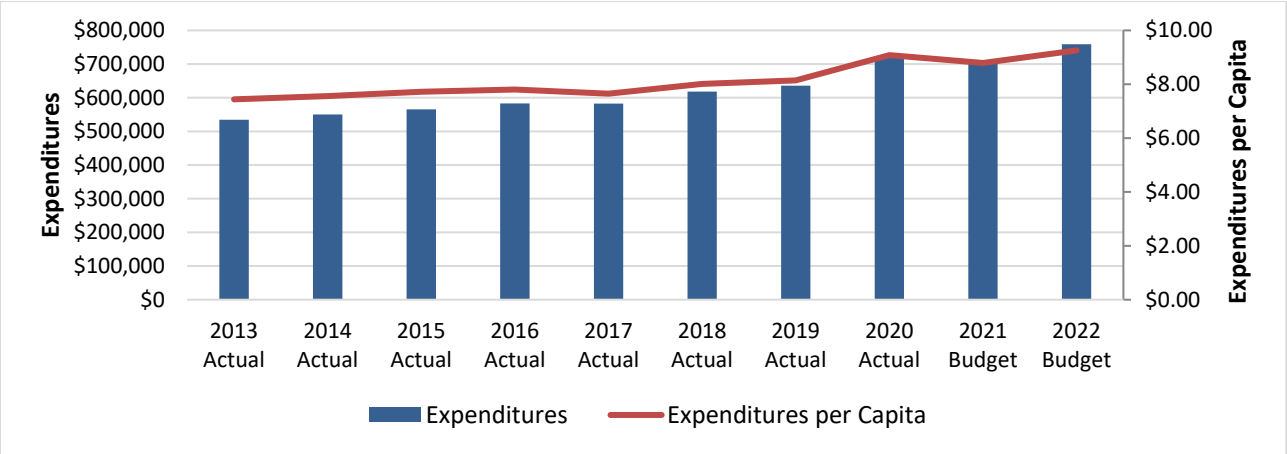
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Average Open Caseload	1,351	1,165	900	1,050	1,125
Per Officer Caseload	193	166	140	180	180
Hours of Community Service Labor Provided	31,572	25,249	20,500	31,250	37,521
New Warrants Issued (monthly)	20	26	20	30	30
# of Offenders Placed in Anger Management	N/A	N/A	N/A	N/A	28
# of Offenders Placed in Batterer's Intervention Program	N/A	N/A	N/A	54	90
Total Restitution Collected from Offenders	N/A	$48,670.68	$35,732.86	$26,723.43	$32,520.00

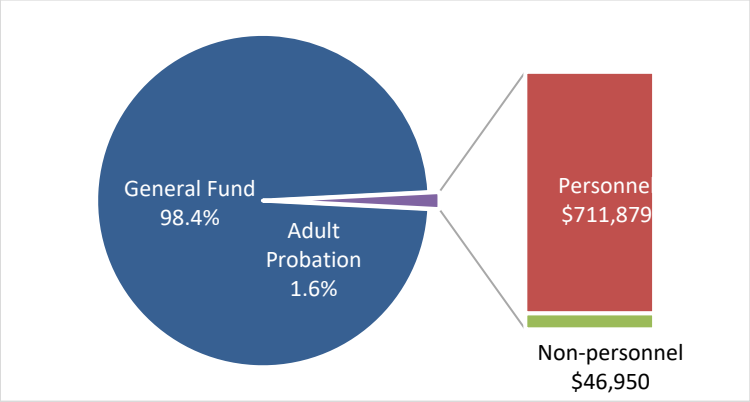
Organization Chart (Full-time Equivalent by Position)



Adult Probation - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	596,673	685,834	676,305	653,153	711,879
Materials, Supplies & Services	39,349	36,557	33,925	32,317	46,100
Capital Outlays		420			
Other Costs – Radio System Fund					850
Total Expenditures	**636,022**	**722,811**	**710,230**	**685,470**	**758,829**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	364,880	347,236	276,000	252,083	276,000
Total Revenues	**364,880**	**347,236**	**276,000**	**252,083**	**276,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	11	11	11	11	11
Total FTE	**11**	**11**	**11**	**11**	**11**

Emergency Medical Service (EMS)

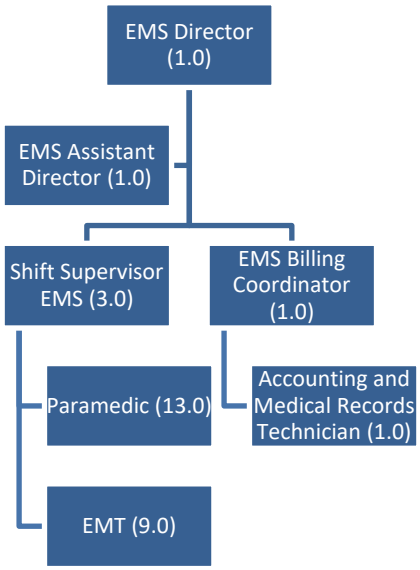
Department Description

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.

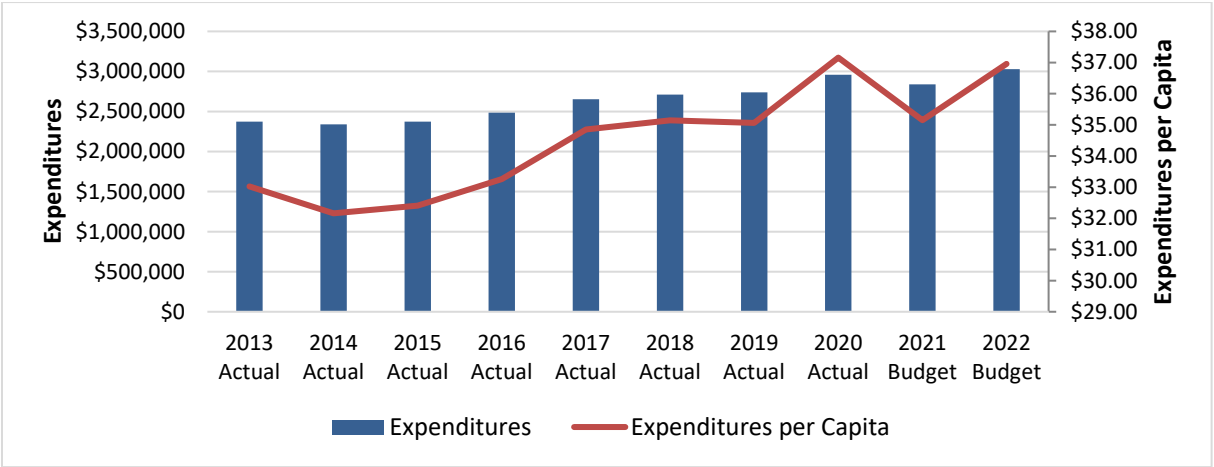
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Service Requests	9,094	9,280	9,225	9,400	10,000
Local Transports	5,826	6,535	6,166	6,400	7,000
Out-of-Town Transports	555	660	301	400	500
No Transport Calls	2,659	2,745	3,059	3,000	3,000
Average Revenue per Call	$247	$267	$244	$260	$290
Full Time Equivalents	N/A	N/A	N/A	35	35
Ambulances Staffed on a 24 Hour Basis	N/A	N/A	N/A	4	4
Staffed Stations	N/A	N/A	N/A	2	2
Residential Population of Area Served	N/A	N/A	N/A	80,000	83,000
Calls Received	N/A	N/A	N/A	9,400	9,500
Patients Transported	N/A	N/A	N/A	6,400	6,200
Patient Transport Refusal	N/A	N/A	N/A	3,000	3,000
Out of Town Transports	N/A	N/A	N/A	400	385
EMS Courses Offered	N/A	N/A	N/A	6	7

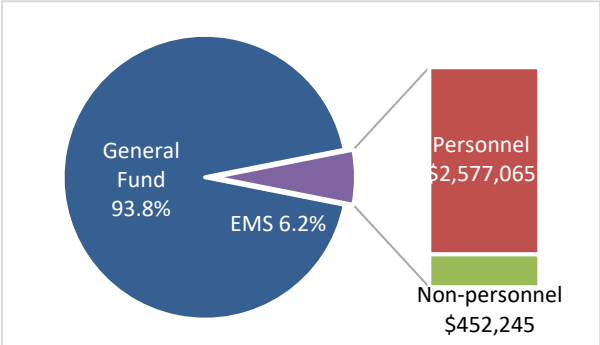
Emergency Medical Service - Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



General Fund vs Department Breakdown



Emergency Medical Service - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	2,380,755	2,569,398	2,424,415	2,604,293	2,577,065
Materials, Supplies & Services	353,748	386,699	414,795	445,245	427,445
Capital Outlays	4,157	1,894			
Other Costs	150	150	150	150	24,800
Total Expenditures	**2,738,810**	**2,958,141**	**2,839,360**	**3,049,688**	**3,029,310**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	1,791,980	1,683,883	1,780,000	1,611,899	1,780,000
Intergovernmental		52,047			
Miscellaneous	9,654	14,496			
Total Revenues	**1,801,634**	**1,750,426**	**1,780,000**	**1,611,899**	**1,780,000**

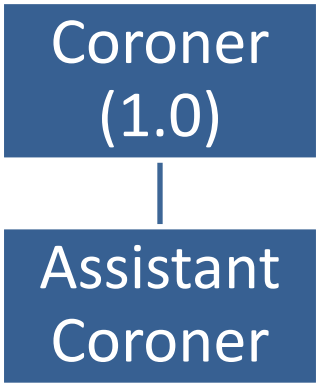
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	29	29	29	29	29
Part-time	4.1	6.5	3.7	6.1	6.5
Total FTE	**33.1**	**35.5**	**32.7**	**35.1**	**35.5**

Coroner

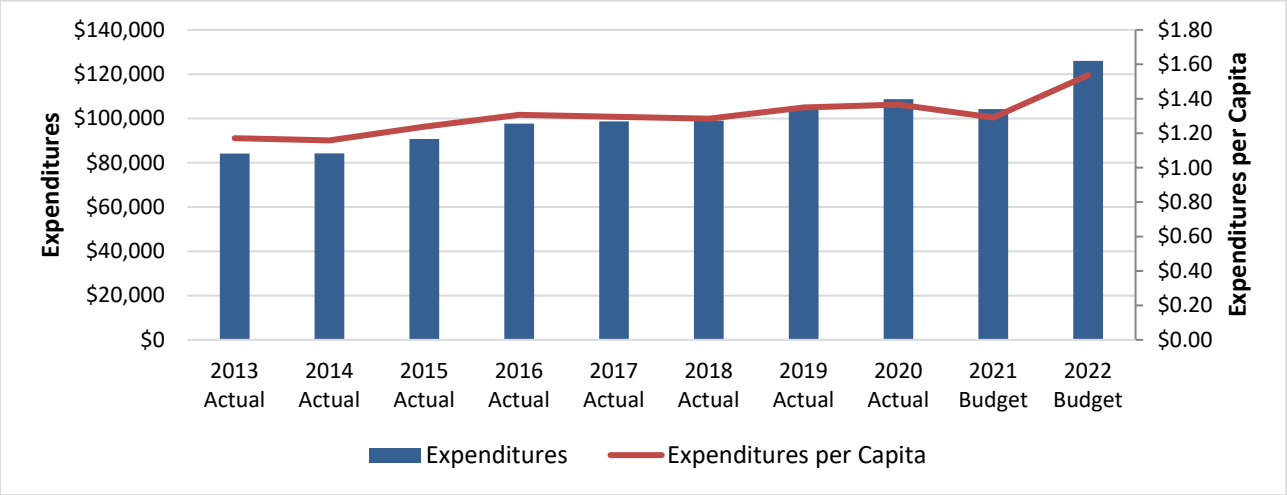
Department Description

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.

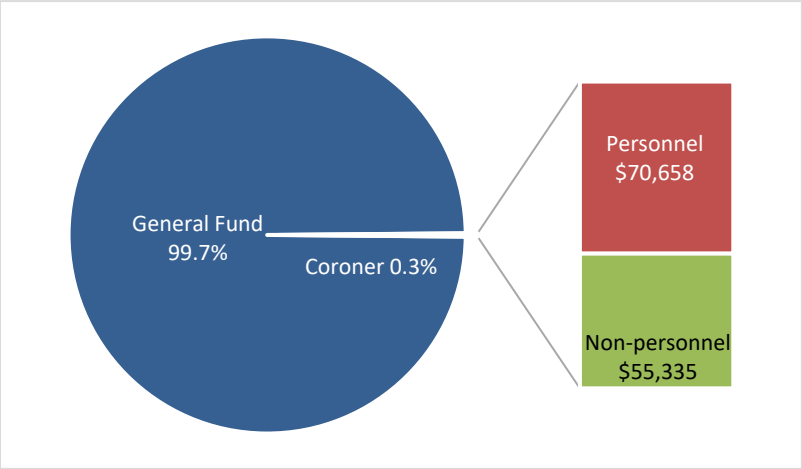
Organization Chart (Full-time Equivalent by Position)



Coroner - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	59,770	65,802	59,620	77,007	70,658
Materials, Supplies & Services	45,784	42,936	44,635	106,464	53,635
Other Costs – Radio Fund Allocation					1,700
Total Expenditures	**105,554**	**108,738**	**104,255**	**183,471**	**125,993**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Elected	1	1	1	1	1
Total FTE	**1**	**1**	**1**	**1**	**1**

Animal Services

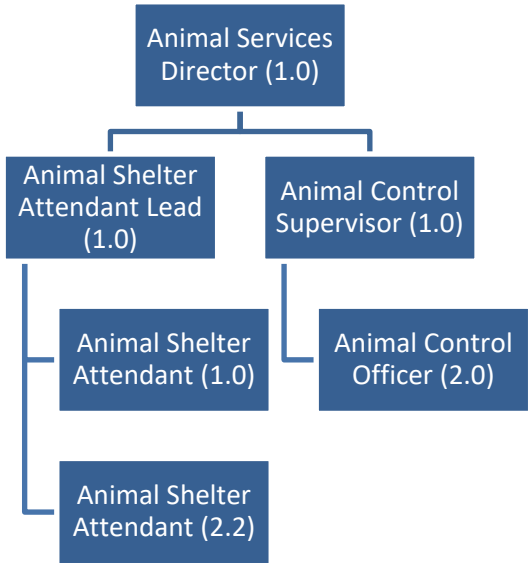
Department Description

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.

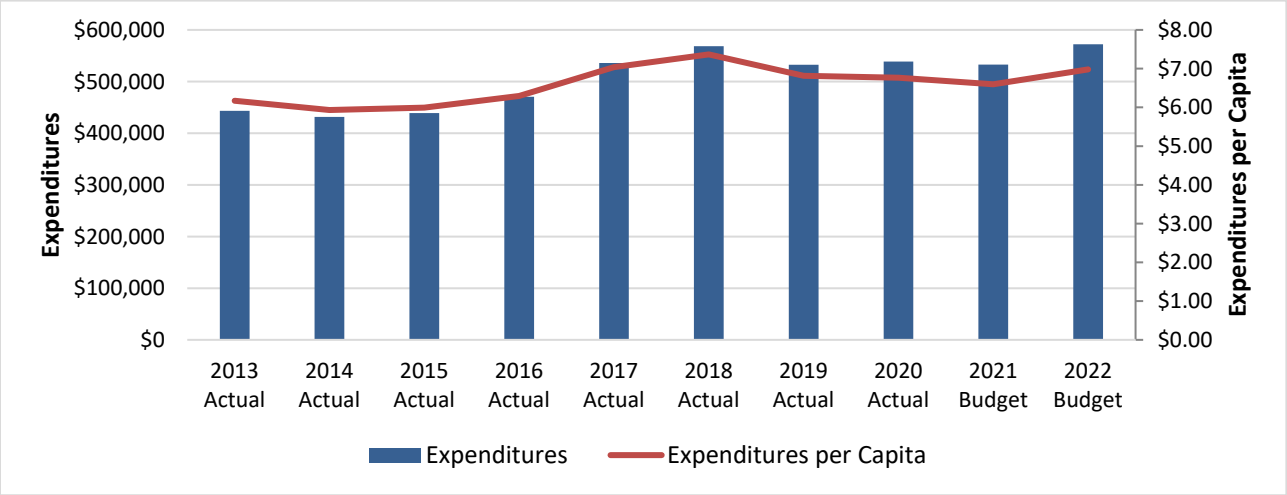
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Intakes/Housing of Homeless Animals	2,137	1,795	1,500	1,170	1,200
Adoptions/Rescues	936	875	1,000	800	850
Adoptions: Dog / Cat	486	527	336	415	425
Rescue/Transfer: Dog / Cat	364	340	531	385	450
Return to Owners	223	185	125	170	160
Euthanasia	705	379	125	120	100
Animal Control Calls/Complaints	2,065	1,818	1,550	1,567	1,500
Citations Given	251	70	100	85	100

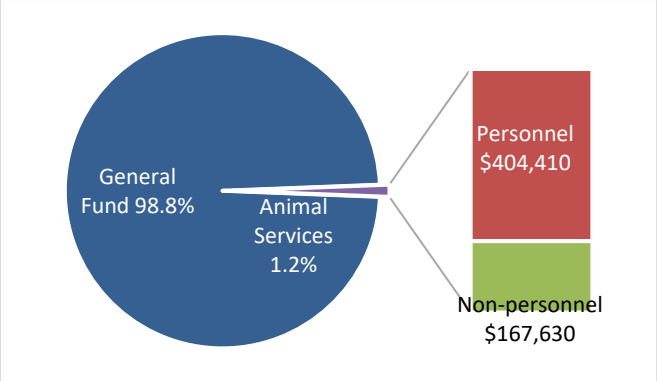
Organization Chart (Full-time Equivalent by Position)



Animal Services - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	307,823	372,288	368,720	377,816	404,410
Materials, Supplies & Services	222,810	166,281	164,030	152,601	164,030
Capital Outlays	3,179				
Other Costs	201	91	200		3,600
Total Expenditures	**534,013**	**538,660**	**532,950**	**530,417**	**572,040**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	17,328	13,364	10,000	10,826	10,000
Intergovernmental	53,505	64,198	60,000	65,206	60,000
Total Revenues	**70,833**	**77,562**	**70,000**	**76,032**	**70,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	6	6	6	6	6
Part-time	1.9	1.7	1.5	1.7	2.2
Total FTE	**7.9**	**7.7**	**7.5**	**7.7**	**8.2**

Public Works

Roads

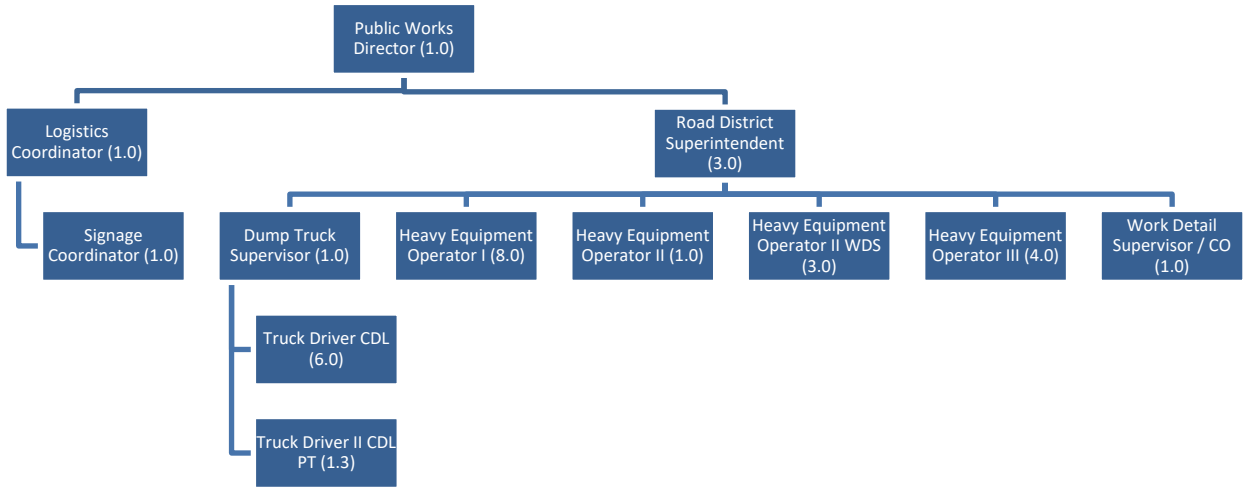
Department Description

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.

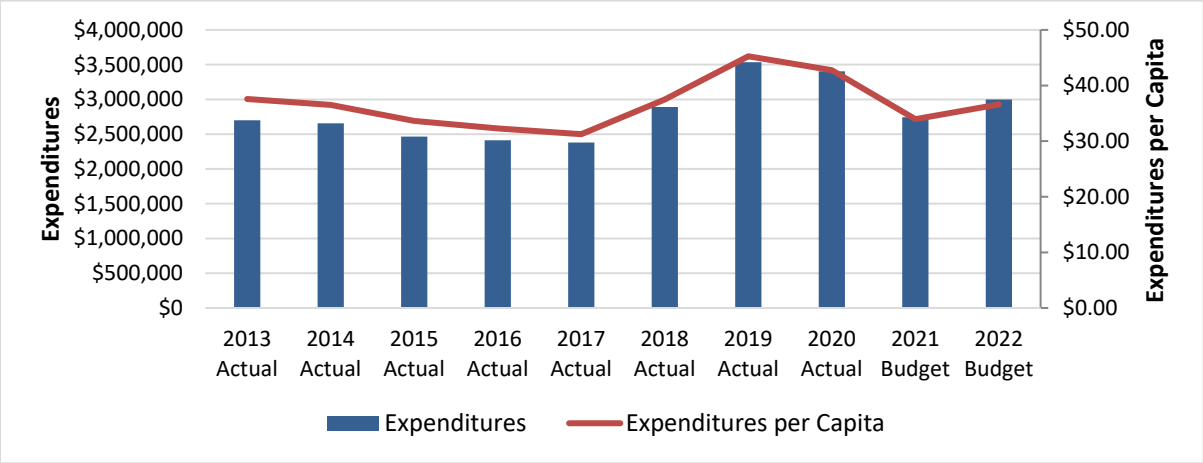
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Paved Road Maintenance (Mileage)	500	553	553	553	553
Dirt Road Maintenance (Mileage)	657	657	657	657	657
Storm Recovery	1	1	1	0	1
# Safey Meetings	N/A	N/A	N/A	52	52

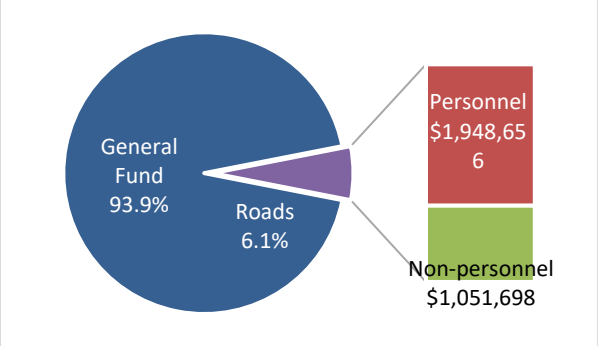
Organization Chart (Full-time Equivalent by Position)



Roads - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	1,567,239	1,732,850	1,751,920	1,614,695	1,948,656
Materials, Supplies & Services	1,409,165	1,525,807	990,785	1,183,214	1,044,273
Capital Outlays		7,877		4,448	
Other Financing Uses	950	136,475	1,050	1,050	
Other Costs		951			7,425
Interfund Transfer	557,776			515,000	
Total Expenditures	**3,535,130**	**3,403,960**	**2,743,755**	**3,318,407**	**3,000,354**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	185,772	192,157	192,255	169,810	192,255
Charges for Services	66,749	53,882	45,000	22,284	45,000
Intergovernmental	521,805	136,475	923,320	923,320	
Miscellaneous	102	335		57	50
Total Revenues	**774,428**	**382,849**	**1,160,575**	**1,115,471**	**237,305**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	29	29	27	27	30
Part-time	2.5	1.5	1.1	1.3	1.3
Total FTE	**31.5**	**30.5**	**28.1**	**28.3**	**31.3**

Solid Waste

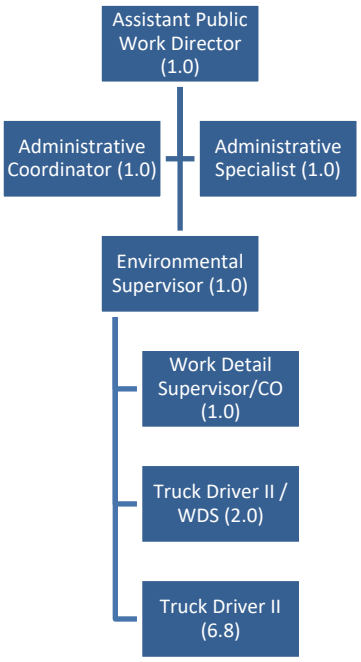
Department Description

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.

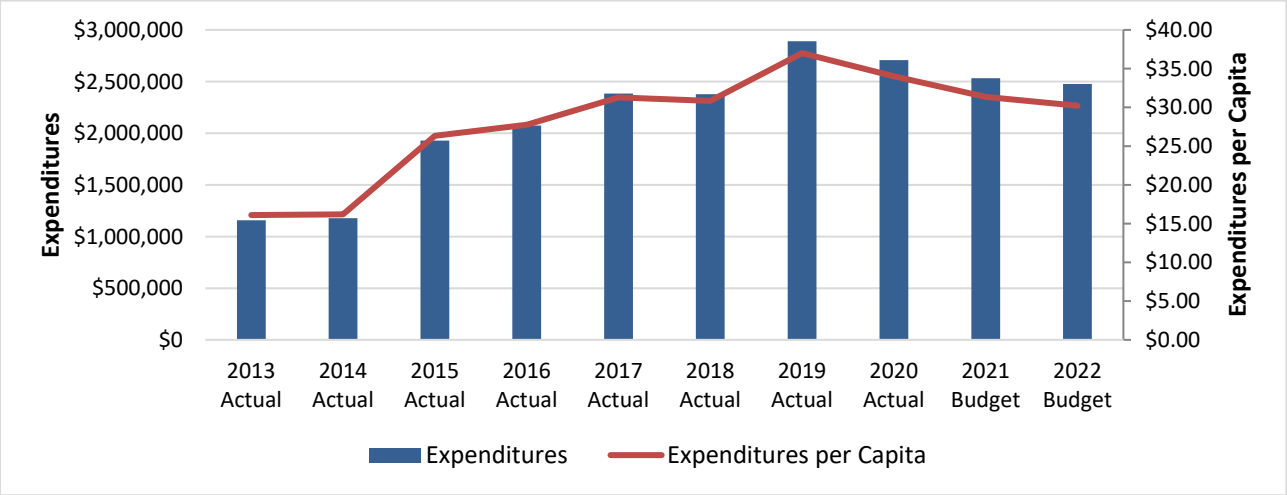
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Solid Waste Tonnage	20,583	20,181	20,000	20,000	20,000
Recycle Cardboard Tonnage	933	0	0	120	0
Recycled Glass Tonnage	40	0	0	0	0
Recycled Metal Tonnage	456	0	0	500	500

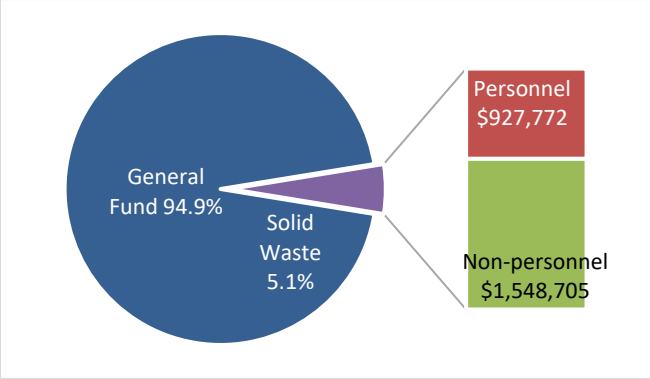
Organization Chart (Full-time Equivalent by Position)



Solid Waste - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	1,202,314	1,161,106	1,002,260	691,481	927,772
Materials, Supplies & Services	511,450	455,528	446,865	510,550	465,605
Capital Outlays	410,787	269,745	262,000	268,437	262,000
Other Costs	766,322	821,366	821,100	774,611	821,100
Total Expenditures	**2,890,873**	**2,707,745**	**2,532,225**	**2,245,079**	**2,476,477**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	738,809	601,109	450,000	452,528	450,000
Intergovernmental	122,000	122,000	122,000	122,000	122,000
Miscellaneous		26,682			
Total Revenues	**860,809**	**749,791**	**572,000**	**574,528**	**572,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	13	13	13	13	13
Part-time	27.1	19.8	1	0.8	0.8
Total FTE	**40.1**	**32.8**	**14**	**13.8**	**13.8**

Fleet Management

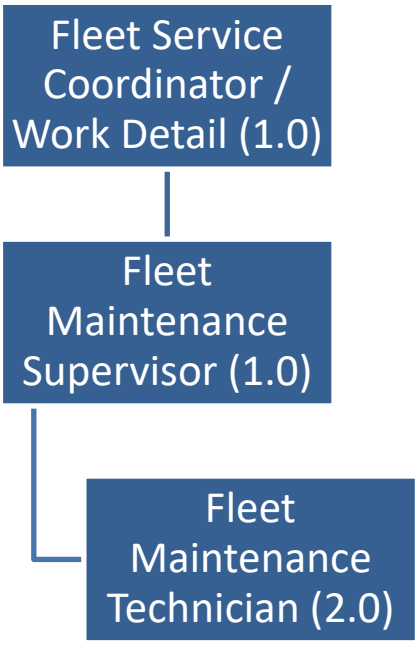
Department Description

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.

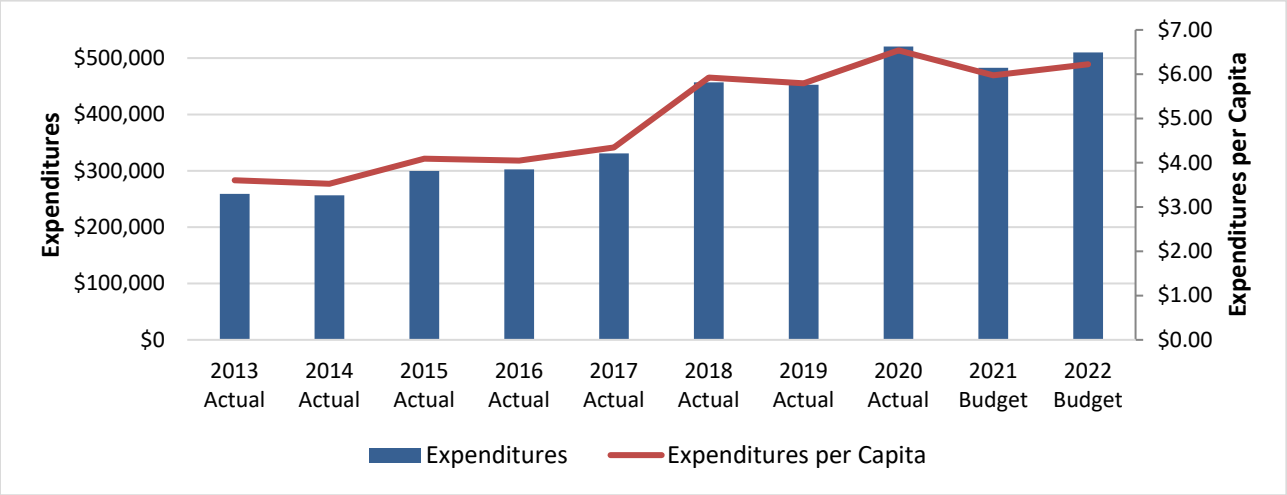
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Total Number of Vehicles in Fleet	301	314	309	310	315
Number of Sheriff Vehicles/Trucks	81	87	85	85	90
Number of Pickup Trucks	125	114	115	115	115
Number of Fire Trucks	34	33	30	30	31
Number of Ambulances	10	10	9	9	10
Number of Roll-off Trucks	6	9	8	12	12
Average Age of Fleet	9	8	8	9	9

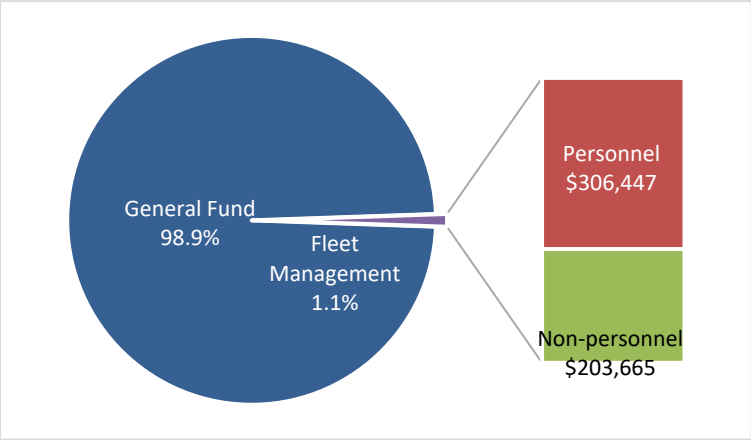
Organization Chart (Full-time Equivalent by Position)



Fleet Management - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	225,055	307,592	293,410	254,405	306,447
Materials, Supplies & Services	226,242	198,412	180,615	218,439	194,965
Capital Outlays	1,635	14,418	8,700	8,290	8,700
Total Expenditures	**452,932**	**520,422**	**482,725**	**481,134**	**510,112**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	4	4	4	4	4
Total FTE	**4**	**4**	**4**	**4**	**4**

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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Health Department	158,200	118,650	118,650	118,650	118,650
Vital Statistics	4,059	6,144	6,150	6,024	6,150
Total Other Costs	**162,259**	**124,794**	**124,800**	**124,674**	**124,800**
Total Expenditures	**162,259**	**124,794**	**124,800**	**124,674**	**124,800**

Mental Health

Program Description

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

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs - Pineland Mental Health	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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs - DFACS	15,000	14,000	14,000	14,000	12,000
Total Expenditures	**15,000**	**14,000**	**14,000**	**14,000**	**12,000**

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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs - Pauper Burials	2,500	2,475	3,000	2,250	3,000
Total Expenditures	**2,500**	**2,475**	**3,000**	**2,250**	**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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	45,923	42,399	46,460	37,842	46,460
Total Expenditures	**45,923**	**42,399**	**46,460**	**37,842**	**46,460**
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Miscellaneous	155,100	155,100	155,100	155,100	155,100
Total Revenues	**155,100**	**155,100**	**155,100**	**155,100**	**155,100**

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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	24,706	39,625	26,000	33,411	38,000
Total Expenditures	**24,706**	**39,625**	**26,000**	**33,411**	**38,000**

Action Pact

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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs – Action Pact	75,600	75,600	75,600	66,000	75,600
Total Expenditures	**75,600**	**75,600**	**75,600**	**66,000**	**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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs - High Hope	4,200	3,850	4,200	4,200	5,000
Total Expenditures	**4,200**	**3,850**	**4,200**	**4,200**	**5,000**

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.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs	562,065	562,065	562,065	562,065	590,170
Total Expenditures	**562,065**	**562,065**	**562,065**	**562,065**	**590,170**

Recreation Administration

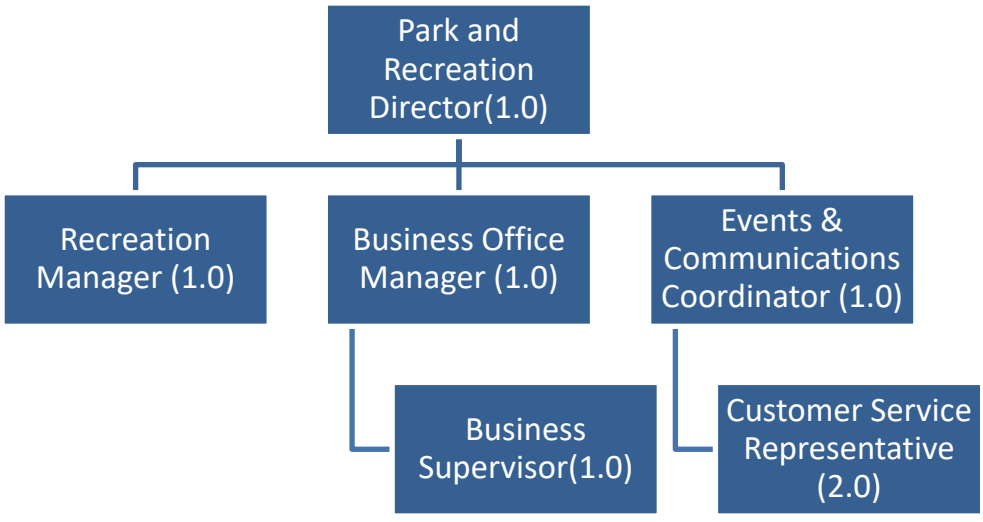
Department Description

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.

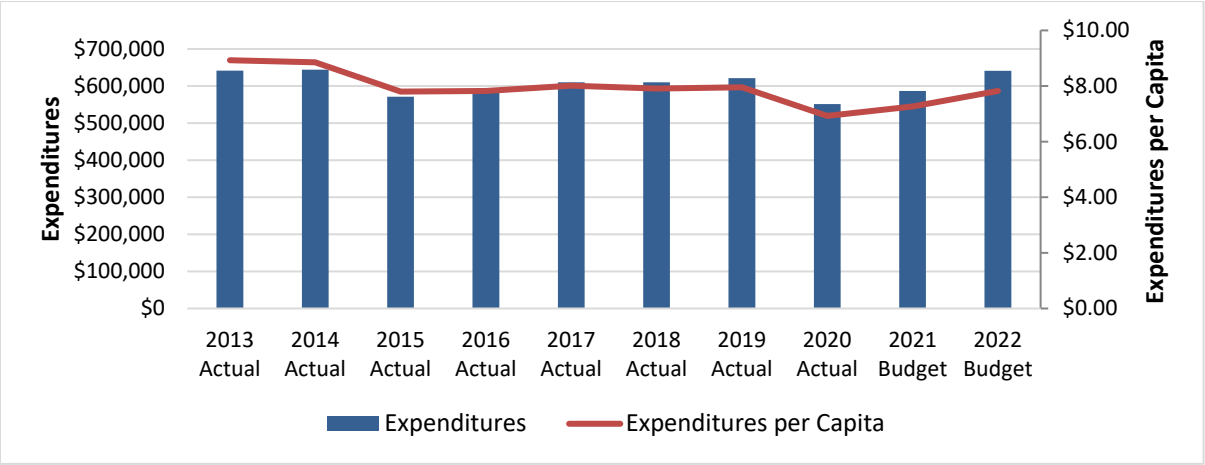
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Recreation Website Visits	74,190	55,346	49,500	46,000	50,000
Social Media Followers	N/A	N/A	8,120	10,445	10,500
Social Media Impressions/Reach	N/A	N/A	362,900	385,000	400,000
Online Registrations	1,339	751	947	1,300	1,500
# of Employment Orientations Held	N/A	N/A	N/A	40	45
# of Employment Orientation Attendees	N/A	N/A	N/A	586	600
# of Separations Completed*	N/A	N/A	N/A	205	400
Donations (Scholarship / Stirrup Some Donations)	N/A	N/A	N/A	$1,312	$1,500

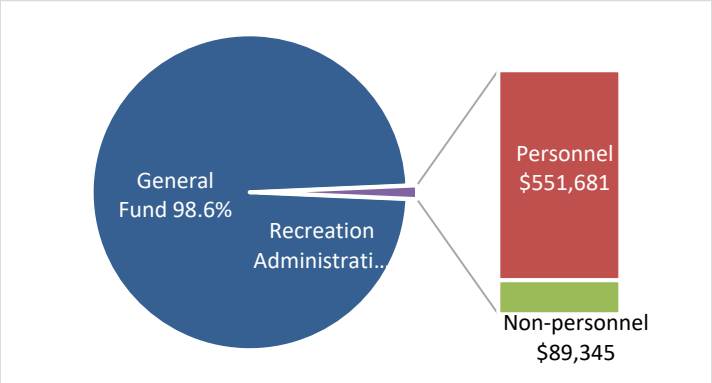
Organization Chart (Full-time Equivalent by Position)



Recreation Administration - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	520,157	493,180	500,840	484,457	551,681
Materials, Supplies & Services	99,678	58,213	85,895	52,360	89,345
Capital Outlays	1,467				
Total Expenditures	**621,302**	**551,393**	**586,735**	**536,817**	**641,026**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Contributions and Donations	460			283	
Miscellaneous	823	308	50	2,369	50
Total Revenues	**1,283**	**308**	**50**	**2,652**	**50**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	7	7	7	7	7
Part-time	0.6	0.5	0.5		
Total FTE	**7.6**	**7.5**	**7.5**	**7**	**7**

Athletics

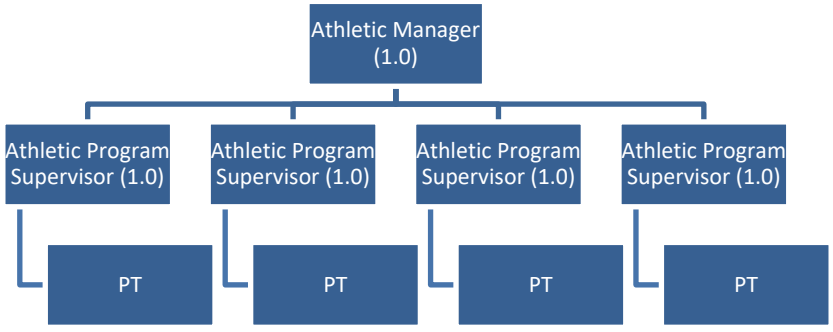
Department Description

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.

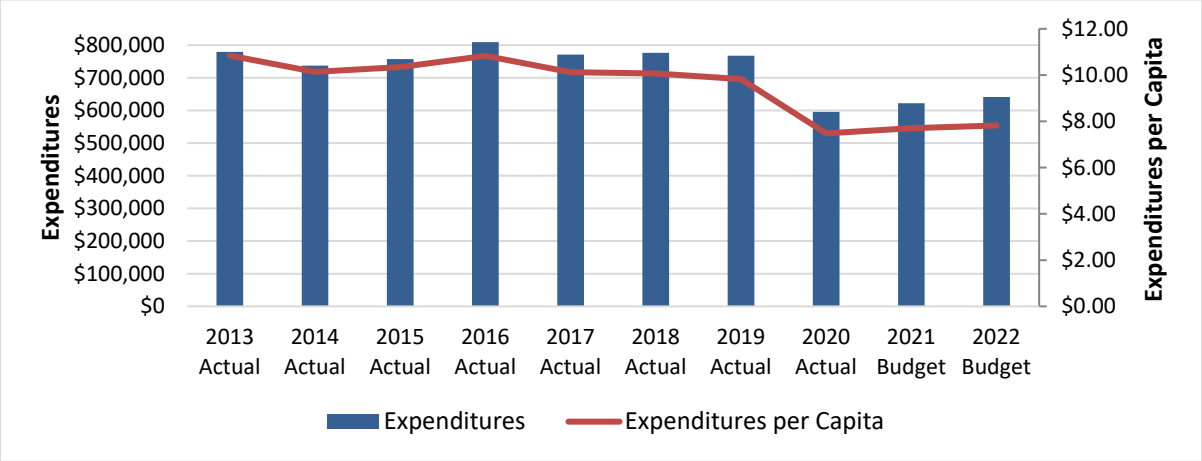
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Youth League and Specialized Sports Participation	3,117	3,346	3,500	2,685	4,100
Youth Events, Camps and Clinics	462	574	615	191	600
Adult League Play Participation	476	557	570	325	650
Number of Volunteers	N/A	N/A	202	371	500
Grants Applied For	N/A	N/A	1	1	1
Total Number of Volunteer Hours	N/A	N/A	12,120	6,142	25,000
# Fields Used for Tournaments	N/A	N/A	N/A	12	15
# Recreational Activities Offered	N/A	N/A	N/A	10	18
Track Participation	N/A	N/A	N/A	96	170

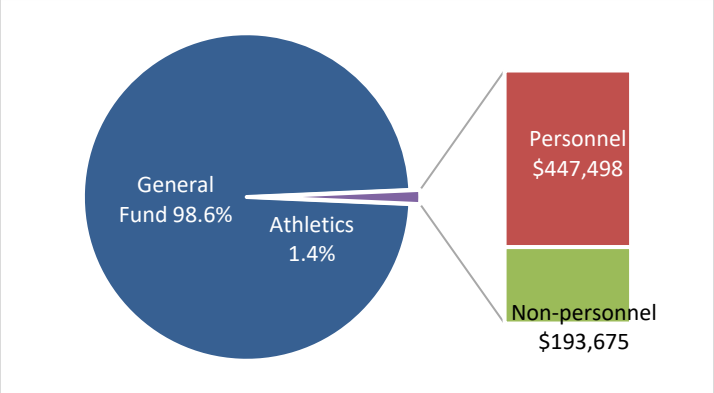
Organization Chart (Full-time Equivalent by Position)



Athletics - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	560,616	432,260	429,960	400,757	447,498
Materials, Supplies & Services	191,234	155,343	192,175	109,352	193,675
Capital Outlays	15,775	7,832			
Total Expenditures	**767,625**	**595,435**	**622,135**	**510,109**	**641,173**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	323,683	177,278	287,500	154,634	281,625
Total Revenues	**323,683**	**177,278**	**287,500**	**154,634**	**281,625**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	6	6	5	5	5
Part-time	10.9	5.4	9.8	3.4	5.4
Total FTE	**16.9**	**11.4**	**14.8**	**8.4**	**10.4**

Concessions

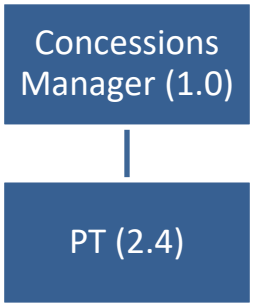
Department Description

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.

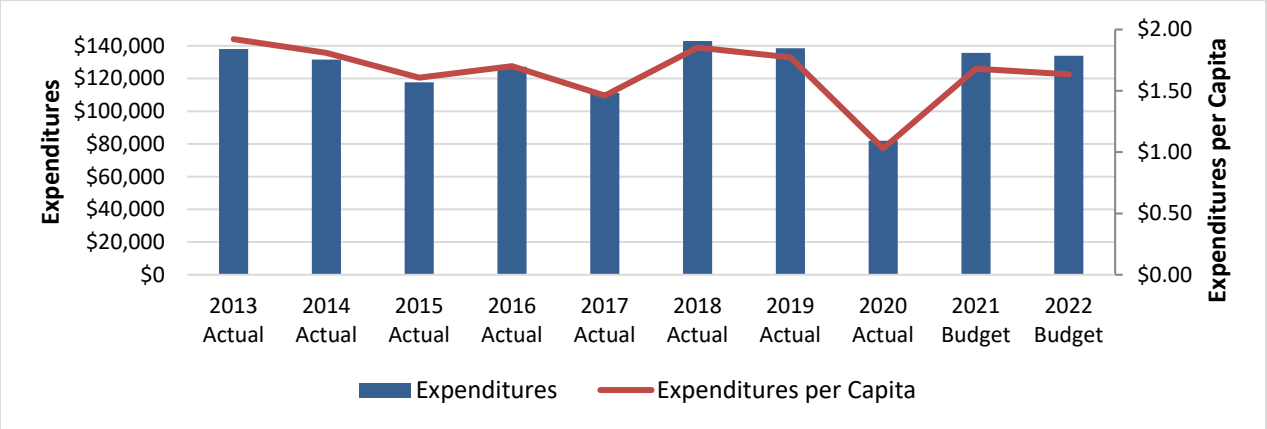
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Athletic Concession Revenue	$70,163	$64,142	$13,975	$40,000	$70,000
Operating Days for 3FC	N/A	N/A	N/A	42	50
Operating Days for 4FC	N/A	N/A	N/A	44	50
Operating Days for 5FC	N/A	N/A	N/A	53	60

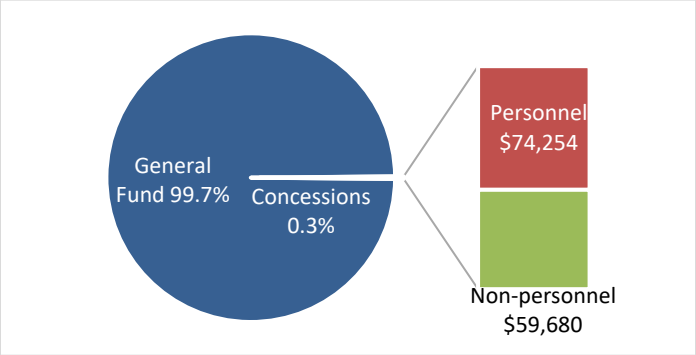
Organization Chart (Full-time Equivalent by Position)



Concessions - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	70,562	44,053	74,835	52,056	74,254
Materials, Supplies & Services	63,448	37,922	60,680	23,108	59,680
Capital Outlays	4,492		200		
Total Expenditures	**138,502**	**81,975**	**135,715**	**75,164**	**133,934**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	66,363	22,629	50,000	30,281	70,000
Contributions and Donations	8,760	636	250		
Total Revenues	**75,123**	**23,265**	**50,250**	**30,281**	**70,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	1	1	1	1	1
Part-time	0.2	1.4	1.2	2.4	2.4
Total FTE	**1.2**	**2.4**	**2.2**	**3.4**	**3.4**

Facility Operations

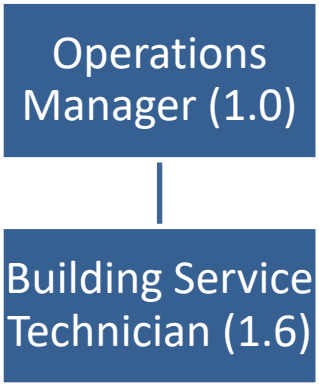
Department Description

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.

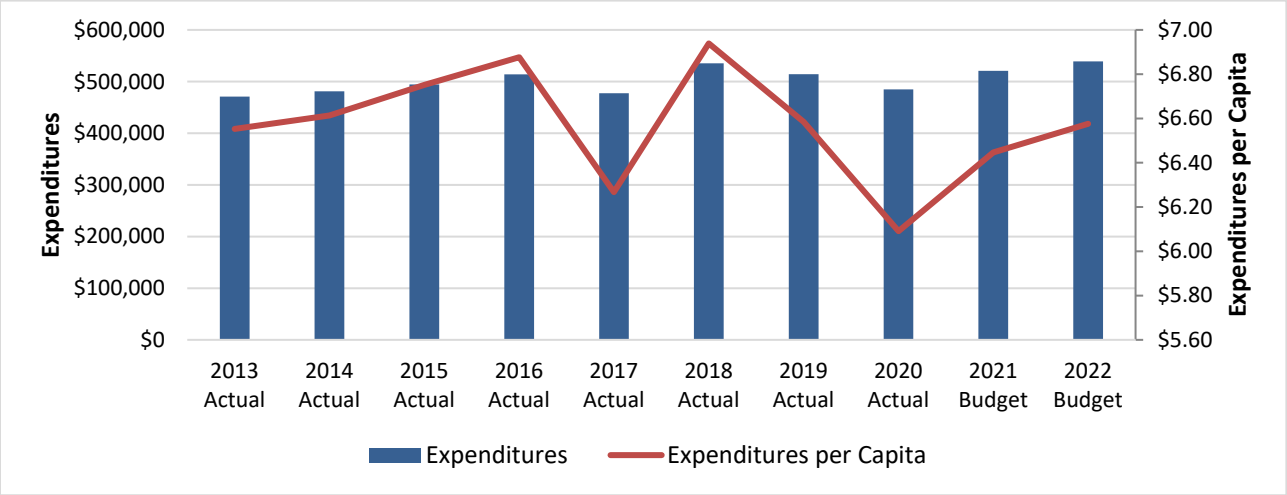
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
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.	N/A	N/A	N/A	126	150
Weekends on Call	N/A	N/A	N/A	47	48
Number of Floor Cleaning Routines	N/A	N/A	N/A	2	3
Number of Trailhead Bathroom Cleaning Routines	N/A	N/A	N/A	50	50
Rentals-Building	N/A	N/A	N/A	348	500
Rentals-Pavilions	N/A	N/A	N/A	175	225

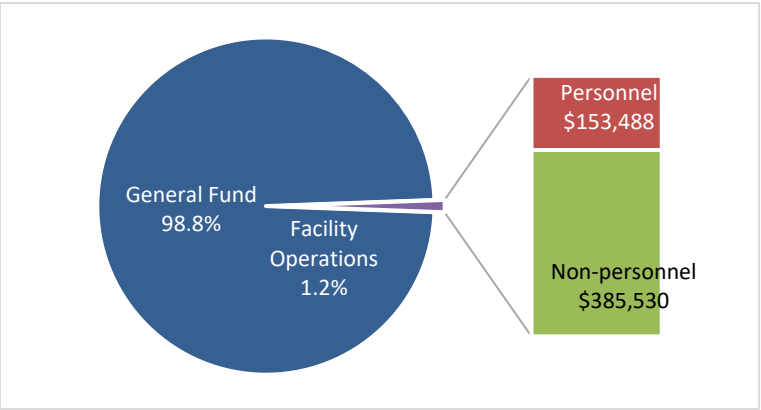
Organization Chart (Full-time Equivalent by Position)



Facility Operations - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	181,872	188,297	180,815	125,693	153,488
Materials, Supplies & Services	325,430	301,590	334,930	299,047	380,530
Capital Outlays	7,577		5,000		5,000
Total Expenditures	**514,879**	**484,887**	**520,745**	**424,740**	**539,018**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	101,434	61,403	93,200	59,704	77,400
Total Revenues	**101,434**	**61,403**	**93,200**	**59,704**	**77,400**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	3	3	3	3	2
Part-time					0.6
Total FTE	**3**	**3**	**3**	**3**	**2.6**

Agriculture Complex

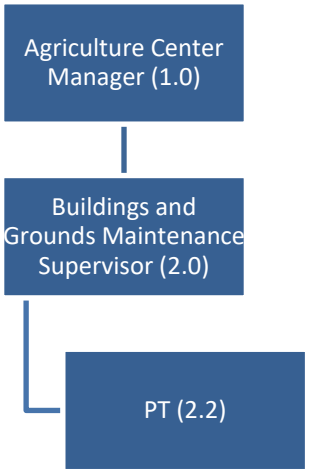
Department Description

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.

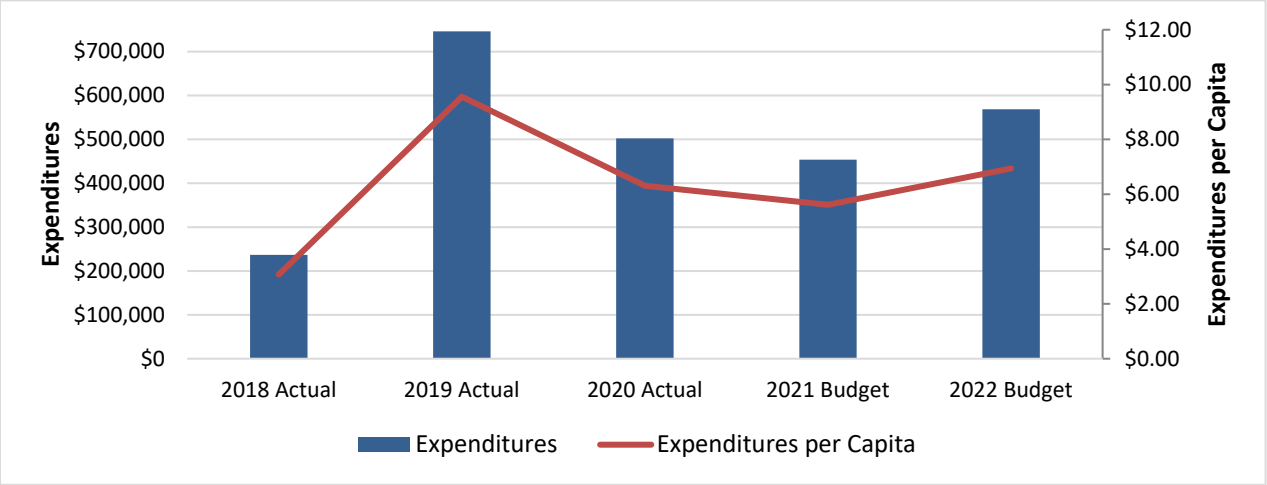
Performance Measure

Measurement Type	**2019**	2020	2021	2022
Attendance In County	2,759	1,604	3,320	3,400
Attendance Out of County	2,832	5,564	3,640	3,800
Livestock \ Animal Events (Including Dogs)	12	18	18	20
Non-Livestock \ Animal Events (Including Dogs)	2	10	10	12
Free To Public Events	13	20	20	20
Events Charging Admission	1	1	2	2
Private Events	0	7	8	10
Weekend Event Rentals	12	19	14	22
Weekday and Night Rentals	5	17	14	18
Public Riding Program Participants	151	389	600	750
Facility Ratio of Cost vs. Revenue	21%	5%	75%	90%
Website Visits	N/A	5,160	6,000	6,750
Social Media Impressions / Reach	N/A	114,788	125,000	142,000
Social Media Followers	N/A	2,170	2,375	2,500

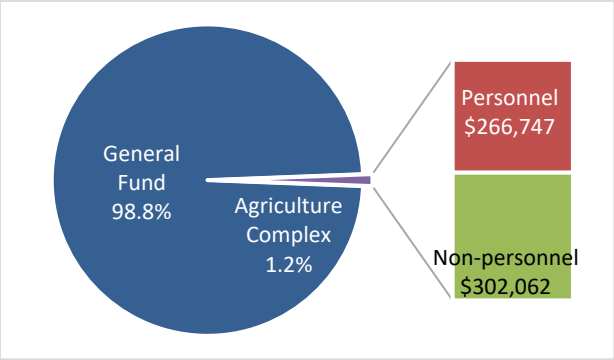
Organization Chart (Full-time Equivalent by Position)



Agriculture Complex - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	139,813	208,377	198,355	184,625	266,747
Materials, Supplies & Services	122,965	153,652	145,690	162,205	198,390
Capital Outlays	380,042	31,250			
Other Costs		5,427	6,000		
Debt Service	103,672	103,672	103,680	103,672	103,672
Total Expenditures	**746,492**	**502,378**	**453,725**	**450,502**	**568,809**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services		122,934	100,000	188,991	187,847
Contributions and Donations	10,355	2,050	500		
Miscellaneous	9,250				
Total Revenues	**19,605**	**124,984**	**100,500**	**188,991**	**187,847**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	2	2	2	3
Part-time	1.5	2.2	2.2	0.8	2.2
Total FTE	**3.5**	**4.2**	**4.2**	**2.8**	**5.2**

Community Recreation

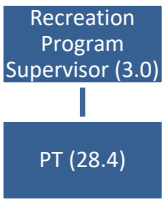
Department Description

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.

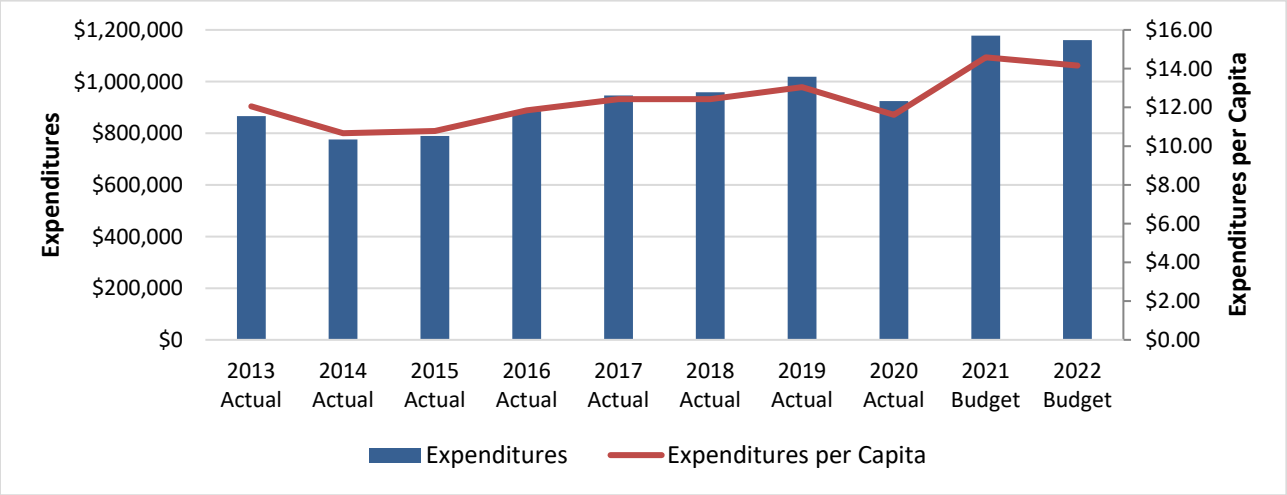
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
AfterSchool Programming Participants		25,063	19,238	13,577	20,000
Camp Adventure Programming Participants		2,537	1,411	1,345	1,400
Summer Day Camp Programming Participants				960	1,440
Events Held	20,291	17,100	15,200	18,760	20,000
Instructional Programming Participation	2,740	3,310	3,150	3,600	3,800
Senior Adults Program Participation	4,794	4,380	4,420	676	700
Number of Event Volunteers			132	180	200
Event Volunteer Hours			1,320	1,720	1,800
Number of Sports Volunteers				227	250
Sports Volunteer Hours				5,675	6,250
Afterschool Duration		37 weeks	29 weeks	34 weeks	37 weeks
Camp Adventure Duration		25 days	19 days	25 days	28 days
Summer Day Camp Duration			5 weeks	6 weeks	9 weeks

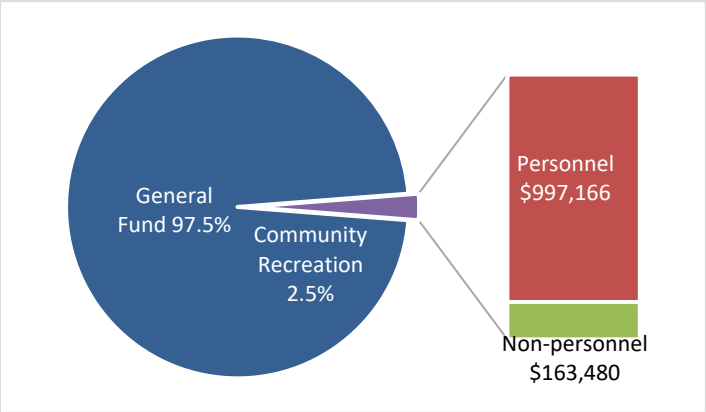
Organization Chart (Full-time Equivalent by Position)



Community Recreation - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	857,940	796,070	1,014,550	721,172	997,166
Materials, Supplies & Services	160,815	126,597	163,480	101,403	163,480
Capital Outlays		1,948			
Total Expenditures	**1,018,755**	**924,615**	**1,178,030**	**822,575**	**1,160,646**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	1,193,712	1,246,262	1,137,830	673,865	1,149,850
Total Revenues	**1,193,712**	**1,246,262**	**1,137,830**	**673,865**	**1,149,850**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	3	3	4	4	3
Part-time	36.1	28.4	41.7	24.2	28.4
Total FTE	**39.1**	**31.4**	**45.7**	**28.2**	**31.4**

Parks and Grounds

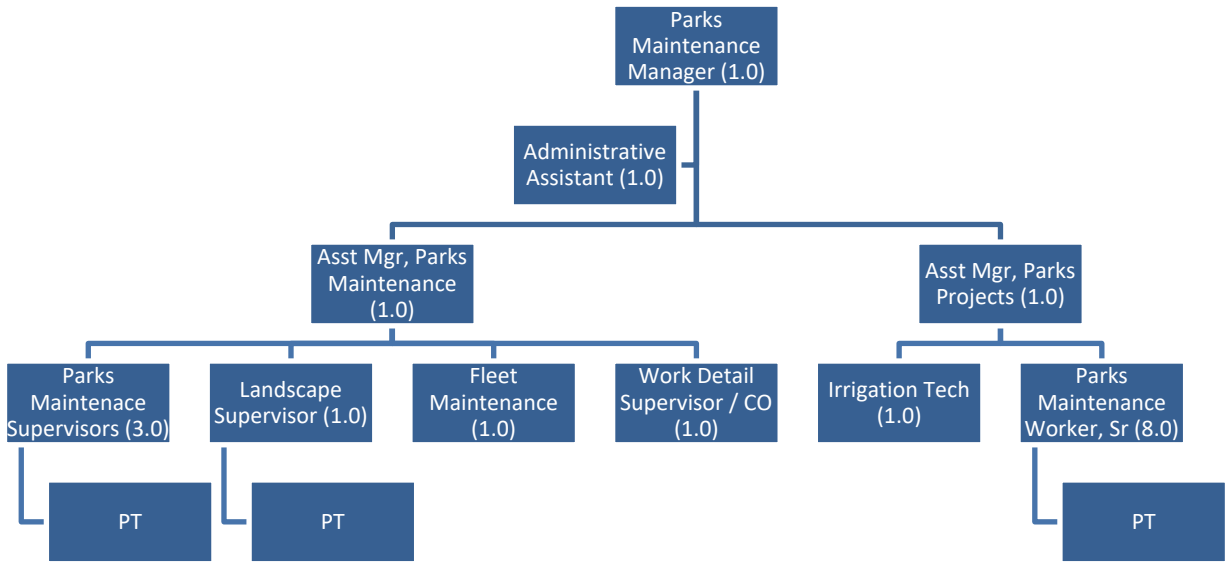
Department Description

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.

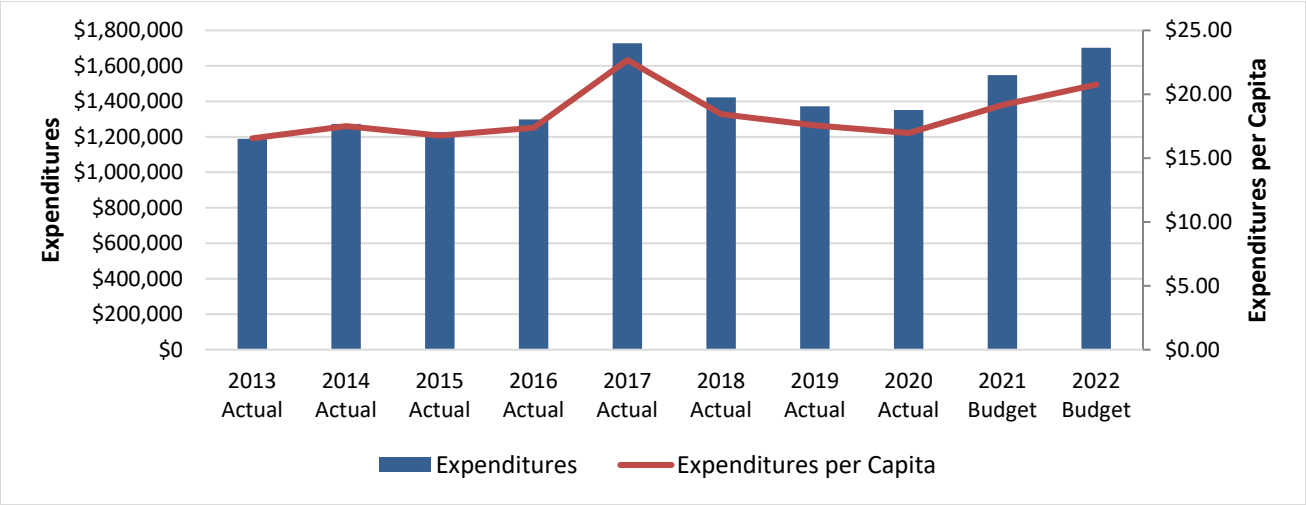
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
General Maintenance work orders completed	99	120	75	6	80
Fleet Maintenance work orders completed	175	241	140	90	150
Number of Park Acres per 1,000 Population	4	4	4	4	4
Work Order Completed	118	89	75	96	200
# of Building Structures Maintained	43	43	47	47	49

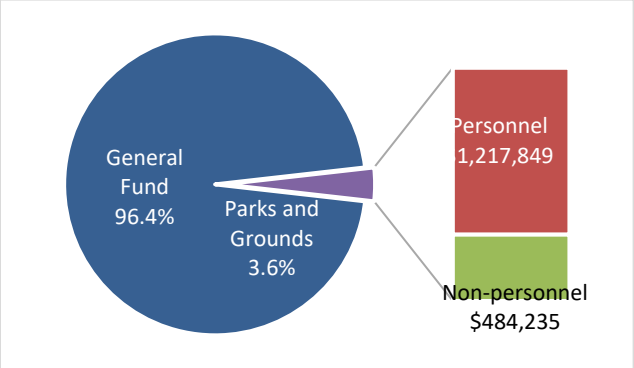
Organization Chart (Full-time Equivalent by Position)



Parks and Grounds - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	908,112	963,892	1,102,565	921,519	1,217,849
Materials, Supplies & Services	446,583	381,361	434,685	440,146	468,185
Capital Outlays	17,070	5,519	10,200	280	15,900
Other Financing Uses	150	150	150	150	150
Total Expenditures	**1,371,915**	**1,350,922**	**1,547,600**	**1,362,095**	**1,702,084**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	18	18	18	18	19
Part-time	9.1	7.3	11.6	4.3	7.3
Total FTE	**27.1**	**25.3**	**29.6**	**22.3**	**26.3**

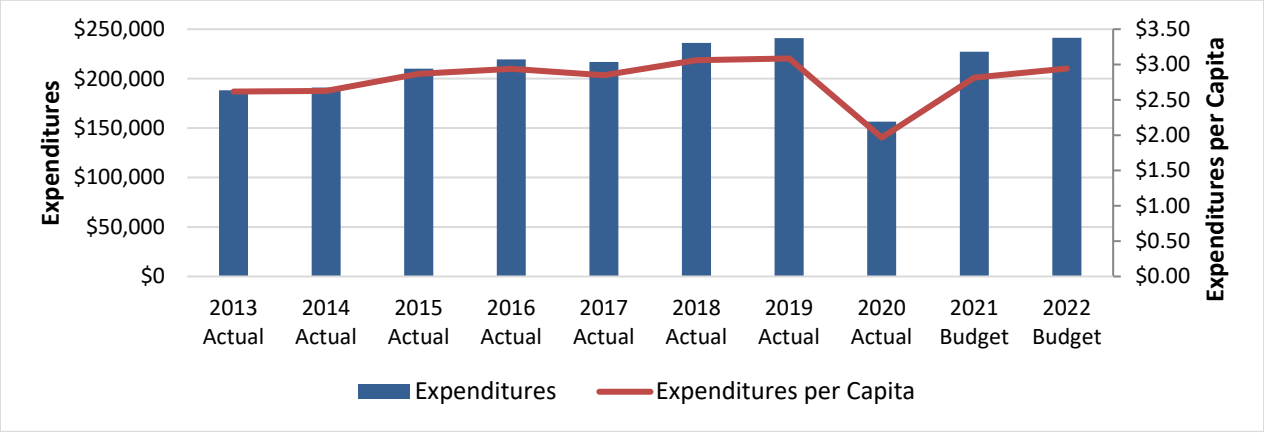
Housing and Development

Agricultural Resources

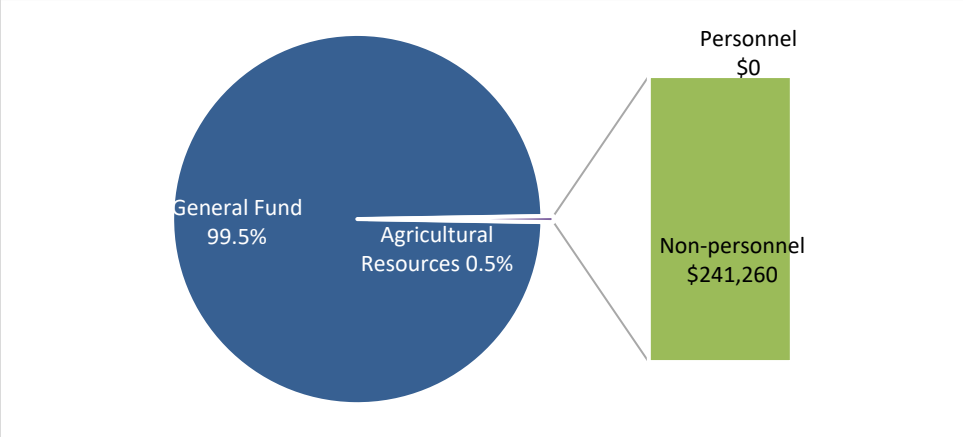
Department Description

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.

Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	122,647	115,038	116,830	2,730	
Materials, Supplies & Services	117,010	41,486	108,960	121,821	241,260
Capital Outlays	1,342		1,500	1,097	
Total Expenditures	**240,999**	**156,524**	**227,290**	**125,648**	**241,260**

Building Inspection

Department Description

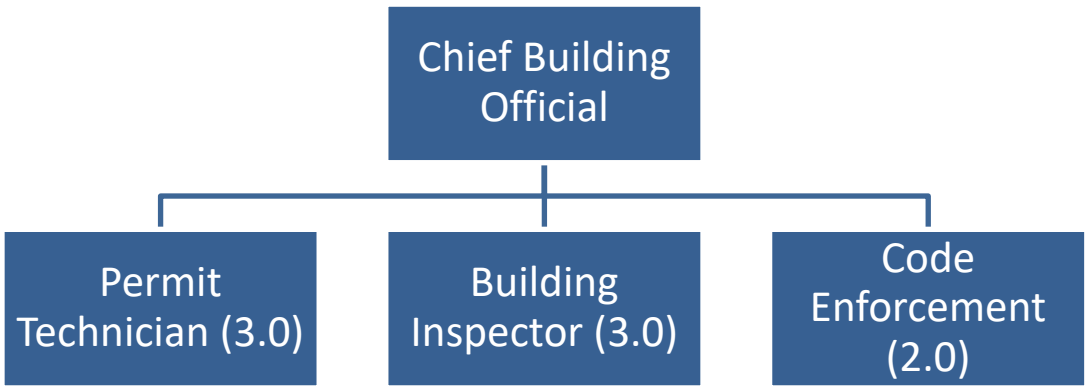
To protect public health, safety, and general welfare by ensuring compliance with adopted codes that regulate structural strength, stability, sanitation, lighting, ventilation, fire safety and other hazards associated with construction, alteration, removal, demolition, use or occupancy of buildings, 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 Measure

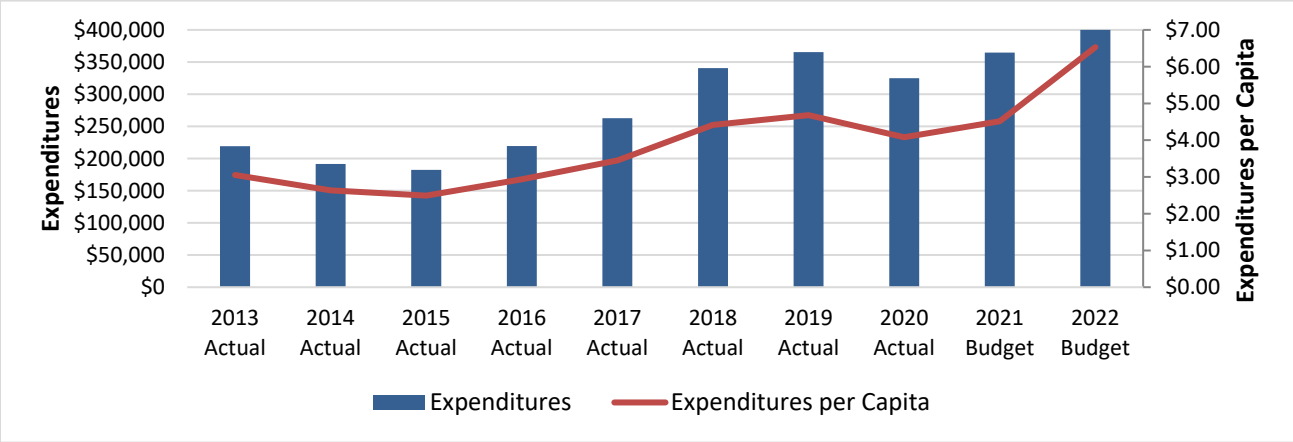
Measurement Type	2018	2019*	2020*	2021*	2022*
Single-family Home Permits	326	290	320	290	285
Manufactured Home Permits	106	120	132	125	145
Total Building Permits	769	691	827	750	700
Single Family Permit Valuation	$60,382,392	$50,887,508	$63,938,387	$50,000,000	$49,500,000
Building Inspections	3,836	7,337	10,773	9,770	9,600
Land Disturbing Inspections	280	452	475	450	375
Code Inspections	278	698	828	800	815

* Software change keeps track of all inspections performed.

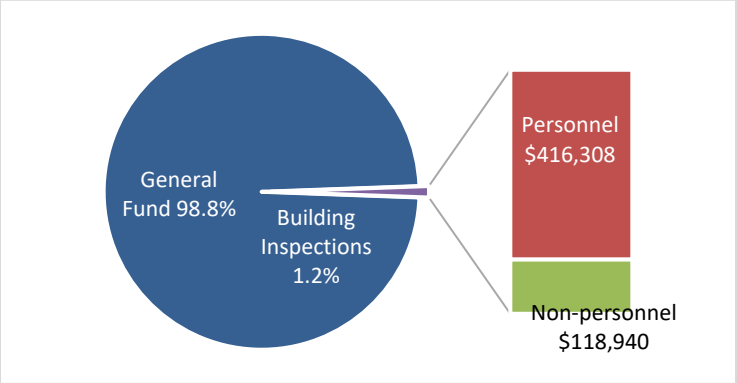
Organization Chart (Full-time Equivalent by Position)



Building Inspections - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	265,695	292,138	310,570	315,015	416,308
Materials, Supplies & Services	36,231	32,770	51,265	56,538	55,665
Capital Outlays	63,563		3,000		62,000
Other Costs					1,275
Total Expenditures	**365,489**	**324,908**	**364,835**	**371,553**	**535,248**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Licenses and Permits	271,914	313,395	208,600	317,501	300,000
Total Revenues	**271,914**	**313,395**	**208,600**	**317,501**	**300,000**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	5	5	6	6	8
Total FTE	**5**	**5**	**6**	**6**	**8**

Planning and Zoning

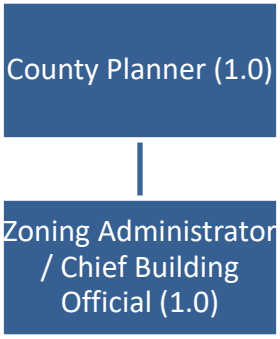
Department Description

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.

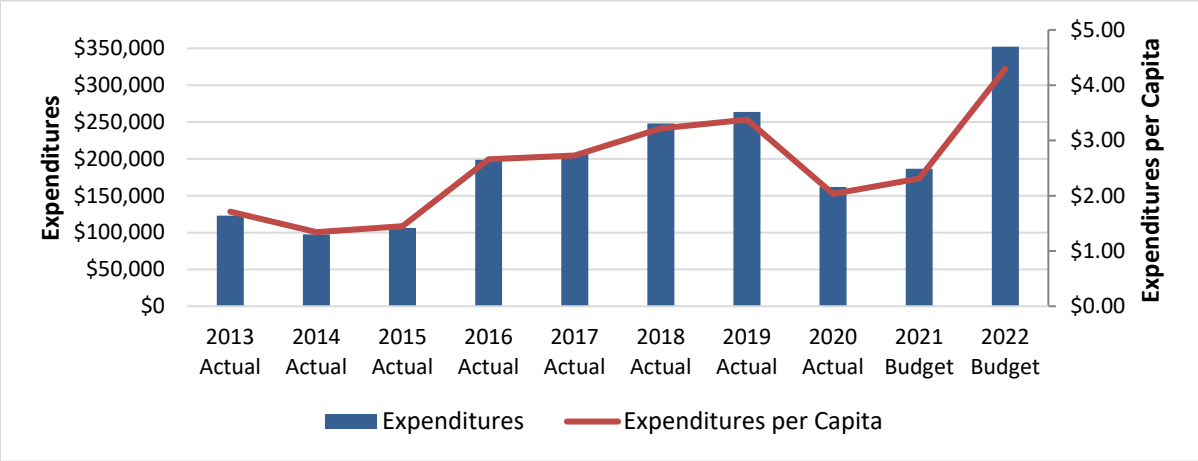
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Conditional Use Applications	35	16	14	15	18
Variance Applications	10	24	21	25	25
Rezone Applications	35	21	15	10	15
Sketch Plan Application	4	7	10	8	15
Department Reviews	29	23	20	18	20

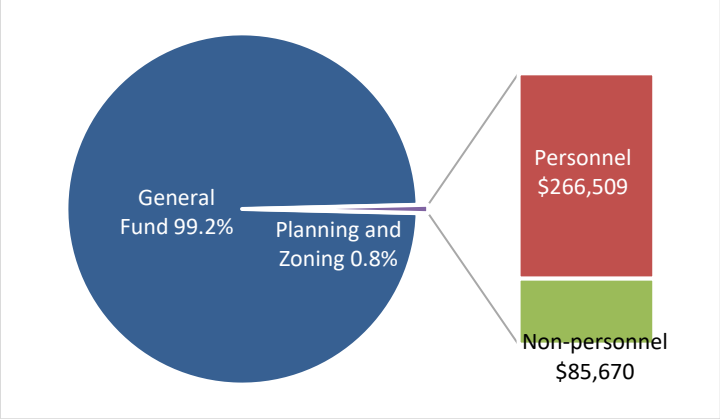
Organization Chart (Full-time Equivalent by Position)



Planning and Zoning - Expenditure Trends



General Fund vs Department Breakdown



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	169,674	107,099	104,020	106,125	266,509
Materials, Supplies & Services	65,823	54,100	45,670	29,028	48,670
Capital Outlays	28,769	700	37,000	43,350	37,000
Total Expenditures	**264,266**	**161,899**	**186,690**	**178,503**	**352,179**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	3,017	7,991	5,000	7,191	6,000
Licenses and Permits	30,905	14,423	14,000	12,865	14,000
Total Revenues	**33,922**	**22,414**	**19,000**	**20,056**	**20,000**

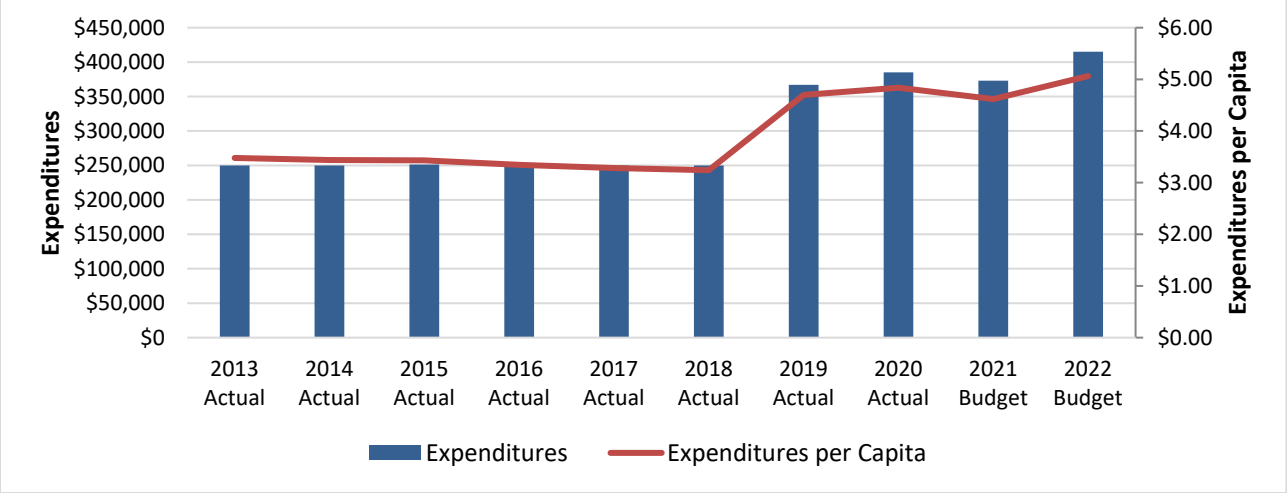
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	1	1	1	2
Total FTE	**2**	**1**	**1**	**1**	**2**

Economic Development

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Other Costs	366,982	385,025	385,025	400,622	415,000
Total Expenditures	**366,982**	**385,025**	**385,025**	**400,622**	**415,000**

VI. Special Revenue Funds

Special Revenue Funds Overview.....215

CI Phone 216
Jail Add-on..... 217
Drug Education..... 218
Juvenile Services 219
Accountability Court 220
E911 222
CI Inmate..... 224
Sheriff Phone..... 225
Jail Commissary..... 226
Confiscated Assets 227
Sheriff Fingerprint 228
Grants 229
Airport..... 230
Street Lighting 232
Statesboro Fire District..... 233
Rural Fire..... 234
Tourism 237

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

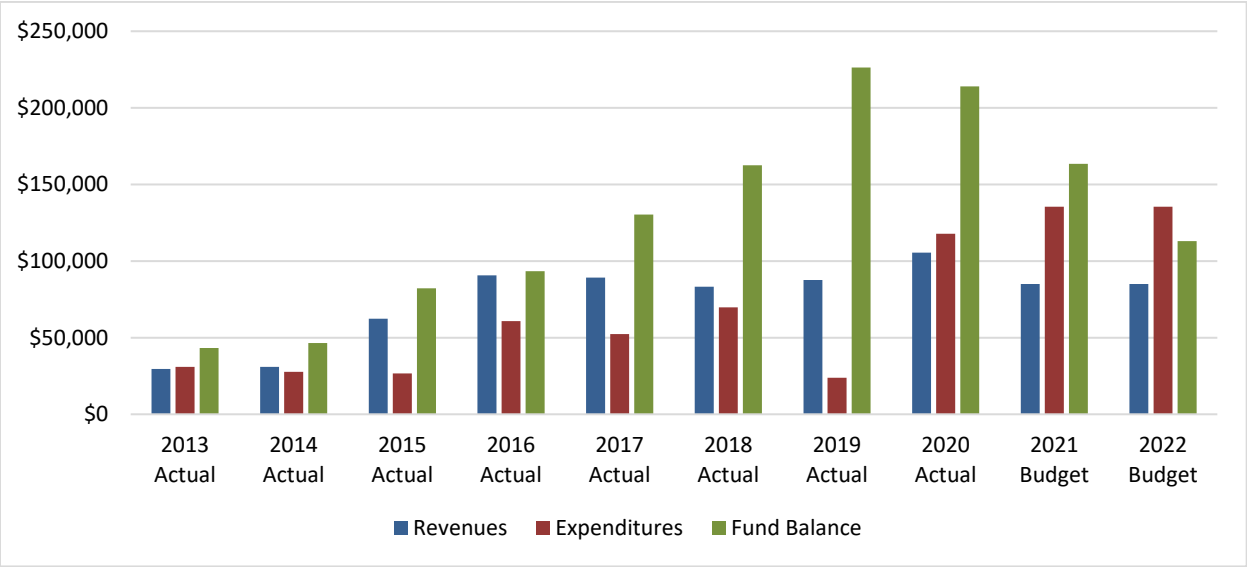
The County has 17 Special Revenue Funds: CI Phone, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff Fingerprint, Grants, Airport, Street Lighting, Statesboro Fire District, Rural Fire, and Tourism. Many 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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	10,504	12,283		6,027	
Capital Outlay	7,884	103,547	50,000	186,911	130,000
Indirect Cost Allocation	5,500		5,500	5,500	5,500
Interfund Transfer		2,000	80,000		
Total Expenditures	**23,888**	**117,830**	**135,500**	**198,438**	**135,500**

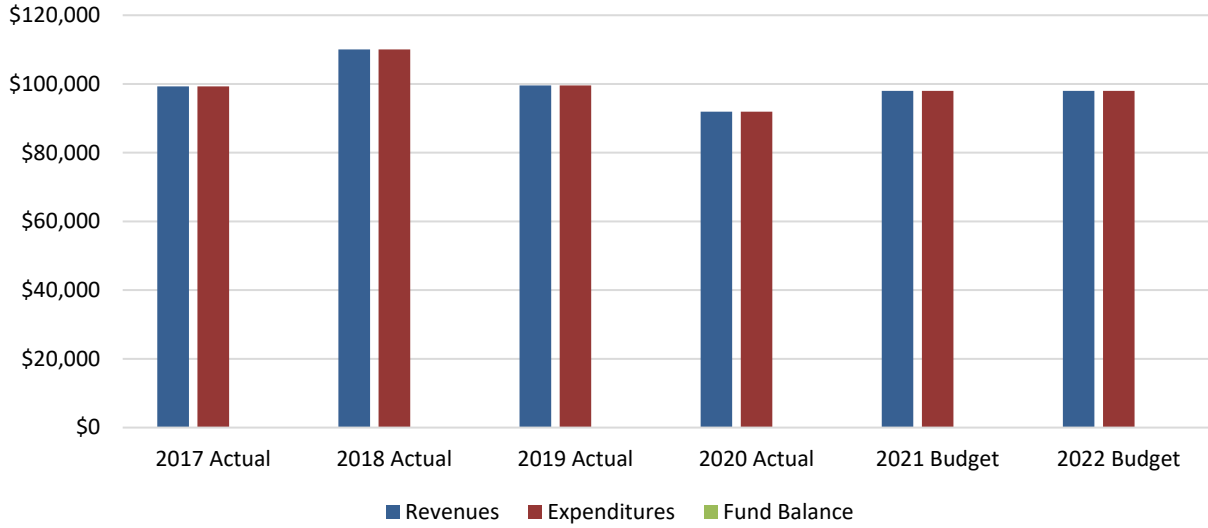
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Investment				502	
Miscellaneous	87,692	105,483	85,000	78,300	85,000
Total Revenues	**87,692**	**105,483**	**85,000**	**78,802**	**85,000**
Fund Balance	**226,349**	**214,002**	**163,502**	**94,366**	**43,866**

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.

Expenditure Trends



Budget

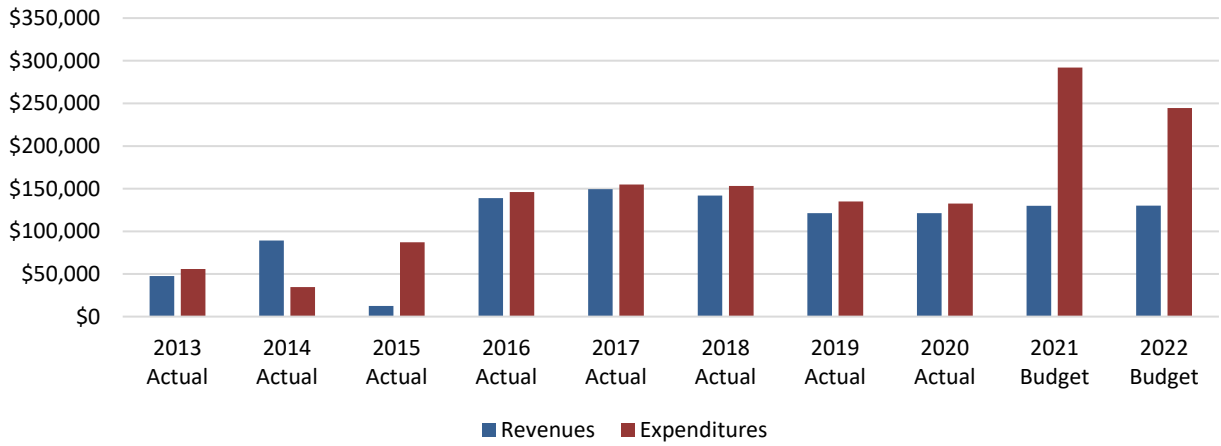
Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	99,595	91,914	98,000	86,687	98,000
Total Expenditures	**99,595**	**91,914**	**98,000**	**86,687**	**98,000**
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	99,595	91,914	98,000	86,687	98,000
Total Revenues	**99,595**	**91,914**	**98,000**	**86,687**	**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, local matching funds for the Drug Court program, and for the Drug Abuse Council (funded at 5% of alcoholic beverage excise taxes).

Expenditure Trends



Budget

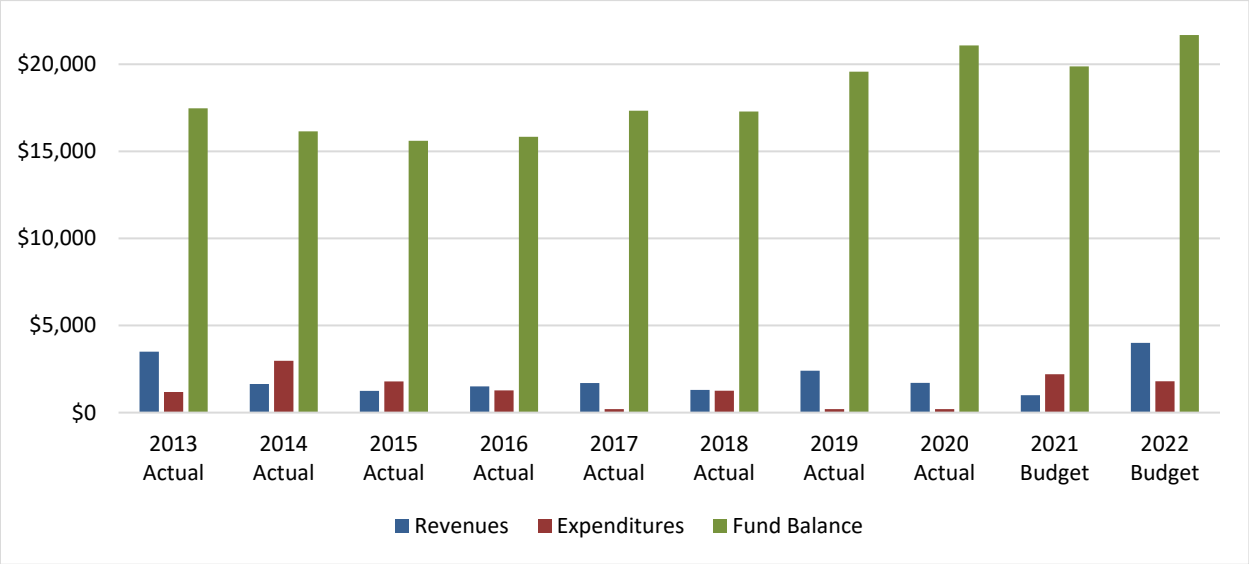
Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	40,403	77,697	155,000	24,825	139,500
Capital Outlays	67,623		100,000	61,157	95,000
Interfund Charges	2,000		2,000		
Other Costs	11,821	14,836	15,000		
Other Financing Uses	10,665	57,104	20,000		10,000
Total Expenditures	**135,512**	**149,637**	**292,000**	**85,982**	**244,500**
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	121,370	117,084	130,000	67,459	130,000
Investment				143	180
Total Revenues	**121,370**	**117,084**	**130,000**	**67,602**	**130,180**
Fund Balance	**158,396**	**148,961**	**-13,039**	**130,581**	**16,261**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services			2,000		2,000
Interfund Charges	200	200	200	200	200
Total Expenditures	**200**	**200**	**2,200**	**200**	**2,200**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	2,400	1,703	1,000	4,767	4,000
Investment				57	
Total Revenues	**2,400**	**1,703**	**1,000**	**4,824**	**4,000**
Fund Balance	**19,578**	**21,081**	**19,881**	**25,705**	**27,505**

Accountability Court

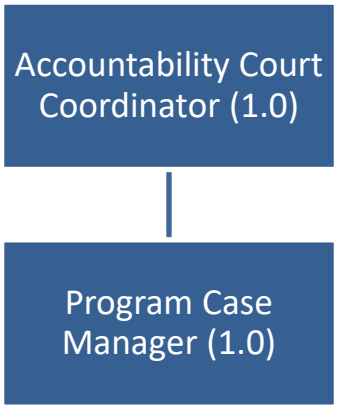
Department Description

The Accountability Court Fund accounts for both a Mental Health Court and a Drug Court program. The Mental Health 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 Drug Court 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 the addition of the Drug Court program in FY 2019, the Mental Health Court was previously accounted for in the General Fund. In FY 2019 the Accountability Court programs were moved to the Drug Education Fund, but for FY 2022, the Accountability Courts will be in a separate fund. These Courts are funded mainly through federal grant programs, with local matching funds provided by each of the four counties within the Ogeechee Judicial Circuit. Bulloch County's portion of the local match will be provided by the General Fund for the Mental Health Court program and the Drug Education Fund for the Drug Court program.

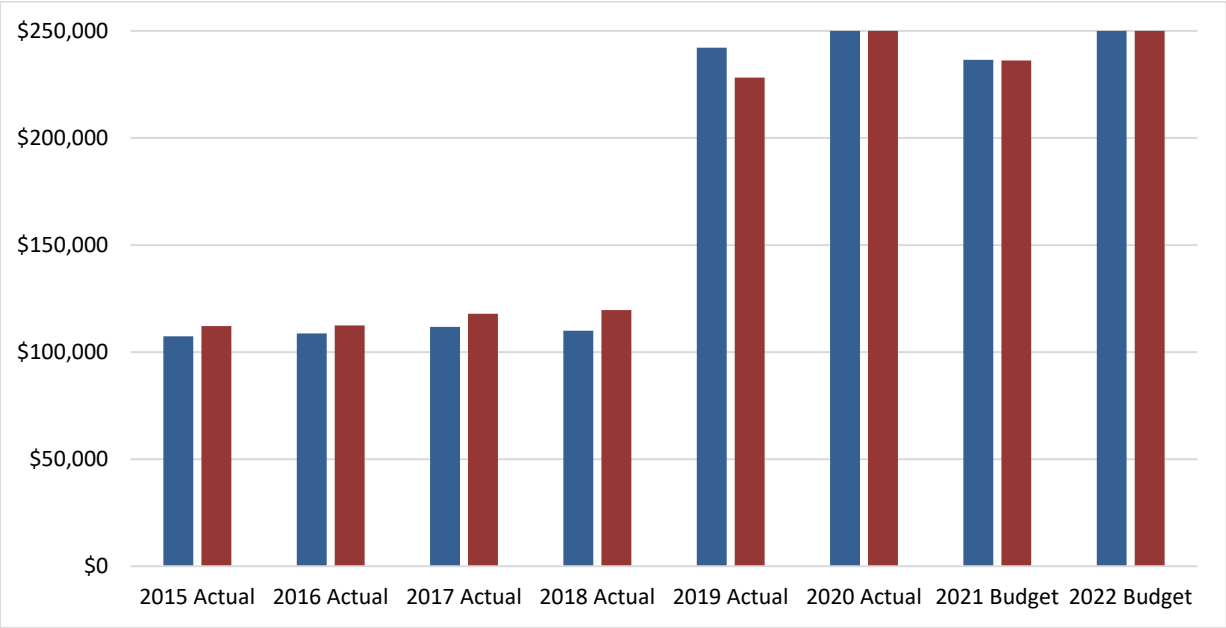
Performance Measure

Measurement Type	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

Organization Chart (Full-time Equivalent by Position)



Accountability Court - Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	73,861	101,805	101,980	102,162	114,946
Materials, Supplies & Services	145,480	229,392	134,200	138,940	164,374
Capital Outlay	6,533				
Other Costs		1,950			
Total Expenditures	**225,874**	**333,147**	**236,180**	**241,102**	**279,320**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Accountability Court Grant	214,652	307,066	205,000	213,801	244,187
Intergovernmental Revenues	12,322		12,500	15,408	14,381
Transfer In	10,665	18,237	14,680		12,752
Charges for Services	4,521	30,964	4,000	14,148	8,000
Total Revenues	**242,160**	**356,267**	**236,180**	**243,357**	**279,320**
Fund Balance	**13,995**	**37,115**	**37,115**	**39,370**	**37,115**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	1	2	2	2	2
Part-time	0.2	2	2	2	2
Total FTE	**1.2**	**2**	**2**	**2**	**2**

E911

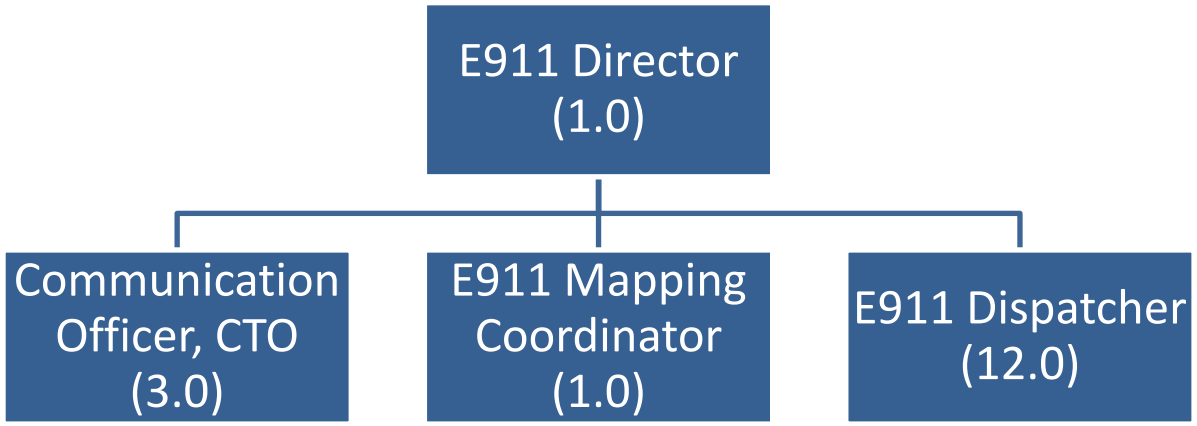
Department Description

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.

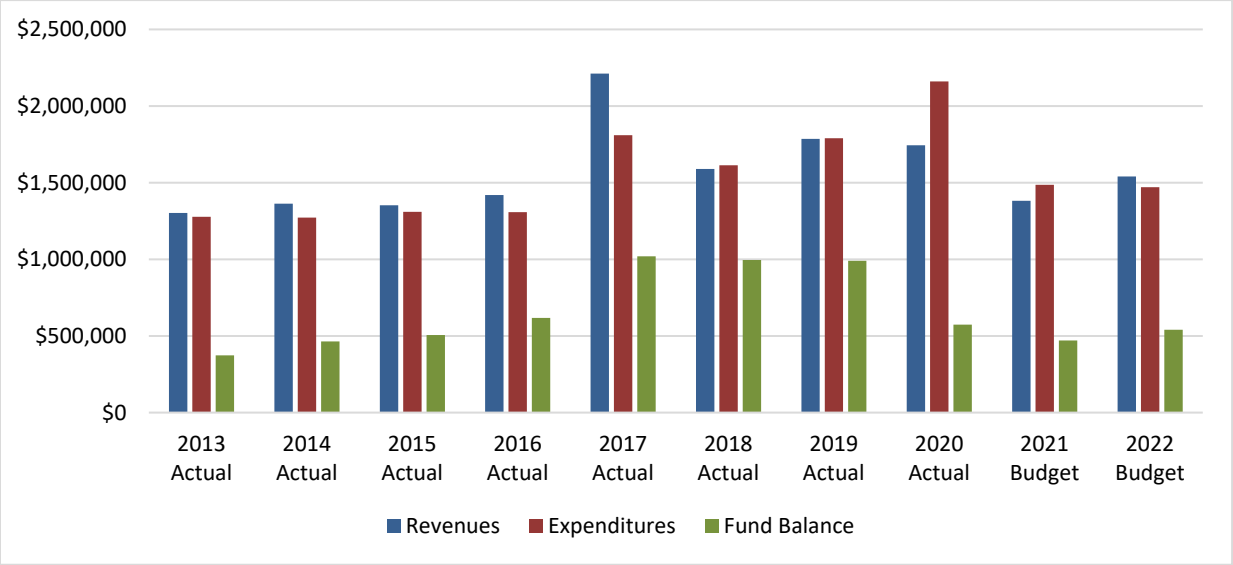
Performance Measure

Measurement	2018	2019	2020	2021	2022
Call Volume	93,412	118,750	132,625	131,200	131,200
Bulloch County Service Effort	47,010	49,686	52,965	52,555	52,555
Candler County Service Effort	4,463	5,770	5,724	6,123	6,250
Evans County Service Effort	2,691	3,959	4,298	3,672	3,672

Organization Chart (Full-time Equivalent by Position)



E911 - Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	847,736	975,853	1,007,455	998,705	1,138,276
Materials, Supplies & Services	565,616	521,032	238,035	235,883	287,993
Capital Outlays	175,068	31,693	32,500	27,942	6,000
Interfund Transfer	30,000	462,263	38,000	38,000	38,000
Other Costs					
Debt Service	169,719	169,719	169,719	169,719	
Total Expenditures	**1,788,139**	**2,160,560**	**1,485,709**	**1,470,249**	**1,470,269**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes				593	
Intergovernmental	511,319	96,000	266,555		
Charges for Services	1,272,468	1,647,739	1,115,125	1,471,783	1,539,736
Investment Income	1,565	355	365	558	365
Miscellaneous	-1,886				
Total Revenues	**1,783,466**	**1,744,094**	**1,382,045**	**1,472,934**	**1,540,101**
Fund Balance	**990,303**	**573,837**	**470,173**	**576,522**	**646,354**

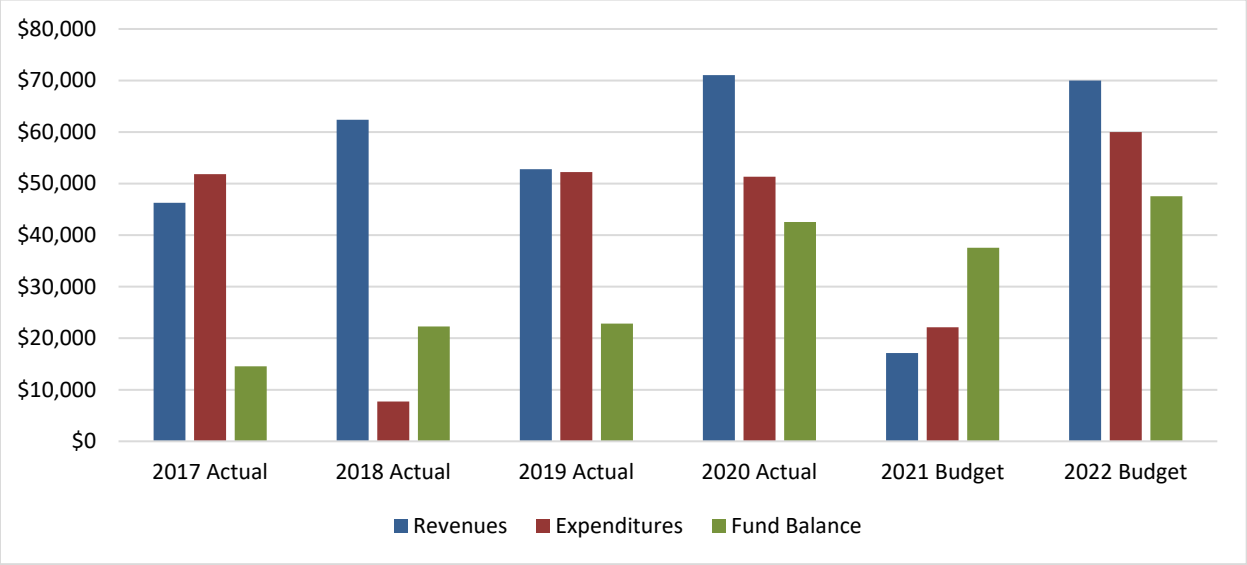
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	14	15	15	15	16
Part-time	1.7	1.9	1.3	1.0	1.0
Total FTE	**15.7**	**16.9**	**16.3**	**16.0**	**17.0**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	52,232	51,328	17,123	50,000	50,000
Capital Outlay			5,000		10,000
Total Expenditures	**52,232**	**51,328**	**22,123**	**50,000**	**60,000**

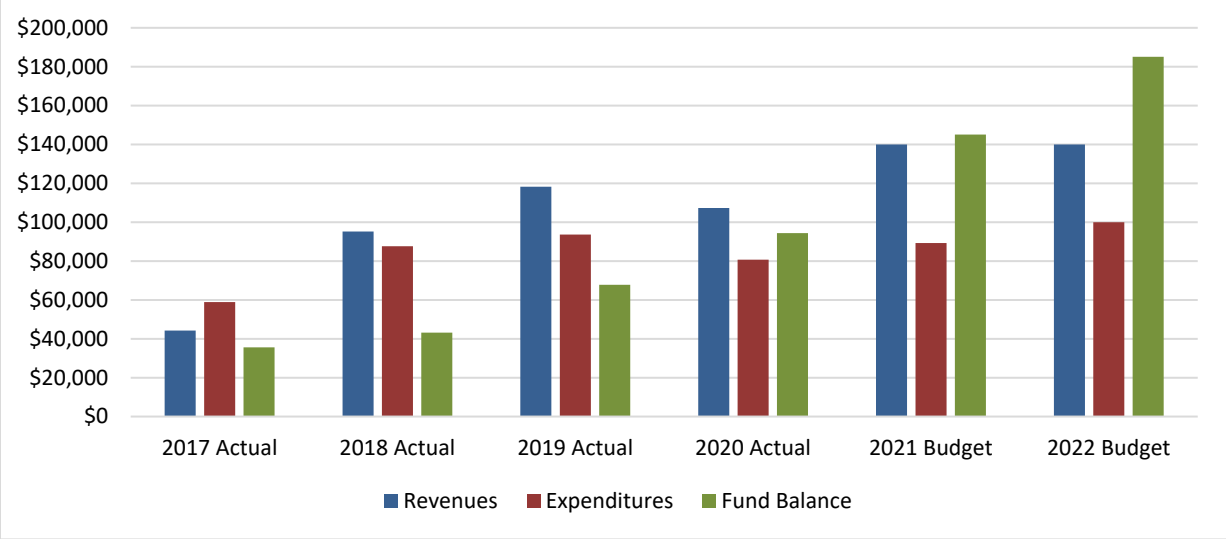
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Intergovernmental Revenues	12,800	15,500	13,055	12,000	15,000
Charging for Services			4,065		
Investment Income	2	2	3	2	
Miscellaneous	39,985	55,543		45,000	55,000
Total Revenues	**52,787**	**71,045**	**17,123**	**57,002**	**70,000**
Fund Balance	**22,838**	**42,555**	**37,555**	**49,557**	**59,557**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	11,331	5,264	14,250	119,996	25,000
Capital Outlay	82,289	75,462	75,000	78,080	75,000
Total Expenditures	**93,620**	**80,726**	**89,250**	**198,076**	**100,000**

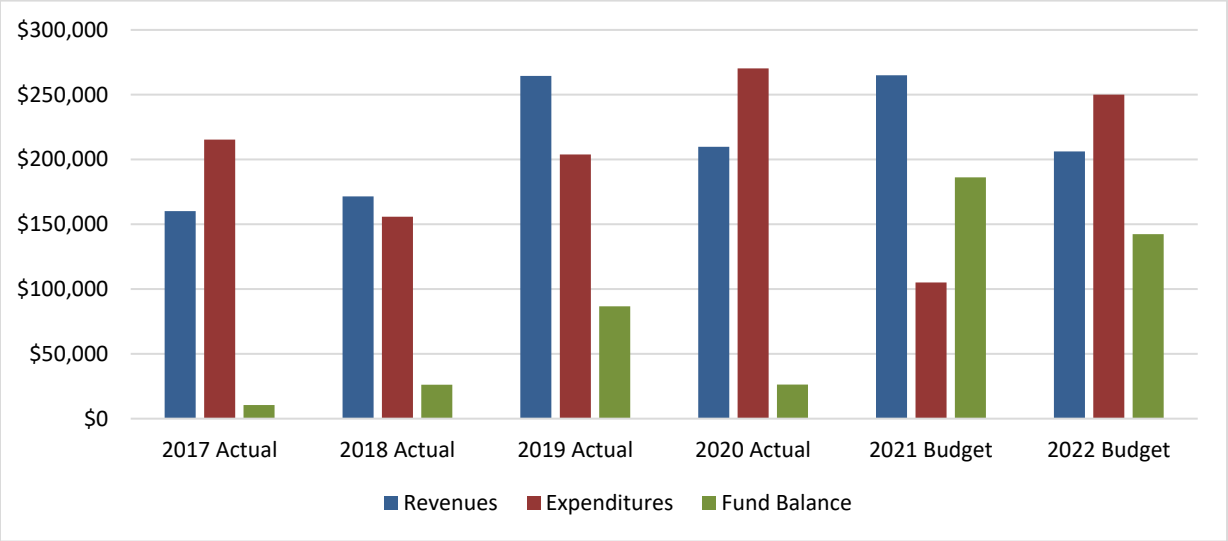
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	118,240	107,325	140,000	138,599	140,000
Total Revenues	**118,240**	**107,325**	**140,000**	**138,599**	**140,000**
Fund Balance	**67,757**	**94,356**	**129,757**	**34,879**	**74,879**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	99,853	135,105	5,100	174,169	150,000
Capital Outlay	104,001	135,212	100,000	55,729	100,000
Total Expenditures	**203,854**	**270,317**	**105,100**	**229,898**	**250,000**

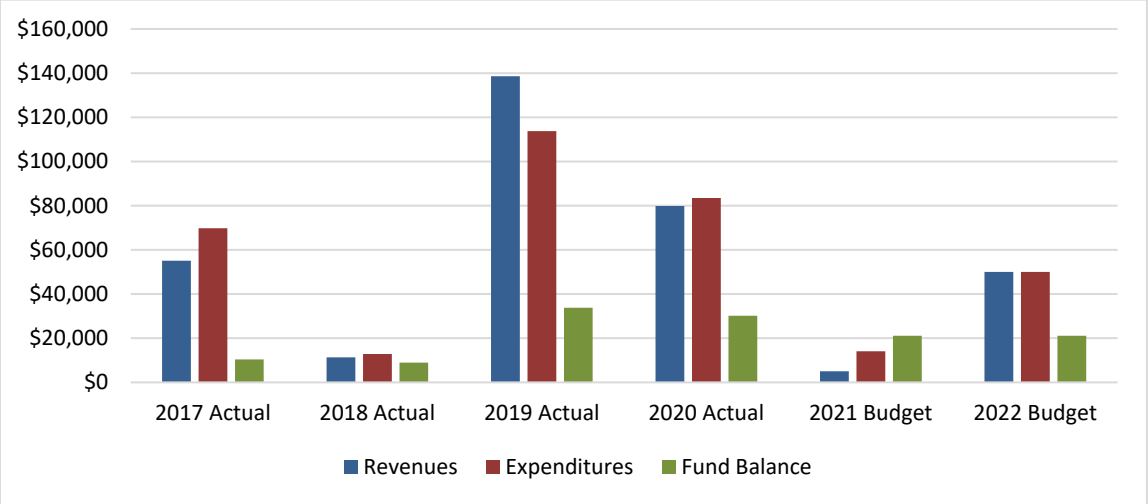
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Miscellaneous	264,456	209,829	265,000	289,893	270,000
Total Revenues	**264,456**	**209,829**	**265,000**	**289,893**	**270,000**
Fund Balance	**86,748**	**26,260**	**186,160**	**86,255**	**106,255**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	6,104	34,656	6,585	25,080	10,000
Capital Outlay	107,643	48,834	7,500	18,750	40,000
Total Expenditures	**113,747**	**83,490**	**14,085**	**43,830**	**50,000**

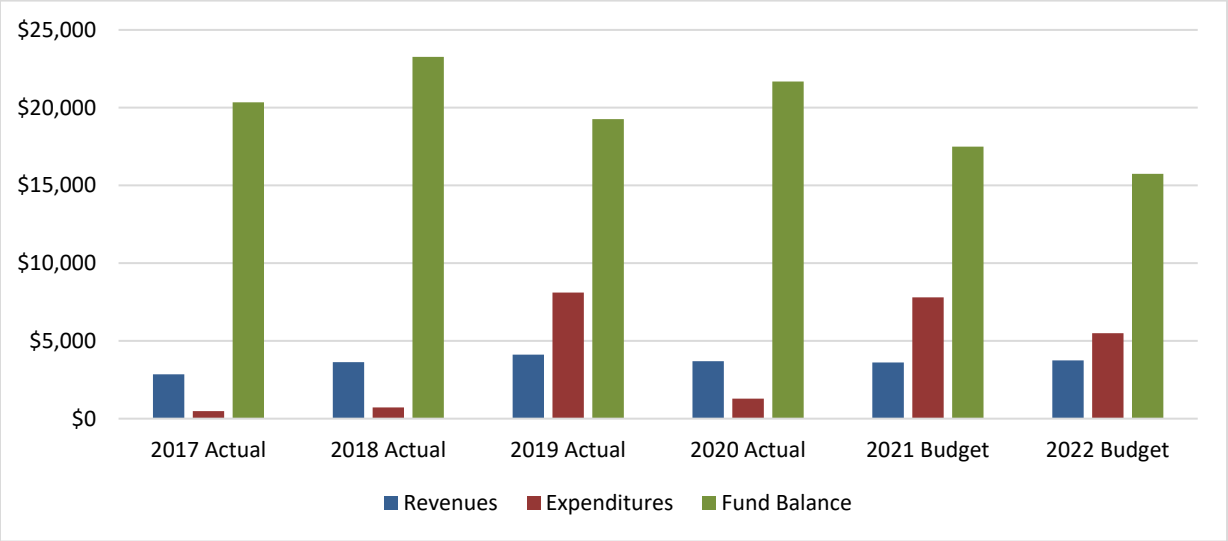
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Fines and Forfeitures	66,979	45,994	2,500	51,050	45,000
Investment Income			30		
Miscellaneous	39,136		2,500	6,480	
Other Financing Sources	32,495	33,874		3,750	5,000
Total Revenues	**138,610**	**79,868**	**5,030**	**61,280**	**50,000**
Fund Balance	**33,776**	**30,154**	**21,099**	**47,604**	**47,604**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	119	1,283	700	337	500
Capital Outlay	7,995		7,100		5,000
Total Expenditures	**8,114**	**1,283**	**7,800**	**337**	**5,500**

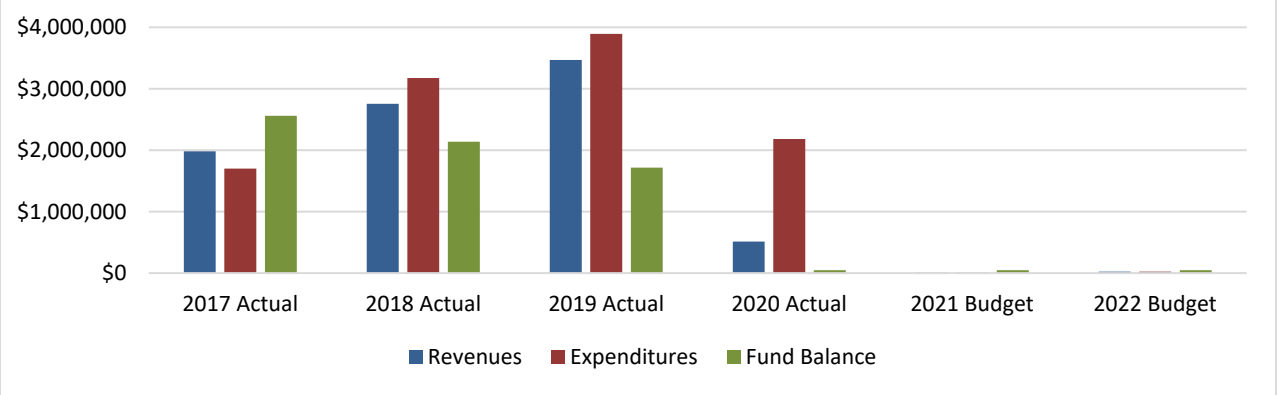
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Licenses and Permits	4,120	3,700	3,610	3,541	3,750
Total Revenues	**4,120**	**3,700**	**3,610**	**3,541**	**3,750**
Fund Balance	**19,268**	**21,685**	**17,495**	**24,889**	**23,139**

Grants

Department Description

This account is used to account for grants.

Expenditure Trends



Budget

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Intergovernmental	2,896,022	330,040	5,000		14,000
Other grants	15,775	38,856	1,500	75,469	11,000
Interfund transfers	557,776	143,713		515,000	
Total Revenues	**3,469,573**	**512,609**	**6,500**	**590,469**	**25,000**

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel:					
General Government				5,515	
Materials, Supplies & Services:					
General Government	42,060	29,153		51,213	11,000
Public Safety	9,466	48,858	6,500	8,588	14,000
Recreation		500			
Capital Outlay:					
General Government	804,448	894,700		11,809	
Public Safety	14,088				
Public Works	565,936	1,171,398		528,799	
Recreation	42,233				
Housing & Development	2,413,786				
Interfund Transfers:					
General Government		37,500			
Total Expenditures	**3,892,017**	**2,182,109**	**6,500**	**605,924**	**25,000**
Fund Balance	**1,716,935**	**47,435**	**47,435**	**31,980**	**31,980**

Airport

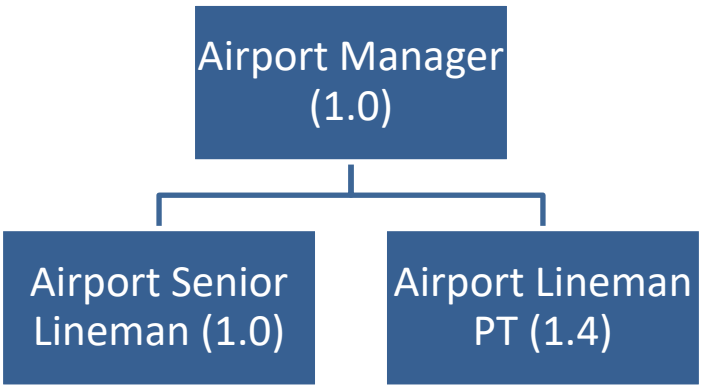
Department Description

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.

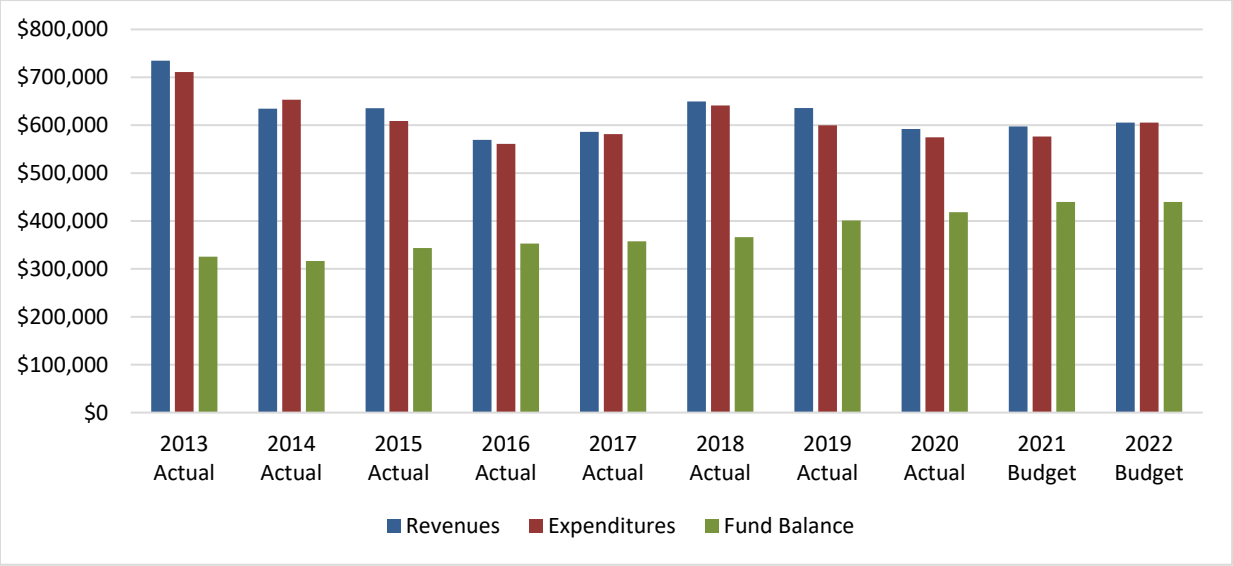
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Aviation Gas Gallons Sold	70,916	60,652	49,434	65,000	70,000
Jet Fuel Gallons Sold	74,423	61,959	70,513	80,000	85,000
Hangar Occupancy Rate	100%	100%	100%	100%	100%
# of Operations	N/A	18,500	20,500	21,000	21,500
Charter Services Available	3	3	3	4	4
Based Aircraft	N/A	59	60	64	69

Organization Chart (Full-time Equivalent by Position)



Airport - Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	120,211	150,999	157,335	149,804	166,843
Materials, Supplies & Services	471,111	421,745	413,155	474,657	436,642
Capital Outlays	6,452		3,750	8,568	
Interfund Transfer	2,000	2,000	2,000	2,000	2,000
Intergovernmental	50	50	50	50	
Total Expenditures	**599,824**	**574,794**	**576,290**	**635,079**	**605,485**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Intergovernment Revenues	2,412	30,000			
Charges for Services	617,088	558,932	597,390	1,151,637	604,090
Investment Income	1,488	3,266		1,347	1,395
Miscellaneous	14,841		75		
Total Revenues	**635,829**	**592,198**	**597,465**	**1,152,984**	**605,485**
Fund Balance	**401,071**	**418,475**	**403,942**	**936,380**	**936,380**

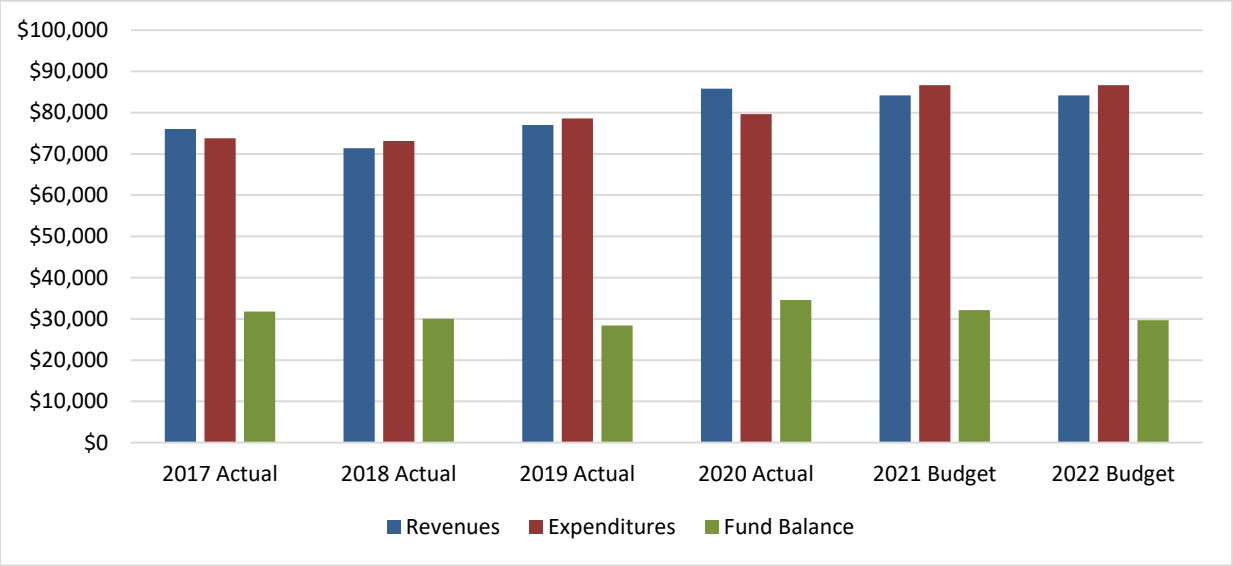
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	2	2	2	2
Part-time	1.2	1.3	1.3	1.4	1.4
Total FTE	**3.2**	**3.3**	**3.3**	**3.4**	**3.4**

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 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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services	66,971	68,994	75,380	84,865	75,380
Interfund Transfers	11,620	10,660	11,265	11,265	11,265
Total Expenditures	**78,591**	**79,654**	**86,645**	**96,130**	**86,645**

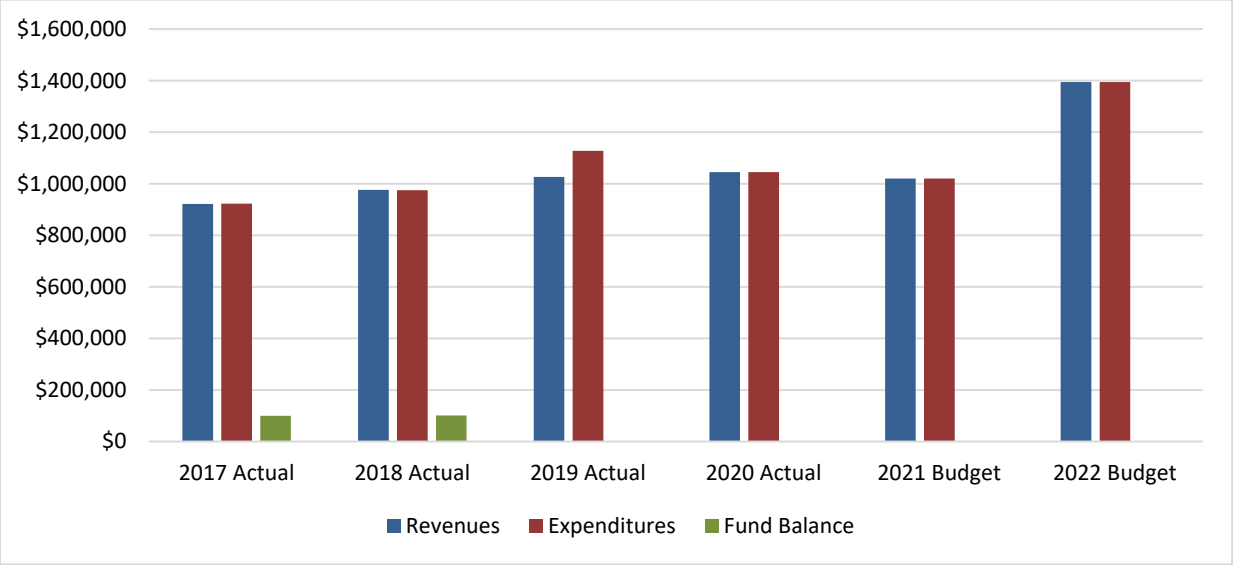
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	76,987	85,802	84,195	93,428	84,195
Total Revenues	**76,987**	**85,802**	**84,195**	**93,428**	**84,195**
Fund Balance	**28,418**	**34,566**	**32,116**	**31,864**	**29,414**

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 2022 is proposed to increase to 2.25 mills, as allowed by an intergovernmental agreement entered into by the County and City of Statesboro in 2021.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Capital Outlay					
Interfund Transfer	18,994	19,334	18,870	20,258	25,799
Other Costs	1,108,456	1,025,794	1,001,130	1,074,742	1,368,751
Total Expenditures	**1,127,450**	**1,045,128**	**1,020,000**	**1,095,000**	**1,394,550**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	1,026,698	1,045,128	1,020,000	1,095,000	1,394,550
Total Revenues	**1,026,698**	**1,045,128**	**1,020,000**	**1,095,000**	**1,394,550**
Fund Balance	**0**	**0**	**0**	**0**	**0**

Rural Fire

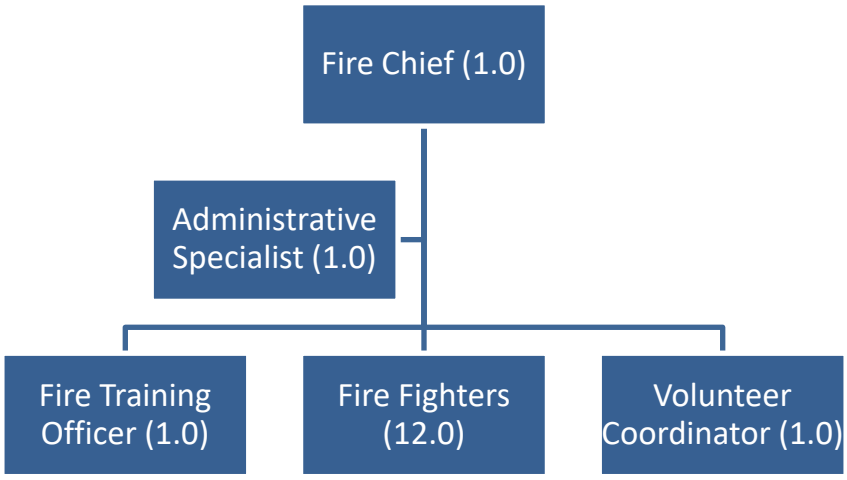
Department Description

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.

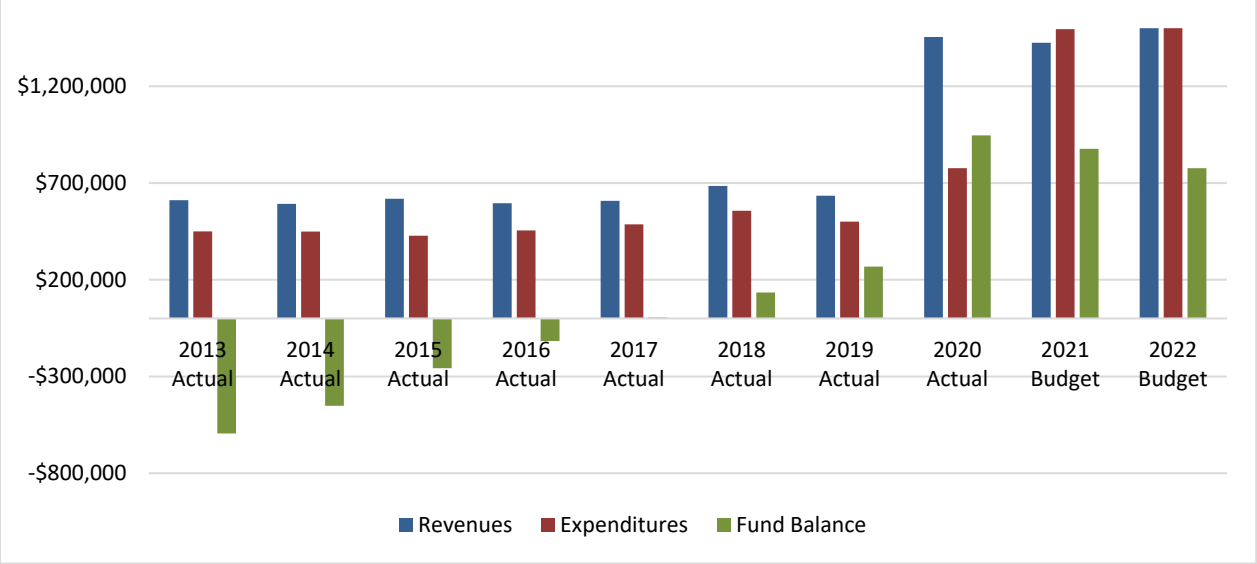
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Total Dispatched Calls	738	802	682	1,000	1,100
Structure Calls	60	75	45	30	45
1st Responder (EMS) Call	248	237	215	260	300
Rescue Calls/Where Victims were Extracted	13	19	13	25	25
Smoke Alarm Installs	N/A	N/A	24	45	45
Alarm Dispatches	29	52	58	65	65
Vehicle Fires	44	51	39	50	50
Wildland/Grass Fires	104	115	80	100	110
Hazardous Conditions	22	27	35	30	30
Service Calls	35	45	16	30	35
Severe Weather/Special Incident	6	0	2	5	5
Responding within 60 Seconds of Dispatch (Daytime)	N/A	N/A	99%	99%	99%
Responding within 120 Seconds of Dispatch (Night-Time)	N/A	N/A	99%	99%	99%
Business Inspections/Walk-Thru	10	10	20	25	30
Public Relation/Education Visits	N/A	N/A	20	25	30
Fire Related Civilian Fatalities	0	0	3	0	0
New Full-Time Recruites being Certified	N/A	N/A	100%	100%	100%
New Volunteer Recruites being Certified	N/A	N/A	N/A	100%	100%
Total Dispatched Calls	738	802	682	1,000	1,100

Rural Fire - Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



Rural Fire - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	179,756	373,743	953,665	689,498	1,075,481
Materials, Supplies & Services	274,774	347,835	465,135	276,767	609,085
Capital Outlays	2,830	3,775	23,000	20,046	68,000
Interfund Transfer	8,640	20,000	20,000	20,000	20,000
Other Costs	30,832	31,033	33,020	29,432	31,420
Total Expenditures	**496,832**	**776,386**	**1,494,820**	**1,035,743**	**1,803,986**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes		1,454,235	1,425,000	1,586,374	1,598,565
Intergovernmental Revenues	13,531				
Investment				3,578	5,000
Charges for Services	617,008			252	
Contributions		250	250	250	250
Miscellaneous	3,405				
Total Revenues	**633,944**	**1,454,485**	**1,425,250**	**1,590,454**	**1,603,815**
Fund Balance	**267,836**	**945,933**	**876,363**	**1,500,644**	**1,300,473**

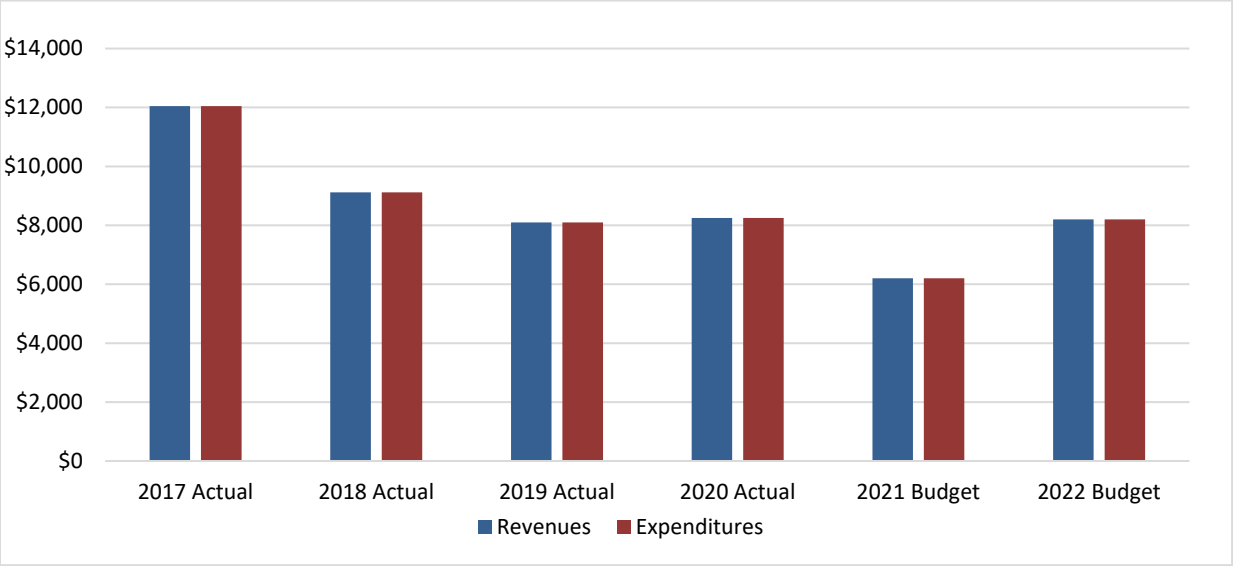
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2	15	15	15	16
Total FTE	**2.1**	**15**	**15**	**15**	**16**

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.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Interfund Transfer	405	412	310	469	410
Other Costs	7,695	7,836	5,890	8,906	7,790
Total Expenditures	**8,100**	**8,248**	**6,200**	**9,375**	**8,200**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Taxes	8,100	8,248	6,200	9,375	8,200
Total Revenues	**8,100**	**8,248**	**6,200**	**9,375**	**8,200**
Fund Balance	**0**	**0**	**0**	**0**	**0**

VII. Internal Service Funds

Internal Service Funds Overview 239

Employee Health Insurance 240
Workers Compensation Insurance 242
Food Service 243
IT-Radio System 244

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 four Internal Services Funds: Employee Health Insurance, Workers Compensation Insurance, Correctional Food Service, and Radio System.

Employee Health Insurance

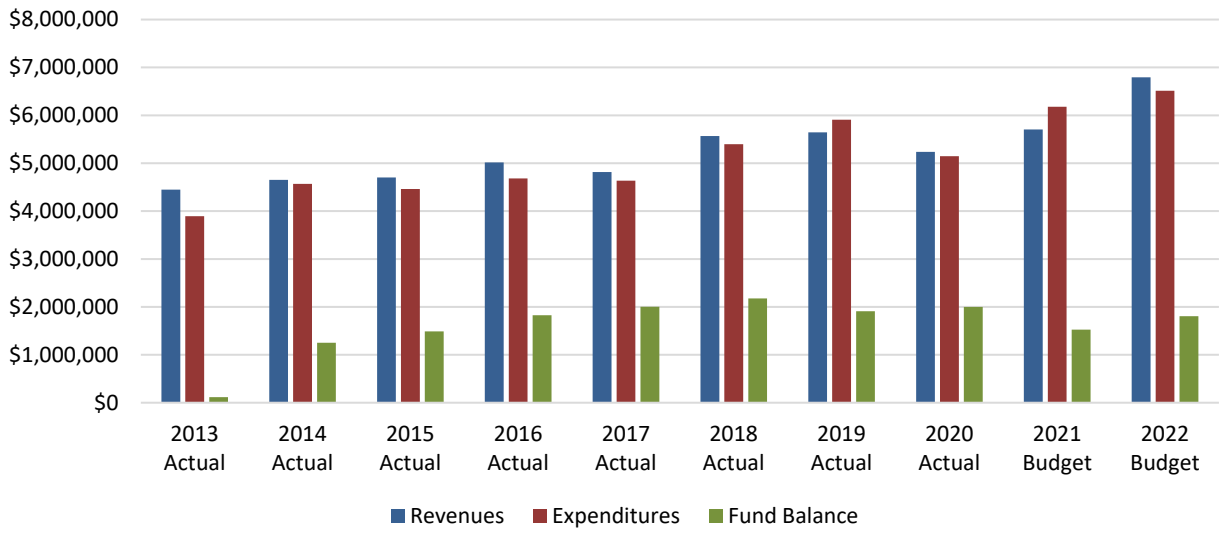
Fund Description

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 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 Measure

Measurement Type	2018	2019	2020	2021	2022
# of Employees with Health Insurance	284	313	310	341	350
# with Dependent with Health Insurance	320	354	362	378	395
# of Health Insurance Claims	9,171	9,237	7,878	8,500	8,700

Expenditure Trends



Employee Health Insurance - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	9,006	6,176	10,000	15,000	15,000
Materials, Supplies & Services	579,559	668,456	857,748	885,031	870,620
Other Costs – Health Insurance Claims	5,194,252	4,411,226	5,300,000	4,648,980	5,500,000
Interfund Transfers	127,350	60,000	13,000	60,000	127,350
Total Expenditures	**5,910,167**	**5,145,858**	**6,180,748**	**5,609,011**	**6,512,970**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Investment				6,129	5,450
Miscellaneous	709,630	126,030	606,500	315,033	606,500
Other Financing Sources	4,933,924	5,110,527	5,100,005	5,226,620	6,187,300
Total Revenues	**5,643,554**	**5,236,557**	**5,706,505**	**5,547,782**	**6,799,250**
Fund Balance	**1,909,214**	**1,999,913**	**1,525,670**	**1,938,684**	**2,224,964**

Workers Compensation Insurance

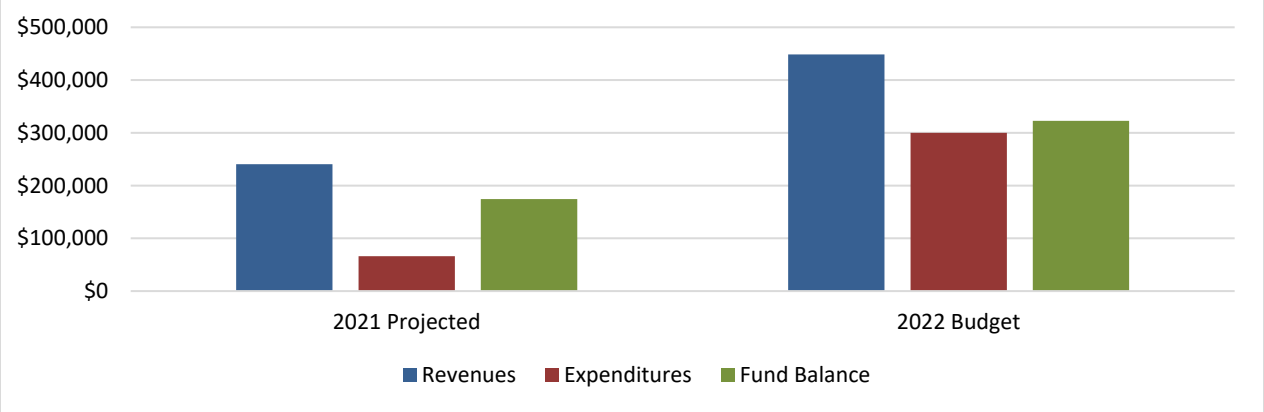
Fund Description

This Internal Service Fund accounts for the County's workers compensation insurance premiums and claims on a high-deductible plan through ACCG. The County joined ACCG's high-deductible program in January 2022 after participating in the fully insured program for many years. It is anticipated that the high-deductible plan will provide savings to the County over time, although there is some risk involved.

Performance Measure

Measurement Type	2017	2018	2019	2020	2021

Expenditure Trends



Budget

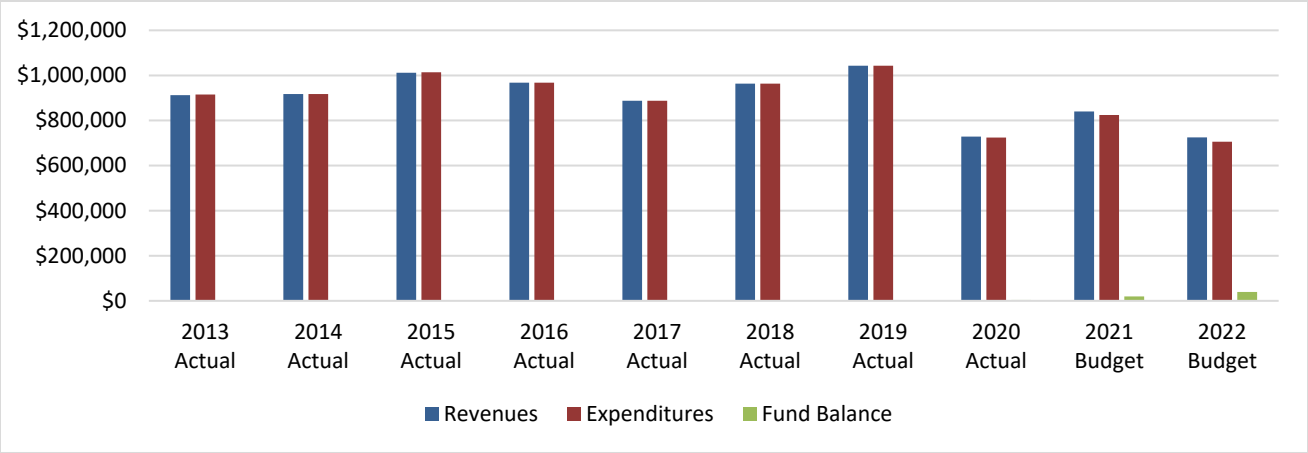
Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services				51,083	150,000
Other Costs – Workers Comp Claims				15,000	150,000
Interfund Transfers					
Total Expenditures				**66,083**	**300,000**
Revenues	**2019 Actual**	**2020 Actual**	**2021 Budget**	**2021 Projected**	**2022 Budget**
Other Financing Sources				240,395	448,476
Total Revenues				**240,395**	**448,476**
Fund Balance				**174,312**	**322,788**

Correctional 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 County contracts with an outside firm to oversee the meal preparation, maintain inventory, and ensure that the kitchen complies with the health department sanitation guidelines.

Expenditure Trends



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	115,116	1,300			
Materials, Supplies & Services	927,634	723,089	824,300	690,949	705,785
Total Expenditures	**1,042,750**	**724,389**	**824,300**	**690,949**	**705,785**

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	1,042,750	728,494	760,000	692,046	725,000
Investment				41	100
Other Financing Sources			80,000		
Total Revenues	**1,042,750**	**728,494**	**840,000**	**692,087**	**725,100**
Profit / (Loss)	**0**	**4,105**	**19,805**	**5,243**	**24,558**

Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	2				
Total FTE	**2**	**0**	**0**	**0**	**0**

IT-Radio System

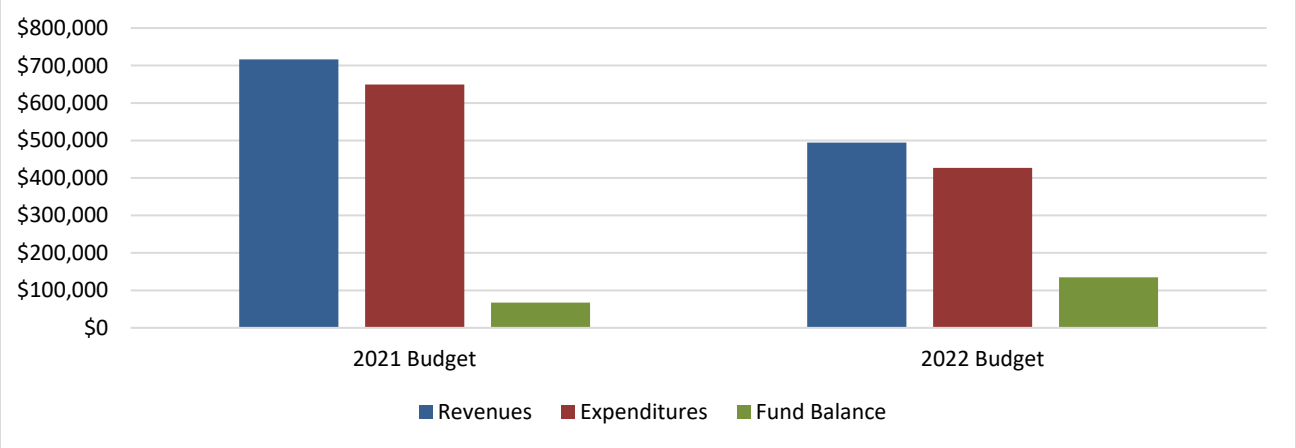
Department Description

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 Measure

Performance Type	2018	2019	2020	2021	2022
Bulloch County Radios	N/A	N/A	N/A	425	425
Bulloch County Board of Education Radios	N/A	N/A	N/A	297	297
Statesboro Radios	N/A	N/A	N/A	294	294
Georgia Southern University Radios	N/A	N/A	N/A	95	95
Portal Radios	N/A	N/A	N/A	9	9
Brooklet Radios	N/A	N/A	N/A	9	9
East Georgia University Radios	N/A	N/A	N/A	4	4
Ogeechee Technical College Radios	N/A	N/A	N/A	3	3

Expenditure Trends



Radio System - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Materials, Supplies & Services			612,190	60,200	369,455
Interfund Transfer			10,000		14,500
Other Costs			27,000		42,880
Total Expenditures			**649,190**	**60,200**	**426,835**
Revenues	**2019 Actual**	**2020 Actual**	**2021 Budget**	**2021 Projected**	**2022 Budget**
Charges for Services			716,540	60,200	494,190
Total Revenues			**716,540**	**60,200**	**494,190**
Fund Balance			**67,350**	**0**	**67,355**
Personnel Summary (FTE)	**2019 Actual**	**2020 Actual**	**2021 Budget**	**2021 Projected**	**2022 Budget**
Part-time			0.5		
Total FTE			**0.5**	**0**	**0**

VIII. Enterprise Fund

Enterprise Fund Overview.....247

Aquatic Center 248
Aquatic Center – Concessions 251

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, even though it is a non-cash transaction. Also, debt principal payments are included in the budget even though they are not reported as expenses. Bulloch County has one Enterprise Fund: Aquatic Center Fund.

Aquatic Center

Department Description

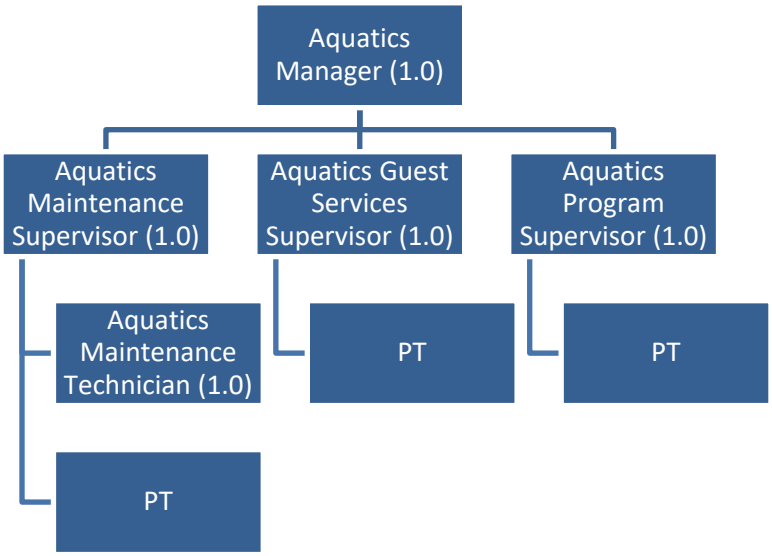
Splash in the 'Boro Family Waterpark is a state-of-the-art aquatic facility with a variety of attractions for all ages and ability levels. The waterpark is open from one week before Memorial Day through Labor Day each year. In the summer of 2017, the waterpark opened a new 33,000 square foot wave pool 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. The Aquatic Center also 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.

Due COVID-19, Splash in the 'Boro was closed for the summer of 2020, but it will be open for the 2021 summer season.

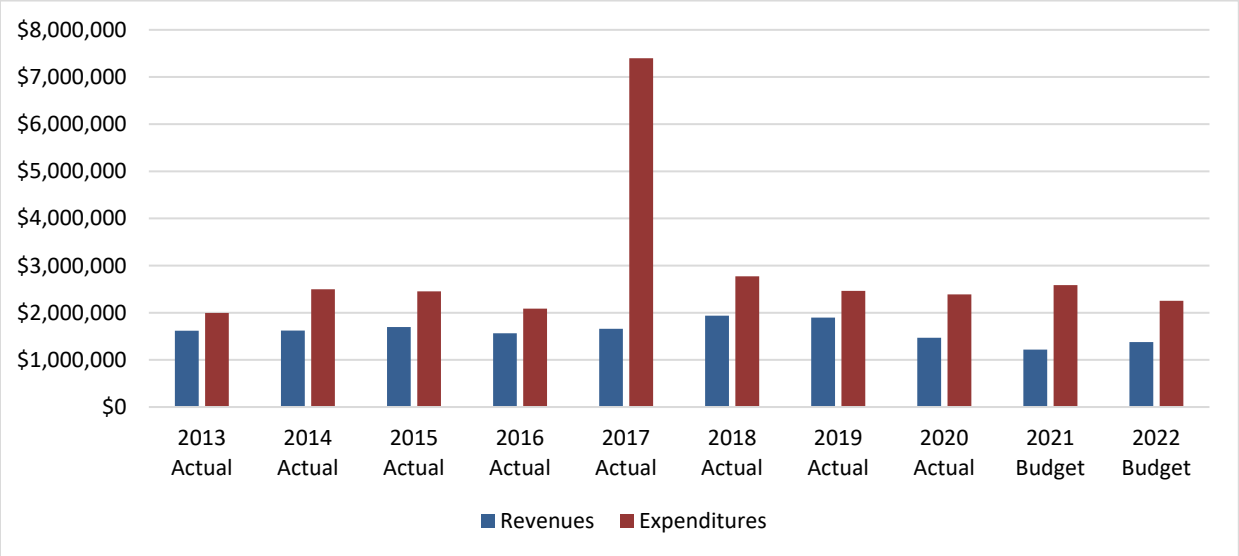
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Total Revenue	$1,630,665	$1,884,999	$1,233,544	$1,000,000	$1,379,000
Waterpark Summer Season Attendance	105,039	115,000	0	75,000	120,000
Waterpark Season Passes Sold	N/A	N/A	N/A	2,000	4,000
Swim Lesson Participants	1,287	1,250	649	150	750
Saturday Swim Participants	0	0	865	0	0
Water Aerobic Participants	5,455	5,700	3,974	3,893	4,500
Lap Swim Participants	8,061	8,000	4,470	4,500	6,500
Fit Passes Sold	N/A	N/A	72	87	75
30-Visit Lap Swim Passes Sold	N/A	N/A	N/A	50	100
30-Visit Water Aerobics Passes Sold	N/A	N/A	N/A	10	25
Sharks Swim Team Participants	N/A	N/A	N/A	125	500

Aquatic Center - Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



(Includes funding for Splash expansion (2014) and depreciation)

Aquatic Center - Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	1,003,715	720,337	769,578	414,439	756,661
Materials, Supplies & Services	648,753	492,198	582,415	339,879	682,190
Capital Outlays	35,417	447,360	496,500	472,856	403,500
Interfund Transfer			45,000		45,000
Debt Service	587,216	577,141	614,175	614,175	585,750
Total Expenditures	**2,275,101**	**2,237,036**	**2,507,668**	**1,841,349**	**2,473,101**
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	1,896,566	1,051,192	1,217,500	478,867	1,379,000
Other Financing Sources		418,769	511,500	511,000	403,500
Total Revenues	**1,896,566**	**1,469,961**	**1,729,000**	**989,867**	**1,782,500**
Net Cash In / (Out	**(378,535)**	**(767,075)**	**(778,668)**	**(851,482)**	**(690,601)**
Adjustments to Net Cash:					
Add: Debt principal payment	440,000	440,000	455,000	455,000	440,000
Less: Depreciation (non-cash)	(626,876)	(591,170)	(625,000)	(625,000)	(625,000)
Net Profit / (Loss)	**(565,411)**	**(918,245)**	**(948,668)**	**(1,021,482)**	**(875,601)**
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Full-time	4	4	4	4	5
Part-time	30.3	26.0	20.1	8.5	26.0
Total FTE	**34.3**	**30.0**	**24.1**	**12.5**	**31.0**

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.

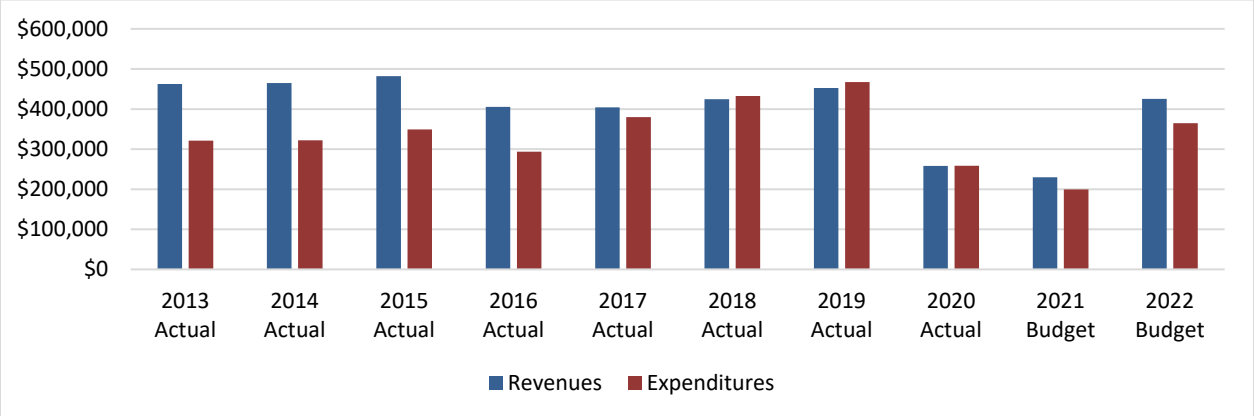
Performance Measure

Measurement Type	2018	2019	2020	2021	2022
Revenue	$424,600	$483,196	$257,747	$200,000	$425,000

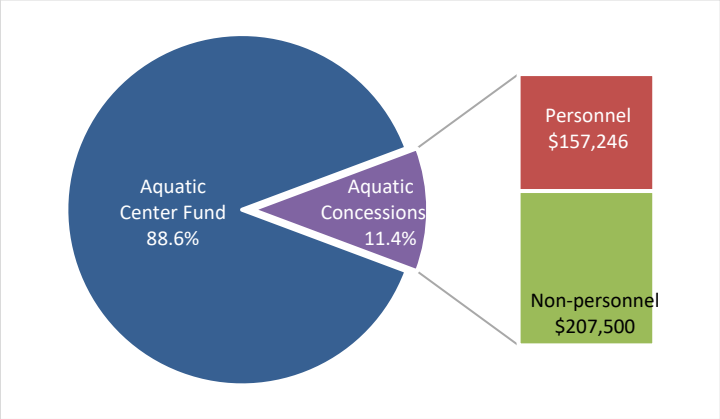
Organization Chart (Full-time Equivalent by Position)



Expenditure Trends



Aquatic Center Fund vs Aquatic Concessions



Budget

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Personnel Services	186,446	91,353	67,290	58,259	157,246
Materials, Supplies & Services	280,891	167,356	132,250	103,253	207,500
Total Expenditures	**467,337**	**258,709**	**199,540**	**161,512**	**364,746**
Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Charges for Services	452,342	257,955	229,750	129,550	425,500
Total Revenues	**452,342**	**257,955**	**229,750**	**129,550**	**425,500**
Profit / Loss	**(14,995)**	**(754)**	**30,210**	**(31,962)**	**60,754**
Personnel Summary (FTE)	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Part-time	9.7	7.7	3.9	3.9	7.7
Total FTE	**9.7**	**7.7**	**3.9**	**3.9**	**7.7**

IX. Capital Improvement Fund

Capital Improvement Fund Overview 254

Major Capital Projects Impacts 259

Capital Improvement Fund Summary 260

- Roads 261
- Public Safety 263
- Recreation 265
- Facility Improvement – Administration 268
- Facility Improvement – Judicial 269
- Facility Improvement – Information Technology 270
- Solid Waste 271
- Economic Development 272
- Airport 273
- Elections 274
- Distributions to Cities 275

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 Plan.

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.

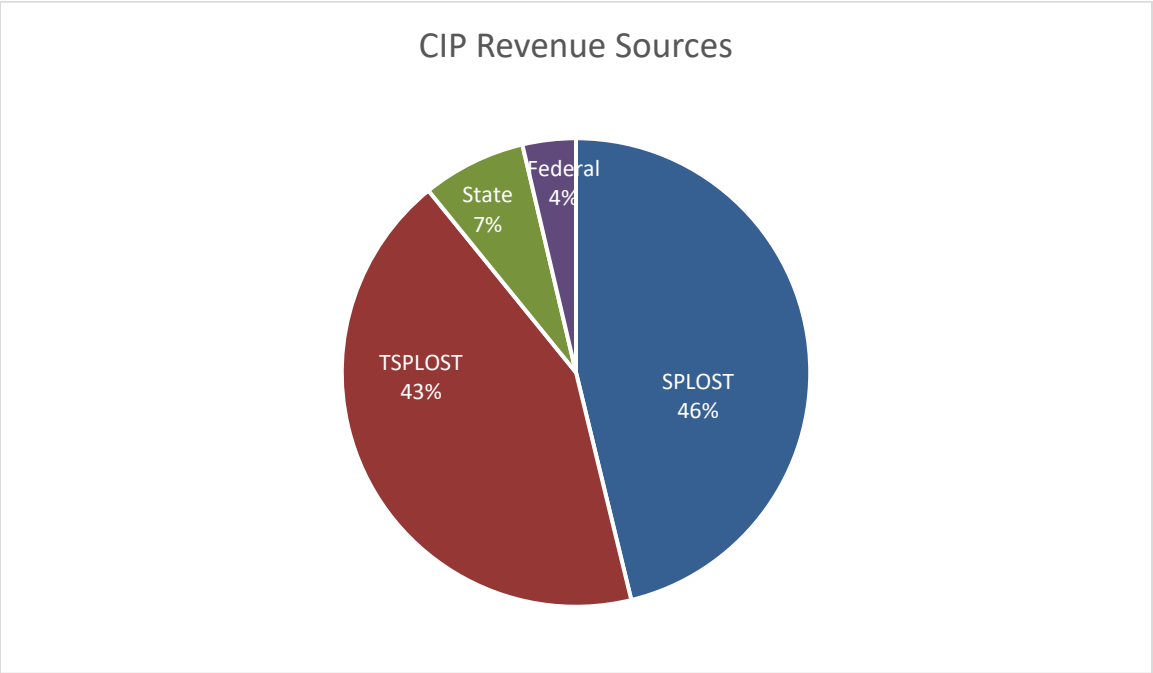
Bulloch County has adopted a detailed Capital Improvement Plan which evaluates the County's infrastructure and equipment needs. Specifically, the Capital Improvement Plan addresses roads, public safety, recreation, facilities, solid waste, economic development, airport, and elections. The County periodically 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 2022 Capital Budget is the product of the 2026 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

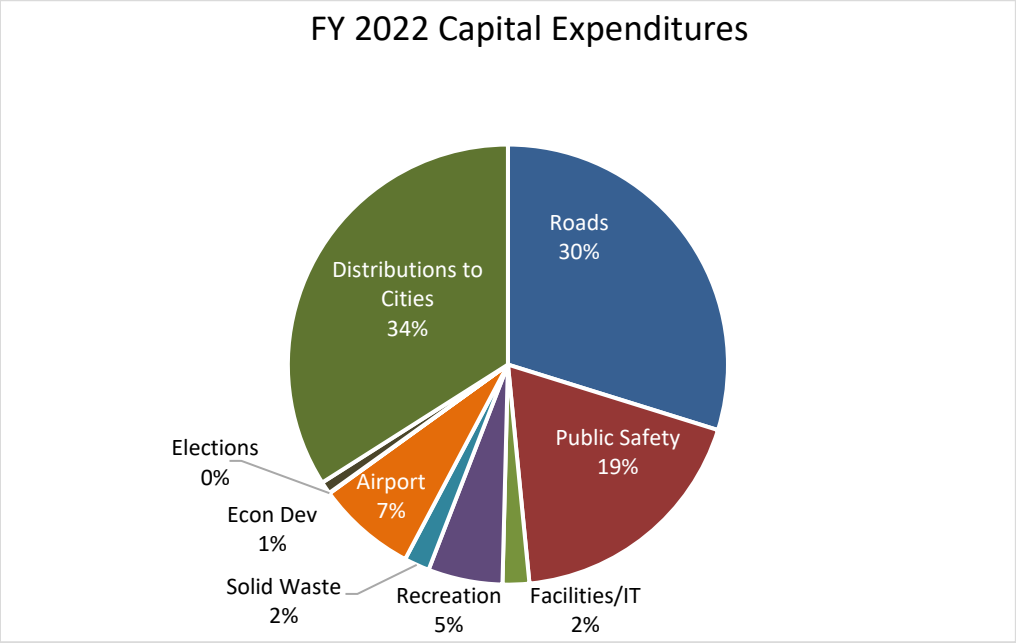
The following illustrate the project investment schedule for numerous projects through FY 2026. It should be noted that the current SPLOST 2019 collection period expires approximately mid-year in FY 2026 (or, October 2025).

Approximately 46% of CIP 2021 funding will be generated by SPLOST collections, TSPLOST an additional 43%, with the balance leveraged by both committed and non-committed state and federal grants. Approximately 41% of the SPLOST and TSPLOST taxes are passed through the County to be distributed to the municipalites, mainly the City of Statesboro. Of the County-specific collections, Roads and Public Safety consist of 79% of the forward project spending, seen in the graph below.

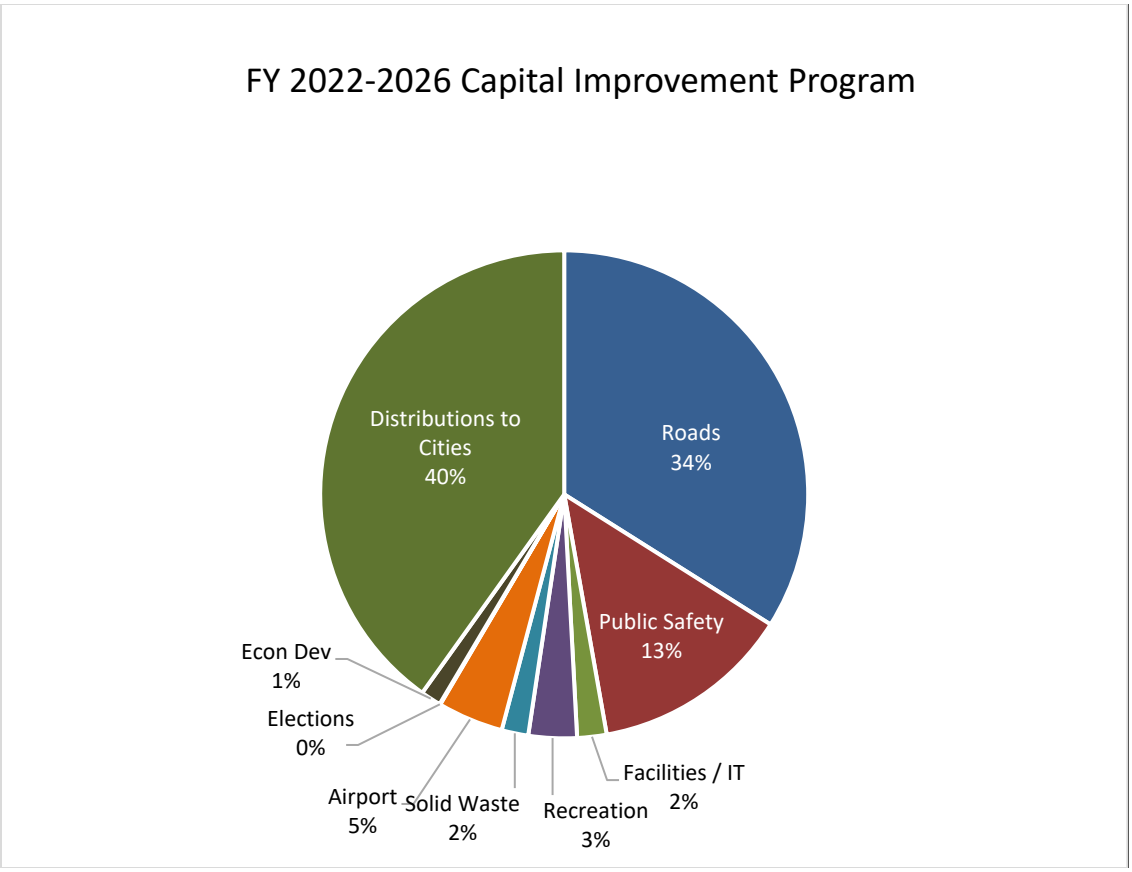
SPLOST collections have been significantly restrained since FY 2012 because of special interest tax exemptions approved by the Georgia General Assembly. Therefore, as the CIP 2026 program progresses, securing leveraged funding and stimulating commercial development that generates sales tax will be critical.

The total Capital Projects budget for FY 2022 is $33.14 million, but after distributions to the City of Statesboro, the budgeted amount for County projects is $21.87 million which is a decrease of 3.64% from FY 2021's $22.70 million budget. All projects for this fiscal year are to come from the Capital Projects Funds.

Current and Future Capital Expenditures



The pie chart above provides a visual from FY 2022 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.

Fiscal Year 2022 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	
Roads					
Cypress Lake intersection (new signal)	700,610	-	500	500	Aug-20
Bike and Pedestrian					
Greenway Extension Design	476,494	-	2,000	2,000	Jul-20
Fletcher Park Trail	250,000	-	2,000	2,000	Feb 21
Public Safety					
Sheriff					
Facility Expansion	1,716,637	1,650,000	5,000	1,655,000	Jul-20
Recreation					
Parks					
City Parks Upgrades – operate new pool	400,000	30,000	50,000	80,000	Mar-21
Ag Complex					
Barn for SBCPRD Horses	60,000	-	5,000	5,000	April-22
LED Sign with Display	60,000	-	750	750	Nov-21
Facility Improvement					
Administration					
LED Conversion	15,000	-	-500	-500	May-21
Solid Waste					
Convenience Center Upgrades	99,102	-	5,000	5,000	Jul-21
Airport					
T-Hangar Building	650,000	-	3,000	3,000	Jan-22
		-	-	-	
Grand Total	**4,427,843**	**1,680,000**	**72,750**	**1,752,750**	

Note: FY 2022 will see the start of a ramp-up in Sheriff's Office employees to operate the new facilities that have been built over the past couple years. The County is taking a tiered approach to this and expects to have the facility fully staffed by FY 2026. The figures in the table above represent the annual cost of the total number of employees to staff the expanded jail facility. The other most significant operating impact results from the funding to be given to the City of Statesboro toward upgraded facilities and amenities of two County-operated parks within the City limits. While the County's capital contribution is limited, the Recreation department will be operating an additional pool and splash pad and will therefore require an increased operating budget.

Major Capital Projects Impacts

FY 2022 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Road Resurfacing	3,190,000	TSPLOST	Resurfacing paved roads	Maintain service level
Road Paving	1,506,252	TSPLOST	Pave Josh Hagin, Hood, Antioch Church Roads	Improve service level
Cypress Lake / Bypass Intersection Upgrade	715,000	TSPLOST/Grants	Intersections Signalization of Bypass and Cypress Lake	Improve service level
Langston Chapel / Lanier Intersections Upgrade	945,000	TSPLOST	Improve intersection – potential roundabout	Improve service level
Roll-Off Trucks	330,000	SPLOST	Replace 2 Roll-off Trucks	Maintain service level
Sheriff Vehicles	315,000	SPLOST	Purchase 9 vehicles	Replace aging fleet, lower maintenance costs
Airport – T-Hangar	800,000	TSPLOST/Grants	Additional Airport Hangar	Increase revenue from space rentals
Airport – Taxiway Rehab	1,488,275	Fed/State Grants	Repair and repave taxiway	Maintain service level
Fire Vehicles and Equipment	514,000	SPLOST	Purchase 1 Water Tanker, replace aging equipment	Help lower Insurance costs and improve fire service.

Capital Improvement Program Summary

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
TSPLOST 2018	6,528,000	6,528,000	2,135,683			15,191,683
TSPLOST (for Cities)	5,472,000	5,472,000	5,472,000	5,472,000	5,472,000	27,360,000
SPLOST 2019	7,334,656	7,334,656	7,334,656	7,334,656	1,222,443	30,561,068
SPLOST (for Cities)	5,798,672	5,798,672	5,798,672	5,798,672	5,798,672	28,993,360
TSPLOST 2024			4,392,317	6,862,400	6,862,400	18,117,117
SPLOST 2025					5,713,229	5,713,229
LMIG	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Greenway Grant	1,215,000	100,000	120,000			1,435,000
State GDOT Grant	575,399	36,320	1,126,366	35,000	850,000	2,623,085
Federal FAA Grant	1,582,178	652,140		630,000	900,000	3,764,318
Interest	5,200	2,000				7,000
Total Revenues	**30,010,905**	**27,423,788**	**27,879,694**	**27,632,728**	**28,318,744**	**141,265,860**

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Roads	9,879,413	8,670,598	14,267,887	7,475,000	7,403,000	47,695,898
Public Safety	6,174,083	4,431,957	3,560,842	3,901,563	554,850	18,623,295
Recreation	1,814,860	903,200	939,700	625,500	220,500	4,503,760
Facility – Administration	394,852	540,957	231,200	366,400	195,600	1,729,009
Facility – Judicial	144,500	126,000	70,700	74,000	60,000	475,200
Information Technology	109,850	98,000	123,598	90,000	108,000	529,448
Solid Waste	617,037	283,435	602,933	467,858	510,000	2,481,263
Economic Development	300,000	400,000	400,000	400,000	400,000	1,900,000
Elections	13,000	13,000	13,000	13,000	13,000	65,000
Airport	2,423,675	737,300	1,247,155	715,000	1,000,000	6,123,130
Disbursements to Cities	11,270,672	11,270,672	11,270,672	11,270,672	11,270,672	56,353,360
Total Expenditures	**33,141,942**	**27,475,119**	**32,727,687**	**25,398,993**	**21,735,622**	**140,479,363**
Fund Balance	**16,862,253**	**16,810,922**	**11,962,930**	**14,196,665**	**20,779,787**	

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

Meanwhile, many SPLOST categorical accounts currently have carryover balances that reflect the excess of revenues over expenditures prior to FY 2022. However, there are categories that will encounter annual deficits as these balances are spent down over time.

Roads

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
TSPLOST 2018	6,415,600	6,415,600	2,116,950			14,948,150	
TSPLOST 2024			4,298,650	6,750,000	6,750,000	17,798,650	
LMIG (GDOT)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	
Intersection Grant (GDOT)			200,000		200,000	400,000	
Greenway Grants	1,215,000					1,215,000	
Total Revenues	**9,130,600**	**7,915,600**	**8,115,600**	**8,250,000**	**8,450,000**		
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Road Striping and Signage	225,000	225,000	225,000	225,000	225,000	1,125,000	LMIG / TSPLOST
Bridges	300,000	300,000	300,000	300,000	300,000	1,500,000	TSPLOST
Resurfacing	3,190,000	3,000,000	3,000,000	3,000,000	3,000,000	15,190,000	LMIG / TSPLOST
Parking/Trail Resurfacing	25,000	25,000	225,000	25,000	25,000	325,000	TSPLOST
Drainage Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000	TSPLOST
301 Landscaping	15,000	15,000	15,000	15,000	15,000	75,000	TSPLOST
Traffic Operations Improvements	150,000	150,000	150,000	150,000	150,000	750,000	TSPLOST
Economic Development	100,000	100,000	100,000	100,000	100,000	500,000	TSPLOST
Intersection							
Cypress Lake / 301	700,610					700,610	GDOT Grant ($350,000) / TSPLOST
Langston Chapel / Lanier	945,000					945,000	TSPLOST
Brooklet-Denmark / SEB	120,000					120,000	TSPLOST
Josh Deal / Hwy 67			400,000			400,000	TSPLOST
Burkhalter / Hwy 67		250,000				250,000	TSPLOST
Harville / Josh Deal				300,000		300,000	TSPLOST
Country Club / Highpoint					300,000	300,000	TSPLOST
Akins Pond / Hwy 80					500,000	500,000	TSPLOST
Paving							
New Public Works Entrance	240,750					240,750	TSPLOST
Clark Farm			858,000			858,000	TSPLOST
Josh Hagin	225,502		1,300,000			1,525,502	TSPLOST
Two Chop		1,705,000				1,705,000	TSPLOST
Hood	950,000					950,000	TSPLOST
JA Hart			225,500			225,500	TSPLOST
Hightower		450,000				450,000	TSPLOST
Old Happy				1,250,000		1,250,000	TSPLOST
Antioch Church	90,000					90,000	SPLOST 2013

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Funding Source
Moore			800,000			800,000	TSPLOST
Floyd Clark / Deer Run				675,000		675,000	TSPLOST
RL Lee / Shuman / JR Parker / Club					1,375,000	1,375,000	TSPLOST
Bike and Pedestrian							
Fletcher Park Trail	250,000	250,000				500,000	TSPLOST
Brick Paver Repair (Mill Creek)	250,000					250,000	TSPLOST
Greenway Extension Design	476,494					476,494	TAP Grant / TSPLOST
Greenway Ext. Construction		813,000	5,290,387			6,103,387	To Apply for Grant Funding / TSPLOST
Equipment							
Equip Lease (US Bancorp 3, 5)	147,057					147,057	TSPLOST
Equipment Allocation	450,000	450,000	450,000	450,000	450,000	2,250,000	TSPLOST
Roadside / Boom Axe Mowing	650,000	650,000	675,000	675,000	675,000	3,325,000	TSPLOST
Road Assessment (Roadbotics)	4,000	4,000	4,000	60,000	4,000	76,000	TSPLOST
Land Acquisition (Borrow Pit)	100,000	50,000	50,000	50,000	50,000	300,000	TSPLOST
Pictometry Allocation		33,598			34,000	67,598	TSPLOST
Transportation Plan Update	75,000					75,000	TSPLOST
Total Expenditures	**9,879,413**	**8,670,598**	**14,267,887**	**7,475,000**	**7,403,000**	**47,695,898**	
Fund Balance	**7,674,792**	**6,919,794**	**767,507**	**1,542,507**	**2,589,507**		

FY 2022 Budget Highlights:

- Approximately 25 miles of resurfacing on network roads and in selected subdivisions.
- Complete design and addition of traffic signal to Cypress Lake / Hwy 301 bypass intersection.
- Design paving of Josh Hagin Road, complete design and pave Hood Road and a new road to access the Public Works building, design and pave Antioch Church Road.
- Complete design for extension of the S&S Greenway and begin acquiring needed right-of-way.

Public Safety

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	4,115,277	4,115,277	4,115,277	4,115,277	685,880	17,146,988	
SPLOST 2025					3,114,121	3,114,121	
Interest							
Total Revenues	**4,115,277**	**4,115,277**	**4,115,277**	**4,115,277**	**3,800,000**	**20,261,108**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Adult Probation							
Car				30,000		30,000	SPLOST 2019
Animal Services							
Car	30,500	32,250	32,250	32,500	40,000	167,500	SPLOST 2019
Equipment	5,000	11,000	5,000		5,000	26,000	SPLOST 2019
Computers	2,000		2,000		2,000	6,000	SPLOST 2019
Traps	2,500	2,500	2,500	2,500		10,000	SPLOST 2019
Sewer Upgrade		50,000				50,000	SPLOST 2019
Washer and Dryer	15,000				17,000	32,000	SPLOST 2019
Copier	3,500				3,850	7,350	SPLOST 2019
Ventilation	42,000					42,000	SPLOST 2019
Renovation		85,000				85,000	SPLOST 2019
Intake/Adoption		30,000				30,000	SPLOST 2019
Furniture					10,000	10,000	SPLOST 2019
EMS							
Ambulances	205,000	210,000	215,000	220,000	225,000	1,075,000	SPLOST 2019
Computers	6,000		6,000		6,000	18,000	SPLOST 2019
Defibrillators	105,000		140,000			245,000	SPLOST 2019
Land Acquisition				250,000		250,000	SPLOST 2019
Lucas Device				36,000		36,000	SPLOST 2019
Furniture		10,000		10,000		20,000	SPLOST 2019
Fire Alarm System	8,500					8,500	SPLOST 2019
Stryker Power Loads	90,785					90,785	SPLOST 2019
Stretchers					77,000	77,000	SPLOST 2019
Fire							
Breathing Apparatus	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019
Turnout Gear	30,000	30,000	30,000	30,000	30,000	150,000	SPLOST 2019
Rescue Tools	15,000	10,000	10,000			35,000	SPLOST 2019
Hose	19,000	19,000	19,000		19,000	76,000	SPLOST 2019

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Funding Source
Airpact Bench Test Eequipment	20,000					20,000	SPLOST 2019
Technology (HW/SW)	10,000	10,000	10,000			30,000	SPLOST 2019
Water Truck	150,000					150,000	SPLOST 2019
Apparatus		500,000		365,000		865,000	SPLOST 2019
Pick-up Trucks	50,000	30,000		30,000		110,000	SPLOST 2019
Pagers				20,000		20,000	SPLOST 2019
Cascade	80,000					80,000	SPLOST 2019
Thermal Imaging			62,000			62,000	SPLOST 2019
Generators (Stations)	40,000					40,000	SPLOST 2019
Jaws of Life		27,000		27,000		54,000	SPLOST 2019
Emergency Trailer		12,000		15,000		27,000	SPLOST 2019
Fire Station Improvements		55,000		55,000	50,000	160,000	SPLOST 2019
Equipment	90,000	60,000	60,000	60,000		270,000	SPLOST 2019
Side-by-Side ATV	22,500					22,500	SPLOST 2019
Lease Payment – Principal	554,606	560,108	282,134			1,396,848	SPLOST 2019
Lease Payment – Interest	11,754	6,252	1,046			19,052	SPLOST 2019
Sheriff							
Equipment	38,500	38,500	38,500	38,500		154,000	SPLOST 2019
Copier	32,000					32,000	SPLOST 2019
Vehicles	315,000	245,000	245,000	245,000		1,050,000	SPLOST 2019
Facility Expansion	1,716,637					1,716,637	Bond Proceeds
Public Safety							
Communications	60,000	60,000	60,000	60,000	60,000	300,000	SPLOST 2019
Vehicle	30,000					30,000	SPLOST 2019
Pictometry	33,598			34,000		67,598	SPLOST 2019
Sales Tax Bond - Principal	2,095,000	2,150,000	2,210,000	2,270,000		8,725,000	SPLOST 2019
Sales Tax Bond - Interest	234,703	178,347	120,412	61,063		594,525	SPLOST 2019
Total Expenditures	**6,174,083**	**4,431,957**	**3,560,842**	**3,901,563**	**554,850**	**18,623,295**	
Fund Balance	**(700,712)**	**(1,017,392)**	**(462,957)**	**(249,243)**	**2,995,907**		

FY 2022 Budget Highlights:

- Fire equipment replacement.
- Replace ambulance and equipment.
- Complete Jail facility expansion.
- Sheriff's Department vehicles and discretionary equipment.

Recreation

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	1,183,707	1,183,707	1,183,707	1,183,707	197,285	4,932,114	
SPLOST 2025					902,715	902,715	
Greenway Grants		100,000	120,000			220,000	
Total Revenues	**1,183,707**	**1,283,707**	**1,303,707**	**1,183,707**	**1,100,000**	**5,920,829**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Parks							
Dump Truck				75,000		75,000	SPLOST 2019
8 Cylinder Pickup Truck		48,000	24,000	24,000	24,000	120,000	SPLOST 2019
F-250 Pickup Truck with Utility Bed			37,000			37,000	SPLOST 2019
F-250 Crew Cab Pickup Truck	70,000					70,000	SPLOST 2019
Ford Transit	32,000					32,000	SPLOST 2013
Dodge Caravan or Similar	26,000					26,000	SPLOST 2013
Front Rotary Mower		21,000		22,000		43,000	SPLOST 2019
Exmark Millcreek	6,000		5,000		5,000	16,000	SPLOST 2013 / 2019
Infield Grooming Machine	30,000			32,000		62,000	SPLOST 2013 / 2019
Dump Trailer		10,000				10,000	SPLOST 2019
Light Equipment Trailer	10,000					10,000	SPLOST 2019
Utility Vehicle	15,000		15,000		15,000	45,000	SPLOST 2019
Self-propelled Sprayer				12,500		12,500	SPLOST 2019
Self-propelled Sweeper			40,000			40,000	SPLOST 2019
Viacon Fertilizer Spreader	3,500					3,500	SPLOST 2019
Tennis Court Resurfacing	65,000	20,000				85,000	SPLOST 2019
Lean-to Added to Rear of Shop		30,000				30,000	SPLOST 2019
Additional Bulk Storage				12,000		12,000	SPLOST 2019
Replace Calsense Controllers			42,500			42,500	SPLOST 2019
City Parks Upgrades	400,000	200,000	200,000	200,000		1,000,000	SPLOST 2019
Athletics							
Field Pad Surface MC	7,500		6,000		8,000	21,500	SPLOST 2019
Batting Cage Surface	4,000	3,500		4,000		11,500	SPLOST 2019
15 Passenger Bus	61,000					61,000	SPLOST 2019
Portable Fence Package		4,500				4,500	SPLOST 2019
Wind Screen MC Tennis			8,500			8,500	SPLOST 2019
Tennis Nets		2,500		2,500		5,000	SPLOST 2019
Greenway							
Grimshaw Trailhead		200,000				200,000	SPLOST 2019

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Funding Source
Brooklet Trailhead			240,000			240,000	SPLOST 2019
Facilities							
Round Aluminum Tables	7,200			7,500		14,700	SPLOST 2019
Rectangle Aluminum Tables		4,000			4,000	8,000	SPLOST 2019
Fiesta Tents and Hardware	6,160		6,500		6,500	19,160	SPLOST 2019
Four Field Complex Awnings		10,000				10,000	SPLOST 2019
Brooklet Building Awnings		5,000				5,000	SPLOST 2019
Tennis Center Awnings			6,000			6,000	SPLOST 2019
Scoreboards	4,500	112,000				116,500	SPLOST 2019
PA System at Mill Creek		21,000				21,000	SPLOST 2019
Convert Pool House to Storage	40,000					40,000	SPLOST 2019
Senior Center Card Room Chairs	6,000					6,000	SPLOST 2019
Honey Bowen Carpet	30,000					30,000	SPLOST 2019
HVAC	39,000	24,000		14,000		77,000	SPLOST 2019
Administration							
Computers		3,000	4,000	2,000		9,000	SPLOST 2019
Copier			10,000			10,000	SPLOST 2019
Concessions							
Pizza Oven	4,000					4,000	SPLOST 2019
Ice Machine Replacement	8,000	4,200	4,200			16,400	SPLOST 2019
Food Warming Drawer			2,500			2,500	SPLOST 2019
Pizza Warner	2,000					2,000	SPLOST 2019
SPLASH							
Play Pool Slide Sections	2,000	2,000	2,000	2,000	2,000	10,000	SPLOST 2019
Flowrider Pumps	100,000					100,000	SPLOST 2019
Dome Lights	65,000					65,000	SPLOST 2019
Slide Maintenance Contract	50,000	50,000	50,000	50,000	50,000	250,000	SPLOST 2019
Chemical and Backwash Controllers	20,000	20,000	20,000	20,000	20,000	100,000	SPLOST 2019
Pump Impeller Kit	5,000	5,000	5,000	5,000	5,000	25,000	SPLOST 2019
Filter Sand	3,000	3,000	3,000	3,000	3,000	15,000	SPLOST 2019
Filter Laterals	5,000	5,000	5,000	5,000	5,000	25,000	SPLOST 2019
Wheelchair Lift	5,000					5,000	SPLOST 2019
Trash Receptables	5,000	5,000	5,000	5,000	5,000	25,000	SPLOST 2019
Outdoor Picnic Tables	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019
Deck Chairs	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019
Shade Umbrellas	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019
Trio Slide Shade Canopy			4,000			4,000	SPLOST 2019
Mat Racer Shade Canopy				5,000		5,000	SPLOST 2019
Manual Pool Vacuum		4,000		4,000		8,000	SPLOST 2019
Robot Pool Vacuum	4,000		4,000		4,000	12,000	SPLOST 2019
Lane Line Sets			5,000			5,000	SPLOST 2019

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Funding Source
Lane Line Reel	2,500	2,500				5,000	SPLOST 2019
Diving Boards	15,000					15,000	SPLOST 2019
Office Surveillence System	5,000					5,000	SPLOST 2019
Splash in the 'Boro Van				24,000		24,000	SPLOST 2019
Play Pool Dump Bucket			40,000			40,000	SPLOST 2019
Heat Pump Replacements	25,000					25,000	SPLOST 2019
Minor Capital Outlays – SPLASH	48,000	28,000	21,500	17,000	26,500	141,000	SPLOST 2019
Minor Capital Outlays – Concessions	14,000	13,000	3,000	8,000	7,500	45,500	SPLOST 2019
Ag Complex							
Site Fencing and Gates	25,000					25,000	SPLOST 2019
Complete Metal Cover B/W Arenas	125,000					125,000	SPLOST 2019
All Steer Skid Steer	60,000					60,000	SPLOST 2019
Roller / Compactor – Pull Behind	9,000					9,000	SPLOST 2019
Outside Dining Area	10,000					10,000	SPLOST 2019
Enclosing Stall Barn	164,000					164,000	SPLOST 2019
Flatbed Dump Truck	65,000					65,000	SPLOST 2019
8 Cylinder Crew Cab Pickup			27,000			27,000	SPLOST 2019
John Deere Front Rotary Mower		9,000				9,000	SPLOST 2019
Utility Vehicle	9,000					9,000	SPLOST 2019
Utility Trailer	3,500					3,500	SPLOST 2019
90hp 4WD Tractor			60,000			60,000	SPLOST 2019
90hp 4WD Tractor with Loader				40,000		40,000	SPLOST 2019
Line Trimmers	1,200					1,200	SPLOST 2019
Stick Edgers	800					800	SPLOST 2019
Backpack Blowers	1,000					1,000	SPLOST 2019
Commercial Push Mower	1,000					1,000	SPLOST 2019
Laptop		2,500				2,500	SPLOST 2019
Electronic Timer with Display		1,500				1,500	SPLOST 2019
LED Sign with Display	60,000					60,000	SPLOST 2019
Concession Door Freezer			2,000			2,000	SPLOST 2019
Food Warmer			2,000			2,000	SPLOST 2019
Total Expenditures	**1,814,860**	**903,200**	**939,700**	**625,500**	**220,500**	**4,503,760**	
Fund Balance	**(431,820)**	**(51,312)**	**312,695**	**870,902**	**1,750,402**		

FY 2022 Budget Highlights:

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

Facility Improvement – Administration

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	496,393	496,393	496,393	496,393	82,732	2,068,304	
SPLOST 2025					413,661	413,661	
Total Revenues							
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
HVAC / Design Escrow	155,000	125,000	100,000	50,000	50,000	480,000	SPLOST 2019
Truck	47,000		45,000		45,000	137,000	SPLOST 2019
LED Conversion	20,000	10,000	10,000			40,000	SPLOST 2019
Ag Business Center Roof				300,000		300,000	SPLOST 2019
Vacuum Cleaners	2,000					2,000	SPLOST 2019
Parking Lot Lights – County Annex					25,000	25,000	SPLOST 2019
Roof/Building Maintenance	5,000	7,000	7,000	7,000	7,000	33,000	SPLOST 2019
Exterior Building Escrow	3,000	3,000	3,200	3,400	3,600	16,200	SPLOST 2019
Security/Access Controls	21,727	9,957				31,684	SPLOST 2019
Water Coolers	5,000		5,000		5,000	15,000	SPLOST 2019
Water Heaters	2,500					2,500	SPLOST 2019
Restroom Fixtures Replacement	10,000					10,000	SPLOST 2019
Fleet Management Building		250,000				250,000	SPLOST 2019
Fleet Management Equipment		75,000				75,000	SPLOST 2019
Honey Bowen – Front Entrance	58,625					58,625	SPLOST 2019
Commission Room Monitors	4,000						SPLOST 2019
Paint Escrow	5,000	10,000	10,000	5,000	10,000	40,000	SPLOST 2019
Flooring Escrow	50,000	50,000	50,000		50,000	200,000	SPLOST 2019
Shop Improvement	5,000					5,000	SPLOST 2019
Bank Fee	1,000	1,000	1,000	1,000		4,000	SPLOST 2019
Total Expenditures	**394,852**	**540,957**	**231,200**	**366,400**	**195,600**	**1,729,009**	
Fund Balance	**251,752**	**207,188**	**472,381**	**602,374**	**903,167**		

FY 2022 Budget Highlights:

- Complete LED conversion project
- Security / Access Controls
- HVAC replacement
- Renovate entrance to Honey Bowen Recreation Building

Facility Improvement – Judicial

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	216,377	216,377	216,377	216,377	36,063	901,571	
SPLOST 2025					180,314	180,314	
Total Revenues	**216,377**	**216,377**	**216,377**	**216,377**	**216,377**	**1,081,885**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Building Signage	2,500					2,500	SPLOST 2019
Probation Stucco				50,000		50,000	SPLOST 2019
Probation HVAC Controls		15,000				15,000	SPLOST 2019
Probation Flooring					15,000	15,000	SPLOST 2019
Judicial Annex HVAC	20,000		40,000		30,000	90,000	SPLOST 2019
Judicial Annex Furniture – JA Room	5,000					5,000	SPLOST 2019
Clerk of Court Refrigerator			700			700	SPLOST 2019
Clerk of Court Copier		16,000				16,000	SPLOST 2019
Courthouse Flooring	10,000					10,000	SPLOST 2019
Courthouse HVAC	15,000					15,000	SPLOST 2019
Courthouse HVAC Controls	50,000					50,000	SPLOST 2019
Courthouse Exterior Painting			30,000			30,000	SPLOST 2019
State Court Copier		6,000				6,000	SPLOST 2019
Solicitor Copier		6,000				6,000	SPLOST 2019
Magistrate Court Vehicle	27,000			24,000		51,000	SPLOST 2019
Magistrate Court Flooring					15,000	15,000	SPLOST 2019
Magistrate Court HVAC Control		15,000				15,000	SPLOST 2019
Magistrate Court Copier		8,000				8,000	SPLOST 2019
Probate Court Filing System		50,000				50,000	SPLOST 2019
Probate Court Vault		10,000				10,000	SPLOST 2019
Probate Court Fingerprint Machine	9,000					9,000	SPLOST 2019
Probate Court Copier	6,000					6,000	SPLOST 2019
Total Expenditures	**144,500**	**126,000**	**70,700**	**74,000**	**60,000**	**475,200**	
Fund Balance	**83,039**	**173,416**	**319,093**	**461,470**	**617,847**		

FY 2022 Budget Highlights:

- HVAC replacement
- Vehicle replacement

Facility Improvement – Information Technology

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	142,503	142,503	142,503	142,503	23,751	593,763	
SPLOST 2025					118,753	118,753	
Total Revenues	**142,503**	**142,503**	**142,503**	**142,503**	**142,503**	**712,515**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Computers	60,000	60,000	60,000	60,000	70,000	310,000	SPLOST 2019
Technology/Software Projects	30,000	30,000	30,000	30,000	30,000	150,000	SPLOST 2019
Copiers	19,850	8,000			8,000	35,850	SPLOST 2019
Pictometry			33,598			33,598	SPLOST 2019
Total Expenditures	**109,850**	**98,000**	**123,598**	**90,000**	**108,000**	**529,448**	
Fund Balance	**10,538**	**55,041**	**73,946**	**126,449**	**160,952**		

FY 2022 Budget Highlights:

- Computer replacement
- Copier replacement

Solid Waste

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	600,000	600,000	600,000	600,000	100,000	2,500,000	
SPLOST 2025					500,000	500,000	
Total Revenues	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**	**3,000,000**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Grapple Truck				265,000		265,000	SPLOST 2019
Roll-off Truck	330,000		340,000		340,000	1,010,000	SPLOST 2019
Roll-off Containers	60,000	60,000	60,000	60,000	60,000	300,000	SPLOST 2019
Container Rehabilitation	10,000	20,000	20,000	20,000	20,000	100,000	SPLOST 2019
Convenience Center Upgrades	99,102	97,000	90,000	90,000	90,000	466,102	SPLOST 2019
Processing Cntr Debt Payment +	64,500	63,000	49,500	32,858		209,858	SPLOST 2019
GEFA Loan (Principal)	28,996	30,120	31,287			90,403	SPLOST 2019
GEFA Loan (Interest)	14,439	13,315	12,146			39,900	SPLOST 2019
Total Expenditures	**617,037**	**283,435**	**602,933**	**467,858**	**510,000**	**2,481,263**	
Fund Balance	**509,596**	**826,161**	**823,228**	**955,370**	**1,045,370**		

FY 2022 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)
- Replace aging roll-off trucks

Economic Development

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	534,578	534,578	534,578	534,578	89,096	2,227,408	
SPLOST 2025					445,482	445,482	
Total Revenues	**534,578**	**534,578**	**534,578**	**534,578**	**534,578**	**2,672,890**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Economic Dev Projects	300,000	400,000	400,000	400,000	400,000	1,764,195	SPLOST 2013
Total Expenditures	**300,000**	**400,000**	**400,000**	**400,000**	**400,000**	**1,764,195**	
Fund Balance	**1,260,549**	**1,395,127**	**1,529,705**	**1,664,283**	**1,798,861**		

FY 2022 Budget Highlights:

- Funding available for improving industrial park properties

Airport

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
TSPLOST 2018	112,400	112,400	18,733			243,533	
TSPLOST 2024			93,667	112,400	112,400	318,467	
State GDOT Grant	575,399	36,320	926,366	35,000	650,000	2,223,085	
Federal FAA Grant	1,582,178	652,140		630,000	900,000	3,764,318	
Total Revenues	**2,269,977**	**800,860**	**1,038,766**	**777,400**	**1,662,400**	**6,549,403**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Roofs	6,000	6,000	6,000	6,000		24,000	SPLOST 2013
HVAC	5,000	5,000	5,000	5,000		20,000	SPLOST 2013
Hangar Doors	1,000	1,000	1,000	1,000		4,000	SPLOST 2013
T-Hangar Building	650,000					650,000	TSPLOST/GDOT/FAA Grants
T-Hangar Apron	269,700					269,700	TSPLOST/GDOT/FAA Grants
Lighting – Terminal / Hangar	500	500				1,000	TSPLOST
Signage	200	200				400	TSPLOST
Taxiway Rehab Construction Phase 1	1,488,275					1,488,275	TSPLOST/GDOT/FAA Grants
6’ Woods Mower				3,000		3,000	TSPLOST
Apron Rehabilitation Construction		724,600				724,600	TSPLOST/GDOT/FAA Grants
Landscaping	3,000					3,000	TSPLOST
Runway 6/24 Rehabilitation			1,235,155			1,235,155	TSPLOST/GDOT/FAA Grants
Future Development Site Prep				700,000		700,000	TSPLOST/GDOT/FAA Grants
Access Road					1,000,000	1,000,000	TSPLOST/GDOT/FAA Grants
Total Expenditures	**2,423,675**	**737,300**	**1,247,155**	**715,000**	**1,000,000**	**6,123,130**	
Fund Balance	**276,261**	**339,821**	**131,432**	**193,832**	**856,232**		

FY 2022 Budget Highlights:

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

Elections

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST 2019	45,821	45,821	45,821	45,821	7,637	190,921	
SPLOST 2025					38,184	38,184	
Total Revenues	**45,821**	**45,821**	**45,821**	**45,821**	**45,821**	**229,105**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
Voting Equipment	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2013
Technology Improvements	3,000	3,000	3,000	3,000	3,000	15,000	SPLOST 2013
Total Expenditures	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**	**65,000**	
Fund Balance	**120,683**	**153,504**	**186,325**	**219,146**	**251,967**		

FY 2022 Budget Highlights:

- Replace or purchase additional voting equipment as needed

Distributions to Cities

Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	
SPLOST	5,798,672	5,798,672	5,798,672	5,798,672	5,798,672	26,626,725	
TSPLOST	5,472,000	5,472,000	5,472,000	5,472,000	5,472,000	26,132,449	
Total Revenues	**11,270,672**	**11,270,672**	**11,270,672**	**11,270,672**	**11,270,672**	**52,759,174**	
Expenditures	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**Total**	**Funding Source**
SPLOST Distributions to Cities	5,798,672	5,798,672	5,798,672	5,798,672	5,798,672	26,626,725	SPLOST 2013
TSPLOST Distributions to Cities	5,472,000	5,472,000	5,472,000	5,472,000	5,472,000	26,132,449	TSPLOST
Total Expenditures	**11,270,672**	**11,270,672**	**11,270,672**	**11,270,672**	**11,270,672**	**52,759,174**	
Fund Balance	**0**	**0**	**0**	**0**	**0**		

FY 2022 Budget Highlights:

- Distribution of SPLOST and TSPLOST funding to municipalities per intergovernmental agreements

X. Debt Service

Debt Service Overview 277

Debt Service Summary 281

Recycling Processing Facility 282
SPLASH 283
Transportation/Recreation Equipment 284
Sales Tax Bonds – 2019 285
Rural Fire Equipment 286

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 Note 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

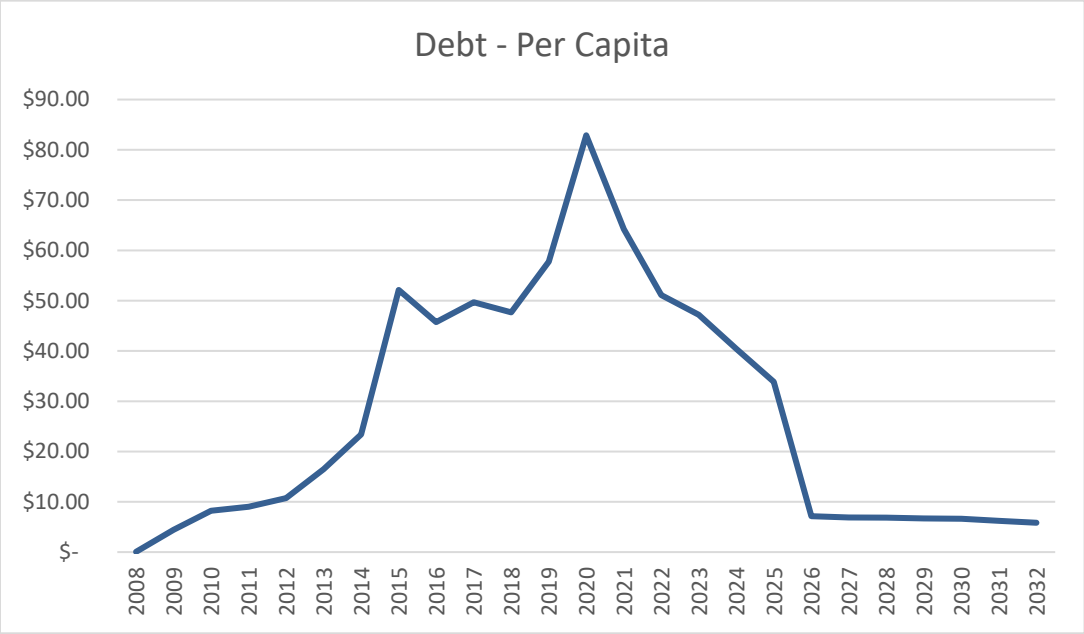
Bulloch County is governed by the State of Georgia's restrictions on local government debt. According to State statute, "The debt incurred by any county . . . shall never exceed 10% of the assessed value of all taxable property within such county, . . . and no such county . . . shall incur any new debt 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 2021 is $2,254,803,035, allowing a debt limit of $225,480,304. Currently, the County has $9,319,625 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 $17,866,137 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 peak 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.



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
2022	3,366,317	409,658	3,775,975
2023	3,198,063	328,403	3,525,466
2024	2,995,329	250,247	3,245,576
2025	2,789,482	174,140	2,963,622
2026	535,820	99,464	635,284
2027	537,208	88,076	625,284
2028	558,651	76,433	635,084
2029	570,150	61,784	631,934
2030	591,706	44,028	635,734
2031	582,638	25,915	608,553
2032	575,000	8,625	583,625
Total	**16,299,364**	**1,566,773**	**17,866,137**

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 2021, the County had $16.3 million in outstanding debt. The principal debt payment for this year is $3.4 million. The table below summarizes each bond/loan the County has.

Debt	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Principal Payment
Recycling Processing Facility	7/1/12	1/1/31	346,570	3.81%	30,764
SPLASH Water Park Expansion	10/20/16	11/1/31	5,585,000	2-3%	440,000
Tran/Rec Equipment Lease	12/29/17	12/29/21	245,947	1.944%	245,947
Sales Tax Bonds 2019	1/24/19	6/01/25	8,725,000	2.69%	2,095,000
Fire Equipment Lease	3/31/21	12/30/23	1,396,847	.988%	554,606
Total			**16,299,364**		**3,366,317**

FY 2022 Revenue Projection Summary

Source	Revenue
SPLOST 2019 Solid Waste	600,000
SPLASH Fees	2,208,000
General Fund	46,052,692
TSPLOST '18 Transportation	6,415,600
SPLOST 2019 Public Safety	4,115,277
Total	**59,391,569**

FY 2022 Expense Summary*

Fund	Expenditure
SPLOST 2019 Solid Waste	107,435
SPLASH Fund 556	585,750
General Fund	103,672
TSPLOST '18 Transportation	147,056
SPLOST 2019 Public Safety	2,896,063
Total	**3,839,976**

*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 January 1, 2031. The debt service payment this year equals $43,434, of which $30,764 is principal and $12,670 is interest. The County received an additional 2019 SPLOST allocation to payoff this debt ($64,000 in FY 2022). 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
2022	30,764	12,670	43,434	315,806
2023	31,956	11,478	43,434	283,850
2024	33,195	10,239	43,434	250,655
2025	34,482	8,952	43,434	216,173
2026	35,820	7,614	43,434	180,353
2027	37,208	6,226	43,434	143,145
2028	38,651	4,783	43,434	104,494
2029	40,150	3,284	43,434	64,344
2030	41,706	1,728	43,434	22,638
2031	22,638	265	22,903	0
Total	**346,570**	**67,239**	**413,809**	

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 $585,750 of which $440,000 is principal and $145,750 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
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	**5,585,000**	**881,075**	**6,466,075**	

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 $250,728, of which $245,947 is principal and $4,781 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
2022	245,947	4,781	250,728	0
Total	**245,947**	**4,781**	**250,728**	

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 $2,329,703, of which $2,095,000 is principal and $234,703 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
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	**8,725,000**	**594,625**	**9,319,625**	

Rural Fire Equipment

Debt Purpose

This lease-purchase agreement will be used to acquire various pieces of equipment for the Rural Fire department. The equipment that may be purchased with the lease includes: three fire pumper trucks, three water tanker trucks and various equipment needed to outfit the trucks for service.

Debt Schedule

The original amount borrowed through this lease was $1,676,235. This lease requires annual installments of principal and interest at a rate of 0.988%, which began March 30,2021 and will mature on December 30, 2023. The debt service payment this year equals $566,360, of which $554,606 is principal and $11,754 is interest. Debt service requirements to maturity are as follows:

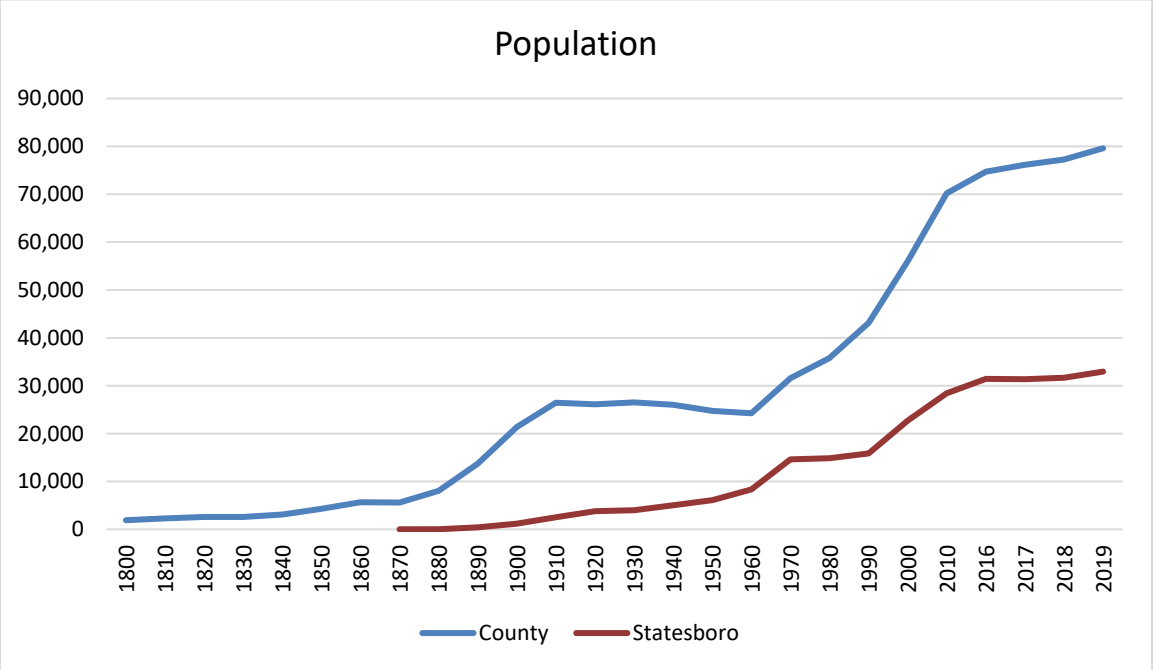
Rural Fire Debt Service Schedule

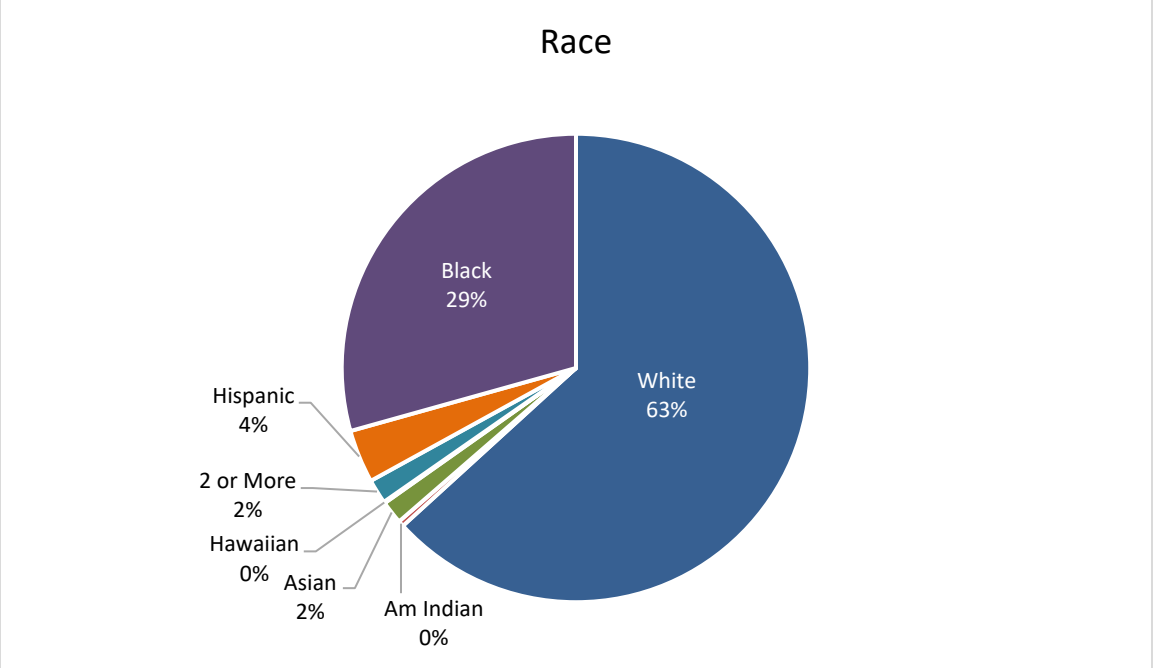
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2022	554,606	11,754	566,360	842,241
2023	560,107	6,253	566,360	282,134
2024	282,134	1,046	283,180	0
Total	**1,396,847**	**19,053**	**1,415,900**	

XI. Appendix

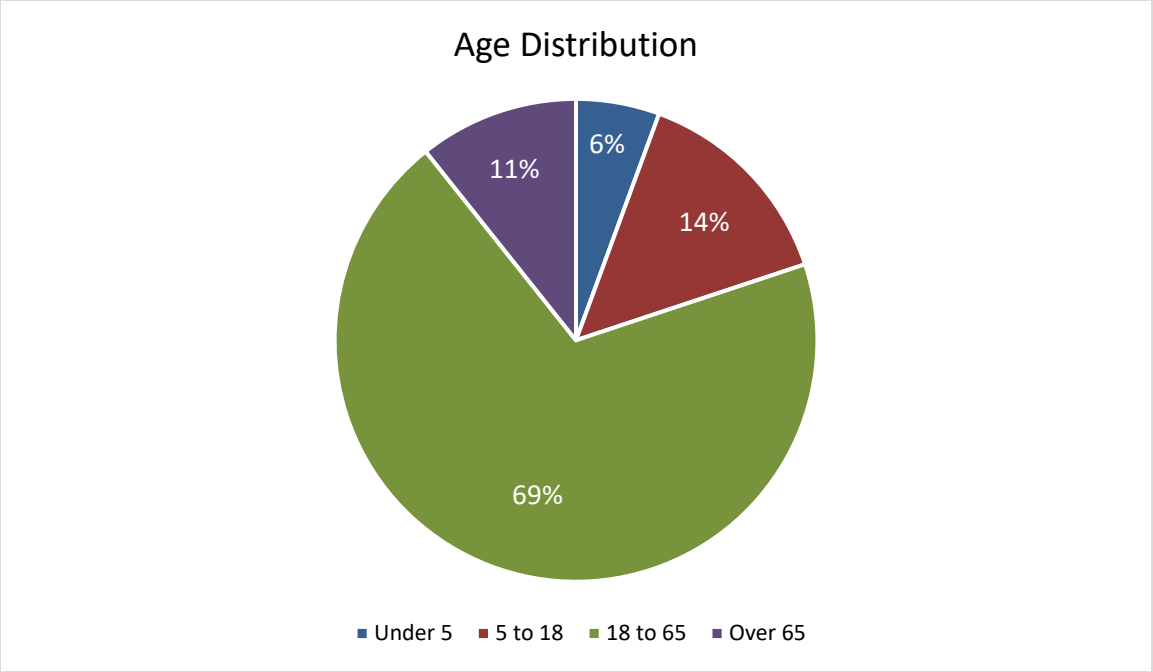
Demographics 288
Community Statistics 291
Cost of Government Services 293
Revenue Comparison 297
Full-time Equivalency (FTE) Tables 301
Wages Schedules 303
Position Control 305
Schedule of Fees 309
Acronyms 323
Glossary 324
FY 2021 Budget Submission (Public Notice) 335
Budget Resolution 336

Demographics

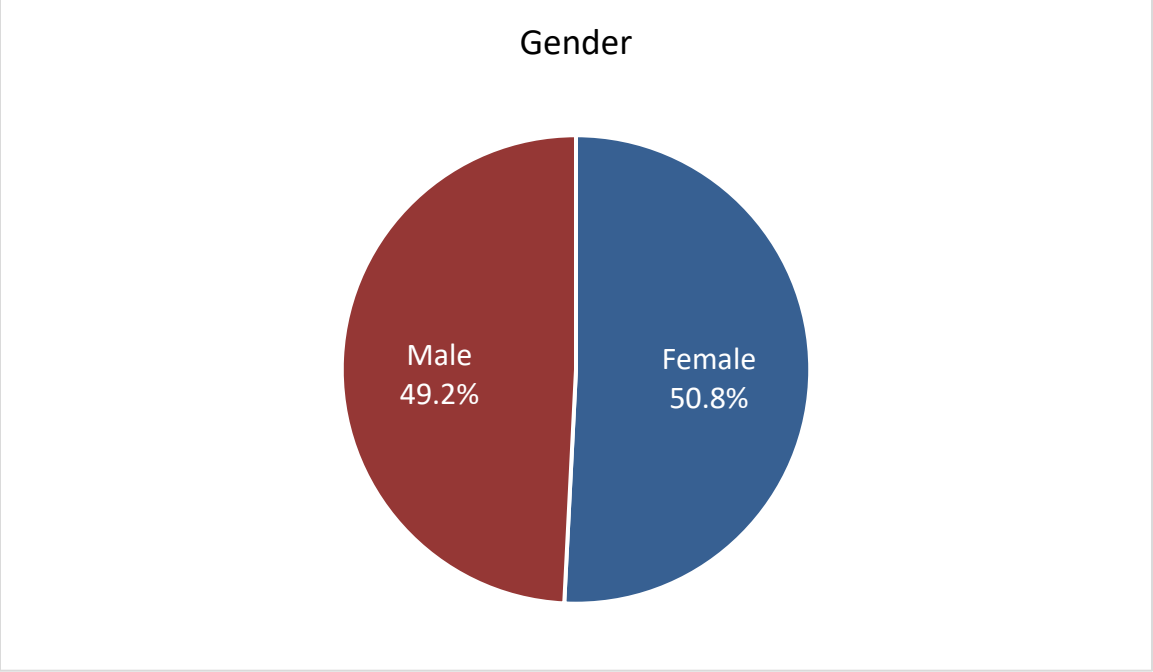




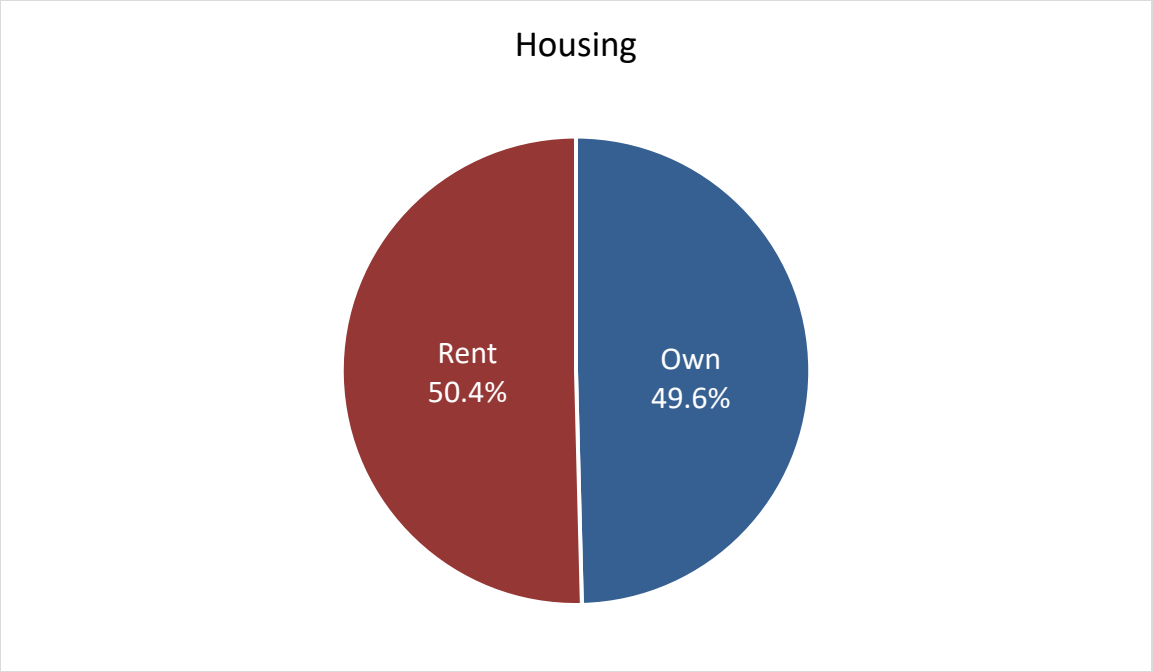
Source: U.S Census Bureau, Quick Facts for Bulloch County



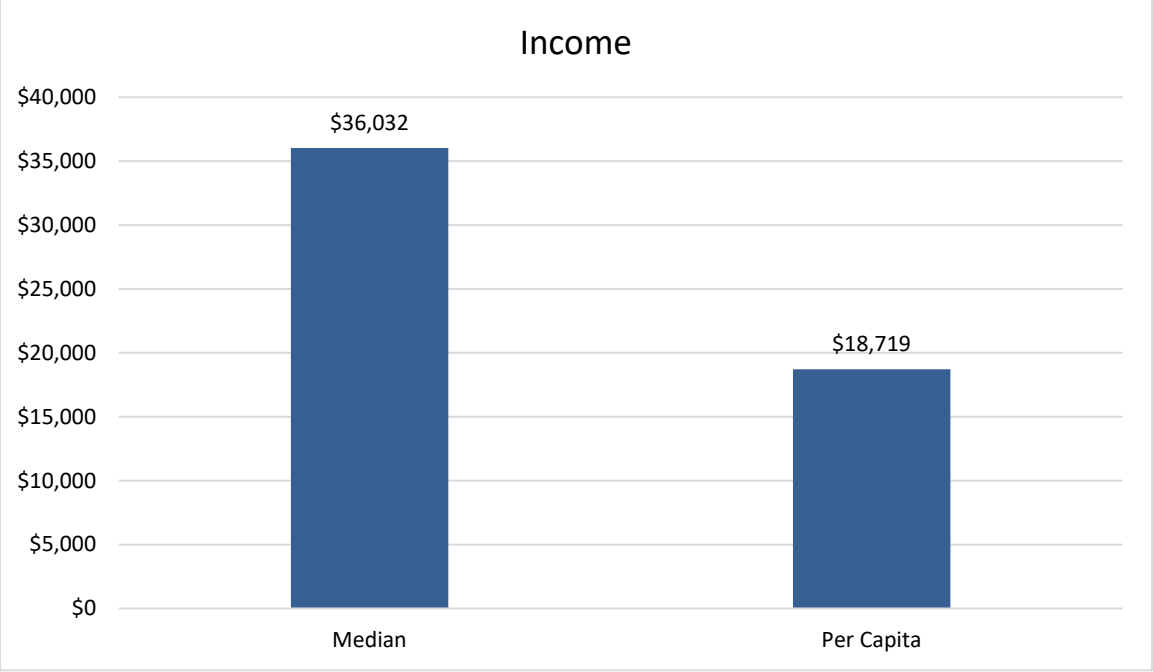
Source: U.S Census Bureau, Quick Facts for Bulloch County



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

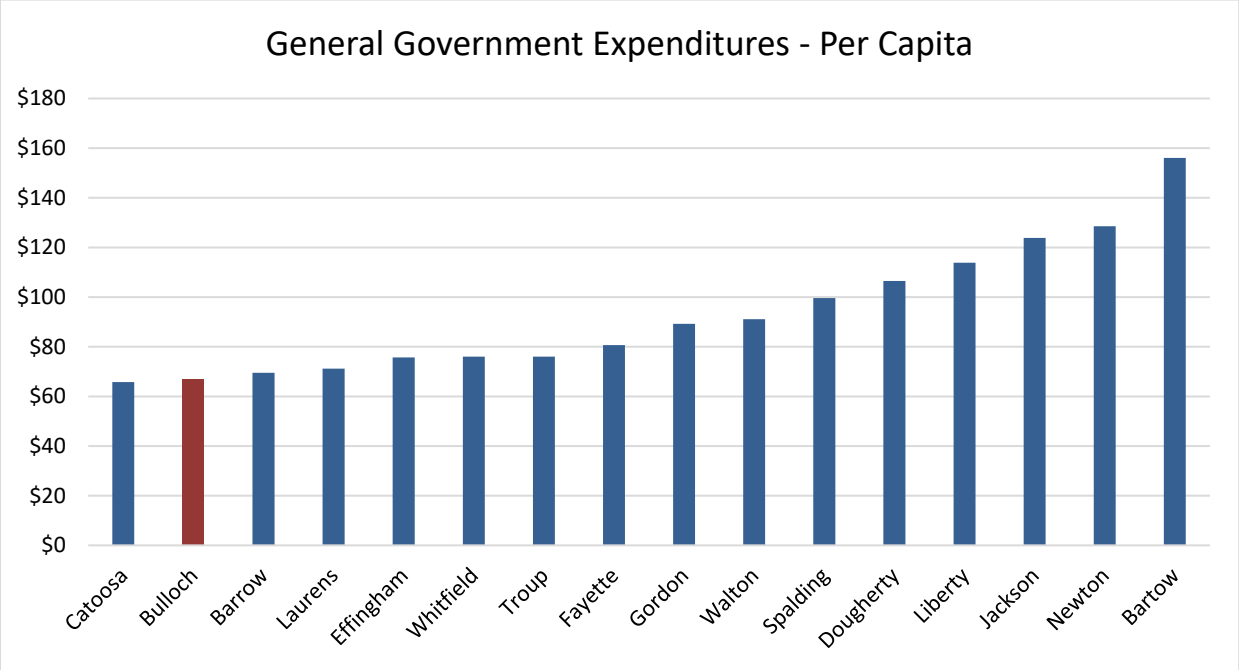
Education, Health, Income, Poverty	
Statistic	**2011-2015**
High School Graduate	86.8%
Bachelor's Degree or Higher	29.0%
Persons with a Disability (under age 65 years)	8.5%
Persons without Health Insurance (under age 65 years)	17.9%
Median Household Income	$36,032
Per Capita Income	$18,719
Persons in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

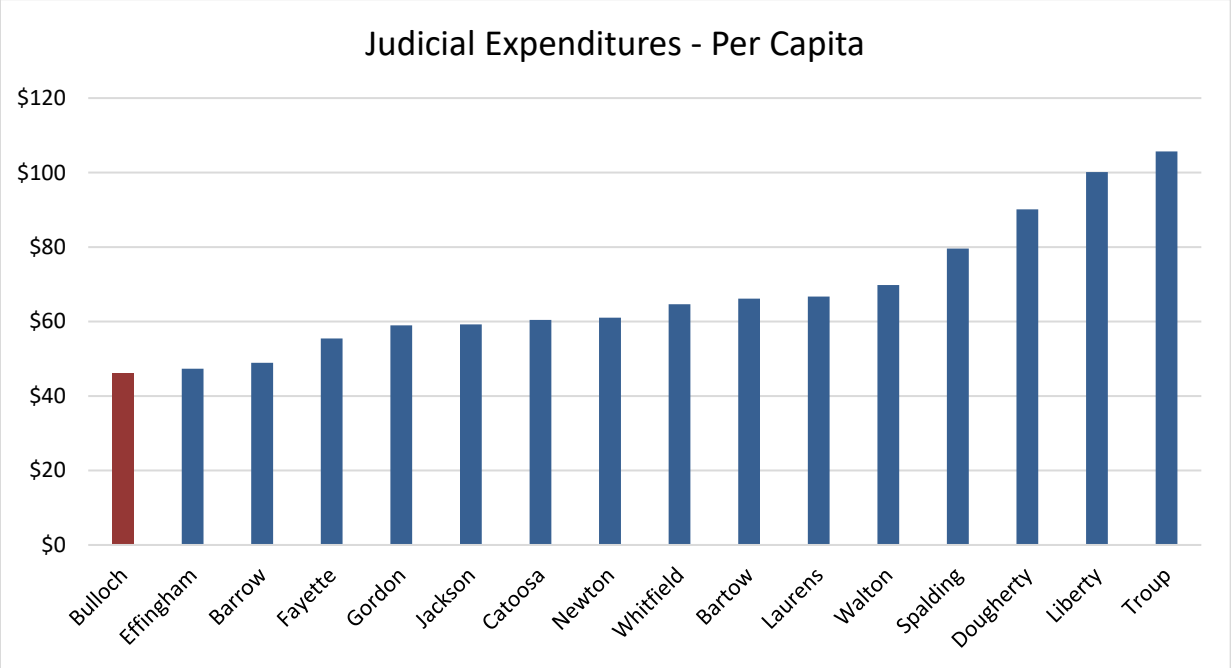
Businesses	
Statistic	**2012**
Total Employer Establishments*	1,412
Total Employment*	17,385
Total Annual Payroll ($1,000)*	501,549
Total Employment (percent change)*	3.8%
Total Non-employer Establishments*	4,581
All Firms	5,264
Men-owned Firms	2,504
Women-owned Firms	1,947
Minority-owned Firms	1,283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

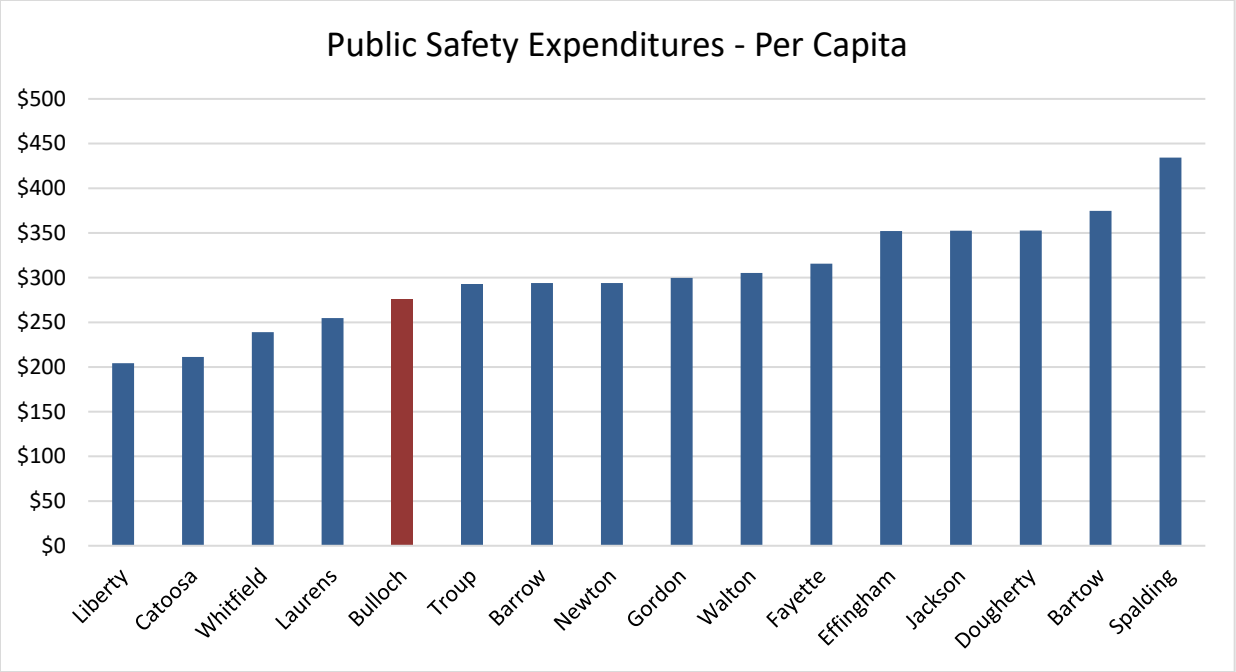
* 2015

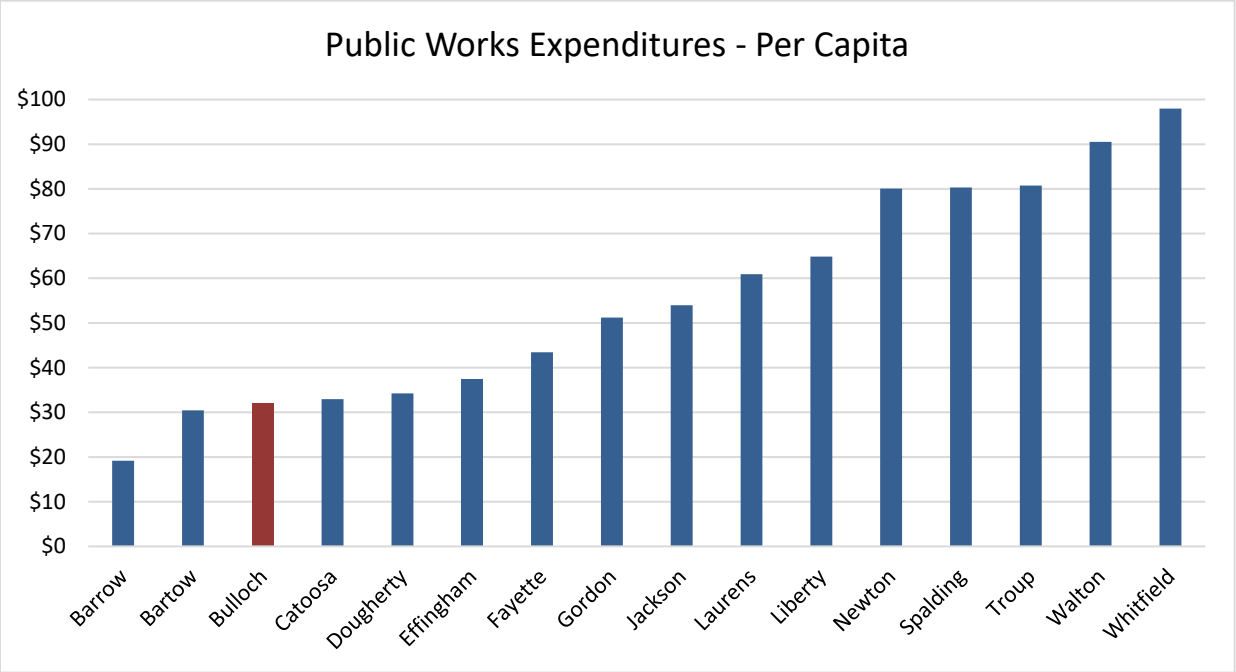
Major Industries	
Private	**Public**
Briggs and Stratton	Georgia Southern University
Great Dane Trailers	Ogeechee Technical College
Viracon	East Georgia College
Walmart	Bulloch County Board of Commissioner
Braswell	Bulloch County Board of Education
H A Sack	City of Statesboro
Loxscreen	
Brodie International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

Cost of Government Services

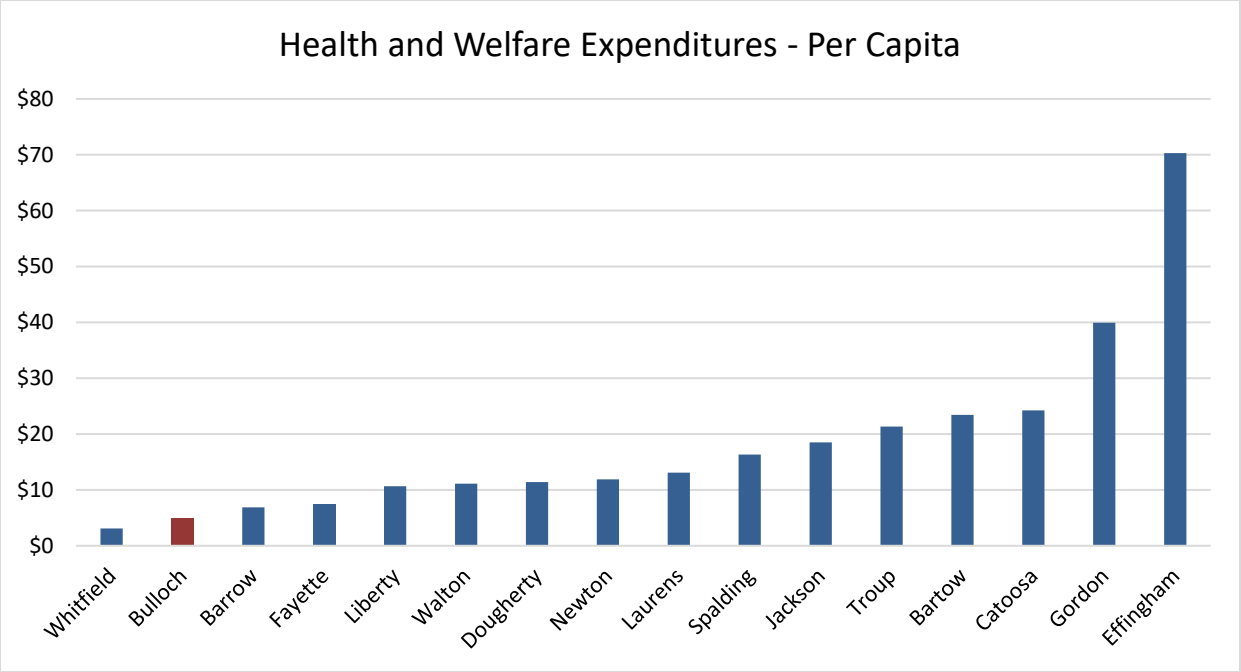


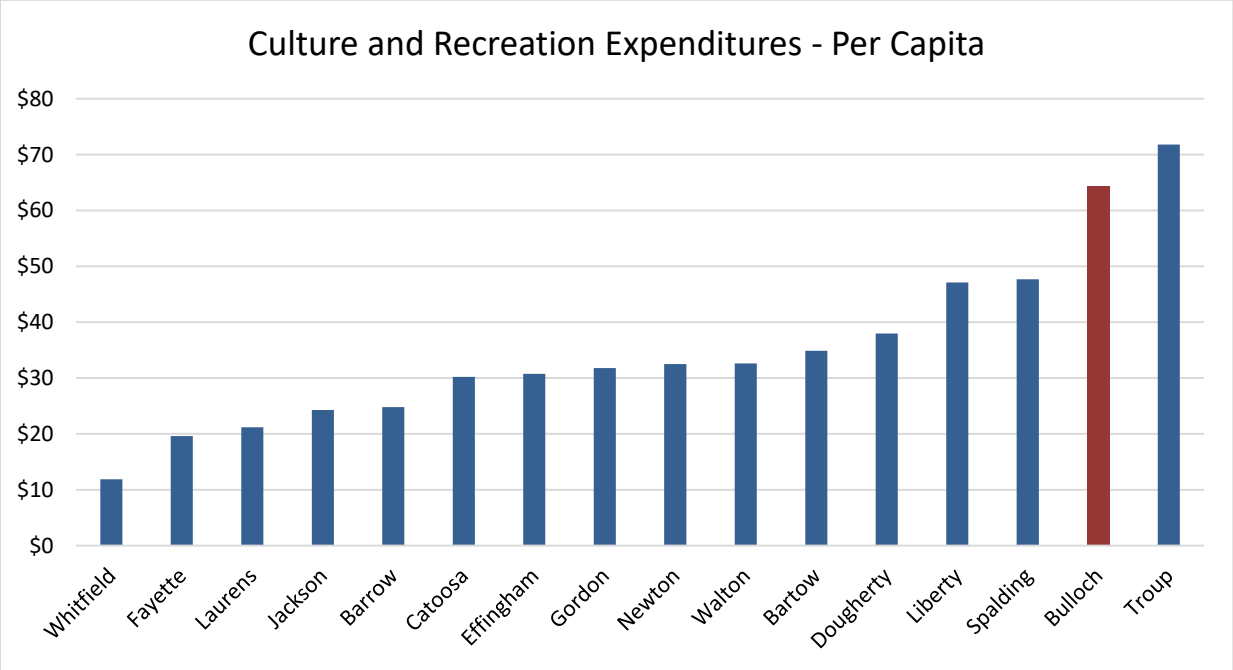


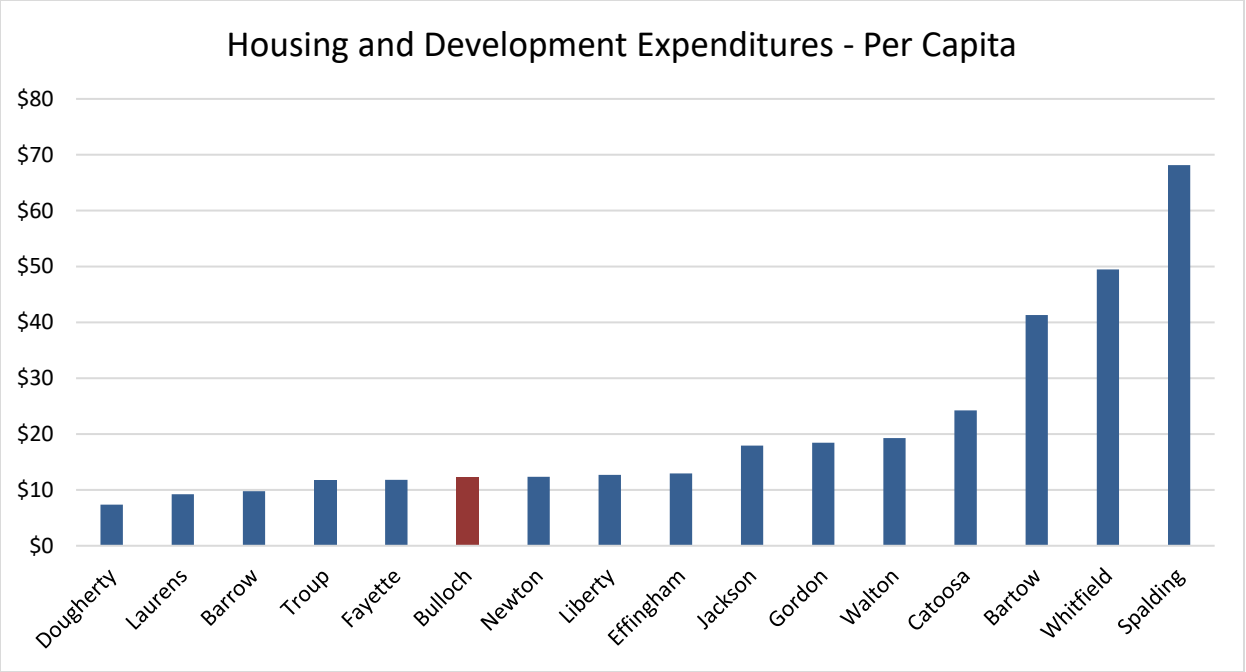




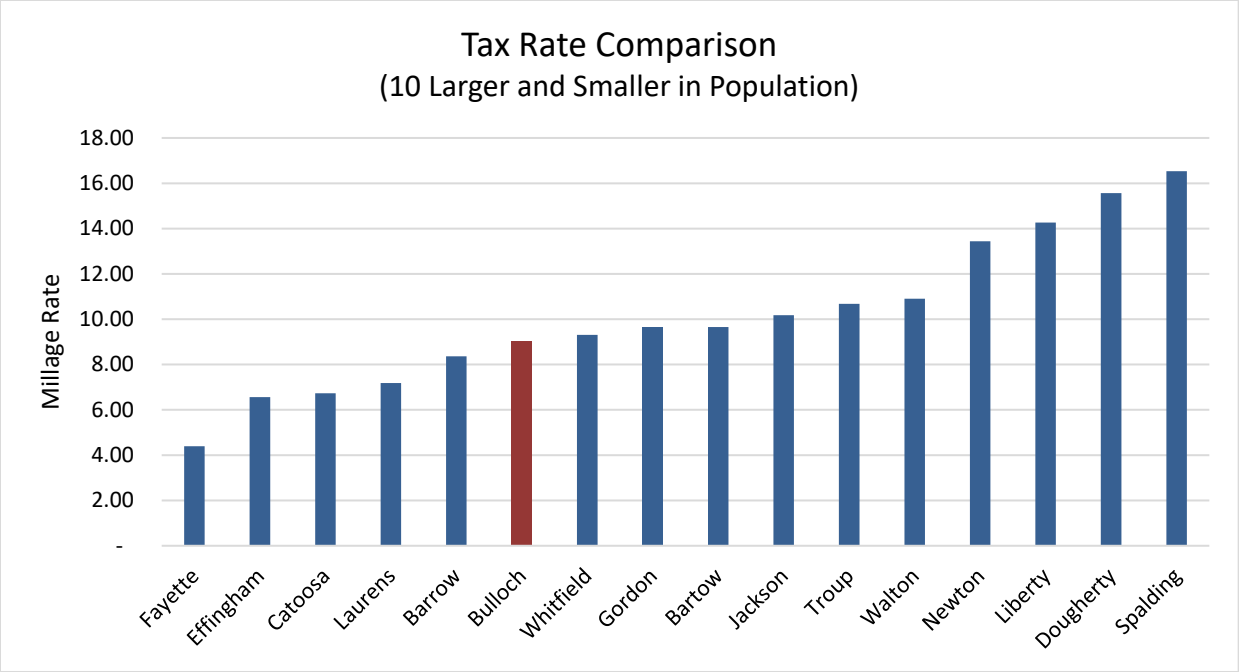
Excludes in order to accurately represent costs, Solid Waste for Bulloch, Liberty, Spalding and Whitfield counties. The other Counties account for these costs in an Enterprise Fund.


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

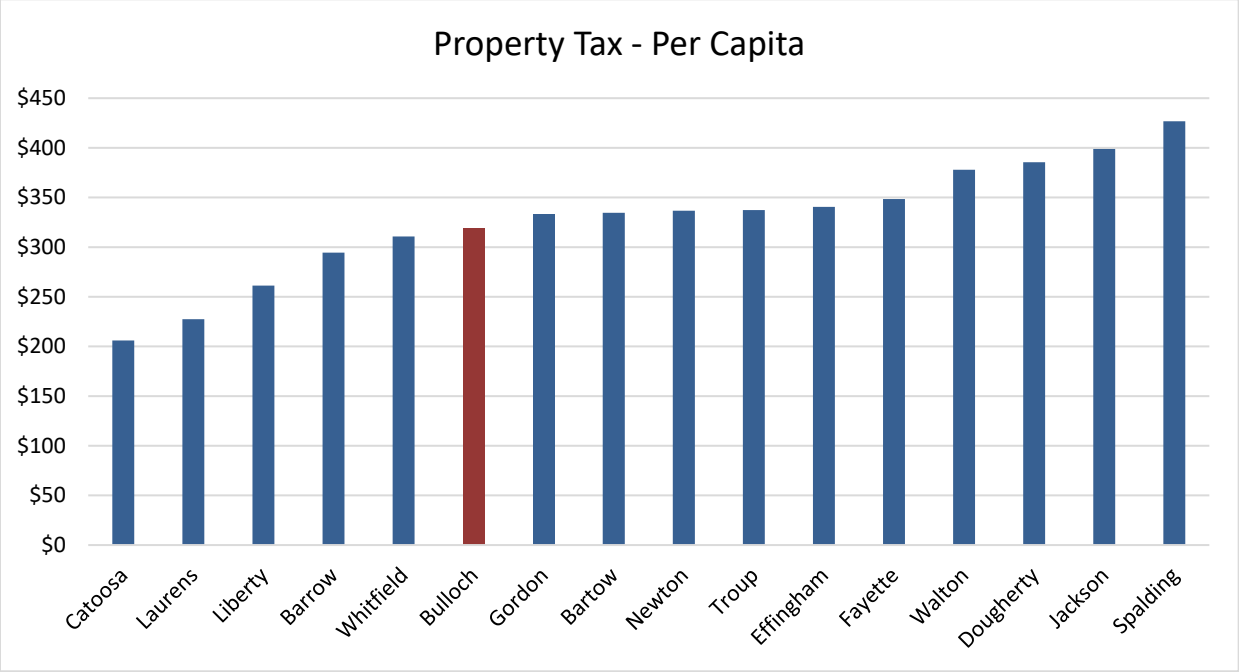

Culture and Recreation Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Whitfield
Fayette
Laurens
Jackson
Barrow
Catoosa
Effingham
Gordon
Newton
Walton
Bartow
Dougherty
Liberty
Spalding
Bulloch
Troup

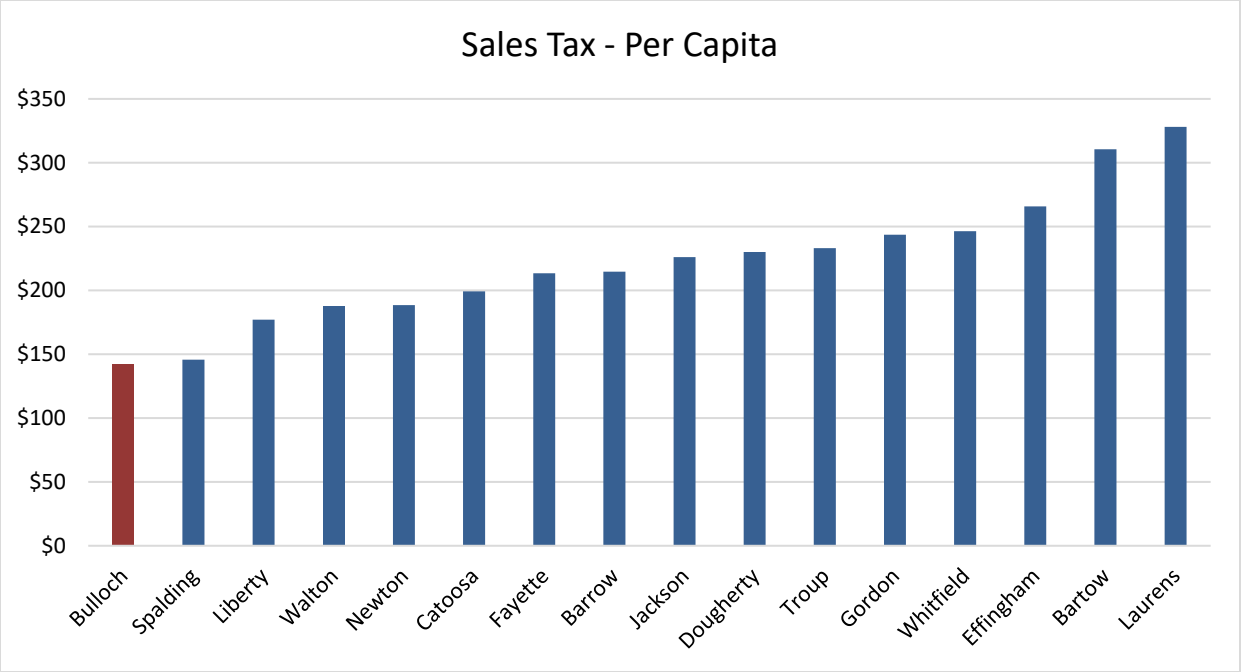

Housing and Development Expenditures - Per Capita
$80
$70
$60
$50
$40
$30
$20
$10
$0
Dougherty
Laurens
Barrow
Troup
Fayette
Bulloch
Newton
Liberty
Effingham
Jackson
Gordon
Walton
Catoosa
Bartow
Whitfield
Spalding

Revenue Comparison

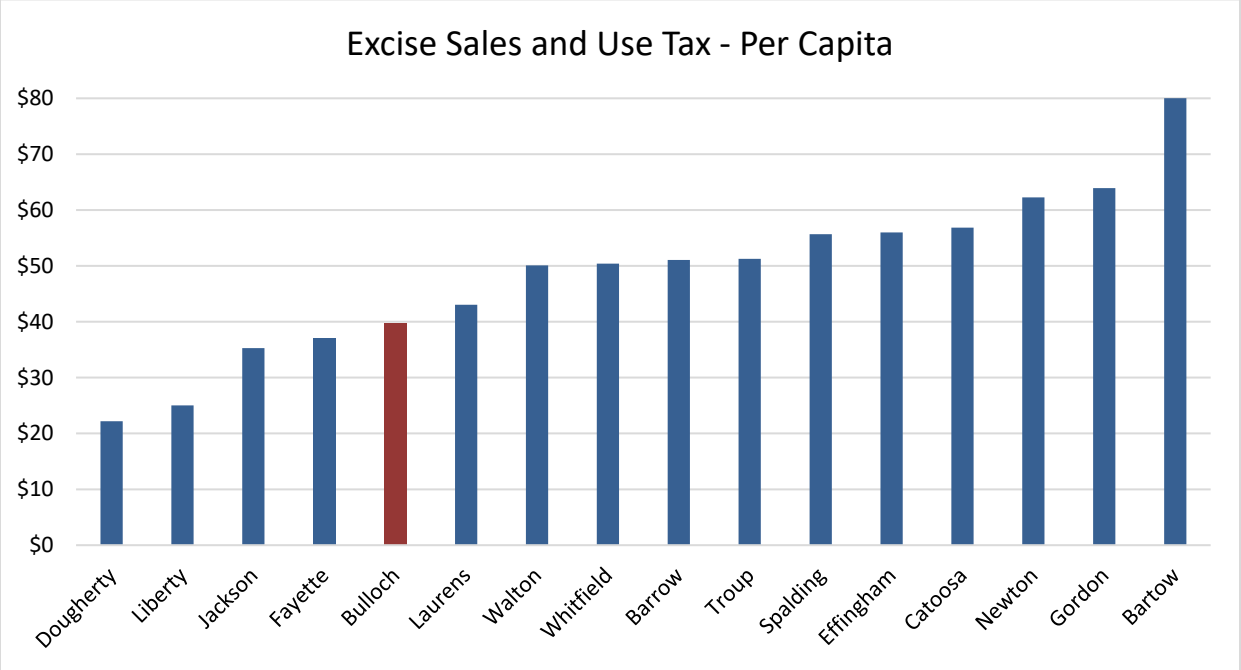


* Bulloch County's current Tax Rate is 12.34 mils. However, Bulloch is one of 7 counties that gives the Board of Education the 1% Local Option Sales Tax (LOST), which is used to offset property taxes. In order to make an accurate comparison, the table has been adjusted. If Bulloch County collected the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

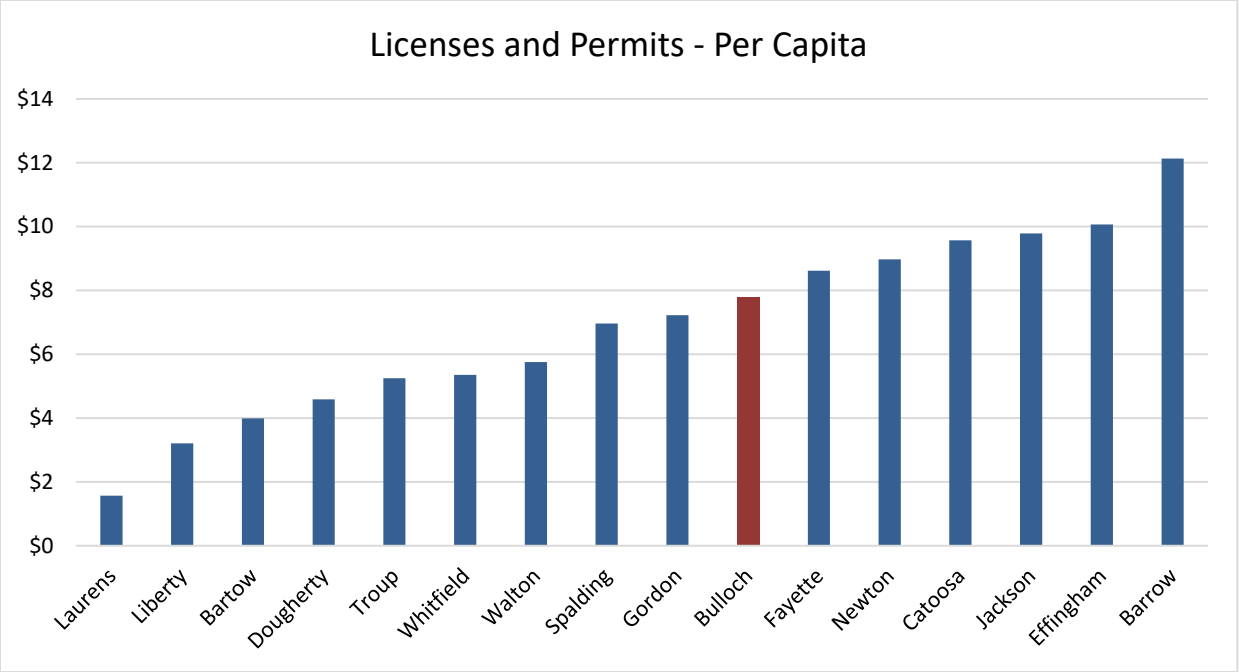




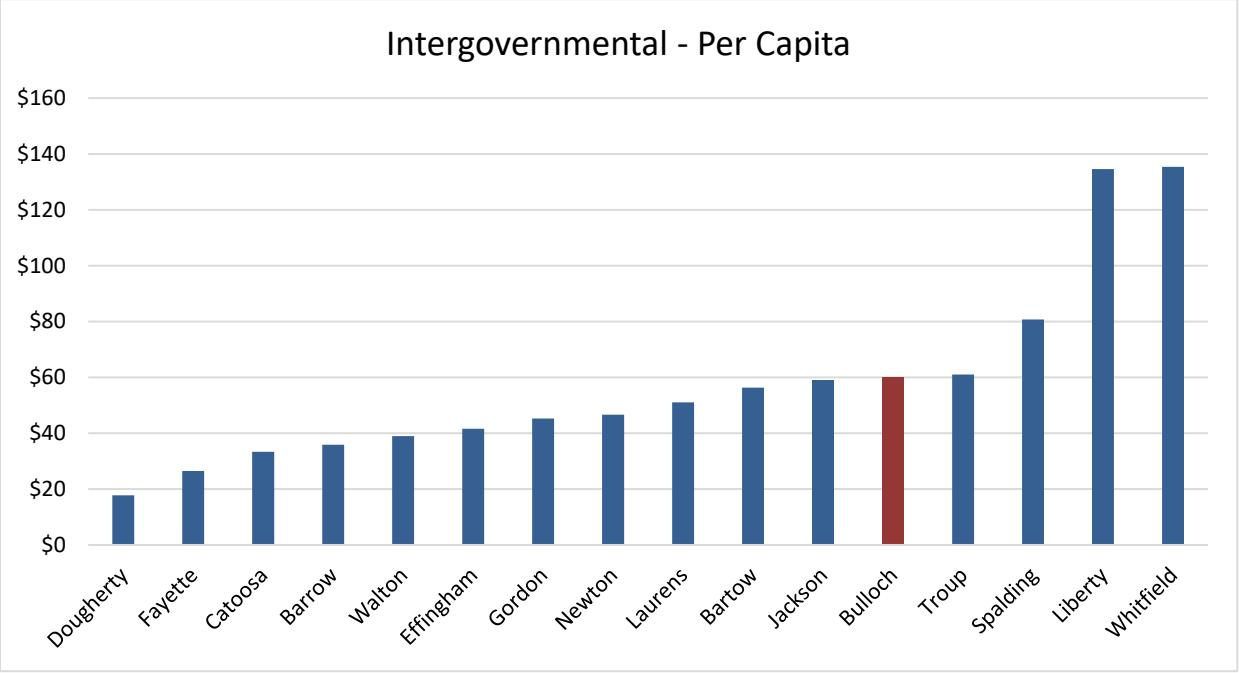
Includes Local Option Sales Tax and Special Purpose Local Option Sales Tax.



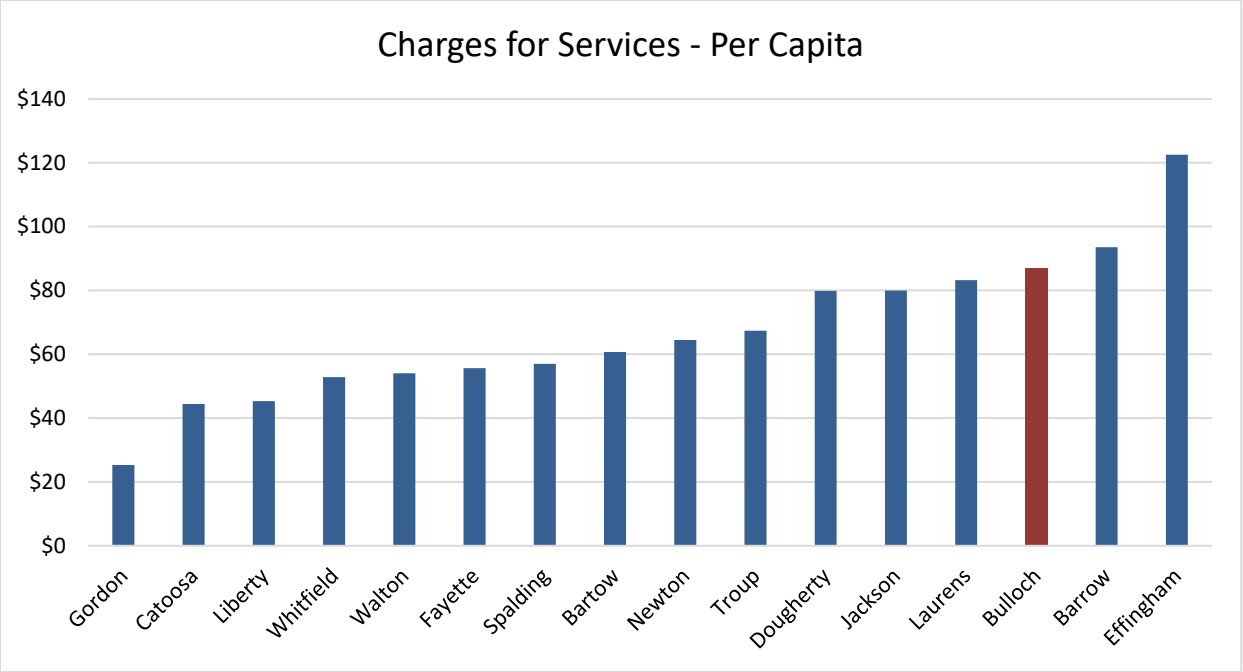
Includes Franchise, Hotel/Motel, Alcoholic Beverage, Occupation and Insurance Premium tax



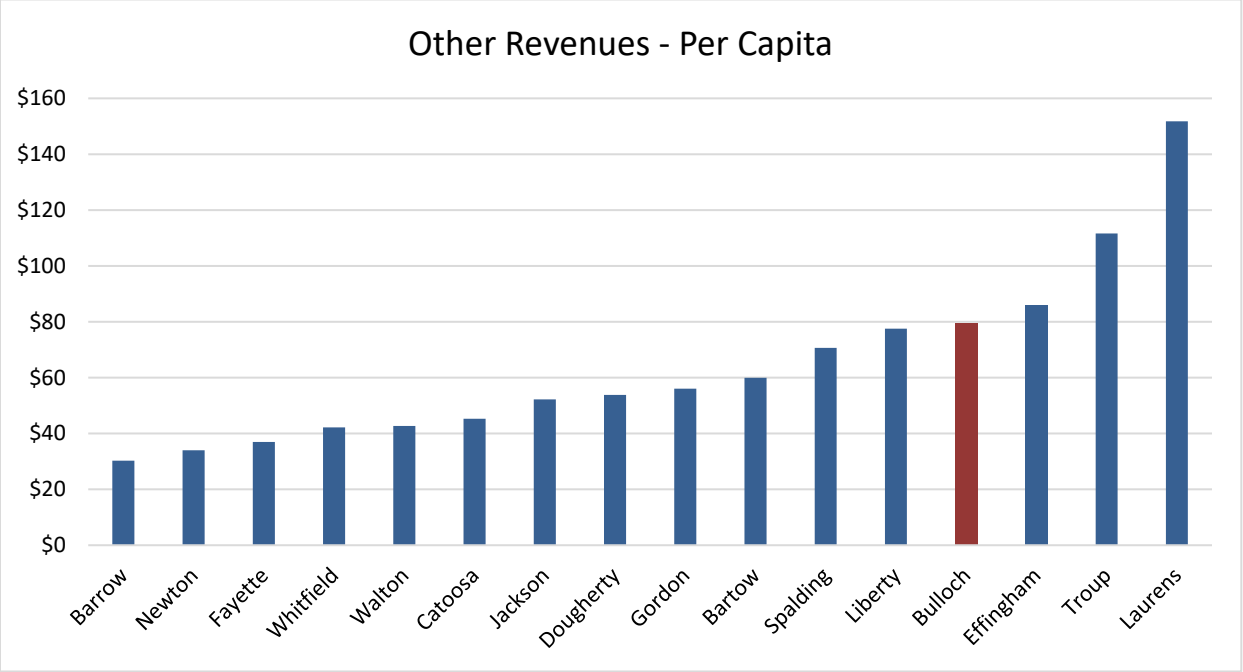
Includes Alcoholic Beverage, Non-Business, Building Permits, etc.



Includes State Grants.



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



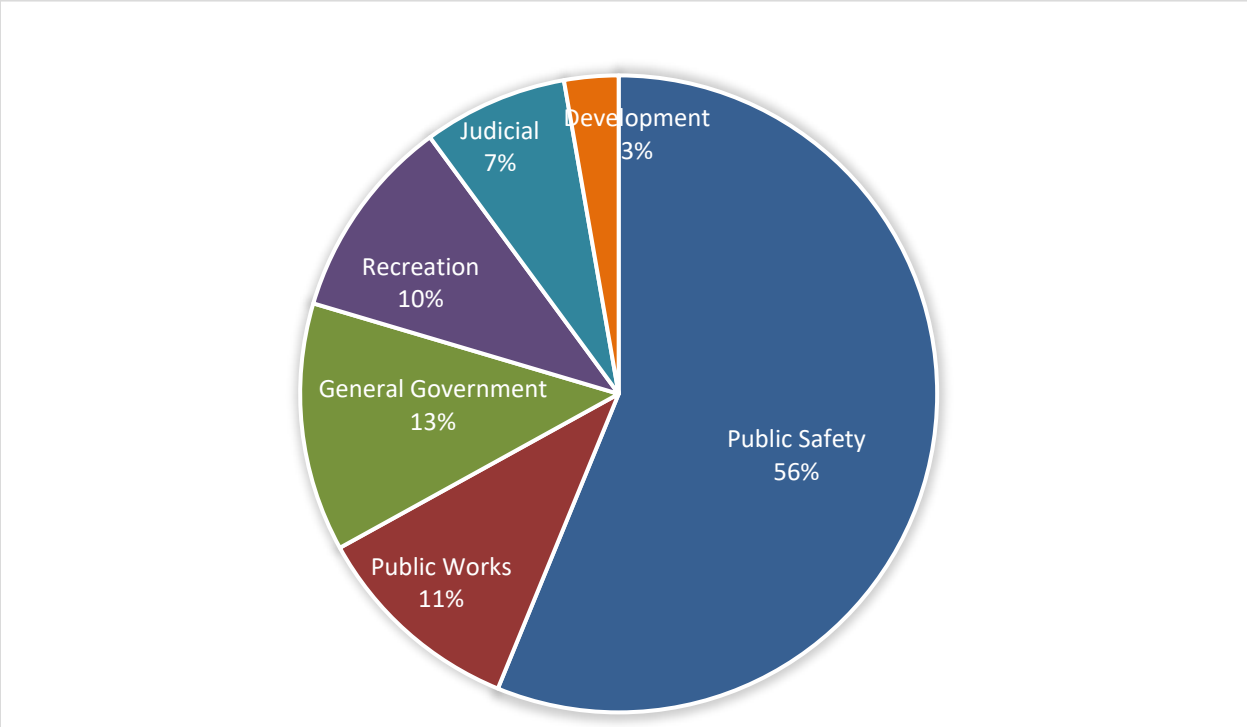
Includes Recreation fees, Fines and Forfeitures, Interest Revenue, Rents and Royalties, etc.

Full-time Equivalency (FTE) Table*

Department	FY 2020			FY 2021			FY 2022			
	Elected	Full-time	Part-time	Elected	Full-time	Part-time	Elected	Full-time	Part-time	FTE Change
Commissioners	7			7			7			
County Manager		3			3			3		
Clerk of Board		2			2			2		
Elections		2	6.2		2	11.2		2	6.8	-4.4
Finance		6			6			6		
Attorney		1			1			1		
Human Resources		3			3			4		1.0
Tax Commissioner	1	10		1	10		1	10		
Tax Assessor		10	0.9		10	0.1		10		-0.1
GIS		3			3			3		
Government Buildings		8			8			11		3.0
Engineering		2			2			2		
Public Relations			0.1					1	0.1	1.1
Accountability Court		2			2			2		
Clerk of Court	1	11		1	11		1	12		1.0
State Court	1	1		1	1		1	1		
Solicitor	1	3		1	3		1	3	0.6	0.6
Magistrate Court	1	9	2.0	1	9	2.3	1	9	2.3	
Probate Court	1	4		1	4		1	5		1.0
Public Safety Administration		2			2			2		
Sheriff	1	48		1	55		1	57		2.0
Investigations		7			7			7		
Crime Suppression		9			5			5		
Jail		53	0.7		53	0.8		58	0.8	5.0
Court Services		14	2.4		11	2.3		11	2.4	0.1
Correctional Institute		21	2.3		23	2.4		27	2.4	4.0
Food Service										
Adult Probation		11			11			11		
Fire Fighting		15			15			16		1.0
EMS		29	6.5		29	6.1		29	6.5	0.4
Coroner	1		0.1	1		0.1	1		0.1	
E911		15	1.9		15	1.0		16	1.0	1.0
Animal Control		6	1.7		6	1.7		6	1.7	
Roads		29	1.5		27	1.3		30	1.3	3.0
Solid Waste		13	19.8		13	0.8		13	0.8	
Fleet Management		4			4			4		
Parks & Rec Admin		7	0.5		7			7		
Athletics		6	5.4		5	3.4		5	5.4	2.0
Aquatic – Summer		4	26.0		4	8.5		5	26.0	18.5
Aquatic – Concession			7.7						7.7	7.7
Concessions		1	1.4		1	2.4		1	2.4	
Facility Operations		3			3			2	0.6	-0.4
Agriculture Complex		2	2.2		2	0.8		3	2.2	2.4
Community Rec (After-School)		3	28.4		4	24.2		3	28.4	3.2
Parks & Grounds		18	7.3		18	4.3		19	7.3	4.0
Building Inspection		5			6			8		2.0
Planning & Zoning		2			1			2		1.0
Airport		2	1.3		2	1.4		2	1.4	
Total	**15**	**409**	**128.6**	**15**	**409**	**75.1**	**15**	**436**	**108.2**	**60.1**

* This table shall serve as the Position Allocation Schedule for FY 2022.

Full-time Employees by Function



Wage Schedules

	Annual Salary (Exempt, Salaried)				2,080 Annual Hours		
Grade	**Minimum**	**Midpoint**	**Maximum**		**Minimum**	**Midpoint**	**Maximum**
1	19,453	24,317	29,180		9.35	11.69	14.03
2	20,769	25,960	31,153		9.98	12.48	14.98
3	22,083	27,604	33,125		10.62	13.27	15.92
4	23,398	29,248	35,097		11.25	14.06	16.87
5	24,712	30,891	37,070		11.88	14.85	17.83
6	26,028	32,534	39,042		12.51	15.64	18.77
7	27,343	34,179	41,013		13.15	16.43	19.72
8	28,657	35,822	42,986		13.78	17.22	20.66
9	29,972	37,465	44,958		14.41	18.01	21.61
10	31,286	39,108	46,930		15.04	18.80	22.56
11	32,602	40,752	48,903		15.67	19.59	23.51
12	33,916	42,396	50,875		16.31	20.38	24.46
13	35,231	44,039	52,847		16.94	21.17	25.41
14	36,546	45,682	54,819		17.57	21.96	26.35
15	37,861	47,326	56,791		18.20	22.76	27.30
16	39,176	48,969	58,763		18.83	23.55	28.26
17	40,490	50,613	60,736		19.47	24.34	29.20
18	41,805	52,257	62,708		20.10	25.13	30.15
19	43,778	54,722	65,666		21.05	26.31	31.57
20	46,407	58,009	69,610		22.31	27.89	33.47
21	49,037	61,296	73,555		23.58	29.47	35.36
22	51,666	64,583	77,499		24.84	31.05	37.26
23	54,295	67,869	81,443		26.10	32.62	39.16
24	56,925	71,157	85,388		27.37	34.21	41.05
25	59,555	74,443	89,332		28.63	35.79	42.95
26	62,185	77,731	93,277		29.90	37.37	44.84
27	64,814	81,018	97,221		31.16	38.95	46.74
28	68,759	85,948	103,138		33.06	41.32	49.59
29	74,018	92,523	111,026		35.59	44.48	53.38
30	79,277	99,096	118,916		38.12	47.64	57.17
31	84,536	105,670	126,804		40.64	50.80	60.96
32	89,796	112,244	134,692		43.17	53.97	64.76

	2,184 Annual Hours - BCCI			2,223 Annual Hours - Sheriff			2,920 Annual Hours - Fire		
Grade	**Minimum**	**Midpoint**	**Maximum**	**Minimum**	**Midpoint**	**Maximum**	**Minimum**	**Midpoint**	**Maximum**
1	8.90	11.13	13.36	8.75	10.94	13.12	7.56	8.33	9.99
2	9.51	11.89	14.26	9.34	11.68	14.01	7.56	8.89	10.67
3	10.11	12.64	15.16	9.93	12.42	14.90	7.56	9.45	11.35
4	10.72	13.39	16.07	10.52	13.16	15.79	8.01	10.02	12.02
5	11.31	14.14	16.98	11.12	13.89	16.67	8.47	10.58	12.70
6	11.92	14.90	17.88	11.71	14.63	17.57	8.91	11.14	13.37
7	12.52	15.65	18.78	12.30	15.37	18.45	9.36	11.70	14.05
8	13.12	16.40	19.68	12.90	16.11	19.33	9.82	12.27	14.72
9	13.73	17.16	20.58	13.48	16.86	20.23	10.26	12.83	15.39
10	14.32	17.91	21.49	14.07	17.60	21.11	10.71	13.40	16.07
11	14.92	18.66	22.39	14.66	18.34	22.00	11.17	13.96	16.74
12	15.33	19.42	23.30	15.26	19.07	22.89	11.62	14.52	17.42
13	16.13	20.17	24.20	15.85	19.81	23.77	12.06	15.08	18.10
14	16.73	20.91	25.11	16.44	20.55	24.66	12.51	15.64	18.77
15	17.34	21.67	26.00	17.04	21.29	25.54	12.97	16.20	19.45
16	17.94	22.42	26.90	17.63	22.03	26.44	13.42	16.78	20.12
17	18.54	23.17	27.81	18.21	22.77	27.32	13.86	17.34	20.80
18	19.15	23.93	28.71	18.80	23.50	28.20	14.32	17.90	21.48
19	20.04	25.05	30.07	19.70	24.62	29.54	15.00	18.74	22.48
20	21.25	26.56	31.88	20.87	26.09	31.31	15.89	19.86	23.84
21	22.45	28.07	33.68	22.06	27.57	33.09	16.80	20.99	25.19
22	23.66	29.57	35.48	23.24	29.05	34.86	17.69	22.12	26.54
23	24.86	31.08	37.29	24.43	30.53	36.64	18.60	23.24	27.89
24	26.06	32.58	39.09	25.60	32.01	38.41	19.50	24.37	29.24
25	27.27	34.08	40.90	26.79	33.49	40.19	20.39	25.49	30.60
26	28.48	35.59	42.71	27.98	34.96	41.96	21.30	26.62	31.95
27	29.67	37.09	44.51	29.15	36.44	43.73	22.19	27.75	33.29
28	31.49	39.35	47.23	30.93	38.67	46.39	23.55	29.43	35.32
29	33.89	42.36	50.84	33.30	41.62	49.94	25.34	31.69	38.02
30	36.30	45.37	54.45	35.66	44.57	53.50	27.15	33.94	40.73
31	38.71	48.38	58.06	38.03	47.54	57.04	28.95	36.19	43.43
32	41.11	51.40	61.68	40.39	50.49	60.59	30.75	38.44	46.12

Position Control – Full-Time

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
County Manager	Community Relations Manager	21E	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
Human Resources	HR Assistant	11H	1
Tax Commissioner	Tax Commissioner	Elected	1
Tax Commissioner	Motor Vehicle Supervisor	14H	1
Tax Commissioner	Property Tax Supervisor	15H	1
Tax Commissioner	Tax/Tag/Accounting Technician	11H	1
Tax Commissioner	Tax/Tag Specialist II	9H	3
Tax Commissioner	Tax/Tag Specialist I	8H	4
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	1
Govt Buildings	Building Maintenance Technician	11H	4
Govt Buildings	Building Service Technician, Senior	7H	1
Govt Buildings	Building Service Technician	4H	3
Govt Buildings	HVAC Technician	13H	1
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	5
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

Department	Position Description	Grade	Positions
Solicitor	Legal Secretary	11H	1
Magistrate Court	Magistrate Court Judge	Elected	1
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	2
Magistrate Court	Magistrate Court Clerk I	8H	3
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	2
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, K9	20S	1
Sheriff	Sheriff Sergeant, Patrol	20S	5
Sheriff	Sheriff Corporal, Patrol	17S	5
Sheriff	Sheriff Corporal, K9	17S	1
Sheriff	Sheriff Deputy, Patrol	16S	20
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	12
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	24C	1
Correctional Institute	Corrections Lieutenant	19C	2
Correctional Institute	Corrections Sergeant, Detail Supervisor	16C	3
Correctional Institute	Licensed Practical Nurse (LPN)	16H	1
Correctional Institute	Corrections Corporal	15C	4
Correctional Institute	Corrections Counselor	15H	1
Correctional Institute	Corrections Officer	12C	9
Correctional Institute	Work Detail Supervisor/CO	11H	4
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

Department	Position Description	Grade	Positions
Adult Probation	Administrative Technician	8H	1
Adult Probation	Office Assistant II	6H	1
Fire	Fire Chief	27E	1
Fire	Fire Training Officer	21H	1
Fire	Volunteer Coordinator	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	11
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 III/Work Detail Supervisor	14H	2
Roads	Heavy Equipment Operator II/Work Detail Supervisor	13H	3
Roads	Heavy Equipment Operator III	13H	2
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
Roads	Truck Driver II/Work Detail Supervisor	9H	1
Solid Waste	Public Works Assistant Director	25E	1
Solid Waste	Solid Waste 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	2
Solid Waste	Truck Driver II	8H	6
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	22E	1
Parks & Rec Admin	Events & Communications Coordinator	17	1
Parks & Rec Admin	Business Manager, Recreation	19E	1
Parks & Rec Admin	Business Supervisor, Recreation	16E	1
Parks & Rec Admin	Customer Service Representative	6H	2
Athletics	Athletic Manager	22E	1
Athletics	Athletic Programs Supervisor	16E	4
Aquatics	Aquatics Manager	25E	1
Aquatics	Aquatics Maintenance Supervisor	18E	1
Aquatics	Aquatics Maintenance Technician	15H	1
Aquatics	Aquatics Guest Services Supervisor	17E	1
Aquatics	Aquatics Program Supervisor	16E	1
Concessions	Concession Supervisor	18E	1
Facility Operations	Operations Manager, Recreation	20E	1
Facility Operations	Building Service Technician	4H	1
Ag Complex	Agriculture Center Manager	22E	1

Department	Position Description	Grade	Positions
Ag Complex	Building & Grounds Maintenance Supervisor	12H	2
Community Recreation	Recreation Programs Supervisor	16E	3
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
Parks & Grounds	Fleet Maintenance Technician	13H	1
Parks & Grounds	Work Detail Supervisor/CO	11H	1
Parks & Grounds	Administrative Assistant	12H	1
Parks & Grounds	Irrigation Technician	10H	1
Parks & Grounds	Parks Maintenance Worker, Senior	7H	8
Building Inspection	Building Inspector	16H	3
Building Inspection	Code Enforcement Officer II	14H	1
Building Inspection	Code Enforcement Officer I	13H	1
Building Inspection	Permit Technician	11H	3
Planning & Zoning	Zoning Administrator/ Chief Building Official	25E	1
Planning & Zoning	County Planner	29E	1
Airport	Airport Manager	24E	1
Airport	Airport Senior Lineman	10H	1

Position Control – Part-Time

Department	Position Description	Grade	Positions
Elections	Registration/Elections Technicians	5P	3
Solicitor	Assistant Solicitor	24P	1
Magistrate Court	Constable	14P	1
Magistrate Court	Office Assistant II	6P	1
Magistrate Court	Office Assistant I	5P	1
Jail	Detention Officer	12P	1
Court Services	Bailiff	8P	4
Correctional Institute	Corrections Officer	12P	17
EMS	Emergency Medical Technician	12P	30
E911	E911 Communications Officer	11P	4
Animal Services	Animal Shelter Attendant, PT	3H	4
Roads	Truck Driver II	8P	2
Solid Waste	Truck Driver II	8P	2
Facility Operations	Building Service Technician	4P	1
Airport	Airport Lineman	8P	4

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	$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 Each Additional over 12 attendees	$200 $5
Horseback Riding Birthday Bash Buckaroo Bonanza Package Each Additional over 12 attendees	 $250 $5
Therapeutic Horseback Riding Program Bulloch County Resident Non-Bulloch County Resident	 $80 $90
Camp Cherokee and Tomahawk Registration Camp Fee – Option I (7:30-6:00) Camp Fee – Option II (7:30-2:00)	 $15 $125 $90
Evening Line Dancing	$2 per class
Sit Fit	$2 per session (free with $20 membership)
Piano Lessons Per Lesson Four Lesson	 $18 $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 2022 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 2022 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, May 27, 2021 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 8, 2021, 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 15, 2021, 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 27th DAY OF May 2021
THOMAS M. COUCH
COUNTY MANAGER

Budget Resolution

State of Georgia - County of Bulloch

Resolution of the Bulloch County Board of Commissioners

Resolution #2021 – 17

To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2022 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 large deductible workers compensation, for correctional food services to provide inmate meals and services for other departments, and for maintenance and operation of a multi-jurisdictional public safety 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 2022 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 2022 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 $3,050,000 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:

Insurance Premium Tax Budget

Service Provided	FY 22 Expenditures	FY 22 Revenues: Insurance Premium Tax	FY 22 Revenues: Department Revenues	Total	Department Funding Source(s)
Solid Waste Disposal, Collection & Recycling Services	2,476,480	1,904,480	572,000	2,476,480	Dumpster Fees, Recyclables Sales
Animal Control	175,157	115,157	60,000	175,157	Municipal Service Contract
Planning and Zoning	315,179	296,179	19,000	315,179	Application and Permit Fees
Engineering	163,428	161,428	2,000	163,428	
Building Inspections	540,973	240,973	300,000	540,973	Application and Permit Fees
Regional Commission Dues	61,000	61,000	-	61,000	
-Other Unincorporated Services Performed by Other Departments[1]	270,783	270,783	-	197,492	
Total	**4,003,000**	**3,050,000**	**953,000**	**4,003,000**	

[1] 2 - Work Detail Employees (Trash Pickup) – Correctional Institute - $197,492; Special Projects Manager (Support and oversight for Unincorporated Services Delivery) - $73,291.

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 2021 session of the Georgia General Assembly; and

BE IT FURTHER RESOLVED, that the full-time appointed Magistrate in the Magistrate Court of Bulloch County shall receive a local annual salary supplement in the amount of $2,000.00; and

BE IT FURTHER RESOLVED, the Bulloch County Classification and Compensation Plan shall be adjusted (across-the-board) by four percent (4.0%) effective for the first pay period that includes July 1, 2021, and

BE IT FURTHER RESOLVED, that full and part time employees both classified, and not classified, under the Bulloch County Classification and Compensation Plan shall receive a four percent (4.0%) cost-of-living (across-the-board) adjustment effective upon the first payroll period that includes July 1, 2021, except that those classified under the Bulloch County Classification and Compensation Plan who are above the maximum of their pay grade/range shall receive such adjustment in a lump sum, pursuant to the Bulloch County Personnel Policies, and the Bulloch County Classification and Compensation Plan; and

BE IT FURTHER RESOLVED, that full and part time employees employed on or before July 1, 2021, and that are classified only under the Bulloch County Classification and Compensation Plan, shall receive up to a three percent (3.0%) pay-for-performance adjustment effective upon the first payroll period that includes January 1, 2022, provided that performance evaluations are submitted by the deadline and in the format established by the Bulloch County Human Resources Department. Those positions classified under the Bulloch County Classification and Compensation Plan who are above, or who would rise above, the maximum of their pay grade/range shall receive any such adjustment in a lump sum, pursuant to the Bulloch County Personnel Policies, and Classification and Compensation Plan; and

BE IT FURTHER RESOLVED, that full time employees that are classified only under the Bulloch County Classification and Compensation Plan shall be eligible to receive up to forty (40) hours (or, such salary equivalent) of compensation for annual leave cash-outs, provided that such requests or petitions are submitted by the deadline and in the format established by the Bulloch County Human Resources Department, and where such requests or petitions are consistent with the Bulloch County Personnel policies, and

BE IT FURTHER RESOLVED, that as soon as practicable, the Bulloch County 401(a)/457(b) retirement plan shall be amended whereby eligible full-time employees that are classified only under the Bulloch County Classification and Compensation Plan, and the County Manager, shall receive retirement contributions of up to 2% of earnings to their 401(a) plan on a 50% basis where such employees contribute up to 4% of earnings by participating in the 457(b) plan; and
BE IT FURTHER RESOLVED, that the State Court Judge and the Solicitor-General shall be eligible to receive a compensation adjustment to become effective upon the first payroll period that begins after January 1, 2022, at a rate of two percent (2.0%); 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, 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 2022 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 15th day of June 2021.

Board of Commissioners of
Bulloch County, Georgia

Roy Thompson

Roy Thompson, Chairman

Olympia Gaines

Olympia Gaines, Clerk of Board

(SEAL)