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Fiscal Year 2022-2023



















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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 and linked below:

Introduction and Overview
- Brief description of the county and county staff
- Principles guiding the budget
- Major changes

Financial Structure, Policy, and Process
- Fund descriptions
- Budget creation
- Financial policies

Financial Summaries
- Overview of total revenues and expenditures
- Detailed financial summaries

Department and Fund Details
- Description and financial summary for each department or fund
- Detailed line-item budgets for each department or fund

Debt Service

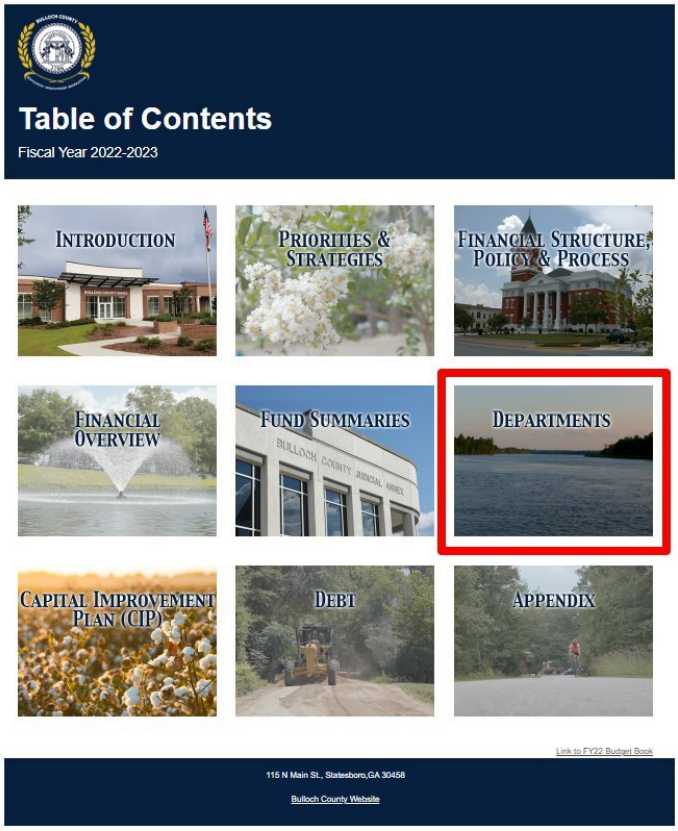
Capital Improvement Plan

Appendix
- Acronym list and glossary

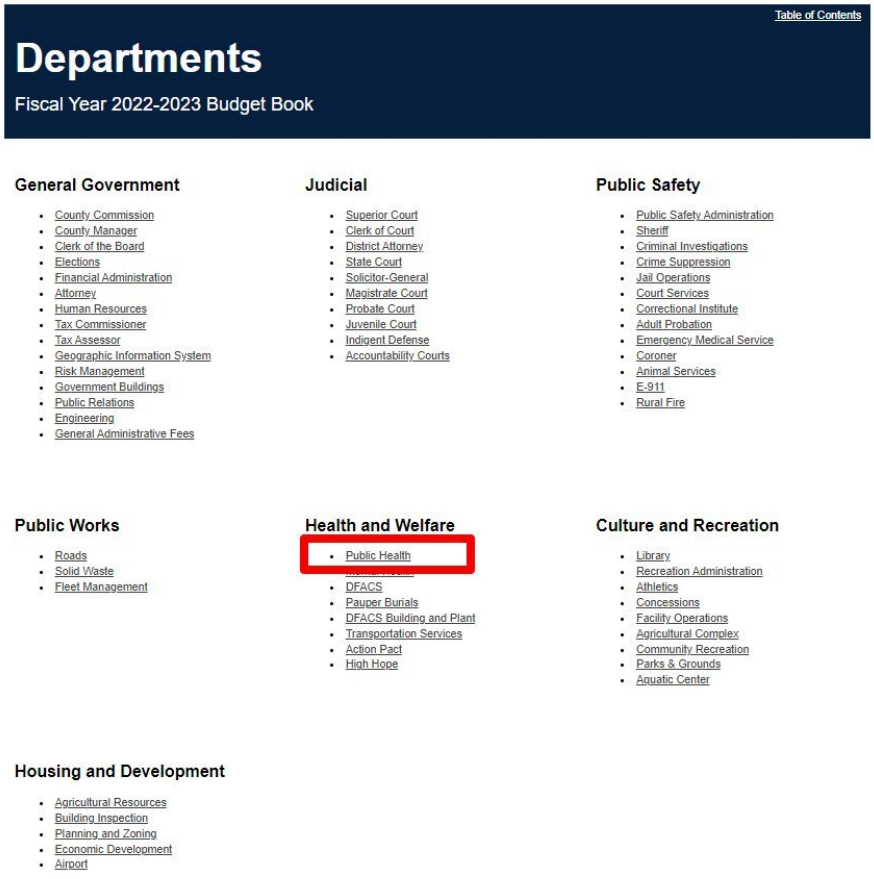
Most of the budget document details each fund and department budget. This section focuses on the General Fund, which includes over 40 departments. The purpose of the main section is to enable readers to gain a detailed understanding of each department's expenditures and revenues. The first few sections 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.

How to Navigate the Online Budget Book

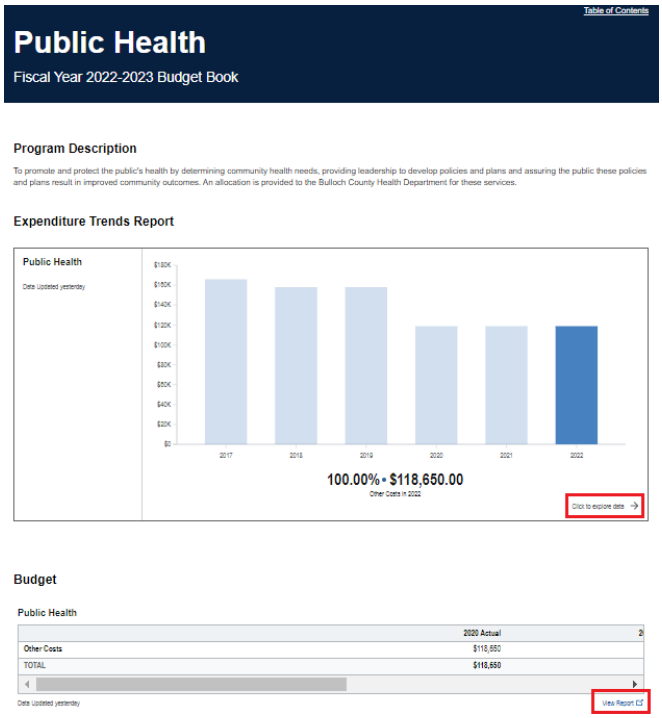
Step 1) Begin on the Table of Contents & Click into a Section



Step 2) Select a link from the landing page to learn more



Step 3) Explore the page - graphs are responsive and will update as your mouse moves over the visualization. "Click to explore the data" and "View Report" for additional detail



Step 4) Use the back arrow in your browser window or click in the top right corner of every page to naviagate back to the Table of Contents

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- Financial Administration
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- Public Relations
- Engineering
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- Clerk of Court
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- State Court
- Solicitor-General
- Magistrate Court
- Probate Court
- Juvenile Court
- Indigent Defense
- Accountability Courts

Public Safety

- Public Safety Administration
- Sheriff
- Criminal Investigations
- Crime Suppression
- Jail Operations
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- Coroner
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GFOA Distinguished Budget Presentation Award

Fiscal Year 2022-2023 Budget Book

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, 2021. 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 belive our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Bulloch County Board of Commissioners
Georgia

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

County Profile

Fiscal Year 2022-2023 Budget Book

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.

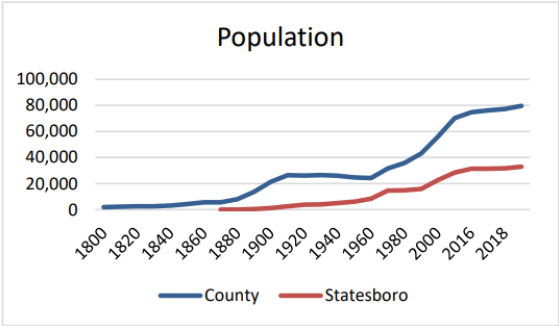
On February 8, 1796, Bulloch County was created by the Georgia Legislature from parts of Screven and Bryan County. On May 6, 1873, the very first commissioners' court met. The purpose of the commissioners' court was to appoint different people to the Road Commission from their respected districts in 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 81,099 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 33,159. 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 $100 million, and the County manages assets of over $140 million. The County has among the lowest base ad valorem tax rates for county services in Georgia at 11.6 mills. Including constitutional officers, there are 488 full time-employees budgeted. However, the reliance on part-time employees in recreation increases the full-time equivalent to 603. Add the unpaid labor factor of inmates from the County Correctional Institute, and the number goes to over 700.

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 three years, the County added twelve full-time firefighters and will add six more in fiscal year 2023 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 lll 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.

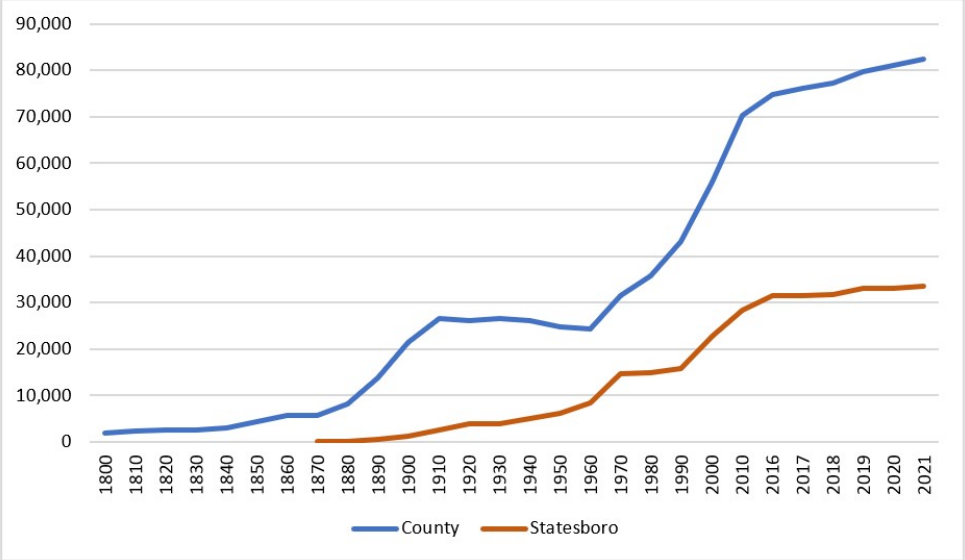
As horses have become a leading form of livestock in the County and the region, interest has been generated in proceeding with successive phase development for the Center for Agriculture located just south of Statesboro. Completion of the first of successive phases of a long-term development plan of 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.



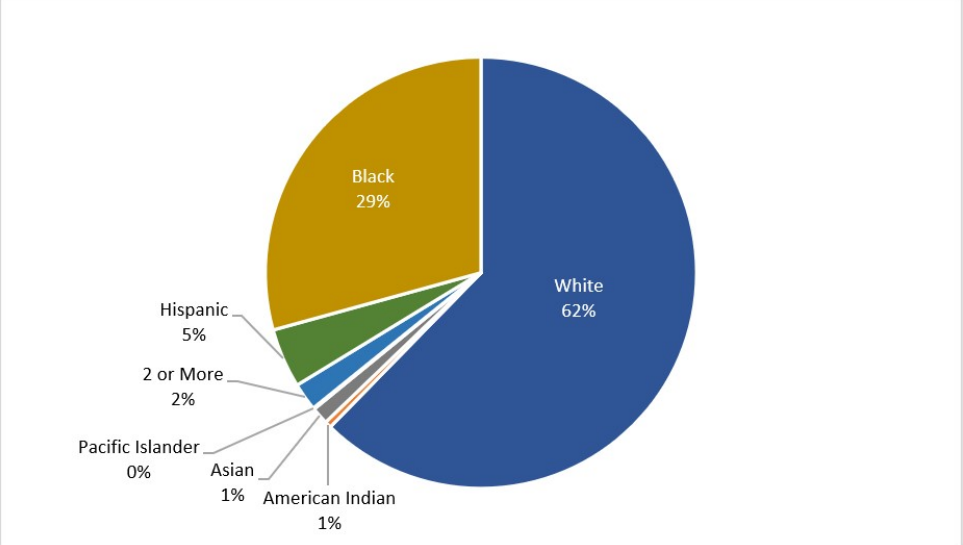
Demographic Statistics

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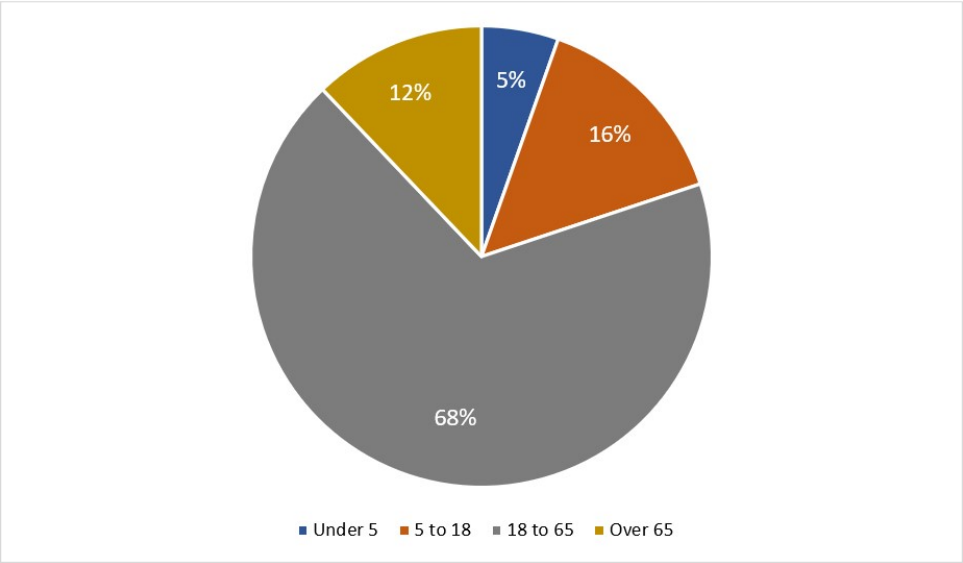
Population



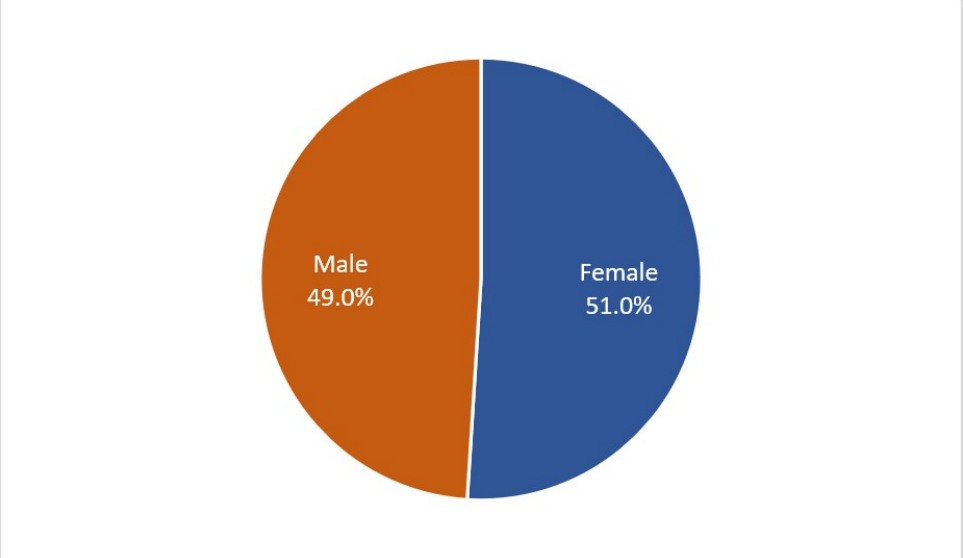
Race Distribution



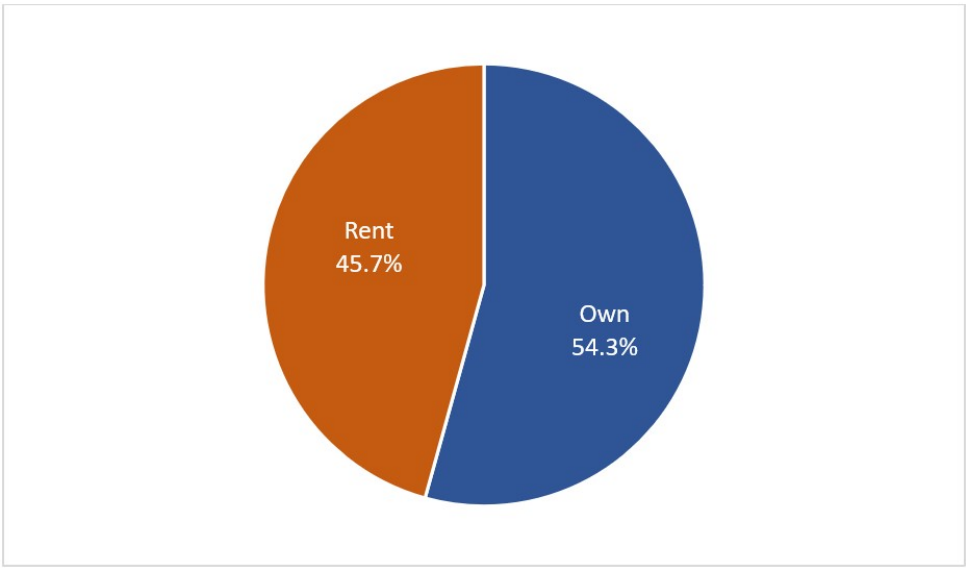
Age Distribution



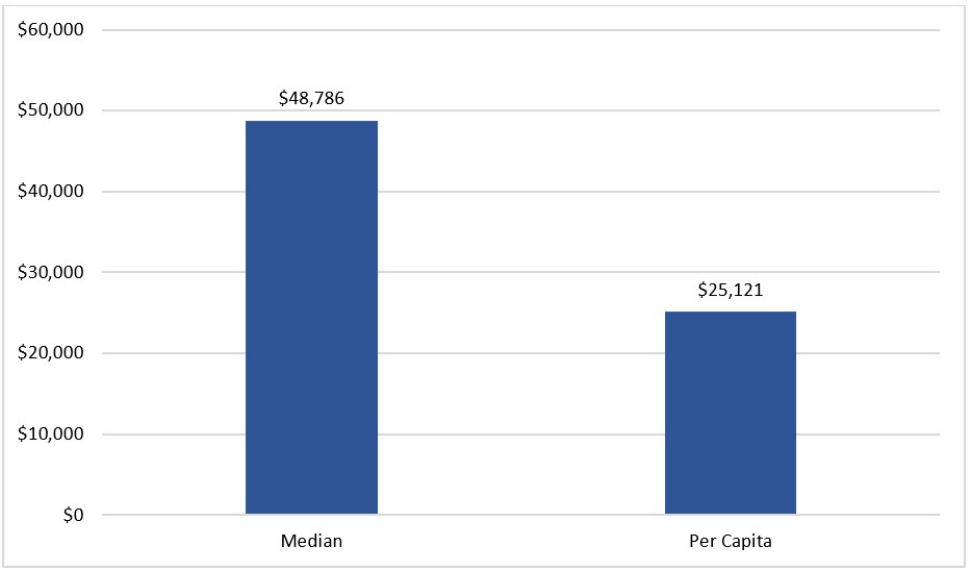
Gender



Housing



Income



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

Community Statistics

Fiscal Year 2022-2023 Budget Book

Geography	
Statistic	**2020**
Population per Square Mile	120.0
Land Area in Square Miles	675.96

Housing, Family and Living Arrangements	
Statistic	**2016-2020**
Owner-occupied Housing Unit	54.3%
Median Value of Owner-Occupied Housing Units	$147,100
Median Selected Monthly Owner Costs – with a Mortgage	$1,248
Median Selected Monthly Owner Costs – without a Mortgage	$371
Median Gross Rent	$815
Households	27,967
Persons per Household	2.48
Living in Same House 1 Year ago	73.7%
Language Other Than English Spoken at Home (% 5+ age)	5.6%
Households with a computer	92.6%
Households with a broadband internet subscription	81.1%

Education, Health, Income, Poverty	
Statistic	**2016-2020**
High School Graduate	88.2%
Bachelor's Degree or Higher	27.6%
Persons with a Disability (under age 65 years)	10.5%
Persons without Health Insurance (under age 65 years)	18.0%
Median Household Income	$48,786
Per Capita Income	$25,121
Persons in Poverty	20.7%

Businesses	
Statistic	**2017**
Total Employer Establishments*	1,531
Total Employment*	18,838
Total Annual Payroll ($1,000)*	624,543
Total Employment (percent change)*	0.1%
Total Non-employer Establishments*	5,346
All Firms	1,225
Men-owned Firms	798
Women-owned Firms	181
Nonminority-owned Firms	953
Veteran-owned Firms	62
Nonveteran-owned Firms	970

* 2020

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

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

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Vision, Mission and Objectives

Fiscal Year 2022-2023 Budget Book

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.

Goals and Objectives

Fiscal Year 2022-2023 Budget Book

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)

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Board of Commissioners

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Roy Thompson

Chairman



Anthony Simmons

Commissioner



Walter Gibson

Commissioner



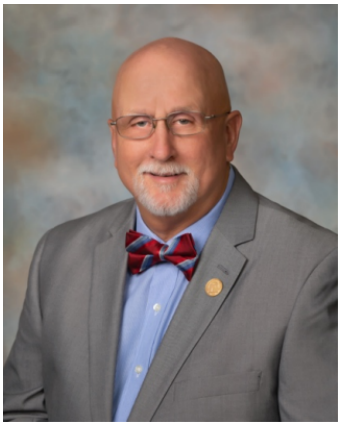
Timmy Rushing

Commissioner



Ray Mosley

Commissioner



Jappy Stringer

Commissioner



Curt Deal

Commissioner

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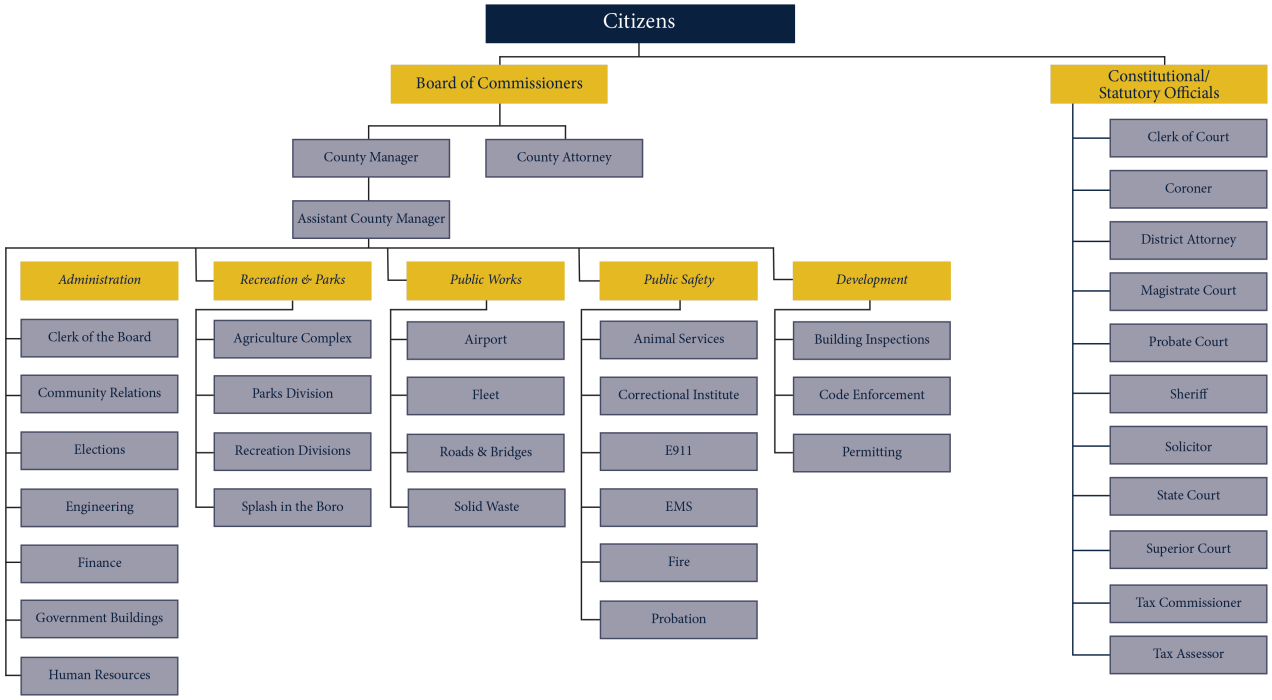


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To: The Bulloch County Board of Commissioners
All County Elected and Appointed Officials
All County Peripheral Service Agencies and Component Units
The Citizens of Bulloch County

Introduction

As the County's Chief Budget Officer, I am pleased to present the recommended Fiscal Year (FY) 2023 General Appropriations 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.
- Maintain or increase the levels of service consistent with the growth of the community while ensuring peak operational performance and efficiency.
- Implement capital projects approved in the Special Purpose Local Option Sales Tax and Transportation Special Purpose Local Option Sales Tax referendum.
- Continue to implement various master planning strategies.
- Facilitate local and regional economic growth.

These priorities are targeted toward expanding the tax base and minimizing property tax burdens on residents. Ultimately, we must do these things within the scope of providing superior customer-oriented service for the taxpayers.

The FY 2023 General Appropriations Budget authorizes over $118 million in financial resources across 29 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 2022

Population Growth: Bulloch County continues to grow. The official 2020 Census results enumerated 81,099 residents, compared to 70,312 in 2010. We can reasonably assume that by April 2023, our present population as estimated by the Census will be approximated at 84,000.

Fiscal Management: At that close of Fiscal Year 2019, the County met a key goal in our 2016 five-year plan for an optimal level of rainy-day funds to maintain liquidity, to have the ability to weather emergencies, and to maximize creditworthiness for inexpensive financing. We have continued to see improvement in our financial

condition. Our financial management function provides strong oversight. We have received our fourth consecutive Distinguished Budget Presentation Award, and second consecutive Excellence in Financial Reporting Award from the Government Finance 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 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 a fourth Superior Court Judge, and two new part-time juvenile court judges to address growth and demand. We also expanded a previously local mental health accountability court with substance abuse services, and regionalized the scope to add felony drug clients across the judicial circuit. These initiatives were achieved with leveraged grants assistance and will help in reducing recidivism and the costs of incarceration. Meanwhile, the circuit-wide judiciary remains constrained due to the backlog of cases being processed after delays caused by the pandemic.

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 are very low, which includes an area with a significant population just outside of Statesboro and is served by the City. The County will enter into the third 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 enables 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 consisting of renowned subject matter experts has provided two dozen recommendations for additional fire and EMS service improvements, with one-quarter of those recommendations being immediately addressed. We are also proud of the robust service provided by our Emergency Medical Services during the throes of the pandemic. Through an emergency FY 2022 budget amendment the County added four full-time personnel to supplement an exhausted team of paramedics and EMTs.



The Board of Commissioners continues to work with the Sheriff's Office 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 in four of the last five 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 Office, beginning in FY 2022 to meet the needs of a growing population. Finally, FY 2022 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 P-25 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 88.9%.

There are also emerging 911 issues. Today, more citizens are sending information and requesting 911 assistance through text and voice messages, photos, videos, and even social media. Our E911 system serving three counties will need to implement measures to keep up with advancing technology in the future. A next-generation system (NG911) includes software, hardware, data, and operational processes. NG911 will have to become more integrated with GIS and all of the public safety departments in the three counties to crosswalk and connect data. As a state, Georgia lags behind many other states in NG911 deployment. State authorities are trying to lead on readiness issues and integration platforms. However, our public safety staff will need to keep us in the loop with what future financial investment is required. Nobody likes getting a surprise bill.

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 implemented to add staff, 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 was 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. The design is beginning for our building renovation establishing a one-stop permitting and licensing center and office space expansion. This will cause some Commission meetings to be held off-site.



There is a focus needed by the Board of Commissioners and the Planning and Zoning Commission on higher-level planning issues. An overhaul of some of our development ordinances is overdue. The overhaul will help us cope with the growth that we experience. The County does not have to be overly strict with developers, but we must avoid the many problems caused by being too lax. There has to be a balance. The changes should also be in alignment with our Comprehensive Plan. We will have to be deliberate and intentional to manage the likely growth in Southeast Bulloch and to ensure attractive growth along the SR 67 corridor. These collective initiatives may take up to 24-36 months to complete.

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, that remains sustainable. The County also received a second phase of federal funding to design the expansion of the S & S Greenway Trail from the Five Points Roundabout Trailhead to Grimshaw Road, with a third phase expected in late 2023. 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 have safely re-opened the Splash in the 'Boro Water Park, which was closed in the Summer of 2020 due to the pandemic. The County also pledged $1,000,000 SPLOST funding in FY 2021 to help improve W.D Kent and Luetta Moore Parks owned by the City of Statesboro. Thanks to good fortune additional land was acquired to improve the Ag Arena facility. The financial resources for subsequent improvements will be both planned and programmed within our means.

Major Budget and Financial Assumptions

The following represents the major underlying assumptions considered in preparing and adopting the FY 2023 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 2023 is expected to be volatile at the local, state, and national level as the post-pandemic economy evolves. Economic growth is dependent on the avoidance of negative or unforeseen macro-economic or geo-political influences. Under the current environment, it is difficult to accurately forecast economic performance. The following represent key qualitative assumptions for the upcoming fiscal year.

- The Russian invasion of Ukraine, which began in early 2022, has no end in sight and will likely influence higher rates of inflation in the food and energy sectors.
- There remain spurts in rising COVID cases, though state and local policies in Georgia may not influence regional economic performance.
- There appear to be no additional major fiscal policy initiatives planned to stimulate spending at the national level.
- Monetary policy will supersede fiscal policy by raising the Federal Funds Rate sufficiently to tame inflation – the Fed has been caught off-guard by inflation.
- Though improving, supply-chain disruptions are not likely to be resolved until well into Calendar Year 2023.

The following observations generally summarize consensus macro-economic forecasts nationally through the end of FY 2023.

- Economic expansion measured in real Gross Domestic Product will expand by 2.2%.
- Near term inflation rate (Core PCE) will fall into a 3.0%-6.0% range.
- The Federal Funds rate will increase to 3.75% (now at 1.5%).

- Consumer spending will slow from 2.8% growth to 2.0% growth.
- Business investment growth will slow but remain active falling from 7.0% to 3.8%.
- Residential construction growth is likely to stagnate with rising interest rates.
- Full employment will remain at about 3.5%, but new job growth may slow.

The federal government has attempted to stimulate economic activity and minimize state and local fiscal stress to address the pandemic's effects with the CARES Act, the American Rescue Plan Act, and the Bi-partisan Infrastructure Law. Private sector measures previously included credit easing, increased unemployment payments, forgivable loans to small businesses and recovery aid to state and local governments. Collectively, these initiatives have increased the velocity ratio of the money supply, thus tendering higher rates of inflation leading to a monetary response of quantitative tightening.
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.

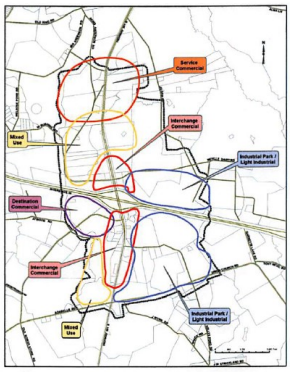
- The housing market should remain steady with new residential housing starts in the unincorporated area projected to keep pace in FY 2023 from the last year with 585 such permits being issued.
- Bulloch County's annual unemployment rate should remain below 4.0% during FY 2023. When the data is segregated from the City of Statesboro where there is a greater concentration of unemployed residents, the balance of Bulloch County has a current unemployment rate of 2.3%, while the City of Statesboro's rate in April 2022 was at 3.1%.
- Local sales tax receipts are projected to increase by 2%-3%, to $14.5 million, bolstered by higher consumer spending, but influenced by price inflation.

An important aspect of local recovery will also depend on the type of fall semester enrollment of college students at Georgia Southern University and Ogeechee Technical College, which is projected to be static to last year's levels. Meanwhile, the impact of the Hyundai facility in Bryan County is now under measurement.

General Fund: Bulloch County's revenue growth benefits from population and economic growth when it occurs. While the County experienced a recovery from the pandemic, inflation shocks (with property values and commodities costs) and service demand from a growing population have impacted the primary financial unit of government – The General Fund.

Before a general tax rate increase in 2015, the Board of Commissioners 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, negatively impact 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. This goal was achieved by the close of FY 2019.

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. Two important economic development projects are underway in the Interstate Gateway Tax Allocation District supporting $335 million in capital investment, and over 350 new jobs. 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 (now Bulloch Solutions), 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. Finally, the announcement of the Hyundai Motor Group locating a $5.5 billion facility generating 8,100 jobs on-site in Bryan County, at our community's doorstep, will make Bulloch County "Ground Zero" for manufacturing suppliers and workforce housing.



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.

Interchange Commercial

Retail and service establishments oriented to the travelling public, including gas stations, motels, restaurants, etc.

Destination Commercial

Retail and service establishments oriented to a regional market, such as outlet centers, big box and off-price stores.

Service Commercial

Commercial establishments primarily serving the local market, such as automotive repairs, parcel delivery, construction contractors, parts stores, tune-up/oil change, personal storage and business centers.

Mixed Use

Properties attractive to retail and service commercial along US 301, with R-15 (small lot single-family) or R-3 (multi-family) residential to the rear. Planned Unit Developments also would be appropriate.

Industrial Park / Light Industrial

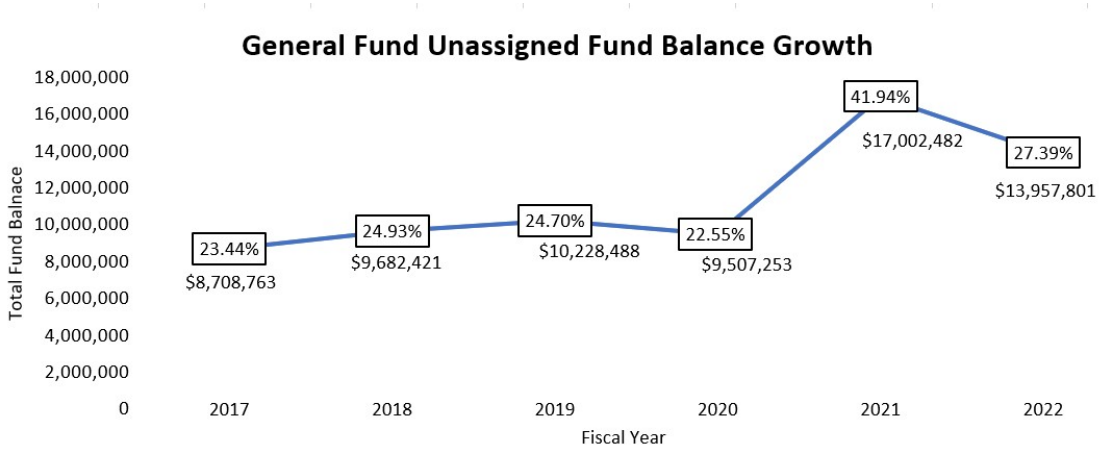
This area encompasses the property owned by the Development Authority as well as adjacent lands where industrial park type uses would be welcomed, such as assembly or fabrication manufacturers, freight terminals, research & development companies, processing plants and product distribution companies.

The FY 2022 closing financial position is expected to maintain the unassigned General Fund balance reserve of approximately $14 million, exceeding the ideal minimum ratio typically recommended for local governments of 25% - that is, 27.39% of the budget. 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 2023, overall General Fund revenues are projected to increase by 6.34%, from $45.5 million to $48.4 million. The Board of Commissioners has decided to temper the impact of record growth in the property tax digest by providing a 0.25 mill reduction in the general levy. Real and personal property taxes account for more than half of the General Fund revenues. Most other non-property tax revenues should increase modestly or remain static. Meanwhile, the County will use $2.59 million in reserve funds to balance the General Fund budget.

The graph below illustrates the Fund Balance over the past five fiscal years, and includes an estimate of where the unassigned General Fund balance will end up at the end of fiscal year 2022. This shows that while the General Fund had excess unassigned fund balance at the close of FY 2021, that trend is not expected to

continue, with a projected use of fund balance to finish out FY 2022 and budgeted use of fund balance in FY 2023.



Inflation is a concern with the post-pandemic V-shaped recovery where some commodities or services have realized either shortages, or additional inputs that raise pricing. Yet, service delivery demand has increased requiring a significant number of additional personnel, and compensation plan adjustments. 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 increased significantly this year.

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 requiring transfers from the General Fund. Due to the pandemic, the decision was made to close the summer season for Splash in the 'Boro for the 2020 season but has since re-opened. The closure in 2020 and limited reopening for the 2021 summer season caused a reduction in enterprise fund revenues over the last three fiscal years, which then required additional support to maintain cash flows for operations. During FY 2022, American Rescue Plan Act funding was directed to the Aquatic Fund under the "Revenue Loss" category in an attempt to restore liquidity to the fund.

Grants and Outside Funding: Approximately $3.05 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 2023 Budget. Of significant note are the following:

- $1,650,000 from the FY 2023 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).
- $183,300 from the FY 2023 Georgia Department of Transportation and Federal Aviation Administration allocation for airport improvements apron rehab and runway drainage.
- $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 (SAFER) to fund six additional fire-fighters for three years.
- $894,500 from FEMA under the Assistance to Firefighters Grant (AFG) 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 State of Georgia local government allocation for the Coronavirus Aid, Relief, and Economic Security Act (ARPA).
- 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.
- Infrastructure and Investment Jobs Act grants from various federal agencies for road and water and sewer infrastructure projects.

Compensation and Benefits: Proposed compensation adjustments for FY 2023.

- 6% 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, 2022. 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 6% for classified employees.
- No pay-for-performance (merit) increase.
- For eligible employees, annual leave cash-outs for up to 40 hours have been approved subject to provisions of the County personnel policies.
- Continue 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. During FY 2022, the County amended the retirement plan for eligible participating employees by matching voluntary 457b contributions on a 50% basis, up to 2.0% of earnings.
- The County will pick up Peace Officers Annuity Board contributions for eligible employees in the Bulloch County Probation and E-911 Departments on July 1, 2022.
- No increase is proposed for employee premiums or deductibles in our employee health insurance plan for the 11th consecutive year. At the same time, the County recently amended our health insurance plan to include some additional wellness benefits. The County’s grandfathered self-funded status allows more flexibility to control costs and follows the Patient Affordability Care Act.

FY 2023 Major Fiscal Warrants

Additional Personnel

General Fund:

• Building Inspections	1 FT	Permit Supervisor
• Clerk of Court	1 FT	Deputy Clerk I
• Correctional Institute	1 FT	Corrections Officer
• Recreation	1 FT	Building Service Technician
• Recreation	1 FT	Building Maintenance Technician
• Recreation	1 FT	Athletic Programs Supervisor
• Tax Assessor	1 FT	Property Appraiser Trainee
• Elections	1 FT	Elections Assistant
• Roads	2 FT	Heavy Equip Operator I/Work Detail
• Sheriff	2 FT	Patrol Deputy
• Sheriff	1 FT	School Resource Officer
• Jail	4 FT	Detention Corporals
• Solicitor	1 FT	Assistant Solicitor
• Animal Services	1 FT	Shelter Attendant
• Animal Services	1 FT	Animal Control Officer

Enterprise and Special Revenue Funds:

• E-911	2 FT	Shift Supervisor
• Rural Fire	6 FT	Firefighters
• Rural Fire	1 FT	Fire Inspector

Non-Personnel Operating Expenditures:

- Travel and Training: Travel has been restored to pre-pandemic levels.
- Risk Management: Increase in property/liability insurance ($107,000) due to market conditions.
- Ogeechee Judicial Circuit: Addition of support costs for case backlogs due to the pandemic for the District Attorney, Public Defender and the Juvenile Court.
- Inflation related impacts for gasoline, correctional food service, higher maintenance and parts costs for buildings, plant and fleet: ($1,357,000).

Contingency and Reserve:

- The use of fund balance or “rainy-day” funds is expected in the General Fund in the amount of $2,500,000.
- The use of fund balance or “rainy-day” funds is expected in the Rural Fire Service Fund in the amount of $1,100,000.

Major Capital Projects:

- $11.4 million transfer to municipalities from SPLOST and TSPLOST for city projects.
- $8,000,000 for resurfacing 41 miles of paved roads.
- $2,000,000 to pave Two Chop Road.
- $1,310,000 for heavy equipment for transportation maintenance.
- $764,000 to pave Hood Road.
- $635,000 to complete intersection improvements (signalization and turn lanes) at Veterans Memorial Parkway and Cypress Lake Road.
- $500,000 to pave Hightower Road.
- $400,000 to pave Josh Smith Road.
- $250,000 or Phase I Fletcher Park trail and parking improvements.
- $7.8 million in American Rescue Plan Act funding to establish a water and sewer system in Southeast Bulloch County.
- $2.5 million for building renovations at the North Main Street and Judicial Annexes, and election precincts.
- $1.2 million to construct a corrections laundry facility and a morgue.
- $583,000 for new Sheriff’s vehicles.
- $405,000 for personal protective equipment for firefighters.
- $400,000 for fire station building renovations.
- $292,000 for a fully equipped EMS ambulance.
- $1,800,000 for Phase I replacement of field lighting at Mill Creek Regional Park.
- $225,000 for road safety striping and signage for one-sixth of County paved roads.

Forward Concerns

The COVID-19 economic “hangover” can 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 2023 Budget provides sound strategies for service delivery. The passage of a TSPLOST and SPLOST referendum have stabilized capital needs for the next one-to-three fiscal years. However, forward operating budgets after FY 2023 will require a continuing forward-look based on the following factors.

Revenue Development: Because taxpayers have a low tolerance for tax increases, the County will continue to 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 in a position to sacrifice its financial position to assume the shifting of costs or funding that its state-based agencies receive locally. In the meantime, we must maintain our current level of services and funding to avoid budget imbalances that threaten our financial position.

Economic Development: The announcement of The Hyundai Motor Group locating to our region can be a game changer. However, many systemic challenges remain to improve the core issues for our local economy. 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 the 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 2023 adjustments place the County in a more 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 by implementing a Management Development Program that trains existing and emerging supervisors in modern public sector competencies.

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. 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. There is more to be done.

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 in 2017 which 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 have discontinued staffing convenience centers, experimenting with unmanned centers with no adverse effect. The County installed 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. The Board of Commissioner await the results of a solid waste operational study to see how we can reinstitute 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 need 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. Our transition will continue in our offering of one-stop services for licenses, permitting and inspections for citizen convenience and a higher level of service.

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.



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 level of service consistent with community growth projections, and, our five-year financial plan. At the same time, we continue to implement strategic cost control to maintain the County's long-term financial operating position.

The recommendation for the FY 2023 General Fund budget is based on a proposal to lower and target the general property tax rate or from 11.60 mills to 11.35 mills, where one (1.0) mill generates approximately $2.5 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 $28 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 be sustained. 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 2023 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 14, 2022

Chairman's Budget Message

Fiscal Year 2022-2023 Budget Book

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

It is a pleasure to present the Fiscal Year 2023 (July 1, 2022 – June 30, 2023) General Appropriations Budget ("The 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. In pursuit of providing an appropriate amount and mix 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. Through this document, the Board of Commissioners can 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 annual 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.

The Budget is a vital tool for maintaining a high standard of transparency, financial responsibility, and efficiency. In preparing the Budget, we have sought to implement the 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. The Budget will address principal issues facing the County in developing the FY 2023 budget, actions the County will take to address these issues, and priorities that have guided budget development. Also included is our Five-Year Capital Improvement Plan.

Our process for budgeting greatly influences and affects the level of services and development the County provides. County Commissioners and a staff budget review team exercise months of due diligence before each new budget is approved. The County's purpose is to meet the needs of Bulloch County residents. For this reason, Bulloch County strives to sustain and improve services to enhance the quality of life for residents.
To continuously improve, Bulloch County routinely reviews its county-wide objectives. Objectives, goals, and performance measures for Bulloch County and its operating departments are developed each year to ensure a common direction, effectively link efforts and resources, and identify future goals. The objectives for FY 2023 remain the same as last year's objectives.

- Promote High Quality Services
- Improve Customer Service and Public Image
- Provide Transparency and Accountability for County Funds
- Promote Economic Development

- Foster Community Involvement
- Prioritize Safety Measures for County Employees

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

Our population growth and post-pandemic economic environment will continue to present challenges. Despite these challenges, I believe our financial outlook is good. As the County matures as a community and organization, our staff has proven time again that we not only cope with challenges resulting from growth, but we also thrive under pressure. Strategic decision making, long-range planning, and action are all strengths of our County Manager and department heads. 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.

We present a balanced budget for Fiscal Year 2022-23 that meets the standards of all legal requirements and best fiscal practices. There are no proposed increases in County tax rates. Based on the assumptions presented in this document, we are confident that services provided to residents will not be diminished. The Budget as presented will continue to allow the County to provide optimal levels of services and meet the needs of citizens and visitors of Bulloch County.

Respectfully submitted,

Roy Thompson, Chairman

Table of Contents

Five-Year County Plan

Fiscal Year 2022-2023 Budget Book

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

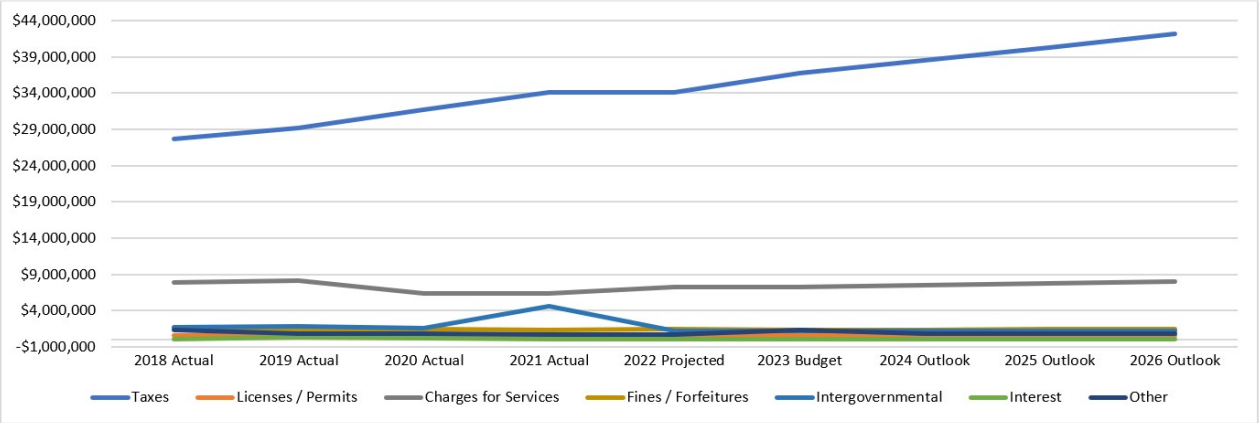
Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we expect these two costs will have a significant impact on future expenditures.

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

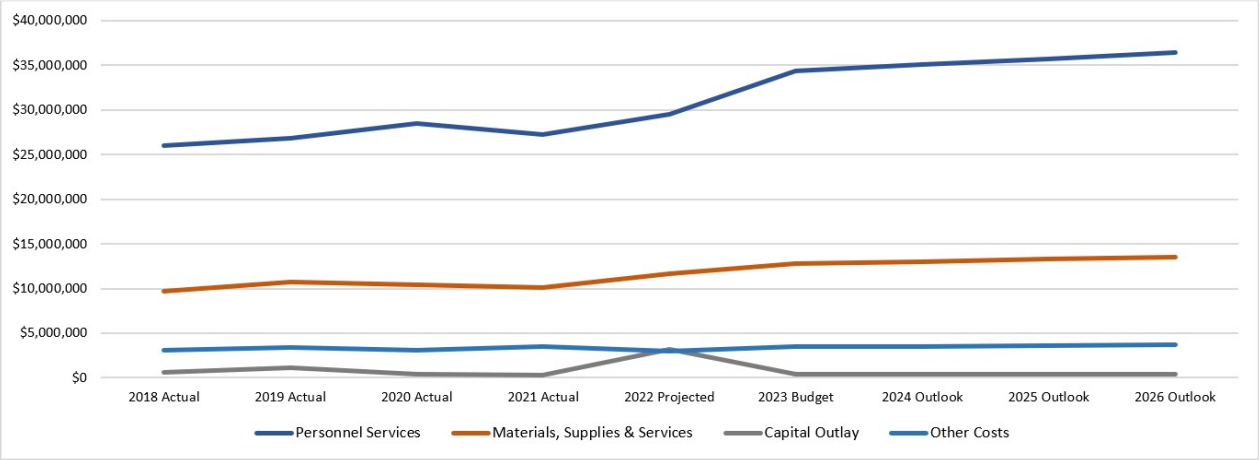
Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Taxes										
Property Tax	24,472,390	25,766,622	28,023,212	30,172,322	30,226,840	32,837,290	34,479,155	36,203,112	38,013,268	39,533,799
Alcoholic Beverage	267,065	258,158	275,031	298,261	301,088	282,500	296,625	311,456	327,029	343,381
Insurance Premium	2,373,439	2,559,205	2,742,752	2,913,862	3,024,998	3,069,000	3,130,380	3,192,988	3,256,847	3,321,984
Other	598,619	603,416	610,364	677,697	555,761	592,175	604,019	616,099	628,421	640,989
Licenses / Permits	526,605	523,416	543,851	592,684	661,421	542,400	569,520	580,910	592,529	604,379
Charges for Services	7,934,348	8,126,627	6,414,821	6,378,524	7,304,065	7,203,202	7,563,362	7,790,263	7,946,068	8,104,990
Fines / Forfeitures	1,611,151	1,513,403	1,408,807	1,360,032	1,439,630	1,356,000	1,383,120	1,410,782	1,438,998	1,467,778
Intergovernmental	1,710,793	1,872,260	1,530,771	4,649,260	1,255,919	1,187,565	1,211,316	1,235,543	1,260,253	1,285,459
Interest	60,491	344,655	217,368	42,968	35,817	42,200	44,310	46,526	48,852	51,294
Other	1,264,099	795,699	808,558	678,849	691,826	1,269,370	764,757	780,053	795,654	811,567
Total Revenues	**40,819,000**	**42,363,461**	**42,575,535**	**47,764,459**	**45,497,365**	**48,381,702**	**50,046,564**	**52,167,731**	**54,307,919**	**56,165,619**



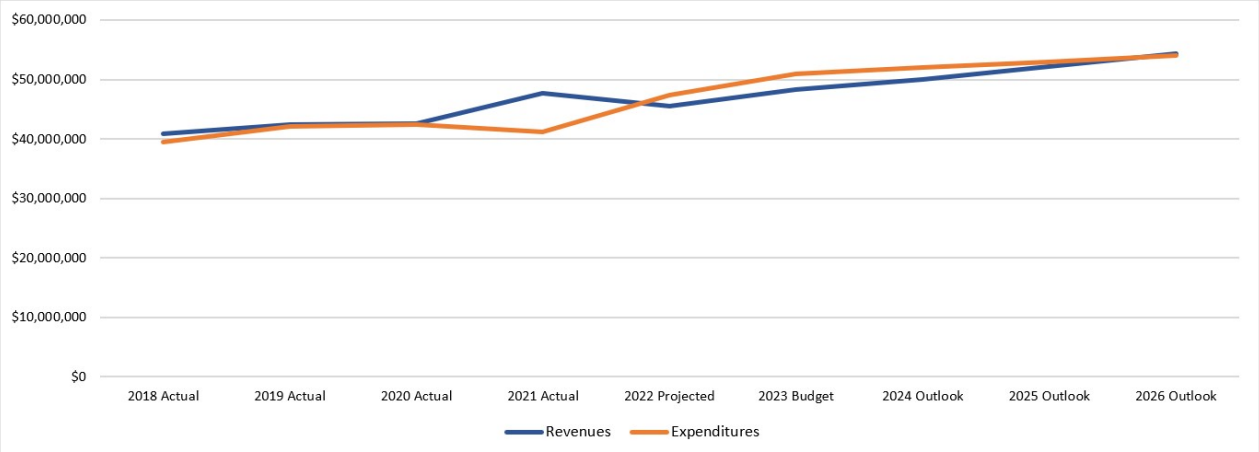
General Fund Expenditure Projection

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	25,966,495	26,804,307	28,495,422	27,218,543	29,473,969	34,363,842	35,051,119	35,752,141	36,467,184	37,196,528
Materials, Supplies, & Services	9,730,374	10,704,518	10,386,337	10,107,069	11,673,146	12,773,225	13,028,690	13,289,263	13,555,049	13,826,150
Capital Outlay	608,387	1,150,892	426,971	330,727	3,161,963	369,500	376,890	384,428	392,116	399,959
Other Costs*	3,112,485	3,449,003	3,114,649	3,555,697	3,020,098	3,461,446	3,530,675	3,601,288	3,673,314	3,746,780
Total Expenditures	**39,417,741**	**42,108,719**	**42,423,379**	**41,212,036**	**47,329,176**	**50,968,013**	**51,987,373**	**53,027,121**	**54,087,663**	**55,169,416**

* 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



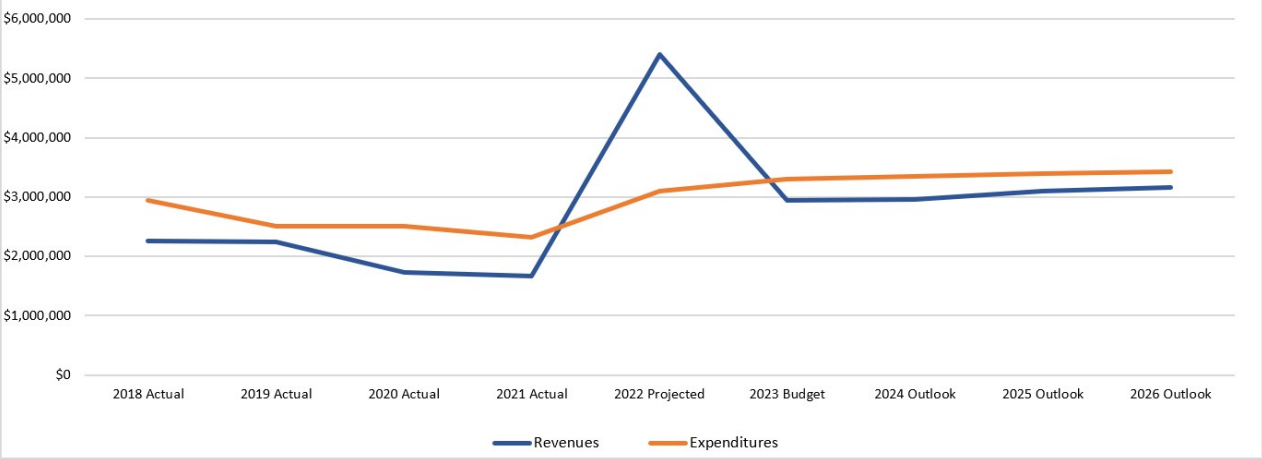
Enterprise Fund Revenue Projection

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Charges for Services	2,186,934	2,244,082	1,309,146	1,313,586	2,562,015	2,484,500	2,608,725	2,739,161	2,793,944	2,849,823
Interest	13,062	950	423	3	4					
Interfund Transfer	50,000		418,769	351,107	2,835,086	453,000	350,000	355,250	360,579	365,988
Total Revenues	**2,249,996**	**2,245,032**	**1,728,338**	**1,664,696**	**5,397,105**	**2,937,500**	**2,958,725**	**3,094,411**	**3,154,523**	**3,215,811**

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Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Service	992,401	1,065,573	811,689	752,573	1,265,287	1,333,982	1,353,992	1,374,302	1,394,917	1,415,841
Materials, Supplies, & Services	855,871	828,981	659,553	564,646	867,886	930,090	944,041	958,202	972,575	987,164
Capital Outlay	513,678	30,517	452,260	394,108	335,086	408,000	414,120	420,332	426,637	433,037
Inter-fund Transaction				33,202	45,000	45,000	45,675	45,675	45,675	45,675
Debt Service	587,302	587,216	587,141	581,774	585,750	587,325	596,135	589,125	591,850	581,850
Total Expenditures	**2,949,252**	**2,512,286**	**2,510,643**	**2,326,303**	**3,099,009**	**3,304,397**	**3,353,963**	**3,387,636**	**3,431,654**	**3,463,567**

Enterprise Fund Revenue and Expenditure Comparison



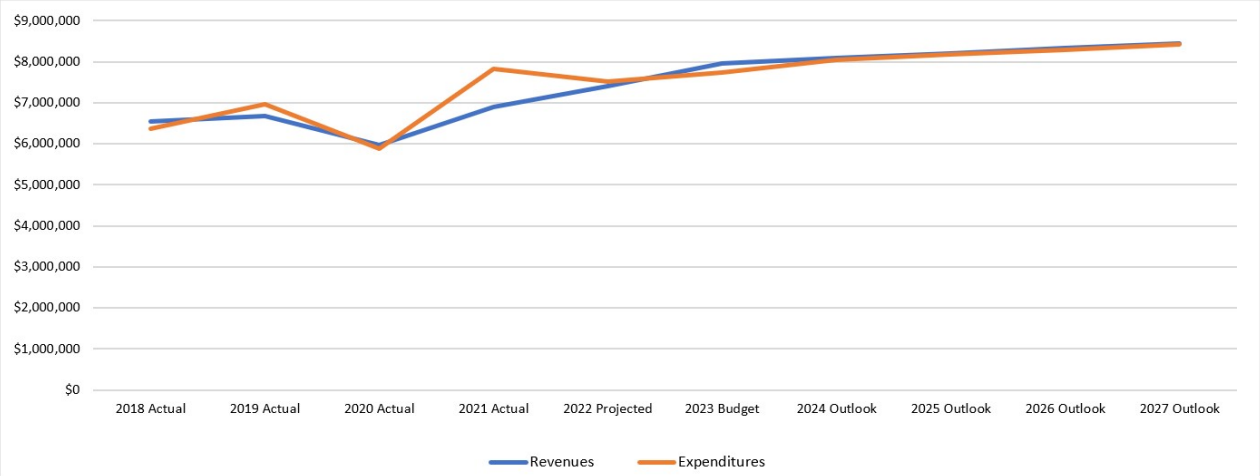
Internal Service Funds Revenue Projection

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Charges for Services	963,818	1,042,750	728,494	764,451	1,285,411	1,264,190	1,283,153	1,302,400	1,321,936	1,341,765
Miscellaneous	717,067	709,629	126,030	913,161	851,789	606,500	615,598	624,832	634,204	643,717
Interest				5,167	7,392	5,550	5,633	5,717	5,803	5,890
Other Financing Sources	4,851,178	4,933,924	5,110,527	5,204,081	5,263,992	6,085,000	6,176,275	6,268,919	6,362,953	6,458,397
Total Revenues	**6,532,063**	**6,686,303**	**5,965,051**	**6,886,860**	**7,408,584**	**7,961,240**	**8,080,659**	**8,201,868**	**8,324,896**	**8,449,769**

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Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	115,521	124,122	7,476	6,503	7,329	15,000	15,225	15,453	15,685	15,920
Materials, Supplies, & Services	853,165	1,054,983	1,391,545	1,701,489	2,061,912	2,159,260	2,191,649	2,224,524	2,257,892	2,291,760
Interfund Transaction	127,350	127,350	60,000	58,590	71,115	81,850	81,850	81,850	83,078	84,324
Self-funded insurance expenses	5,265,347	5,646,462	4,411,226	6,063,045	5,383,460	5,477,610	5,759,774	6,096,171	6,487,614	6,934,928
Total Expenditures	**6,361,383**	**6,952,917**	**5,870,247**	**7,829,627**	**7,523,816**	**7,733,720**	**8,048,498**	**8,169,225**	**8,291,763**	**8,416,139**

Internal Service Funds Revenue and Expenditure Comparison



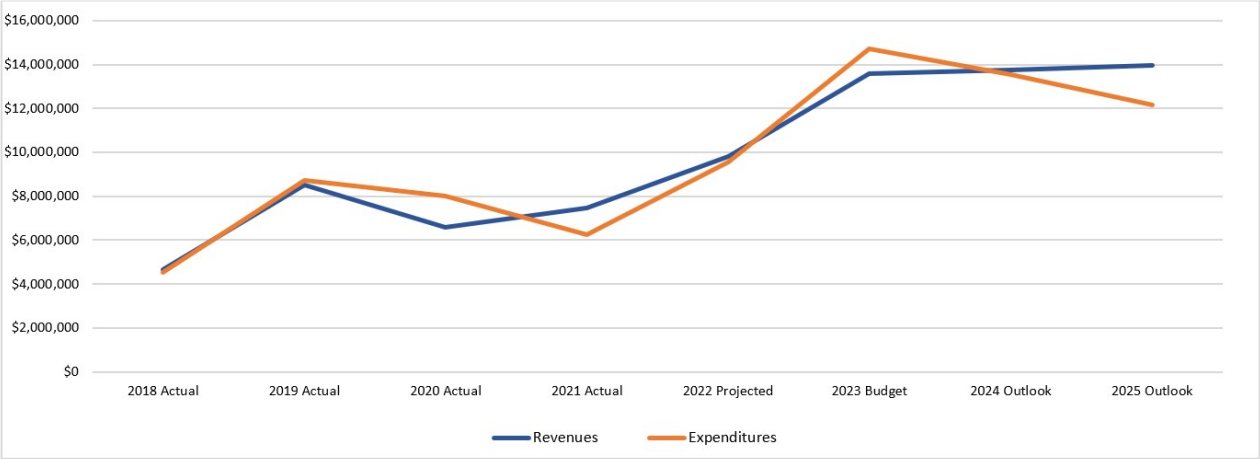
Special Revenue Funds Revenue Projection

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Taxes	1,740,666	1,728,794	2,593,413	2,813,486	3,105,153	3,579,564	3,633,257	3,687,756	3,743,072	3,799,218
Intergovernmental	12,212	2,911,234	796,843	264,213	3,308,849	6,400,364	6,496,369	6,593,815	2,192,722	2,225,613
Charges for Services	2,499,866	2,801,394	2,558,489	2,781,485	2,966,516	3,097,667	3,144,132	3,191,294	3,239,163	3,287,750
Fines and Forfeitures	264,597	290,344	256,694	263,807	228,928	302,000	306,530	311,128	315,795	320,532
Interest	36	3,055	3,623	7,892	29,035	6,940	7,044	7,150	7,257	7,366
Contributions	650	16,025			250					
Miscellaneous	142,598	184,919	200,132	740,967	152,227	153,750	156,056	158,397	160,773	163,185
Interfund Transfer		590,271	177,587	611,254	17,752	27,456	27,868	28,286	28,710	29,141
Total Revenues	**4,660,625**	**8,526,036**	**6,586,781**	**7,483,104**	**9,808,710**	**13,567,741**	**13,771,256**	**13,977,826**	**9,687,492**	**9,832,802**

Special Revenue Funds Expenditure Projection

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	1,084,421	1,147,703	1,602,400	1,972,866	2,750,700	3,927,537	3,986,450	4,046,247	4,106,941	4,168,545
Materials, Supplies, & Services	1,798,195	1,833,820	3,032,487	1,708,985	1,990,099	2,729,657	2,770,602	2,812,161	2,854,343	2,897,158
Capital Outlay	323,065	4,349,746	2,550,152	996,158	760,853	5,319,125	4,000,000	2,500,000	500,000	507,500
Interfund Transaction	106,340	59,005	503,963	157,366	2,403,274	206,410	209,506	212,649	215,839	219,077
Other Costs	1,032,367	1,166,432	148,031	1,229,433	1,560,417	2,366,890	2,402,393	2,438,429	2,475,005	2,512,130
Debt Service	169,719	169,719	169,719	169,719	116,982	155,977	158,317	160,692	163,102	165,549
Total Expenditures	**4,514,104**	**8,726,425**	**8,006,752**	**6,234,527**	**9,582,325**	**14,705,596**	**13,527,268**	**12,170,178**	**10,315,230**	**10,469,959**

Special Revenue Funds Revenue and Expenditure Comparison



Short-Term Budget Factors

Fiscal Year 2022-2023 Budget Book

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:*

- Continued recovery from COVID-19 related service disruptions, including the need to cancel the 2020 SPLASH summer season, which limited revenues to pay annual debt service ($620,000), as well as continuing to address deferred maintenance issues.
- 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.
- Continue to monitor 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.
- Continue to regularly review real property and sell any property and equipment 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. This has been an ever larger issue in the post-pandemic period of high inflation. Over the past several years, uncontrollable and accelerating annual percentage cost increases for such items as:

- Various maintenance supplies and parts, largely driven by high fuel costs and supply chain disruptions.

- 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:

- Controlling 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 Deployment

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 has taken some time, but has been stadily addressed. 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) Continue to 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 was to hire a County Planner to oversee future development and execution of master plans, which was done during FY 2022. In the coming fiscal year, work will begin in earnest on updating ordinances.

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. Continue development of the Tax Allocation District at the I-16/US 301 interchange, as well as look for additional property to target for industrial and commercial development.

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

Fiscal Year 2022-2023 Budget Book

As with all previous fiscal years, as the County approached FY 2023, the County staff and Commissioners 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. Below is a summary of major changes in budgeted expenditures from FY 2022 projections to the FY 2023 budget, by fund type.

Total FY 2023 Budget

- Increase of $26,083,100 from FY 2022 projected.

General Fund

- Increase of $3,638,837 from FY 2022 projected.
  - Additional personnel to maintain level of service amid increases in population
  - Rising costs for goods and services due to inflation and high fuel costs
  - Compensation increases for all employees in an attempt to retain as well as attract new workers

Enterprise Fund

- Increase of $205,388 from FY 2022 projected.
  - Compensation increase for all employees in an attempt to retain as well as attract new workers
  - Funding allocated for capital improvements and maintenance to address issues caused by previously deferred maintenance

Special Revenue Funds

- Increase of $5,123,271 from FY 2022 projected.
  - Compensation increase for all employees in an attempt to retain as well as attract new workers
  - Rural Fire Fund - planned use of Fund Balance to address capital needs as well as complete project to improve ISO rating for property owners
  - Airport Fund - planned increase in cost of fuel to sell based in higher cost to purchase fuel, as well as trends toward higher volumes sold
  - ARPA Fund - spend available funds on qualifying projects

Capital Projects Funds

- Increase of $16,905,700 from FY 2022 projected.
  - TSPLOST - spend fund balance on large resurfacing project to improve 40 miles of paved roads that are in need of maintenance; continue work on dirt road paving projects
  - SPLOST - spend fund balance on various capital projects, including excess bond proceeds left over after the jail and radio system proejcts were completed

Internal Service Fund

- Increase of $209,904 from FY 2022 projected.
  - Workers Compensation Risk Management Fund - anticipated increase in claims as we enter the third year in the high-deductible plan

- Employee Health Insurance Fund - anticipated increase in claims based on recent trends

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Financial Structure, Policy and Process

Fiscal Year 2022-2023 Budget Book

Financial Structure

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Fund Types and Descriptions

Fiscal Year 2022-2023 Budget Book

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 Custodial 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 ofthat category or type, and

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

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

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

County Fund Types

1. GENERAL FUND (43.4% 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 (12.5% 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 District, Drug Education, Accountability Court, Jail Add-on Fee, Juvenile Services, Street Lighting District, Tourism, Grants and the American Rescue Plan Act of 2021. 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 (34.7% 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 and 2019. Citizens approved an additional sales tax specifically for Transportation, or T-SPLOST, in May 2018. The Capital Improvement Plan section of this budget shows some of the projects scheduled for the next five years. When comparing expenditures between years, figures vary greatly due to the number and timing of projects appropriated.

4. ENTERPRISE FUND (2.8% of expenditures)
Enterprise Funds are used to account for business-type activities of the government whereby goods or services are provided to customers external to the government, and where the activity is financed with debt that is secured solely from the revenues of the activity or where the user fees and charges are sufficient to cover the costs of providing the goods or services, including related capital costs such as depreciation or debt service. In other words, the activity is to be self-supporting.

While other governments may have Enterprise Funds for water, gas, and electricity, the County's sole Enterprise Fund is for Splash in the 'Boro Water Park. Revenues in this fund consist of user's admission to

the water park, rental of facilities or equipment not included in the cost of admission, retail goods from the gift shop such as personal protective products like sunscreen, lip balm or sunglasses, and concessions.

In the past, Splash revenues have been sufficient to cover all capital and operating costs, including depreciation and debt service, and to accumulate a fund balance. However, in recent years, due to 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. During FY 2022, the County allocated a portion of the local fiscal recovery funding received from the American Rescue Plan Act to replace revenue lost during the pandemic. 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 (6.6% 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, Correctional 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.

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Fund Structure

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Revenue Source
Fund Type
Department / Activity
Fund Uses
Taxes
Intergovernmental
Charges for Services
Fines / Forfeitures
Investment Income
Miscellaneous
Other Financing Sources
Special Revenue Funds
BCCI Telephone
BCCI Designate Special Projects
Jail Add-on
Drug Education
Juvenile Services
Accountability Court
E911
American Rescue Plan Act
BCCI Inmate
Jail Inmate Telephone
Jail Commissary
Confiscated Assets
Sheriff Fingerprint
American Rescue Plan Act (Major Fund)
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 Funds
Employee Health Insurance
Risk Management – Workers Comp
Correctional Food Service
Public Safety Radio System
Health Insurance
Workers Comp
Inmate Food
Radio
Charges for Services
Investment Income
Contributions / Donations
Miscellaneous
Other Financing Sources
Enterprise Fund
Aquatic Center (Major Fund)
Provision of Waterpark Services
Special Purpose Option Sales Tax
Debt Proceeds
Grants
Capital Improvement Funds
SPLOST 2013
SPLOST 2019 (Major Fund)
TSPLOST 2018 (Major Fund)
Public Facilities Authority Bond Projects
Construction and Acquisition of Capital Facilities or Items

Service Delivery

Fiscal Year 2022-2023 Budget Book

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 rights-of-way, 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.	TSPLOST PFA Bond Projects	SPLOST

Financial Policies

Fiscal Year 2022-2023 Budget Book

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 Annual Comprehensive Financial Report audited by an independent public accounting firm.**

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Basis of Budgeting

Fiscal Year 2022-2023 Budget Book

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

Fiscal Year 2022-2023 Budget Book

Preparation

Preparation of the FY 2022-2023 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.

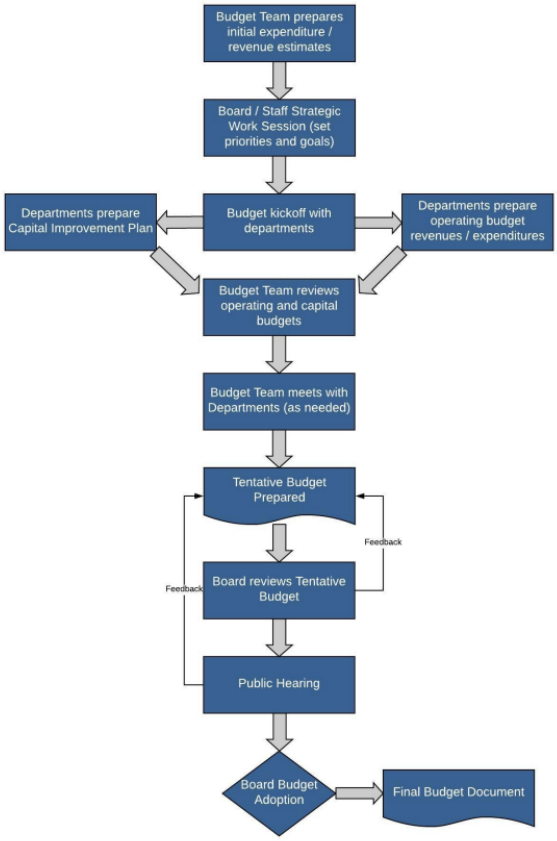
Financial Plan

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 documentsformat focuses on ease of understanding and access.

Budget Process Steps



Budget Calendar

Date	Action
February 2022	Staff develop proposed major revenue and expenditure assumptions
March 15, 2022	Budget packages and instructions distributed to Departments
March 24, 2022	Budget packages and instructions distributed to outside agencies
April 8, 2022	Departments complete budget input into budget software
April 11-15, 2022	Budget Review Team reviews department submissions
April 15, 2022	Budget requests due from outside agencies
April 18-May 6, 2022	Budget Review Team meet with departments
May 9-27, 2022	Budget Review Team meets to reconcile request with available funding
May 31, 2022	Board of Commissioners budget workshop to discuss issues
June 14, 2022	Proposed operating budget delivered to Board and available for public inspection
June 15-17, 2022	Staff finalize capital improvement plan
June 21, 2022	Staff present operating budget proposal to the Board and hold public hearing
June 28, 2022	Board approves Budget Resolution
July 1, 2022	Online Budget Book posted to website
August 16, 2022	Board approves Tax Digest

Budget Development Schedule

Task	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Budget kickoff (revenue/expenditure estimates)								
Provide budget training								
Develop and review Capital Improvement Plan								
Departments develop budgets								
Develop and review Capital Improvement Plan								
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

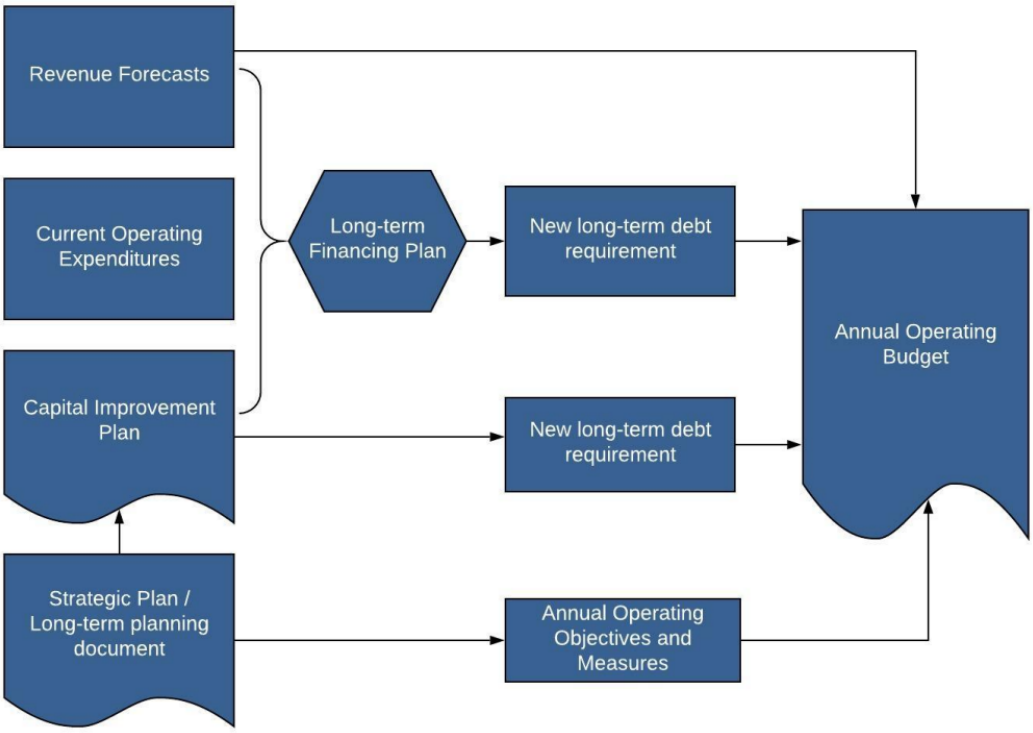
The Board of Commissioners, along with the budget review team, are responsible for determining priorities, targets, and other guidelines consistent with good budgeting practices each year. These factors are balanced against the opportunities and challenges facing the County in the pending fiscal year 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 2023 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 rankordered 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.

Budget Submission - Public Notice

Fiscal Year 2022-2023 Budget Book

PUBLIC NOTICE

BULLOCH COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2023
GENERAL APPROPRIATIONS BUDGET RESOLUTION

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 2023 General Appropriations Budget Resolution for Bulloch County, Georgia (hereinafter referred to as the "tentative budget") has been prepared with the intent to provide the governing authority, other elected officials of the county, and the general public an opportunity and a mechanism to gain information concerning the purposes for which local revenues are proposed to be spent; with further intent to provide appropriate information to assist the governing authority and other elected officials of the County in carrying out their lawful responsibilities; and, with further intent to provide for the collection and reporting of information so as to assist local policymakers and taxpayers in understanding and evaluating county government service delivery and operations.

SUBMISSION AND REVIEW: Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget has been submitted to said governing authority for consideration of adoption, pending any changes so directed, and is available upon the date referenced below for public inspection beginning Tuesday, June 14, 2022 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 8:30 A.M., Tuesday, June 21, 2022 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 special called meeting of the governing authority at 8:30 A.M., Tuesday, June 28, 2022, 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 14th DAY OF JUNE 2022

THOMAS M. COUCH
COUNTY MANAGER

Budget Resolution

Fiscal Year 2022-2023 Budget Book

State of Georgia - County of Bulloch

Resolution of the Bulloch County Board of Commissioners

Resolution #2022 – 21

To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2023 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 2023 Fiscal Year to the County Manager as the appointed Budget Officer for review and recommendation; and

WHEREAS, the County Manager of the Bulloch County Board of Commissioners, as the appointed Budget Officer, has presented and recommended a General Appropriations Budget in the form of a Work Program for functional activities for each fund and budget division to the Board of Commissioners; and

WHEREAS, the Bulloch County Board of Commissioners has met the requirements of Title 36, Chapter 81, Sections 4, 5 and 6 of the Official Code of Georgia Annotated regarding appointment of a budget officer, presentation of the budget to the governing authority, public notice and hearings, and other requirements; and

WHEREAS, the General Appropriations Budget will be based on current estimates of revenues and expenditures, and the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year by amendment; and

WHEREAS, the Bulloch County Board of Commissioners has a responsibility to achieve maximum efficiency and effectiveness in its financial operations by maintaining a balanced budget where planned expenditures may not exceed revenues, according to State law; and

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

NOW THEREFORE, BE IT RESOLVED, that the Fiscal Year 2023 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 will be collected at a rate of $3,069,500 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:

FY 2023 Insurance Premium Tax Budget

Unincorporated Service	Department Expenditures	Insurance Premium Tax	Department Revenues	Total	Department Funding Source(s)
Solid Waste Disposal, Collection & Recycling	2,683,260	2,201,760	482,000	2,683,260	Dumpster Fees, Recyclables Sales
Planning and Zoning	300,069	280,069	20,000	300,069	Application and Permit Fees
Engineering	176,502	171,502	5,000	176,502	
Building Inspections	716,169	416,169	300,000	716,169	Application and Permit Fees
Total	**3,876,000**	**3,069,500**	**807,000**	**3,876,000**	

BE IT FURTHER RESOLVED, that the 2019 Special Purpose Local Option Sales Tax debt projects consisting of the P-25 compliant radio system, and for additions, extensions and renovations of administrative offices and jail space for the Bulloch County Sheriff's Office have been closed out

and completed; and, further that $2.3 million in principal funds remaining is now reallocated for capital improvements and/or capital equipment for administrative, courthouse and judicial facilities where sufficient funds remain to satisfy debt service payments; and

BE IT FURTHER RESOLVED, that county elected officials including the Board of Commissioners, the Probate Judge, the Magistrates, the Tax Commissioner, the Sheriff, and the Superior Court Clerk shall receive base salary cost-of-living compensation adjustments this year in the amount of $5,000 as approved during the 2022 session of the Georgia General Assembly, to become effective upon the first payroll period that begins after January 1, 2023; and

BE IT FURTHER RESOLVED, that the State Court Judge, and the Solicitor-General shall receive base salary cost-of-living compensation adjustments this year in the amount of $5,000, identical to the amount approved for other county elected officials during the 2022 session of the Georgia General Assembly, to become effective upon the first payroll period that begins after January 1, 2023; 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, that the Bulloch County Classification and Compensation Schedule including full and part time employees classified under the Bulloch County Classification and Compensation Plan shall be increased by six percent (6.0%) cost-of-living (across-the-board) adjustment effective upon the first payroll period that includes July 1, 2022, 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 pending the availability of funding, the County Manager is authorized to review and make recommendations for compensation adjustments for part-time and seasonal employees not classified under the Bulloch County Classification and Compensation; and

BE IT FURTHER RESOLVED, that full and part time employees employed on or before July 1, 2022, and that are classified only under the Bulloch County Classification and Compensation Plan, shall not receive a pay-for-performance adjustment in-lieu of the level of the cost-of-living (across-the-board increase); however, it is recommended that performance evaluations are submitted by the deadline and in the format established by the Bulloch County Human Resources Department; and,

BE IT FURTHER RESOLVED, that only full time employees that are classified 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 the Bulloch County 401(a)/457(b) retirement plan previously amended in Fiscal Year 2022 shall continue to authorize eligible full-time employees that are classified under the Bulloch County Classification and Compensation Plan, and the County Manager, to receive retirement contributions of up to 2% of earnings to their 401(a) account 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 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 upon proper notice, the Board of Commissioners authorize the reallocation of the Hotel-Motel Tax proceeds (after administration costs) to be distributed in the following percentages: The Statesboro Convention and Visitors Bureau 60.0%; The Averitt Center for the Arts 25.0%; the Statesboro-Bulloch County Chamber of Commerce 7.5%; and, Splash in the 'Boro 7.5%; 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 2023 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 28th day of June 2022.

Board of Commissioners of
Bulloch County, Georgia

Roy Thompson

Roy Thompson, Chairman

Olympia Gaines

Olympia Gaines, Clerk of Board

(SEAL)



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Revenue Overview

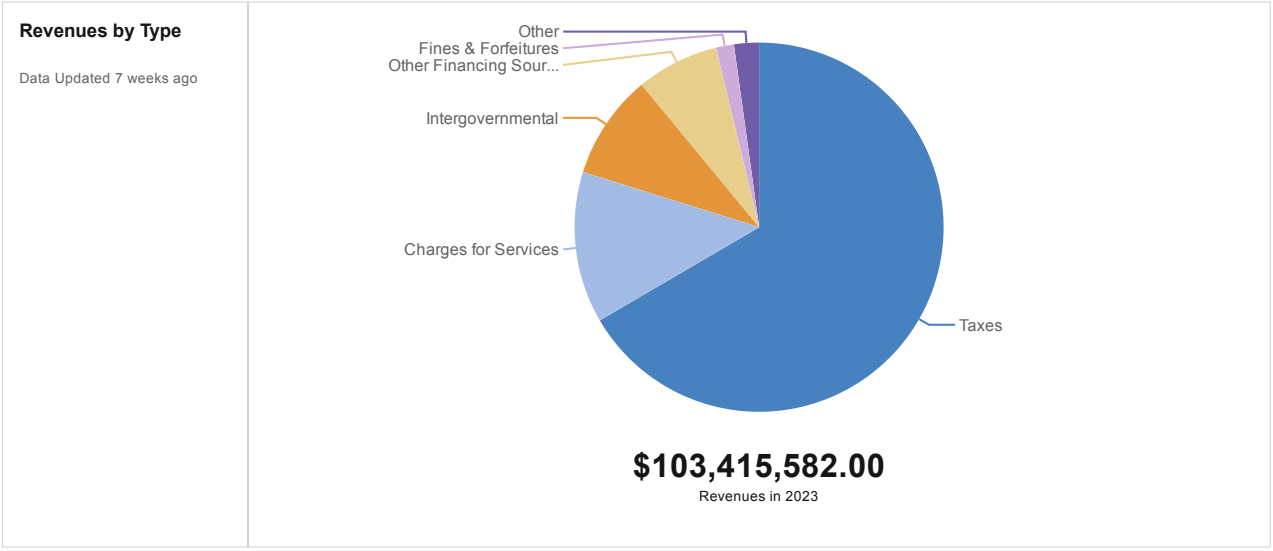
Fiscal Year 2022-2023 Budget Book

Introduction

The total budget for Bulloch County's combined funds for Fiscal Year 2023 amounts to $103.42 million, an increase of 8.0% over the $95.75 million projected for FY 2022. 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 46.78% of total revenues. General Fund revenues will increase in FY 2023 by 6.34% from $45.50 million projected in FY 2022 to $48.38 million in FY 2023. This increase can be attributed to increases in the property tax digest and increased charges for services. It is important to note that this revenue figure is less than budgeted expenditures because $2.59 million of fund balance will be allocated to balance the General Fund budget.

Enterprise Fund

The Enterprise Fund is the smallest of the funds in the budget, comprising 2.84% of total revenues. Enterprise Fund revenues will decrease in FY 2023 by 47.57% from $5.4 million projected for FY 2022 to $2.9 million in FY 2023. The large decrease is because 2022 saw a one-time transfer of ARPA funding to replace lost revenues from when the waterpark did not open during the summer of 2020.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 13.12% of total revenues. The Special Revenue Funds include the Law Library, CI Designated Special Projects, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act (ARPA), Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Tourism funds. These funds are proposed to increase 38.32% from $9.8 million projected for FY 2022 to $13.57 million in FY 2023. The increase can be attributed mostly to the recognition of ARPA revenues as the funds are spent on qualifying items.

Capital Projects Funds

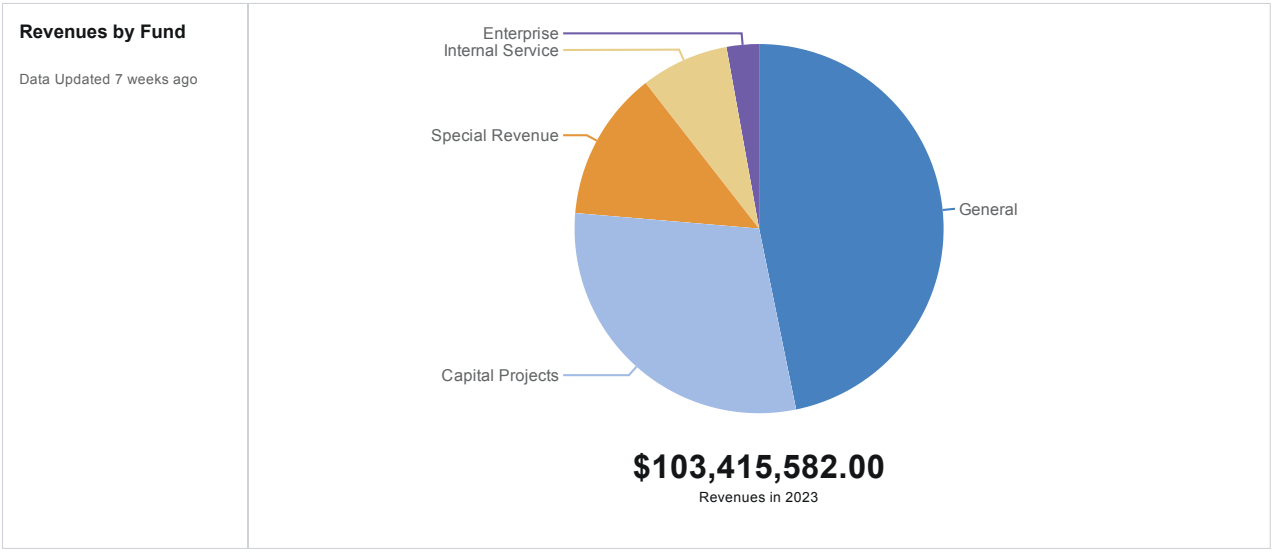
The Capital Projects Funds comprise 29.56% of the total budget. Capital revenues are expected to increase 10.59% from $27.64 million in FY 2022 to $30.57 million in FY 2023. This increase is due to stronger than

expected sales tax collections in FY 2022 that will hopefully continue into next fiscal year, especially as prices are rising but spending has not yet slowed down as demand remains high for many things.

Internal Service Fund

The Internal Service Funds comprise 7.7% of the total budget. Internal Service revenues are expected to increase 7.46% from $7.4 million projected for FY 2022 to $7.9 million in FY 2023. Most of the increase is from additional funding needed to cover costs of goods, services and claims.

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.

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Expenditure Overview

Fiscal Year 2022-2023 Budget Book

Introduction

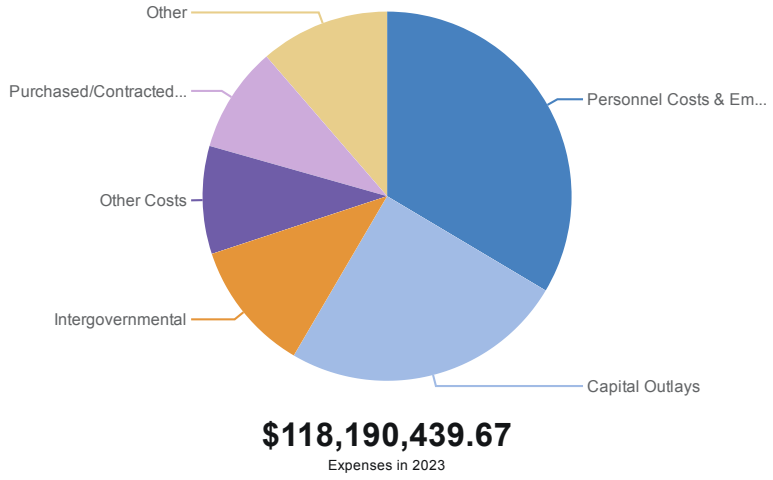
The total expenditures for Bulloch County's combined funds for Fiscal Year 2023 amounts to $118.2 million, an increase of 27.5% from the 2022 projection of $92.11 million. The increase occurred primarily from the increase in Capital expenditures in both the Capital Projects and Special Revenue Fund types, as well as increased personnel costs in the General Fund and rising costs for goods and services overall due to inflation and supply-chain shortages.

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.

Expenses by Type

Data Updated 7 weeks ago



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 43.1% of total expenditures. General Fund expenditures will increase in FY 2023 by 7.69% from $47.33 million projected for FY 2022 to $50.97 million in FY 2023. The increase is largely due to additional personnel costs related to improved pay and benefits and additional approved positons, as well as increasing costs for goods and services due to inflation.

Enterprise Fund

The Enterprise Fund is the smallest fund in the budget accounting for 3.3% of total County expenditures. Enterprise expenditures are expected to increase 5.52% from $3.7 million projected in FY 2023 to $3.9 million in FY 2023. The increase is due to increased costs of goods, services, and labor.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds in the overall budget comprising 12.4% of the total County expenditures. The Special Revenue Funds include the Law Library, CI Designated Special Projects, Jail Add-on, Drug Education, Accountability Court, Juvenile Services, E911, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act (ARPA), Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire and Hotel/Motel Tax funds. These funds are proposed to increase 53.47% from $9.6 million projected for FY 2022 to $14.7 million in FY 2023. This increase is due in part to anticipated expenditures using fund balance in several funds, and especially due to the expenditure of ARPA funding for capital projects and other qualifying items.

Capital Projects Funds

The cumulative Capital Projects Funds are the second largest funds type in the budget accounting for 34.6% of total expenditures. Capital expenditures are expected to increase by 70.59% from $23.9 million projected in FY 20212to $40.9 million in FY 2023. Much of the increase is due to expected completion of several capital projects that will carry over from FY22 to FY23, as well as a large road resurfacing project to be done.

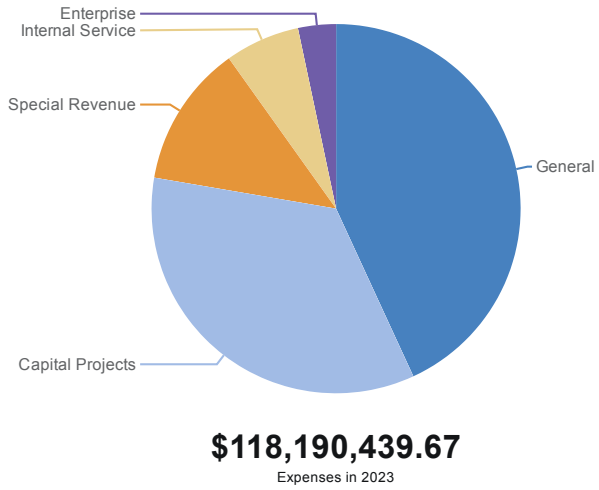
Internal Service Funds

The cumulative Internal Service Funds are the third largest fund type and account for 6.5% 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 2.79% from $7.5 million projected for FY 2022 to $7.7 million in FY 2023. The increase is primarily due to expected increases in insurance claims and premiums.

Portion of Total Expenditures by Fund Type

Expenses by Fund

Data Updated 7 weeks ago



$118,190,439.67

Expenses in 2023

This chart represents the percentage of total expenditures for each fund type. The General Fund and Capital Projects Funds account for most of the County’s expenditures.

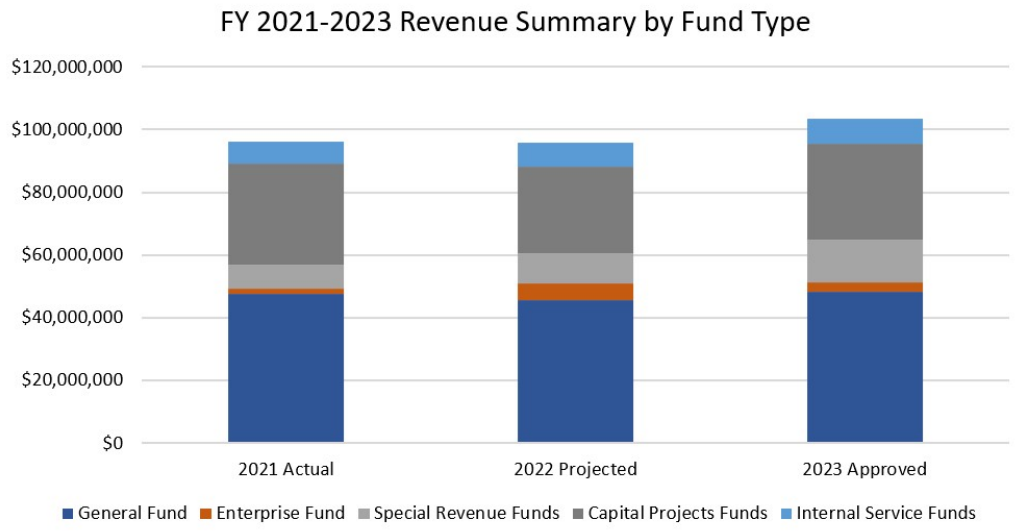
Consolidated Financials

Fiscal Year 2022-2023 Budget Book

Three-Year Consolidated Financials and Fund Type Financial Schedule

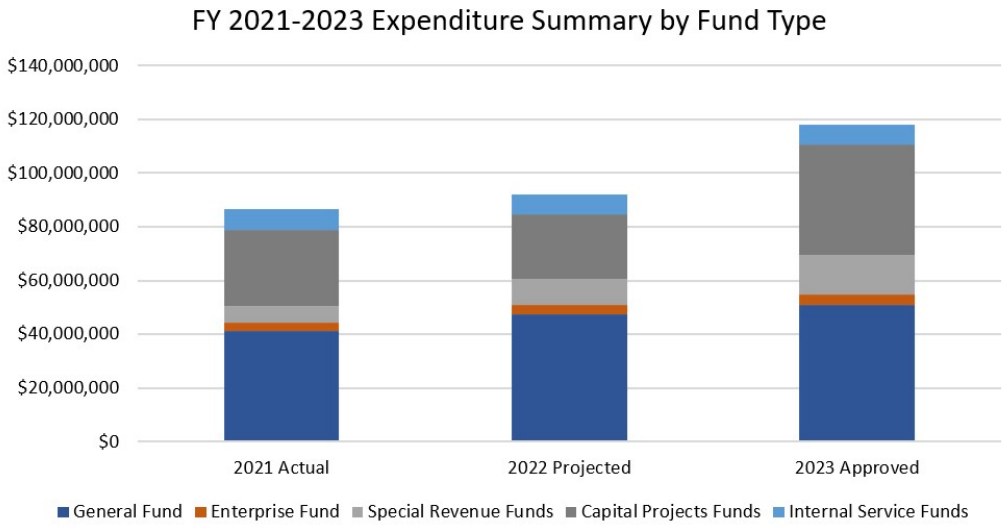
For all funds in FY 2023, we anticipate $103,415,572 in total revenue, an increase of 7.6% from FY 2021 revenues of $96,077,449. The table below summarizes total revenue from FY 2021 to FY 2023. The graph illustrates FY 2021 to FY 2023 revenues and includes other financing sources (such as interfund charges and transfers.)

FY 2021-2023 Revenue Summary by Fund Type				
Fund	**2021 Actual**	**2022 Projected**	**2023 Budget**	**2021-2023 Increase / Decrease**
General	47,764,378	45,497,365	48,381,702	617,324
Enterprise	1,664,696	5,397,105	2,937,500	1,272,804
Special Revenue	7,483,104	9,808,710	13,567,741	6,084,637
Capital Improvements	32,278,412	27,640,914	30,567,389	(1,711,023)
Internal Service	6,886,859	7,408,584	7,961,240	1,074,381
Total	**96,077,449**	**95,752,678**	**103,415,572**	**7,338,123**



Based on expenditures from all funds (General, Enterprise, Capital Projects, Internal Services, and Special Revenue), the County's total adopted budget for FY 2023 is $118,190,440, an increase of 36.2% from FY 2021 expenditures of $86,785,867. The main reason for the significant increase is that several extended capital projects are planned to be done during FY 2023 – including a major building renovation and a large resurfacing project, among other smaller projects that will carry over from prior years. These projects are to be funded primarily by previously collected SPLOST and TSPLOST revenues that have been held in Fund Balance, as well as funding received from the American Rescue Plan Act. The table below summarizes total expenditures from FY 2021 to FY 2023. The graph illustrates FY 2021 to FY 2023 expenditures.

FY 2021-2023 Expenditure Summary by Fund Type				
Fund	**2021 Actual**	**2022 Projected**	**2023 Budget**	**2021-2023 Increase / Decrease**
General	41,212,036	47,329,176	50,968,013	9,755,977
Enterprise	2,952,681	3,724,009	3,929,397	976,716
Special Revenue	6,234,527	9,582,325	14,705,596	8,471,069
Capital Improvements	28,556,996	23,948,014	40,853,714	12,296,718
Internal Service	7,829,627	7,523,816	7,733,720	(95,907)
Total	**86,785,867**	**92,107,340**	**118,190,440**	**31,404,573**



FY 2023 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2023 revenues and expenditures for each fund type. Two of the

FY 2023 Revenue/Expenditure Summary by Fund						
	General Fund	Capital Projects Funds	Enterprise Fund (SPLASH)	Special Revenue Funds	Internal Service Funds	2022-2023 Totals
FY 2023 Revenue						
Taxes	36,780,965	28,500,002		3,579,564		68,860,531
Licenses / Permits	542,400					542,400
Intergovernmental	1,187,565	1,942,052		6,400,364		9,529,981
Charges for Services	7,203,202		2,484,500	3,097,667	1,264,190	14,049,559
Fines / Forfeitures	1,356,000			302,000		1,658,000
Investment	42,200	125,335		6,940	5,550	180,025
Miscellaneous	371,370			153,750	606,500	1,131,620
Other Financing	898,000			27,456	6,085,000	7,463,456
Transfer In			453,000			
Total	**48,381,702**	**30,567,389**	**2,937,500**	**13,567,741**	**7,961,240**	**103,415,572**
FY 2023 Expenditures						
Personnel Services	34,363,842		1,333,982	3,927,537	15,000	39,640,361
Materials, Supplies	12,773,225		930,090	2,729,657	2,159,260	19,234,657
Capital Outlay	369,500	23,333,624	408,000	5,319,125		29,430,249
Interfund Transfer	135,214	593,000	45,000	206,410	81,850	1,061,474
Other Costs	3,326,232			2,366,890	5,477,610	11,170,732
Intergovernmental		113,389,958				3,638,009
Debt Service		2,894,707	587,325	155,977		13,389,958
Depreciation (non-cash)			625,000			625,000
Total	**50,968,013**	**40,853,714**	**3,929,397**	**14,705,596**	**7,733,720**	**118,190,440**
Balance Summary						
Excess / (Deficiency)	(2,586,311)	(10,286,325)	(991,897)	(1,137,855)	227,520	(14,774,868)
Fund Balance (Begin*)	16,155,248	25,766,137	3,024,731	4,094,262	946,018	49,986,396
Fund Balance (End)	13,568,937	15,479,812	2,032,834	2,956,407	1,173,538	35,211,528
Fund Balance % Change	-16.01%	-39.92%	-32.79%	-27.79%	24.05%	-29.56%

- Enterprise Fund includes $625,000 depreciation expense, even though it is not a cash expenditure.
- Enterprise Fund also includes $455,000 debt principal payment, which is a cash expenditure but not considered an expense for financial reporting purposes.
- The Beginning Fund Balance for FY202-2023 is a projection and does not reflect actual fund performance for the 2021-2022 fiscal year.

FY 2021-2023 Consolidated Financial Schedule

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Category	2021 Actual	2022 Projected	2023 Budget
Revenue			
Taxes	64,966,119	61,845,420	68,860,531
Licenses and Permits	592,684	661,421	542,400
Intergovernmental	7,389,584	6,745,444	9,529,981
Charges for Services	11,199,540	14,118,007	14,049,559
Fines / Forfeitures	1,623,839	1,668,558	1,658,000
Investment	113,527	150,906	180,025
Miscellaneous	2,044,945	1,356,395	1,131,620
Other Financing	8,147,211	9,206,527	7,463,456
Total	**96,077,449**	**95,752,678**	**103,415,572**
Expenditures			
Personnel Services	29,950,485	33,497,285	39,640,361
Materials, Supplies	15,235,075	17,062,499	19,234,657
Capital Outlay	11,665,712	12,922,588	29,430,249
Interfund Transfer	1,188,820	2,893,042	1,061,474
Other Costs	12,032,820	9,740,333	11,170,732
Debt Service	4,788,193	4,155,045	3,638,009
Intergovernmental	11,298,384	11,211,548	13,389,958
Depreciation (non-cash)	626,378	625,000	625,000
Total	**86,785,867**	**92,107,340**	**118,190,440**
Balance Summary			
Excess (Deficiency) of Revenue over Expenditures	9,291,582	3,645,338	(14,774,868)
Fund Balance – Ending	46,341,058	49,986,396	35,211,528

- Enterprise Fund includes $625,000 depreciation expense, even though it is not a cash expenditure.
- Enterprise Fund also includes $455,000 debt principal payment, which is a cash expenditure but not considered an expense for financial reporting purposes.

Fund Balance

Fiscal Year 2022-2023 Budget Book

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 2021 to 2022

Since the General Fund had a very healthy fund balance at the beginning of FY 2022, the Board of Commissioners decided to use approximately $2.9 million in fund balance to purchase additional property for future use associated with the Agricultural complex. Due to that land purchase and some urgently needed personnel that were added during fiscal year 2022, it was anticipated that the General Fund would see a reduction in Fund balance of close to $3,000,000. However, savings in other areas have led to a better outlook, and it is projected that the General Fund Balance will decrease about $1.8 million, or 10.2%. The Enterprise Fund balance is expected to see an increase of 123.8% due to the transfer of ARPA funding to offset lost revenues related to the park closure during the pandemic. Capital Projects Funds Balance will increase by 16.7% due to several projects that will carry over from FY 2022 to FY 2023. Internal Service Fund Balance is expected to decrease by 10.9% due to some large claims in the Employee Health Insurance Fund.

Fund Balance				
Fund	**Ending Fund Balance (7/1/21)**	**Ending Fund Balance (6/30/22)**	**Increase / (Decrease)**	**Percent Change**
General	17,987,059	16,155,248	(1,831,811)	-10.2%
Enterprise	1,351,635	3,024,731	1,673,096	123.8%
Special Revenue	3,867,877	4,094,262	226,385	5.9%
Capital Projects	22,073,237	25,766,137	3,692,900	16.7%
Internal Service	1,061,250	946,018	(115,232)	-10.9%
Total	**46,341,058**	**49,986,396**	**3,645,338**	**18.3%**

Projected Changes in Fund Balance from Fiscal Year 2022 to 2023

In Fiscal Year 2023, most fund types are expected to see a reduction in fund balance as excess funds are used to balance the budget in the General Fund and Special Revenue Funds. Capital Projects Funds will decrease largely due the anticipated completion of several projects that carried over from prior years. The Enterprise Fund will show a decrease due to continued debt payments for the most recent Aquatic Center expansion.

Fund Balance				
Fund	**Ending Fund Balance (7/1/22)**	**Ending Fund Balance (6/30/23)**	**Increase / (Decrease)**	**Percent Change**
General	16,155,248	13,568,937	(2,586,311)	-16.1%
Enterprise	3,024,731	3,432,920	(366,897)	-12.13%
Special Revenue	4,094,262	2,956,407	(1,137,855)	-27.79%
Capital Projects	25,766,137	15,479,812	(10,286,325)	-39.92%
Internal Service	946,018	1,173,538	227,520	24.05%
Total	**49,986,396**	**36,611,614**	**(14,149,868)**	**-28.31%**

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Staffing Overview and Trends

Fiscal Year 2022-2023 Budget Book

FY 2023 Staffing Overview

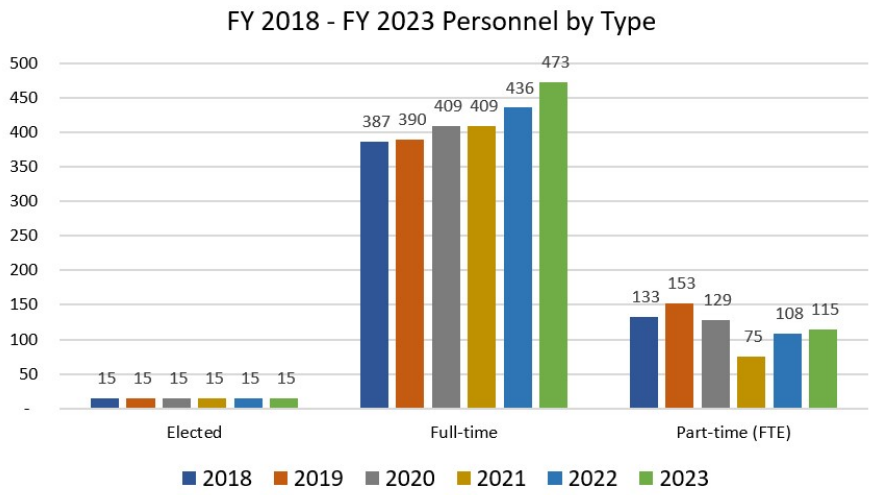
Funding for personnel costs within the County increased this fiscal year due to an across-the-board raise in pay to be effective at the start of the fiscal year. Full-time equivalents (FTE's) also increased this fiscal year. For FY 2023, the County is working on addressing needs for additional personnel across County departments in order to maintain service levels while facing steady population growth that puts a strain on many County departments. Despite funding constraints caused by rising costs for materials and services, the County is adding new positions for FY 2023.

Personnel Trends

The County workforce will increase by 42.8 FTEs over the number of positions budgeted for FY 2022. Some of these changes took place during FY 2022 so this number is not an indication of all new positions approved to be added for the FY 2023 budget. The General Fund will add 14 additional full-time positions, as well as 5 full-time positions that will be converted from existing part-time positions. The Special Revenue Funds will increase by 1 FTE for the Accountability Court, 2 FTE for E911, and 6 FTE for Rural Fire in FY 2023, while the Internal Service Funds will not have any FTEs in FY 2023. Specific changes will be detailed below.

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 (422) 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). The Rural Fire District Tax funds 23 full-time positions, most of them firefighters, supplemented with some part-time labor. Other full-time positoins are funded by E911 fees, Airport revenues, grants, and income from the operation of the Splash in the 'Boro waterpark.



Staffing Changes in FY 2023

Department FTE Decreases: Government Buildings (-1); Magistrate (-0.5)

Department FTE Increases: Elections (0.4); Tax Assessor (1); Accountability Court (1); Clerk of Court (3); Solicitor (0.4); Sheriff (3); Jail (4.4); Court Services (3.2); Correctional Institute (2.2); Rural Fire (11.8); EMS (4); E911 (3.4); Animal Services (2); Roads (1.9); Solid Waste (4); Athletics (0.4); Facility Operations (0.4); Parks & Grounds (1); Planning & Zoning (1)

Above information includes part-time positions.

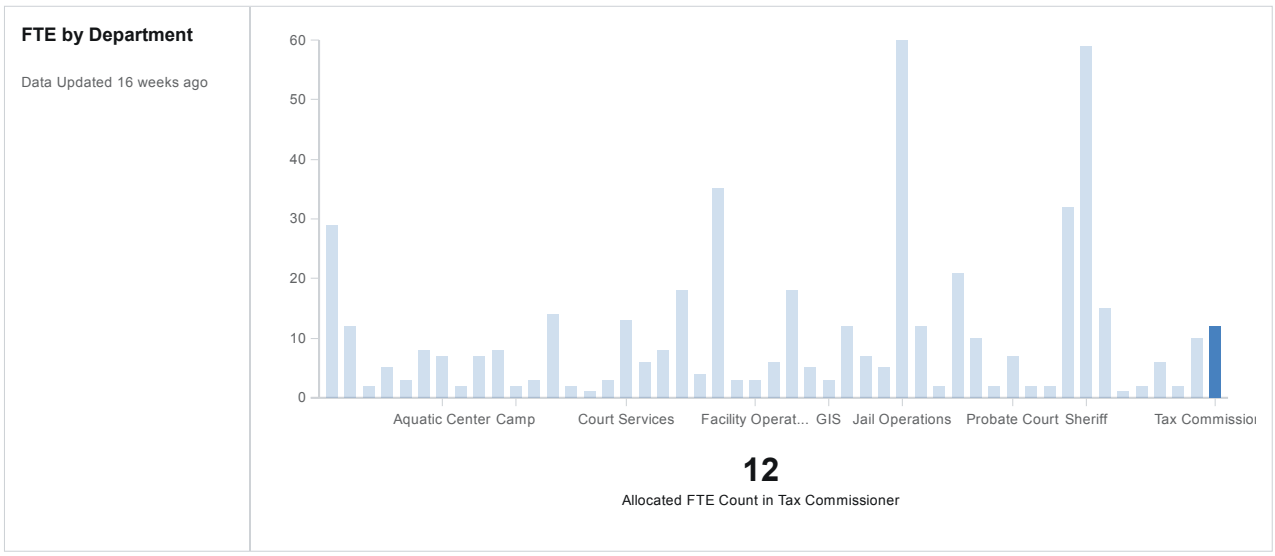


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Full-time Equivalency Table

Fiscal Year 2022-2023 Budget Book

Department	FY 2021			FY 2022			FY 2023			
	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	11.2		2	6.8		3	6.2	0.4
Finance		6			6			6		
Attorney		1			1			1		
Human Resources		3			4			4		
Tax Commissioner	1	10		1	10		1	10		
Tax Assessor		10	0.1		10			11		1
GIS		3			3			3		
Government Buildings		8			11			10		-1
Engineering		2			2			2		
Public Relations					1	0.1		1	0.1	
Accountability Court		2			2			3		1
Clerk of Court	1	11		1	12		1	15		3
State Court	1	1		1	1		1	1		
Solicitor	1	3		1	3	0.6	1	4		0.4
Magistrate Court	1	9	2.3	1	9	2.3	1	9	1.8	-0.5
Probate Court	1	4		1	5		1	5		
Public Safety Administration		2			2			2	0	-0.6
Sheriff	1	55		1	57		1	60		3
Investigations		7			7			7		
Crime Suppression		5			5			5		
Jail		53	0.8		58	0.8		62	1.2	4.4
Court Services		11	2.3		11	2.4		13	3.6	3.2
Correctional Institute		23	2.4		27	2.4		28	3.6	2.2
Adult Probation		11			11			11		
Fire Fighting		15			16			23	4.8	11.8
EMS		29	6.1		29	6.5		33	6.5	4
Coroner	1		0.1	1		0.1	1		0.1	
E911		15	1.0		16	1.0		18	2.4	3.4
Animal Control		6	1.7		6	1.7		8	1.7	2
Roads		27	1.3		30	1.3		32	1.2	1.9
Solid Waste		13	0.8		13	0.8		13	1.2	0.4
Fleet Management		4			4			4		
Parks & Rec Admin		7			7			7		
Athletics		5	3.4		5	5.4		6	4.8	0.4
Aquatics		4	8.5		5	26.0		5	26.0	
Aquatic – Concession						7.7			7.7	
Concessions		1	2.4		1	2.4		1	2.4	
Facility Operations		3			2	0.6		3		0.4
Agriculture Complex		2	0.8		3	2.2		3	2.2	
Community Rec (After-School)		4	24.2		3	28.4		3	28.4	
Parks & Grounds		18	4.3		19	7.3		20	7.3	1
Building Inspection		6			8			8		
Planning & Zoning		1			2			3		1
Airport		2	1.4		2	1.4	0	2	1.4	
Total	**15**	**409**	**75.1**	**15**	**436**	**108.2**	**15**	**473**	**114.6**	**42.8**

This table shall serve as the Position Allocation Schedule for FY 2023.

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Fund Summaries

Fiscal Year 2022-2023 Budget Book

General Fund

General Fund Overview
General Fund Revenues
General Fund Expenditures (see Departments)

Special Projects Funds

Special Revenue Funds Overview

- Law Library Fund
- BCCI Designated Special Projects Fund
- Jail Add-On Fee Fund
- Drug Education Fund
- Juvenile Services Fund
- Accountability Courts Fund
- E-911 Fund
- BCCI Inmate Fund
- Jail Inmate Phone Fund
- Jail Commissary Fund
- Sheriff's Confiscated Assets Fund
- Sheriff's Fingerprint Fund
- American Rescue Plan Act Fund
- Grants Fund
- Airport Fund
- Tax Lighting Districts Fund
- Urban Fire District Fund
- Rural Fire Fund
- Hotel / Motel Tax Fund

Enterprise Fund

Enterprise Fund Overview

- Aquatic Center
- Aquatic Center Concessions

Internal Service Funds

Internal Service Funds Overview

- Employee Health Insurance Fund
- Workers Comp Risk Management Fund
- Correctional Food Service Fund
- Radio System Fund

Capital Projects Funds

Capital Projects Funds Overview

- SPLOST 2013 Fund
- SPLOST 2019 Fund
- TSPLOST 2018 Fund
- Public Facilities Authority Bond Project Fund

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General Fund Overview

Fiscal Year 2022-2023 Budget Book

Fund 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

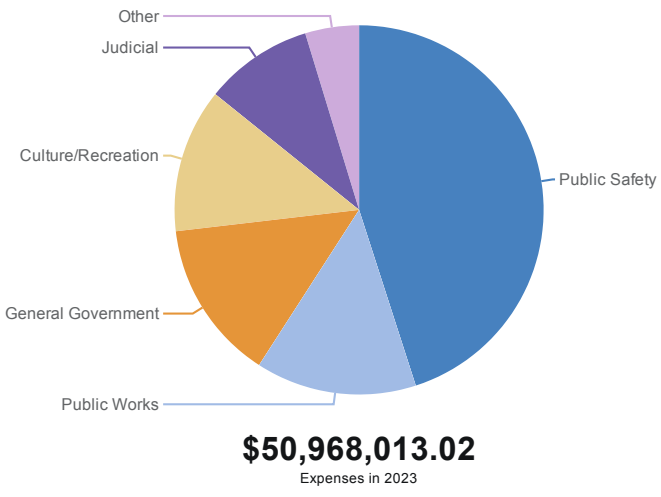
There have been few structural changes through the years in the General Fund. The accounting and budgeting has remained stable in the General Fund from FY 2022 to FY 2023.

General Fund Summary Expenditures

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Personnel Costs & Employee Benefits	$26,804,307	$28,495,422	$27,218,543	$31,693,283	$34,363,842
Purchased/Contracted Services	$5,794,070	$5,881,497	$5,657,959	$6,165,948	$7,142,346
Supplies and Materials	$4,910,448	$4,504,840	$4,449,110	$4,503,508	$5,432,679
Other Costs	$2,548,081	$2,613,978	$2,623,051	$2,771,756	$3,326,232
Capital Outlays	$1,150,892	$426,971	$330,727	$390,600	$369,500
Interfund/Interdepartmental Charges	$590,271	$172,087	$588,555	$124,155	$135,214
Intergovernmental	$117,183	$135,116	$150,622	$165,200	$198,200
Debt Service	$193,468	$193,468	$193,468	$103,672	$0
TOTAL	**$42,108,719**	**$42,423,381**	**$41,212,036**	**$45,918,122**	**$50,968,013**

General Fund Expenditures by Function

Data Updated yesterday

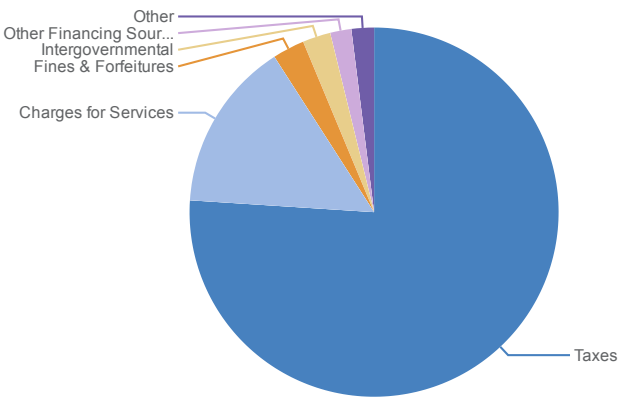


General Fund Summary Revenues

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Taxes	$29,187,400	$31,651,359	$34,062,142	$35,166,245	$36,780,965
Charges for Services	$8,116,974	$6,399,507	$6,378,524	$6,944,502	$7,203,202
Intergovernmental	$1,872,260	$1,530,771	$4,649,260	$1,224,565	$1,187,565
Fines & Forfeitures	$1,513,404	$1,409,623	$1,360,032	$1,375,000	$1,356,000
Licenses & Permits	$523,416	$543,851	$592,684	$541,000	$542,400
Other Financing Sources	$363,868	$430,931	$288,032	$388,000	$898,000
Miscellaneous	$441,485	$392,123	$390,817	$351,180	$371,370
Investment Income	$344,654	$217,368	$42,968	$62,200	$42,200
TOTAL	**$42,363,461**	**$42,575,532**	**$47,764,459**	**$46,052,692**	**$48,381,702**

General Fund Revenues by Type

Data Updated yesterday



$48,381,702.00

Revenues in 2023

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General Fund Revenues

Fiscal Year 2022-2023 Budget Book

Overview

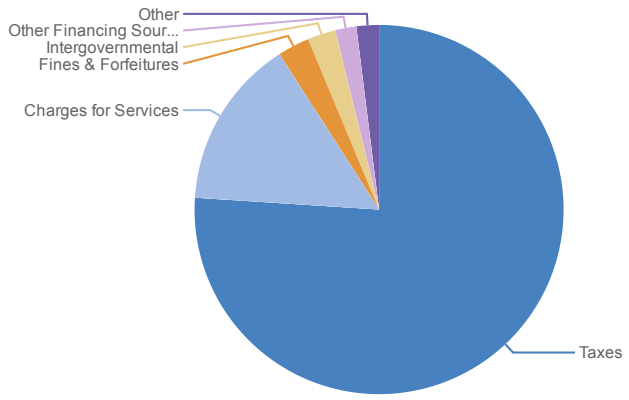
The County has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as property taxes, franchise taxes,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

Data Updated 7 weeks ago



$48,381,702.00

Revenues in 2023

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 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

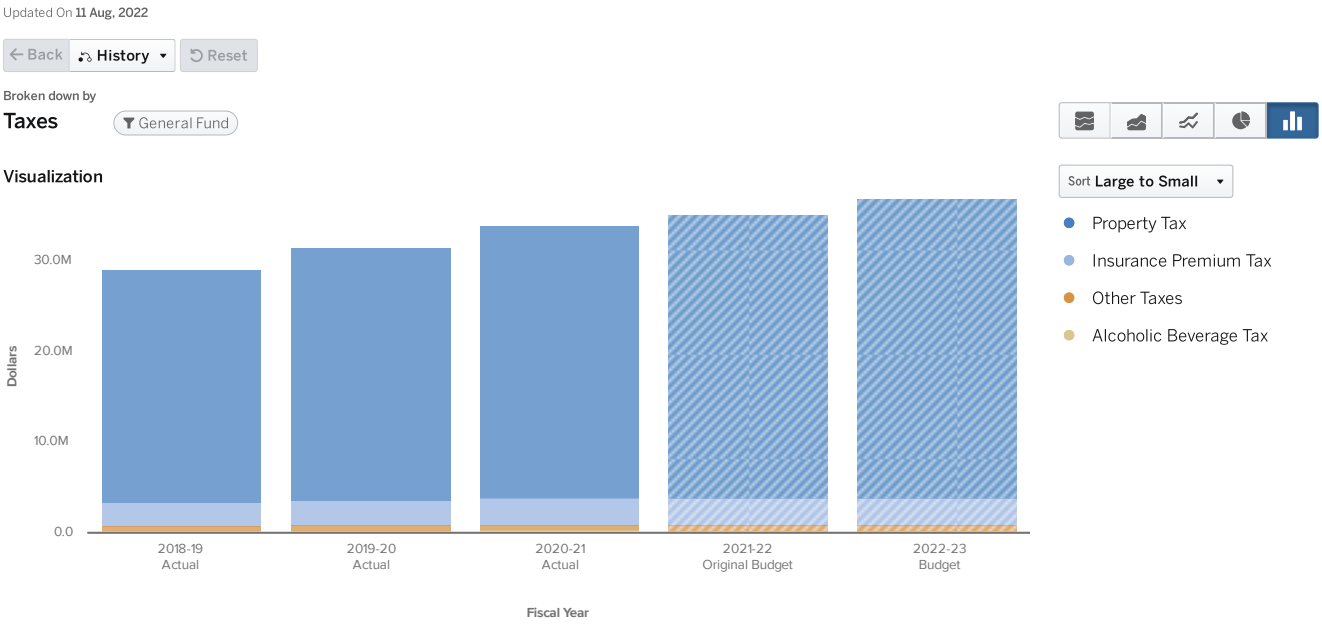
General Fund Revenue Sources - Taxes

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 11.600 mills for 2021 to 11.350 mills for 2022.

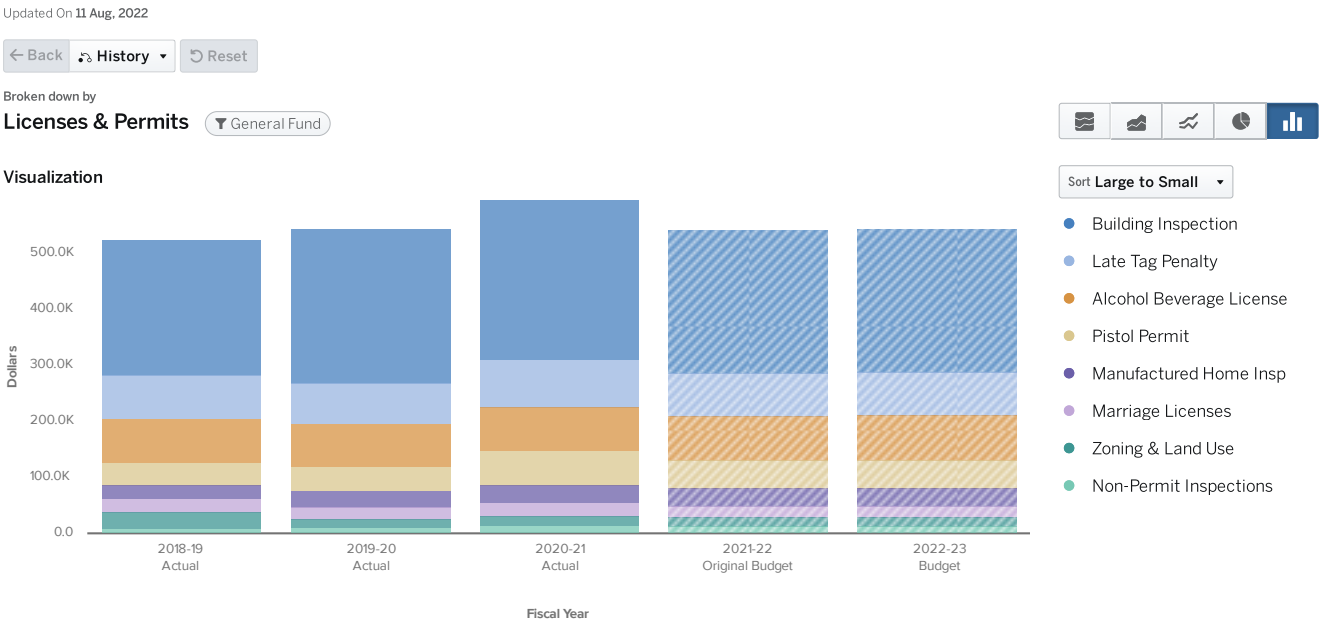
Other Tax Revenues

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.



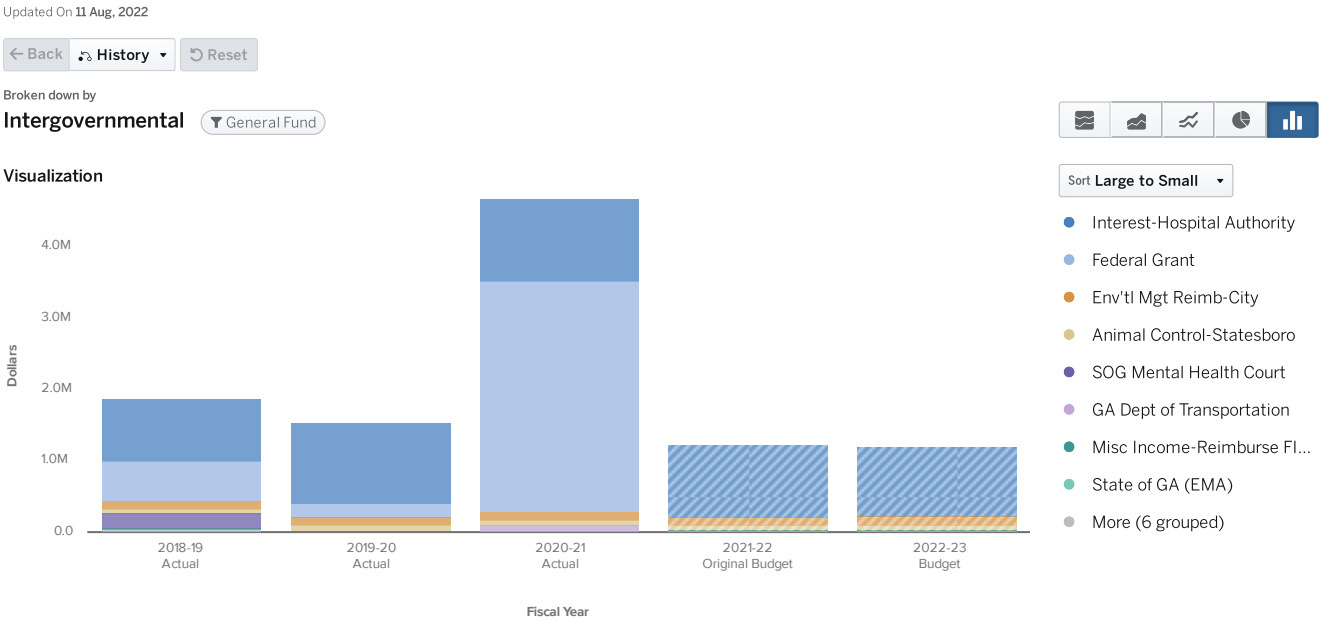
Licenses and Permits

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.



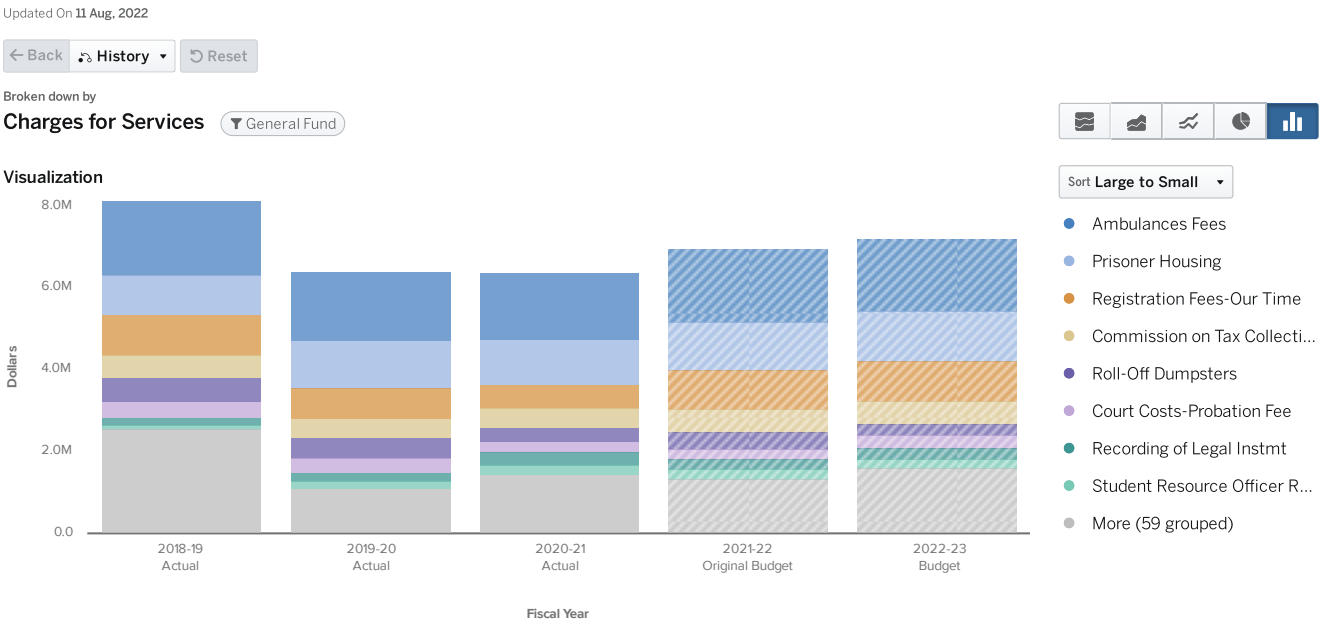
Intergovernmental Revenues

Intergovernmental Revenues have been fairly stable, althouth there was a significant increase during FY 2021 when 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. The County estimates a slight decrease in intergovernmental revenues for 2023.



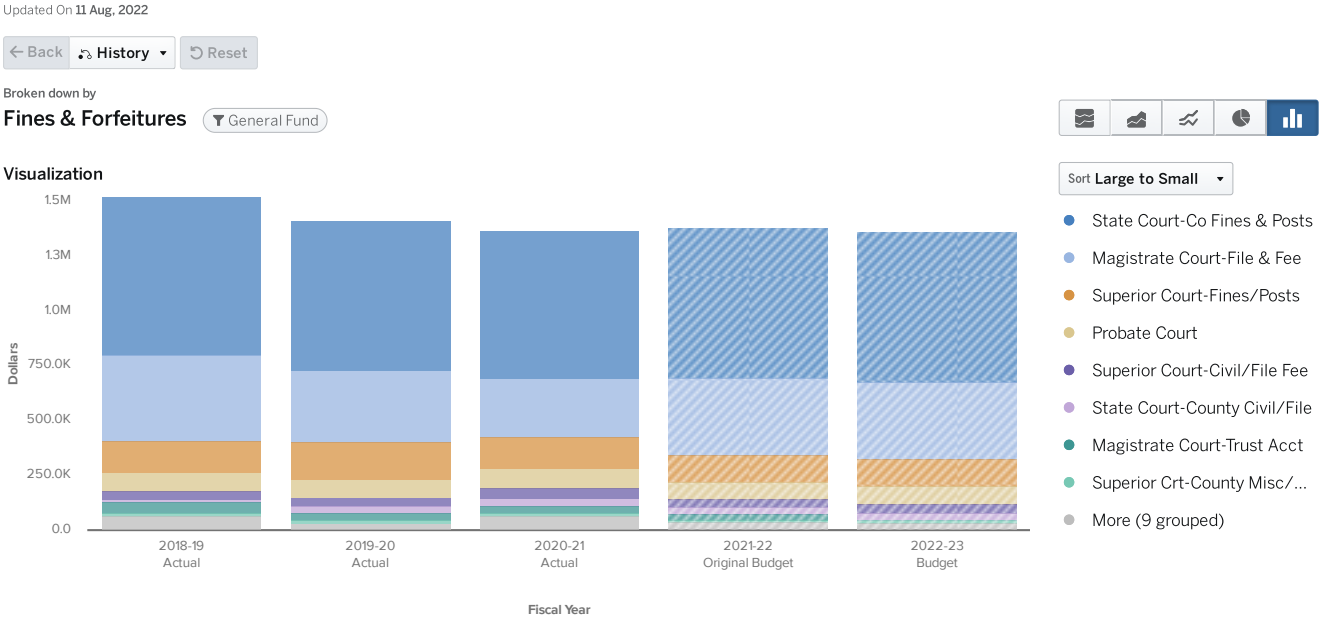
Charges for Services

Charges for Services experienced a significant decrease during FY 2020 and FY 2021 due to the impact of the COVID-19 pandemic. There has already been some recovery of these revenues during FY 2022, though it may take another year 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

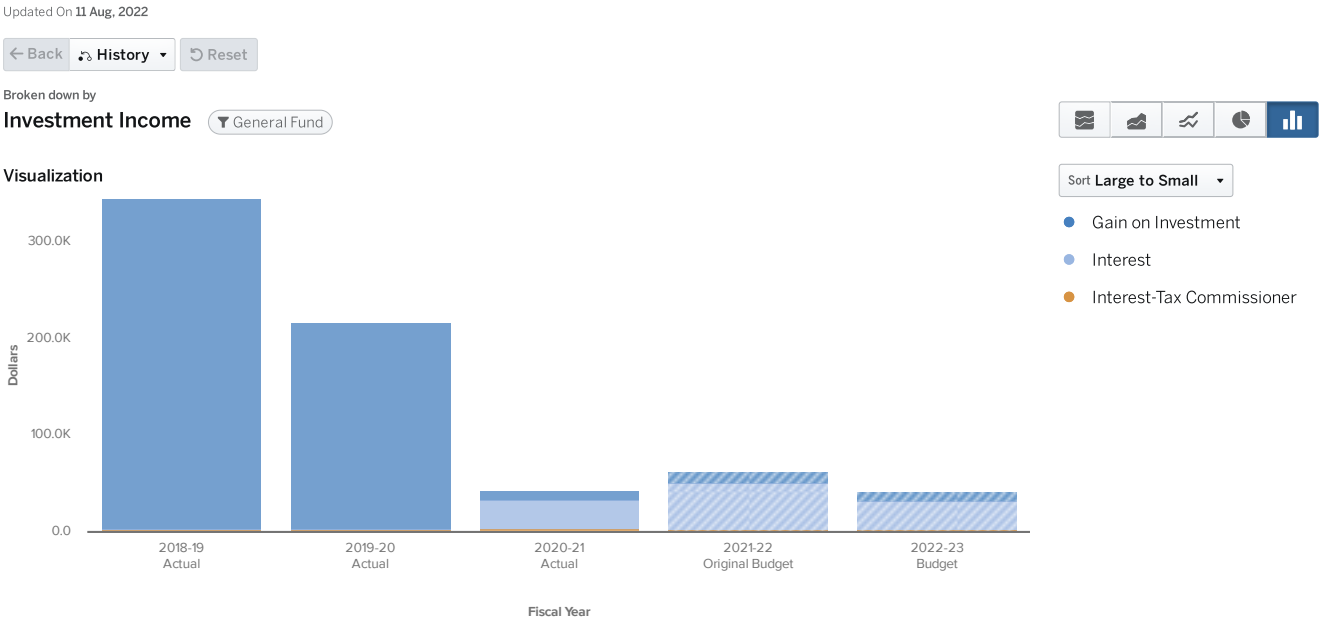
Fines and Forfeitures have been trending downward in revent years. State and Magistrate Court fines account for most of the fines. The downward trend has been more pronounced in FY 2020 and FY 2021 due to court closures during the pandemic. The 2023 budget anticipates some recovery in this revenue stream as the Courts work through their backlog of cases.



Investment Income

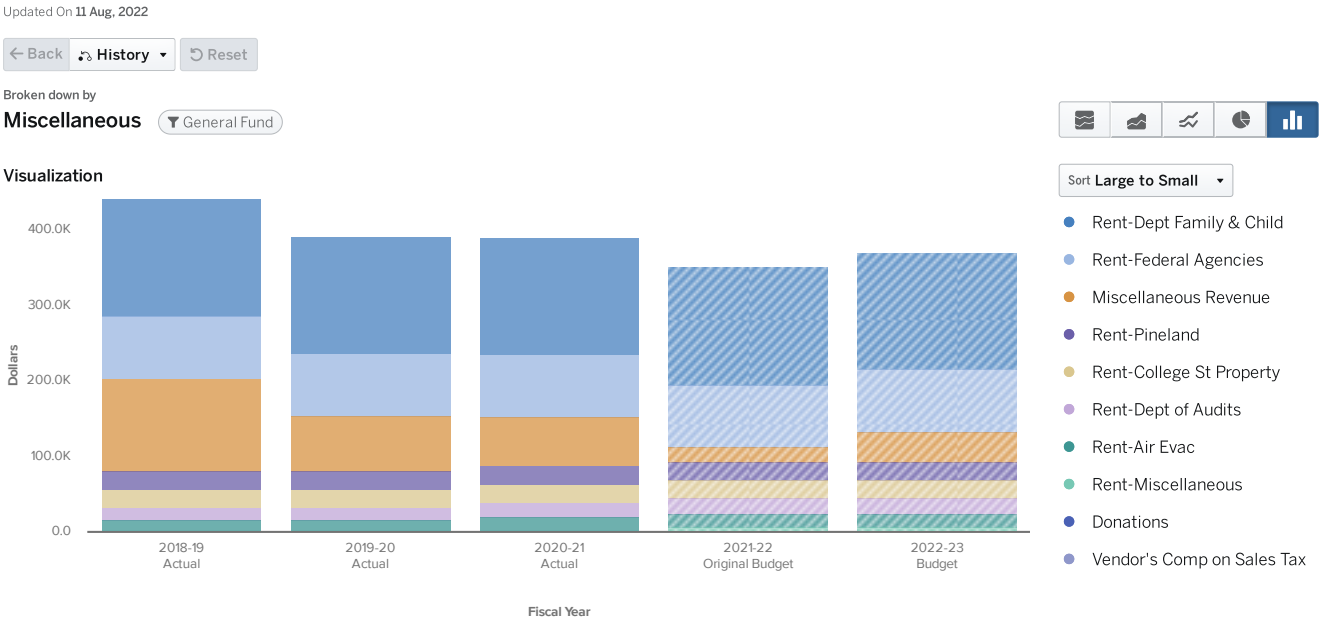
Investment Income saw a dramatic increase in 2018 and 2019 due to investment of idle cash that had previously been held in deposit at a local bank. The COVID-19 pandemic brought about an abrupt drop in interest rates, which has eliminated the majority of the earnings from this investment. However, a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

banking service provider during FY 2021 has yielded slightly higher interest rates on idle cash than the County received from its previous banking relationship. The outlook for investment earnings in FY 2023 is uncertain due to volatility in the economy as well as potential changes to investment practices recommended by a new investment advisor.



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 expected increase for FY 2023 comes from expected use of American Rescue Plan Act funding to hire additional Public Safety personnel, which will necessitate transfers from the ARPA Fund to the General Fund.

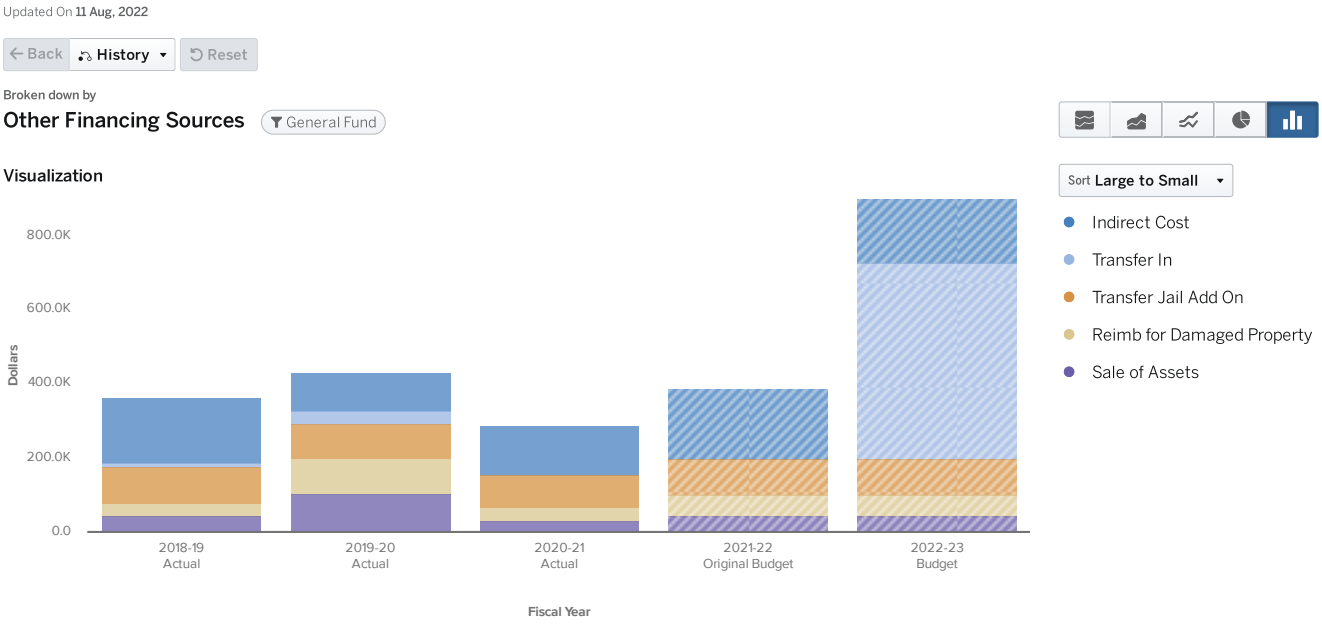


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Departments

Fiscal Year 2022-2023 Budget Book

General Government

- County Commission
- County Manager
- Clerk of the Board
- Elections
- Financial Administration
- Attorney
- Human Resources
- Tax Commissioner
- Tax Assessor
- Geographic Information System
- Risk Management
- Government Buildings
- Public Relations
- Engineering
- General Administrative Fees

Judicial

- Superior Court
- Clerk of Court
- District Attorney
- State Court
- Solicitor-General
- Magistrate Court
- Probate Court
- Juvenile Court
- Indigent Defense
- Accountability Courts

Public Safety

- Public Safety Administration
- Sheriff
- Criminal Investigations
- Crime Suppression
- Jail Operations
- Court Services
- Correctional Institute
- Adult Probation
- Emergency Medical Service
- Coroner
- Animal Services
- E-911
- Rural Fire

Public Works

- Roads
- Solid Waste
- Fleet Management

Health and Welfare

- Public Health
- Mental Health
- DFACS
- Pauper Burials
- DFACS Building and Plant
- Transportation Services
- Action Pact

Culture and Recreation

- Library
- Recreation Administration
- Athletics
- Concessions
- Facility Operations
- Agricultural Complex
- Community Recreation
- Parks & Grounds
- Aquatic Center

Housing and Development

- Agricultural Resources
- Building Inspection
- Planning and Zoning
- Economic Development
- Airport

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County Commission

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the Bulloch County Board of Commissioners is to provide quality county services in the most cost-efficient and fiscally responsible manner, and to work cooperatively with the community and other local government units to create a vibrant, safe, social, and economic environment where our community and citizens can thrive.

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 2023, 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.

Strategic Goals

Objective 1: Provide great government.
Objective 2: Focus on economic strength and development.
Objective 3: Focus on ways to improve the quality of life for the citizens of Bulloch.
Objective 4: Focus on ways to improve environmental management.

Objectives

1) The Board will continue the County's commitment to transparency by encouraging public feedback through attendance at regular meetings, participation in communication, and social media engagement campaigns.
2) The Board will support economic development efforts to bring diverse jobs, talent, businessess , and visitors to Bulloch County.
3) The Board will preserve and enhance the County residents' quality of life through coordinated land use and transportation planning; promote active and healthy lifestyles through the use of recreational and agritourism activities.
4) The Board will work to manage and expand solid waste services for the community.

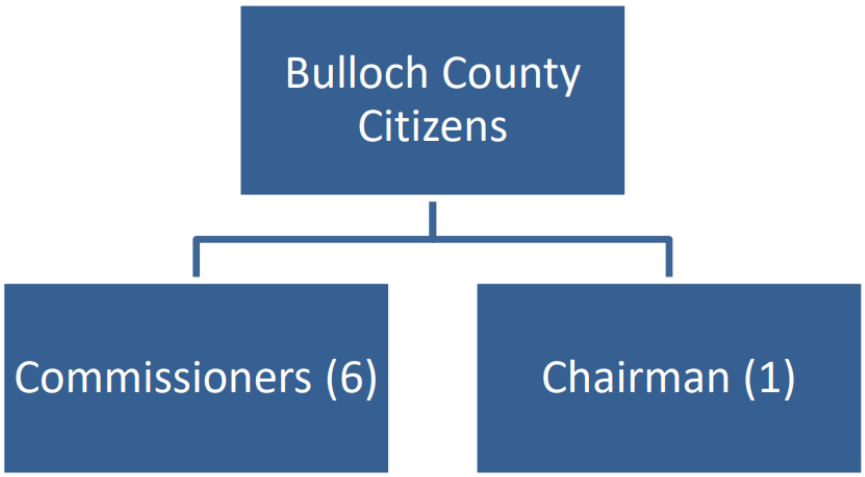
Performance Measure

Data

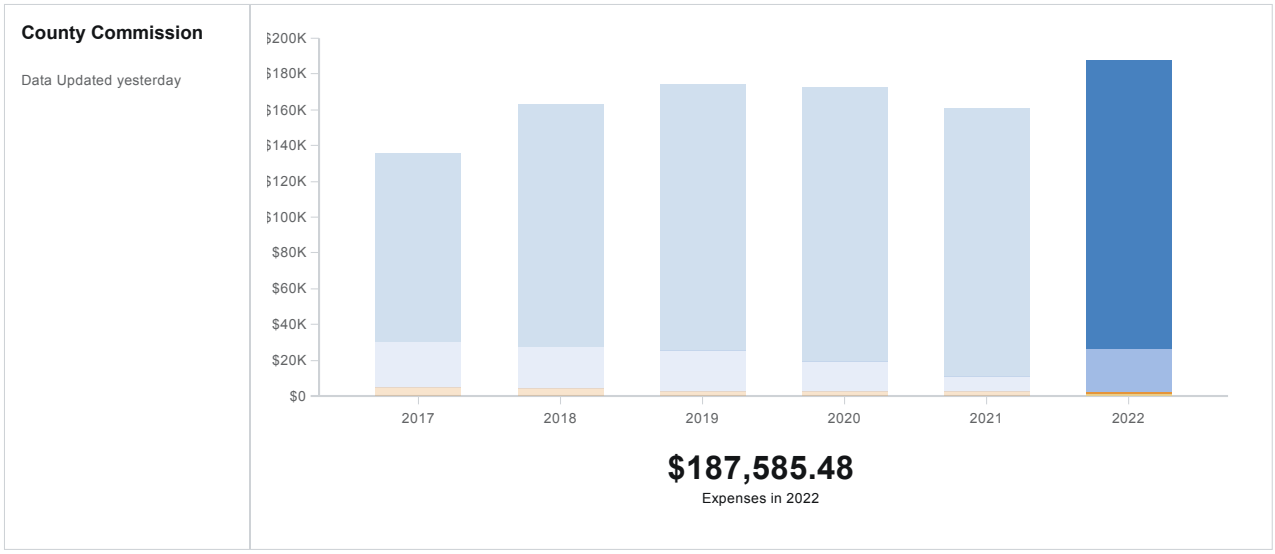
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Work Session Hours	2	3	3	3	10	County Commission	1
Regular-called Meetings	19	11	23	19	24	County Commission	1
Special-called Meetings	3	3	4	5	5	County Commission	1
Training Hours	0	18	0	47	20	County Commission	1
Resolutions	32	14	18	31	20	County Commission	1
Ordinances	2	3	2	3	5	County Commission	1

Organization Chart



Expenditure Trends Report



Budget

County Commission

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2023 Budget
Personnel Costs & Employee Benefits	$153,399	$149,953	$157,008	$142,354	$118,225
Purchased/Contracted Services	$16,541	$8,689	$17,345	$19,670	$22,365
Supplies and Materials	$2,483	$2,273	$2,050	$1,020	$2,550
TOTAL	**$172,424**	**$160,914**	**$176,403**	**$163,044**	**$143,140**

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County Manager

Fiscal Year 2022-2023 Budget Book

Mission Statement

To manage and implement all aspects of Bulloch County's operations in accordance with state and federal laws, local ordinances, policies, and the goals of the Board of Commissioners through effective leadership and mangement of County services to achieve the County's vision of a safe, healthy, livable, and service oriented community in a fiscally responsible manner.

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 and regulations, the annual budget, and work plan to achieve the Board's vision of the community and operational improvements. The County Manager and his immediate staff carry out and coordinate the Board of Commissioners' policies.

Strategic Goals

1. Seek and develop methods for Bulloch County to be a leader among governments in employee satisfaction, retention, and succession.
2. Establish a culture of quality customer service by providing accurate and timely information to the public.
3. Continue to strive for GFOA distinguished budget award.
4. Institute mid-year reporting of accomplishments, issues, financial status, and changes from each department for review by the Board of Commissioners.

Objectives

1. Decrease the employee turnover rate by continuing to enhance employee benefits while providing leadership development programs. Encourage employees to seek continued education, training, and other development programs through flexible work schedules and increased reimbursements.
2. Streamline County services to simplify processes throughout each department such as development services, permitting, licensing, waste disposal, road improvements, etc. Increase citizen awareness of County services through press releases, social media, and installation of information boards in County buildings. Develop an expectation for staff to return citizen inquiries within two business days. Implement new community initiatives.
3. Develop more effective ways to measure performance through the use of technology and other tracking methods. Encourage department heads to think strategically about future goals and needs and offer pathways for budget planning and implementation. Develop a professional interactive budget document to simplify information for staff and citizens.
4. Schedule bi-weekly meetings with department directors to discuss issues of concern, policy changes, and maintain open lines of communication. Conduct more work sessions to gain constructive feedback.

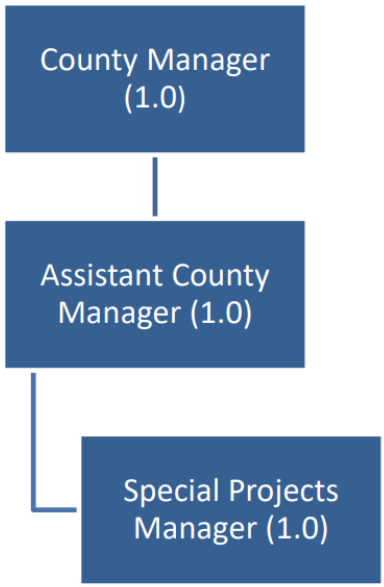
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Work Session Hours	2	3	3	4	6	County Manager	1
Regular-called Meetings	19	11	23	24	24	County Manager	1
Special-called Meetings	3	3	4	5	3	County Manager	1
Training Hours	0	18	0	40	40	County Manager	1
Resolutions	32	14	18	15	20	County Manager	1
Ordinances	2	3	2	2	2	County Manager	1
Distinguished Budget Award Received	Yes	Yes	Yes	Yes	Yes	County Manager	1
Department Head Meetings	24	20	24	26	25	County Manager	1
Employee Turnover Rate	0.15	0.103	0.144	0.154	0.15	County Manager	1
Number of Press Releases	5	3	3	5	7	County Manager	1

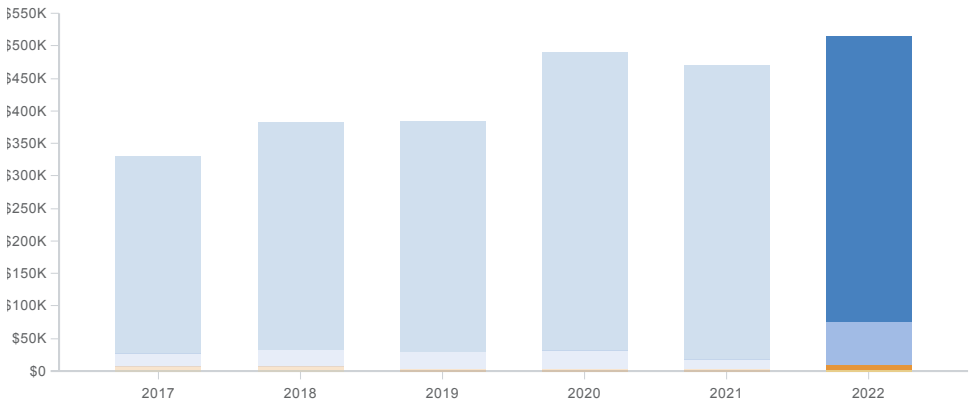
Organization Chart



Expenditure Trends Report

County Manager

Data Updated yesterday



$515,431.01

Expenses in 2022

Budget

County Manager

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$459,047	$453,134	$456,274	$440,100	$497,364
Purchased/Contracted Services	$28,859	$14,569	$82,125	$67,729	$81,685
Supplies and Materials	$3,044	$2,826	$2,050	$5,517	$4,000
Capital Outlays	$0	$25	$0	$2,085	$0
TOTAL	**$490,950**	**$470,554**	**$540,449**	**$515,431**	**$583,049**

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Clerk of Board

Fiscal Year 2022-2023 Budget Book

Mission Statement

Our mission is to consistently provide the County and its citizens with professional and courteous service; prompt, efficient access to information; and to promote integrity and transparency by supporting the the values, vision, and mission adopted by Bulloch County.

Department Description

The Clerk of the Board serves the Board of Commissioners as the executive secretary recording its official legislative actions, preparing correspondences and reports, receiving, certifying, and preserving all documents according to state and local statutes. The Clerk of the Board also prepares and administers its official minutes and proceedings.

Strategic Goals

Objective 1: Increase Occupational Tax Certicficate permitting efficency.
Objective 2: Increase engagement between our department and other departments.
Objective 3: Develop leadership abilities and potential of our team through staff training opportunities.

Objectives

1) The implementation of the new business license module will help us to be more efficient in the permitting process, utilize the convienence of online processing, identify and recover delinquent businessess, prepare automatic renewal notices and reminders.
2) Collaborate with other departments through cross-training opportunities, social group activities, ect. to foster better communication and work relationships.
3) Look for training opportunities that will develop our abilities and skills.

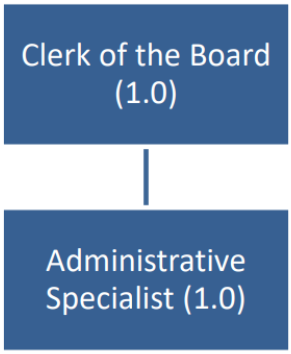
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Meeting Minutes Prepared	55	31	71	56	61	Clerk of the Board	1
Open Records Requests	33	20	28	30	35	Clerk of the Board	1
Alcoholic Beverage Licenses Issued	41	51	44	44	48	Clerk of the Board	1
Occupation Tax Certificates Issued	415	482	480	454	485	Clerk of the Board	1
Number of businessess that are repeat renewals			338	368	400	Clerk of the Board	1
Average number of days to process OTC applications			5 days	5 days	3 days	Clerk of the Board	1
Number of new business contacts in the last 30 days			4	8		Clerk of the Board	1
Number of new business contacts in the last 90 days			27	25		Clerk of the Board	1
Number of new business contacts in the last year			142	184		Clerk of the Board	1
Average monthly contacts added for OTC			4	5		Clerk of the Board	1
Number of staff training hours			n/a	3	*12	Clerk of the Board	1
Engagement Activities/Assistance			n/a	3	*6	Clerk of the Board	1

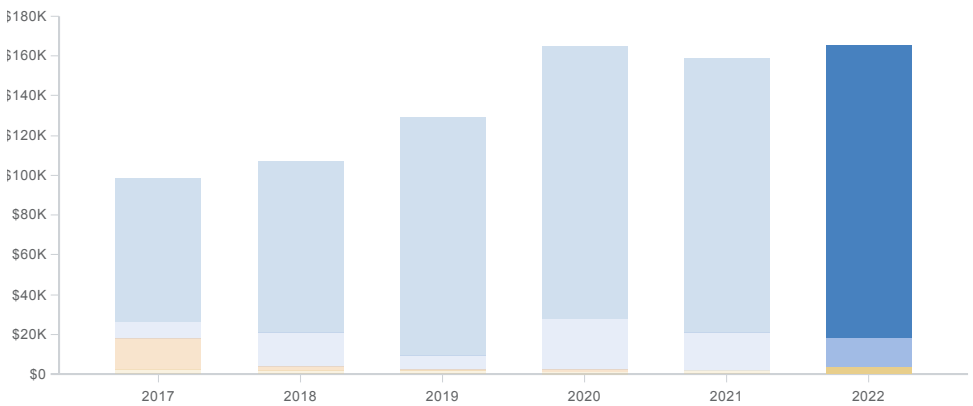
Organization Chart



Expenditure Trends Report

Clerk of Board

Data Updated yesterday



$165,354.28

Expenses in 2022

Budget

Clerk of Board

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$136,968	$138,124	$145,338	$147,411	$155,317
Purchased/Contracted Services	$26,027	$19,390	$17,395	$14,946	$18,120
Supplies and Materials	$914	$1,655	$2,025	$2,997	$2,350
Capital Outlays	$929	$0	$0	$0	$0
TOTAL	**$164,838**	**$159,169**	**$164,758**	**$165,354**	**$175,787**

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Elections

Fiscal Year 2022-2023 Budget Book

Mission Statement

To conduct fair elections with transparency and integrity by educating constituents of voting laws and procedures, and encouraging further engagement in the democratic process with clarity and understanding.

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.

Strategic Goals

To increase public outreach
To educate and inform constituents about elections and equipment
To increase voter participation

Objectives

By educating the community on the election process by providing more public outreach through public forums relating to; registering to vote, casting ballots by absentee, advance or election day voting, current election equipment and clarifying current elections laws to increase the voter participation.

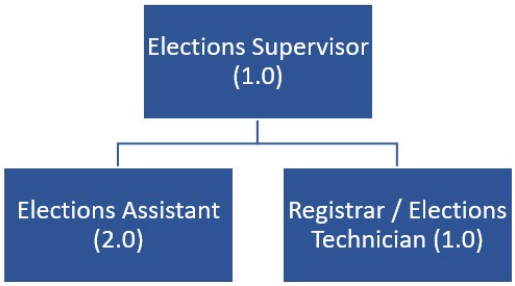
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Elections (municipal / countywide)	1/3	1/1	3/0	0/4	2/1	Elections	1
Active Voters*	39983	44201	45234	44026	45000	Elections	1
Inactive Voter				4864	4000	Elections	1
Total Voters				48890		Elections	1
Data Entry monthly total (registered voters per month) F...				3089	2500	Elections	1
Early Voting*	30.7	20.6	19.09	n/a	20	Elections	1
Election Day Voting*	28.3	13.3	17.02	n/a	15	Elections	1
% Voter Turnout			47.07			Elections	1
Officer Training hours				24	20	Elections	1
Absentee Ballots Received			30229			Elections	1
# Precincts			16	16	4/16	Elections	1
# of Voting Units (Touchscreen)				182	24/82	Elections	1
# of Electronic Poll Books (Check-in)				51	24/50	Elections	1
Conduct trainings for Voter Registration Agents (#).				2	2	Elections	1
Conduct voter outreach events that engage citizens in th...				3	3	Elections	1
* Average all countywide elections (percent)						Elections	1

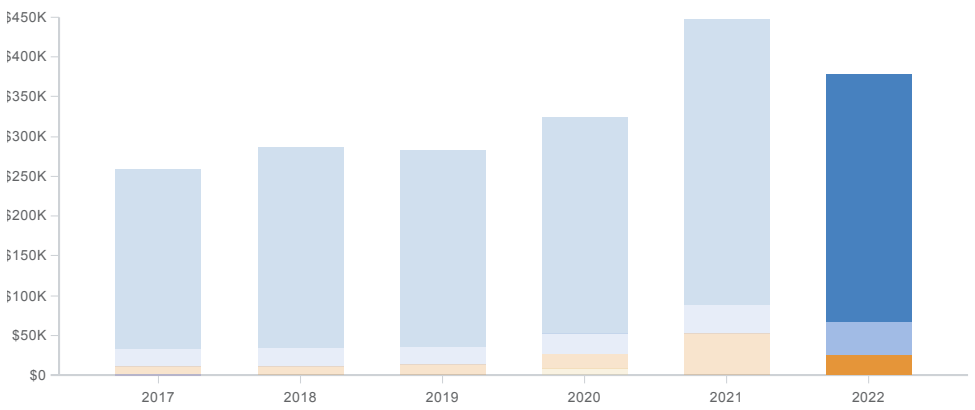
Organization Chart



Expenditure Trends Report

Elections

Data Updated yesterday



$377,920.95

Expenses in 2022

Budget

Elections

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$272,817	$360,714	$259,966	$310,948	$308,863
Purchased/Contracted Services	$25,519	$34,549	$38,235	$41,637	$35,935
Supplies and Materials	$19,471	$52,506	$26,000	$25,336	$22,400
Interfund/Interdepartmental Charges	$7,238	$0	$0	$0	$0
TOTAL	**$325,045**	**$447,769**	**$324,201**	**$377,921**	**$367,198**

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Finance

Fiscal Year 2022-2023 Budget Book

Mission Statement

To serve the citizens of Bulloch County by providing support to County departments through sound management and reporting of the County's finances.

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.

Strategic Goals

1) Continue to keep accurate and complete financial records.
2) Improve financial transparency through more easily accessible information.
3) Improve understanding of budget, purchasing, and other financial processes and records across the County by providing training to other department employees.
4) Continue to improve efficiency of processes through technology.

Objectives

1) Provide training to department heads and other employees throughout the County
2) Invest in training for Finance staff to increase their knowledge and help them to be more effective and efficient in their positions
3) Implement an automated process for requisitions to replace manual processes
4) Publish online interactive budget book and other financial information through existing software

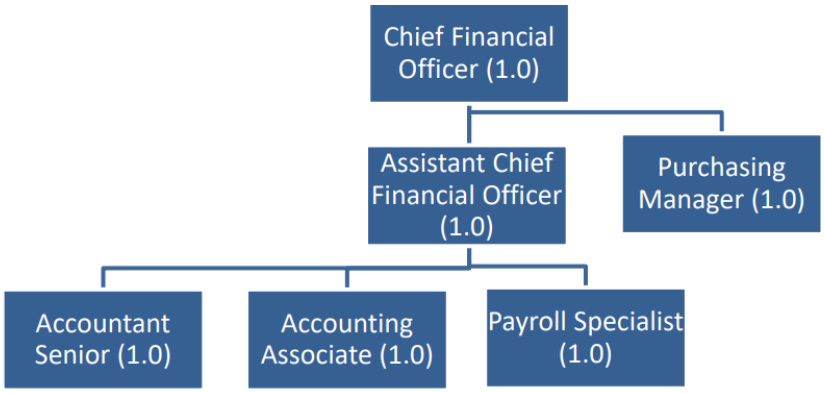
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Received GFOA Budget Award	Yes	Yes	Yes	Yes	Yes	Financial Administration	1
Received GFOA Certificate of Achievement in ...	Yes	Yes	Applied For	Yes	Yes	Financial Administration	1
# of Audit Findings	1	0	0	0	0	Financial Administration	1
Bond Rating - Moody's						Financial Administration	1
Bond Rating - Standard & Poor's						Financial Administration	1
# of AP Checks Issued	7325	7376	5797	5500	6000	Financial Administration	1
# of EFT Checks Issued	388	492	512	500	500	Financial Administration	1
# of Payroll Checks Issued	20628	19306	17376	19600	20000	Financial Administration	1
# of Purchase Orders Issued	487	282	285	300	350	Financial Administration	1
# of Issued PO's still open	0	0	0	0	0	Financial Administration	1
P-Card purchasing volume	857497.93	819179.57	834416.99	1265000	1300000	Financial Administration	1
# of Training classes conducted	0	0	0	0	4	Financial Administration	1
Assets Added	142	193	140	115	150	Financial Administration	1
Staff Training Hours Completed	74.5	93.9	87.2	210	225	Financial Administration	1

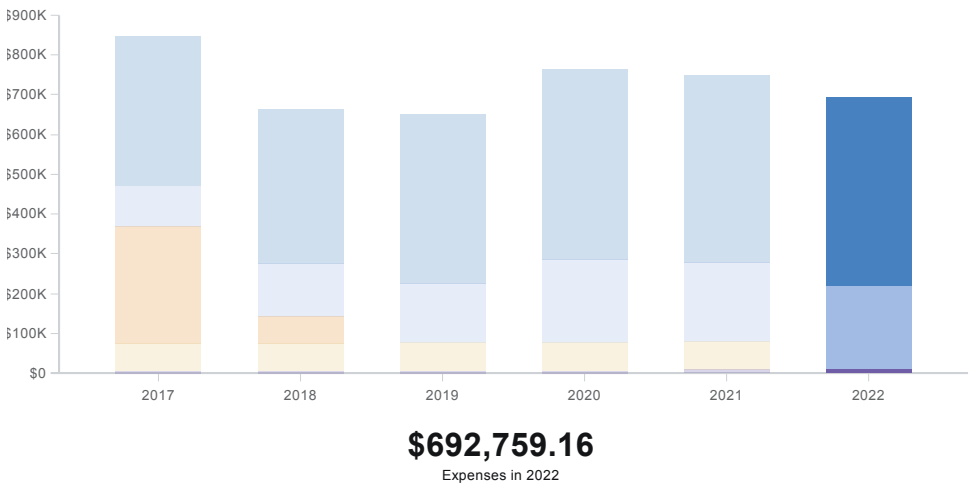
Organization Chart



Expenditure Trends Report

Finance

Data Updated yesterday



$692,759.16

Expenses in 2022

Budget

Finance

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$480,994	$470,552	$468,266	$475,257	$520,071
Purchased/Contracted Services	$208,948	$200,594	$233,845	$209,910	$238,195
Debt Service	$69,533	$69,533	$0	$0	$0
Supplies and Materials	$5,636	$7,728	$6,250	$7,592	$7,000
TOTAL	**$765,111**	**$748,408**	**$708,361**	**$692,759**	**$765,266**

Attorney

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide legal counsel to the Board of Commissioners and various County departments.

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.

Strategic Goals

To keep abreast of changes in statutory and case law so as to continue providing quality legal counsel to the Board of Commissioners and various County departments.

Objectives

Consistent research and review of statutory and case law.

Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Contracts, Lease and Other Agreements	231	218	225	227	225	Attorney	1
BOC Minutes Reviewed	24	24	24	24	24	Attorney	1
P&Z Minutes Reviewed	12	12	12	12	12	Attorney	1
Opinions Issued	213	213	220	225	225	Attorney	1
Litigation Notices Received	14	12	15	17	15	Attorney	1
Open Records Requests	42	47	50	72	75	Attorney	1
Research Items	233	237	250	226	225	Attorney	1

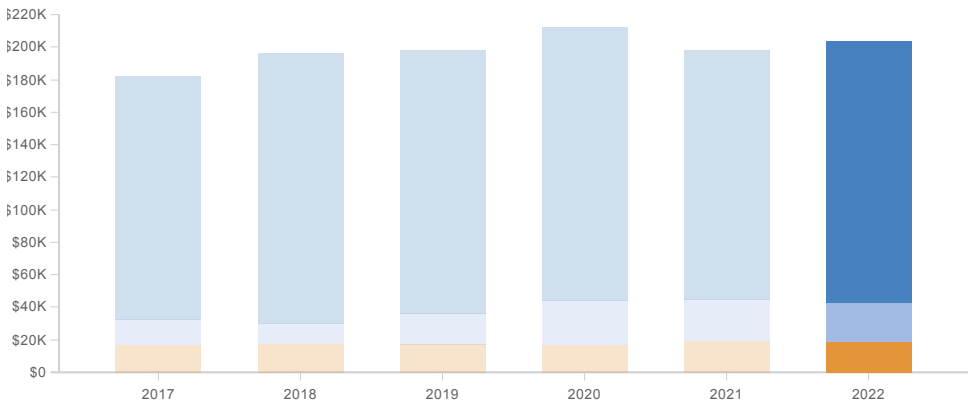
Organization Chart

Attorney (1.0)

Expenditure Trends Report

Attorney

Data Updated yesterday



$203,259.60

Expenses in 2022

Budget

Attorney

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$168,443	$153,957	$159,023	$161,162	$171,161
Purchased/Contracted Services	$27,390	$25,322	$29,640	$23,586	$29,640
Supplies and Materials	$16,614	$19,271	$17,450	$18,512	$17,450
TOTAL	**$212,447**	**$198,550**	**$206,113**	**$203,260**	**$218,251**

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Human Resources

Fiscal Year 2022-2023 Budget Book

Mission Statement

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.

Department 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.

Strategic Goals

1) Encourage and provide opportunities for employee growth;
2) Utilize technology to improve business practices;
3) Attract quality candidates for employment;
4) Improve employee retention rates.

Objectives

1) Conduct periodic employee and supervisor training and educational events;
2) Implement new document management software;
3) Develop and implement candidate referral incentive program;
4) Conduct "stay interviews" to assess employee morale and organizational culture;
5) Participate in job fairs and other hiring events.

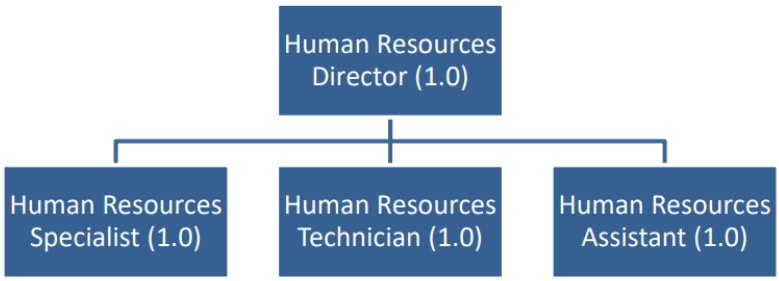
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
# of Jobs Posted	NA	NA	108	100	100	HR	1
# of Job Applicants	NA	NA	1406	1500	1500	HR	1
Turnover Rate (Full-time employees)	0.15	0.103	0.144	0.154	0.15	HR	1

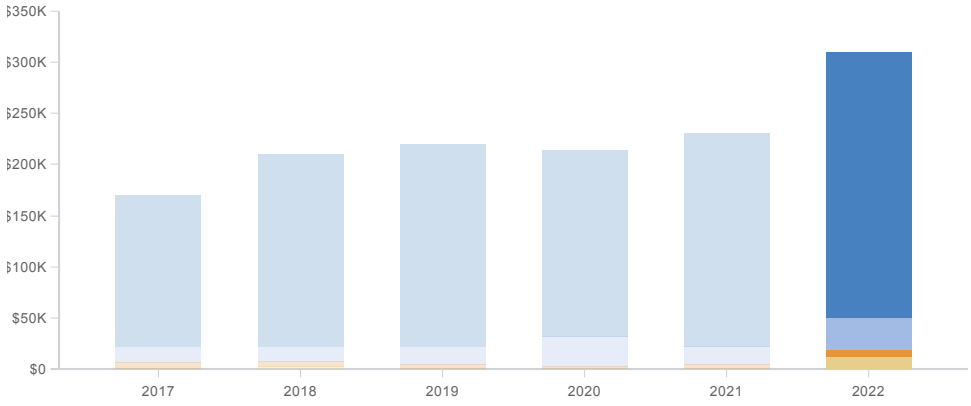
Organization Chart



Expenditure Trends Report

Human Resources

Data Updated yesterday



$309,211.90

Expenses in 2022

Budget

Human Resources

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$181,796	$208,641	$277,585	$259,765	$283,469
Purchased/Contracted Services	$30,002	$18,088	$73,720	$30,902	$81,640
Supplies and Materials	$1,879	$4,557	$9,850	$7,521	$14,850
TOTAL	**$213,677**	**$231,286**	**$361,155**	**$298,188**	**$379,959**

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Tax Commissioner

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide Bulloch County citizens with the highest level of professional and courteous customer service that can be achieved while complying fully with all local, state and constitutional laws. We uphold the highest of standards in our duty to bill, collect and disburse all taxes and fees due to the state, county, school board and cities.

Department Description

The county Tax Commissioner, an office established by the Constitution, is the elected official responsible for performing all functions related to billing, collecting, accounting for and disbursing ad valorem taxes collected in this county. The Tax Commissioner also serves as an agent of the State Revenue Commissioner for the registration of motor vehicles.

Strategic Goals

To continue to provide excellent customer service for a rising number of citizens in the county (that bring our transaction totals up each year) without adding additional staff. To continue to work our collections as we always have and even surpass our normal totals. To work with the Tax Assessors office on cleaning up issues with personal property and mobile home taxes that have been an ongoing problem.

Objectives

Invest in opportunities through TC Tech and other groups to learn about new and innovative ways to serve customers that we have not tried before. Continue to hold tax sales annually and work on educating taxpayers on how they can keep themselves from tax sale situations by making consistent payments throughout the year when they are unable to pay in full by the due date. Would like to possibly conduct our first ever personal property tax sale sometime this new fiscal year, working closely with the Tax Assessors office and our tax sale company to carry this out smoothly.

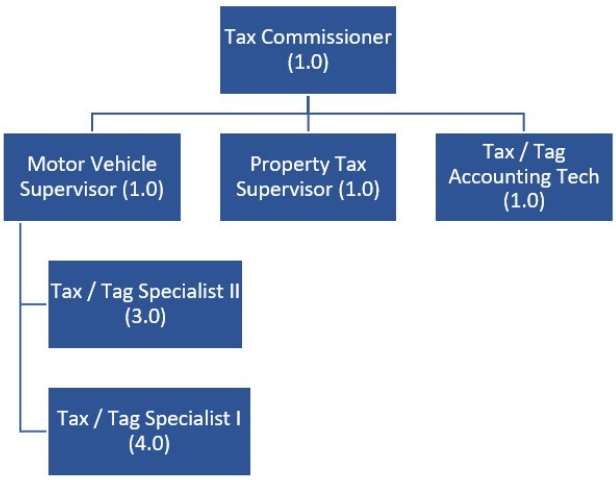
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Total DRIVES Transactions Performed in Office	N/A	84818	85978	86000	87000	Tax Commissioner	1
% Collected – Real and Personal Property	99.42	97.63	99.66	98.5	99	Tax Commissioner	1
Total Real and Personal Property Tax to Collect	41501594	43759803	45265290	46000000	47000000	Tax Commissioner	1
Total Revenue from all Sources Collected	57779203	57300000	64254930	64500000	65000000	Tax Commissioner	1
Property tax online bill transactions			2617	3200	3400	Tax Commissioner	1
DRIVES e-services processed			10919	11500	12000	Tax Commissioner	1
Titles processed			13679	13700	13700	Tax Commissioner	1
# of Property Tax Bills Sent (Real & Personal)		33,558 (2020)	33,996 (2021 ...	34500	35000	Tax Commissioner	1
# of Mobile Home Bills Sent		4,036 (2021)	4,097 (2022 b...	4100	4200	Tax Commissioner	1

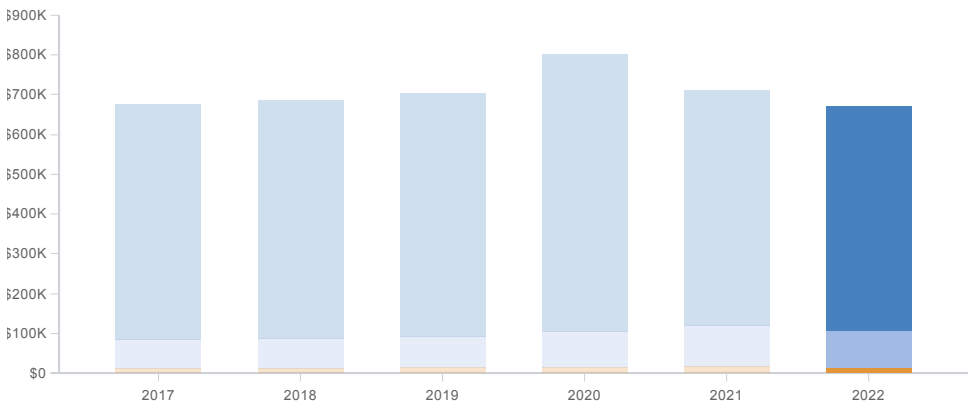
Organization Chart



Expenditure Trends Report

Tax Commissioner

Data Updated yesterday



$672,738.54

Expenses in 2022

Budget

Tax Commissioner

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$697,043	$593,600	$649,287	$566,799	$671,588
Purchased/Contracted Services	$92,435	$104,511	$108,170	$96,373	$116,070
Supplies and Materials	$12,770	$13,494	$15,125	$9,566	$15,125
Capital Outlays	$0	$1,095	$0	$0	$0
TOTAL	**$802,248**	**$712,700**	**$772,582**	**$672,739**	**$802,783**

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Tax Assessor

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the Bulloch County Board of Assessors is to produce an annual tax digest that conforms to the requirements of Georgia Law and the rules and regulations of the Georgia Department of Revenue. Further, our office strives every day to be fair and equitable to the taxpayers of Bulloch County while providing excellent customer service. Lastly, to assist other Agencies and Departments with accurate information for use in making good decisions for the public.

Department Description

The Board of Tax Assessors (BTA) is an autonomous board whose members are appointed by the Board of Commission to staggered six year terms, have specific responsibilities, and employ the Chief Appraiser who is responsible for the operation and functioning of the county property appraisal staff as per the Official Code of Georgia (OCGA) 48-5-290,264, & 299. The Board of Tax Assessors and staff are responsible for ensuring that all taxable property within the county is filed and assessed for taxes at its fair market value; and that taxpayers shall pay, as nearly as possible, only their proportionate share of taxes (termed equalization) as per OCGA 48-5-306. The BTA is to maintain all tax records and maps for the county including, but not limited to, the mapping, platting, cataloging, and indexing of all real and personal property in the county as per OCGA 48-5-263. Further the BTA shall provide for the training of new appraisers and the continuing education of experienced appraisers as per OCGA 48-5-263,267, & 268.The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county. The chief appraiser shall be responsible for:
(1) The operation and functioning of the county property appraisal staff;
(2) Certifying and signing documents prepared by the staff; and
(3) Implementing procedures deemed necessary for the efficient operation of the staff.

Strategic Goals

1) Implement a Cloud Based electronic import of all deeds, PT-61's, and plats from the Clerk of Courts Office. This will be done with the acquisition of software with a start up cost of $7,300.00 and currently would be $6,3000 annually.
2) Hire and train a new Appraiser position to help us grow as Bulloch County is growing.
3) Continue to supply all local taxing jurisdictions with accurate values in a timely manner while meeting all State statutes, regulations and reviews.
4) To constantly strive to be a model office in efficency and customer service.

Objectives

By continuing to find innovative measures to increase accuracy, efficency and public confidence in all of our work. Also we depend on adaquate funding to provide all necessary training to our employees and to hire and retain the best!

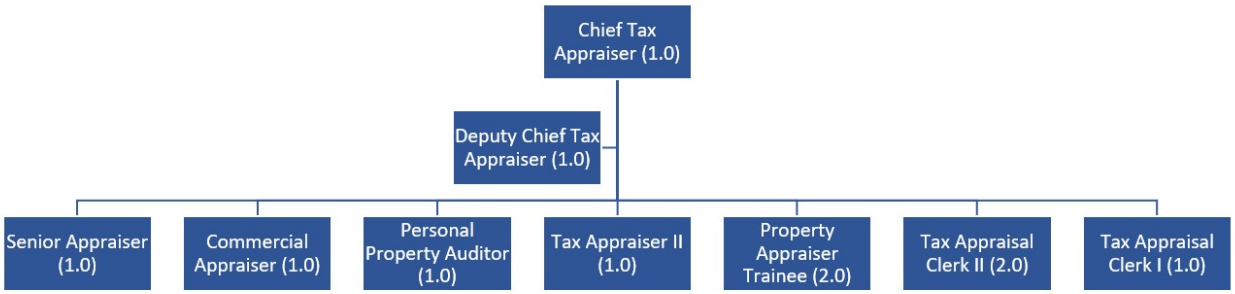
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Parcel Count Real Property	31512	31968	32335	32887	33400	Tax Assessor	1
New Home Construction (Year added to Digest)	395	403	412	555	600 Est	Tax Assessor	1
Net M%O Digest Value (40%)	20564419...	2152054721	22531065...	2,520,000,00...	Unknown	Tax Assessor	1
Total Field checks by Vehicle	2180	2552	2986	3504	Unknown	Tax Assessor	1
Reviews utilizing Pictometry (Complies with IAAO Standard)	8550	10260	10650	9875	Est. 12000	Tax Assessor	1
Website Visits	370655	420985	494081	568,000 est	650,000t	Tax Assessor	1
Conservation Use and Specialized Assessment Property	2979	2982	3033	3063	Unknown	Tax Assessor	1
Appeals heard above BOA level	216	209	151	Estimate 325	Unknown	Tax Assessor	1
Discovered but unreturned Personal Property Value	3590554	32107825	2320000	3100000	Unknown	Tax Assessor	1
Personal Property Return Forms mailed/Processed	2652/2095	2643/1982	1	2672/2200 Est	Unknown	Tax Assessor	1

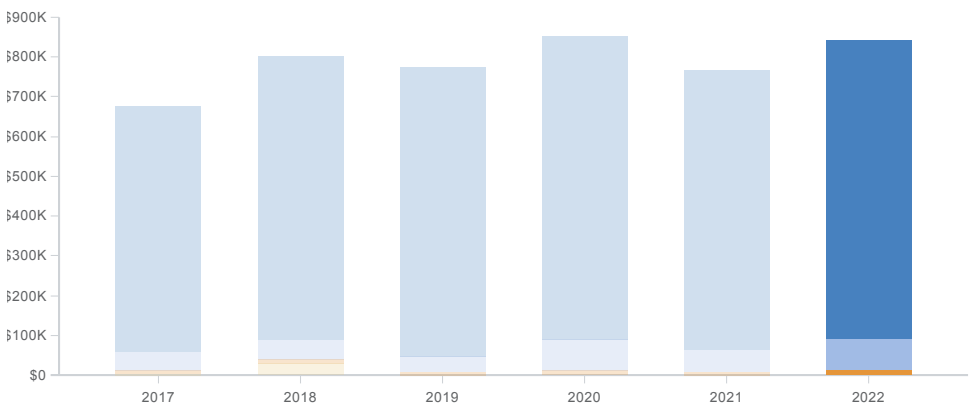
Organization Chart



Expenditure Trends Report

Tax Assessor

Data Updated yesterday



$842,888.08

Expenses in 2022

Budget

Tax Assessor

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$763,695	$702,951	$791,535	$753,576	$804,222
Purchased/Contracted Services	$78,464	$54,814	$75,235	$77,986	$56,833
Supplies and Materials	$10,127	$8,137	$8,350	$11,326	$11,310
Capital Outlays	$0	$0	$0	$0	$7,300
TOTAL	**$852,287**	**$765,902**	**$875,120**	**$842,888**	**$879,665**

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Geographic Information System

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the GIS Department is to maintain an accurate array of spatial data that supports the various county departments with decision-making and daily operations. The department also leads with identifying and purchasing new technology and imagery to support our mission. We strive to work with all departments to integrate GIS into their work to help improve efficiency and cost.

Department Description

The GIS department consists of 3 components. The first component is the addressing office, which handles issueing all new address, readdressing, and also the road centerline spatial layer updates. The next component is the property edits office which handles additions, deletions, and errors dealing with the parcel layers and any layer that works with the parcel layers. This office also works on special projects as needed and handles mobile home digest for the assessors office. The third component handles working with all departments on needed projects, data request, and technology purchases and distribution along with updates of all map services and web sites.

Strategic Goals

1) Continue to handle out main functions of issuing addressing, and updating all spatial layers including all the properties in county.
2) Work with the voting group to make a service or app for voting locations and combinations for citizens.
3) Pilot a gps tracking of motor graders for the Transportation Department.
4) Update our spatial layers to comply with the new Georgia Geospatial Data Standards and Best Practices for NG9-1-1. This update will align our data for E911 and any state and federal standards for ease of data transfer and use, and is our highest priority for FY 2023.

Objectives

The department will accomplish our goals with the current software we are using along with the purchase of a new Trimble gps unit.

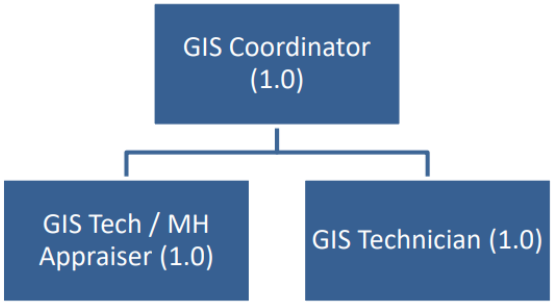
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Athletic Concession Revenue	64142	13975	40000	70000	70000	Athletics Concessions	1
Operating Days for 3FC			42	50	50	Athletics Concessions	1
Operating Days for 4FC			44	50	50	Athletics Concessions	1
Operating Days for 5FC			53	60	60	Athletics Concessions	1

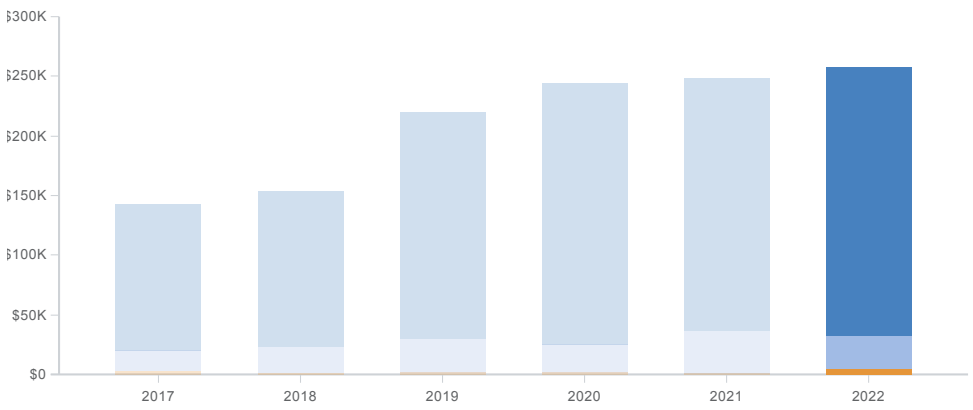
Organization Chart



Expenditure Trends Report

GIS

Data Updated yesterday



$257,456.99

Expenses in 2022

Budget

GIS

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$218,636	$211,576	$220,474	$225,155	$237,109
Purchased/Contracted Services	$23,629	$35,497	$34,150	$28,342	$35,150
Supplies and Materials	$1,988	$1,264	$1,600	$3,960	$3,035
TOTAL	**$244,253**	**$248,337**	**$256,224**	**$257,457**	**$275,294**

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Risk Management

Fiscal Year 2022-2023 Budget Book

Mission Statement

To reduce the County's total cost of risk by securing affordable and appropriate insurance and other risk financing mechanisms, reducing workplace hazards, and educating and empowering employees to utilize safe work habits.

Department Description

To provide funding for risk management activities through payment of insurance premiums for property, liability, workers' compensation, fidelity bonds, and other risk financing tools to protect the County against extreme financial losses. Risk management strives to serve County government through the reduction of hazard risks and the promotion of a safe working environment for County employees, accomplishing 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, working in conjunction with the Human Resources Director and a County employee safety committee.

Strategic Goals

1) Increase awareness and ownership of safety and liability risks;
2) Reduce the frequency and severity of employee accidents and injuries.

Objectives

1) Engage safety committee in county-wide activities;
2) Distibute safety educational information to employees and supervisors;
3) Develop mission and branding for safety committee

Performance Measure

Data

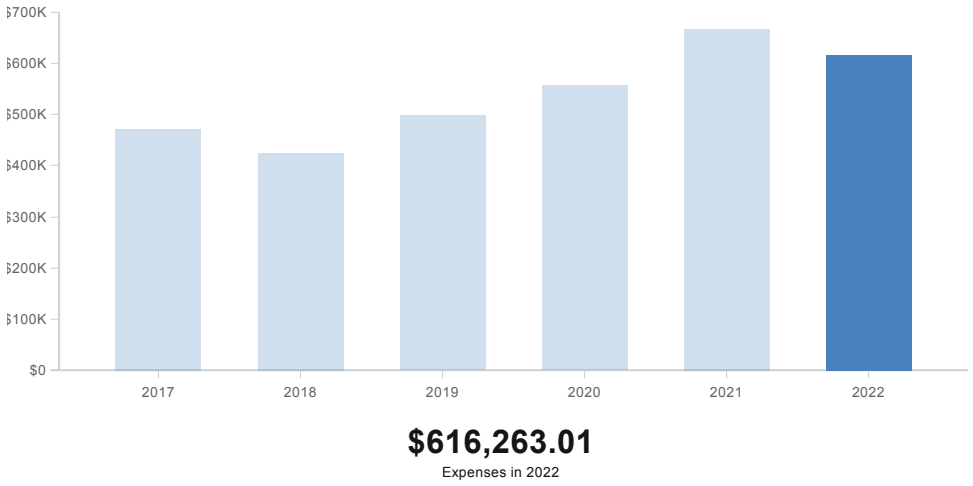
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
# of Employee Injuries	69	57	54	30	40	Risk Management	1
Average Cost (Incurred) per Employee Injury	3576	6194	2886	8000	7500	Risk Management	1
# of County-Wide Safety Committee Mtgs	NA	4	4	4	4	Risk Management	1
# of Property and Liability Claims	43	49	64	35	40	Risk Management	1
# of Employee Injuries	69	57	54	30	40	Risk Management - Workers' Compensation ...	1
Average Cost (Incurred) per Employee Injury	3576	6194	2886	8000	7500	Risk Management - Workers' Compensation ...	1
# of County-Wide Safety Committee Mtgs	NA	4	4	4	4	Risk Management - Workers' Compensation ...	1
# of Property and Liability Claims	43	49	64	35	40	Risk Management - Workers' Compensation ...	1

Expenditure Trends Report

Risk Management

Data Updated yesterday



$616,263.01

Expenses in 2022

Budget

Risk Management

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$557,138	$666,683	$632,655	$616,263	$750,500
Supplies and Materials	$0	$0	$1,500	$0	$1,500
TOTAL	**$557,138**	**$666,683**	**$634,155**	**$616,263**	**$752,000**

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Government Buildings

Fiscal Year 2022-2023 Budget Book

Mission Statement

To maintain the appearance, structural integrity, safety and functionality of all county-owned buildings in a cost-effective manner.

Department Description

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 in the future, consideration will be given to either increasing staff levels or alternatively providing technical resources to execute job responsibilities more efficiently.

Strategic Goals

Emphasis will continue to be on energy efficiency upgrades through continued use of Georgia Power rebate program and a planned maintenance program which will be used to reduce Kwh usage.

Objectives

Schedule a routine/preventative maintenance and inspection program for all county-owned buildings.

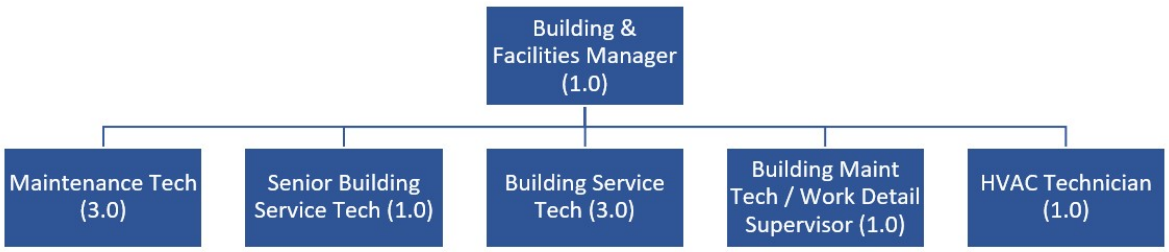
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
# of County Facilities Maintained	164	167	167	167	167	Government Buildings	1
County Facilities Gross Square Feet (GSF)	596996	737246	737246	737246	737246	Government Buildings	1
Total Work Orders	318	372	500	900	500	Government Buildings	1
Government Buildings - # of Facilities Maintained	24	24	25	25	25	Government Buildings	1
Government Buildings - Gross Square Feet (GSF)	187327	193327	193327	193327	193327	Government Buildings	1
Government Buildings - Maintenance Cost per GSF	0.38	0.39	0.41	0.38	0.4	Government Buildings	1
Government Buildings - Janitorial Services Provided GSF	117380	117380	117380	117380	117380	Government Buildings	1
Government Buildings - Janitorial Services Cost per GSF	0.17	0.21	0.26	0.17	0.17	Government Buildings	1
Government Buildings - Energy Cost per GSF	1.64	1.47	1.34	1.3	1.25	Government Buildings	1
Government Buildings - KWh usage	1547034	1176822	1004429	985000	985000	Government Buildings	1
Government Buildings - # of Leased Facilities	6	7	7	7	7	Government Buildings	1
Government Buildings - Leased Space GSF	66129	72129	72129	72129	72129	Government Buildings	1

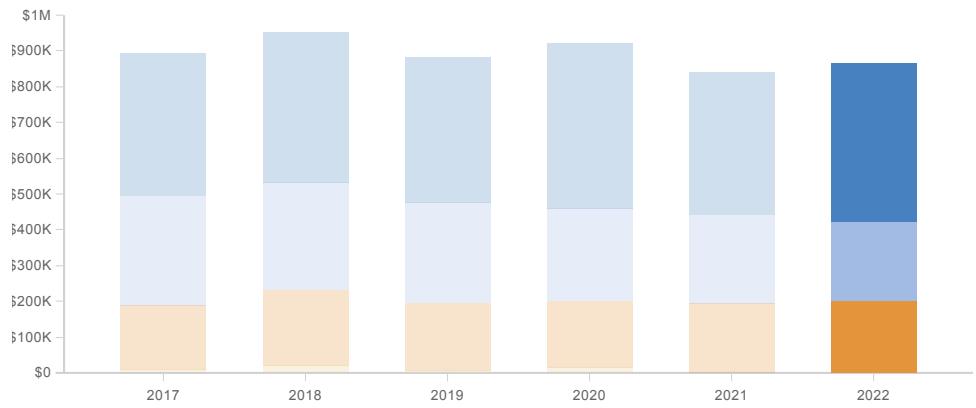
Organization Chart



Expenditure Trends Report

Government Buildings

Data Updated yesterday



$866,790.17

Expenses in 2022

Budget

Government Buildings

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$460,678	$399,876	$636,771	$445,926	$608,715
Supplies and Materials	$258,182	$245,665	$250,800	$218,910	$266,613
Purchased/Contracted Services	$187,074	$194,769	$199,955	$201,954	$207,755
Capital Outlays	$14,146	$0	$0	$0	$0
TOTAL	**$920,079**	**$840,309**	**$1,087,526**	**$866,790**	**$1,083,083**

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Public Relations

Fiscal Year 2022-2023 Budget Book

Mission Statement

To use expertise and professionalism to disseminate pertinent information to the public in a timely and effective manner.

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.

Strategic Goals

1) To increase the number of submitted press releases, and
2) To increase engagement across social media platforms

Objectives

1) To develop a relationship with departments and train them on what information is "media-worthy" and develop releases based on those, and
2) To increase departments' "call to action" on social posts so engagement can be encouraged.

Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Number of Social Media Platforms	9	9	10	3	3	Public Relations	1
Number of Social Media Followers	N/A	N/A	93060	2616	3500	Public Relations	1
Number of Press Releases	N/A	7	13	9	18	Public Relations	1

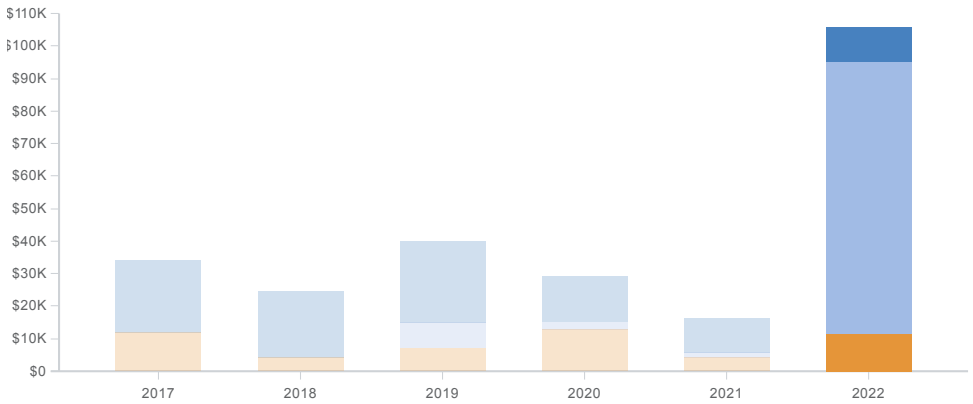
Organization Chart

Community Relations Manager (1.0)

Expenditure Trends Report

Public Relations

Data Updated yesterday



$105,752.55

Expenses in 2022

Budget

Public Relations

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$2,033	$1,601	$79,277	$83,506	$87,000
Supplies and Materials	$14,135	$10,411	$56,400	$10,646	$46,500
Purchased/Contracted Services	$12,884	$4,182	$12,365	$11,601	$17,500
TOTAL	**$29,053**	**$16,193**	**$148,042**	**$105,753**	**$151,000**

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Engineering

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide our residents, businesses, and visitors with a safe and efficient transportation and drainage system that is environmentally concious, improves quality of life, and adheres to modern sound engineering practices. To provide civil engineering services for County government departments and functions.

Department Description

The Engineering Department currently consists of the County Engineer and Civil Engineering Technician. The Department is responsible for evaluating performance and condition of County transportation infrastructure, implementing and managing transportation capital improvement projects, reviewing development plans for conformance to County Ordinances, and providing engineering support to other County Departments.

Strategic Goals

1) To improve and streamline the County's dirt road paving process.
2) To complete a large resurfacing blitz project.
3) To review all submitted development plans and provide feedback within two weeks of receipt.

Objectives

Dirt road prioritization scoring has already been implemented. The next step is to initiate preliminary engineering activities on selected projects ealier in the process so that projects will be "shovel-ready" when construction funds are available. For development plan reviews, a tracking system will be implemented to track when plans are received and when comments are provided.

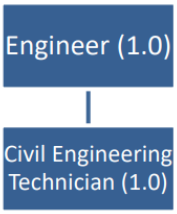
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Miles of County Roads Resurfaced	13	16	15	15	60	Engineering	1
# of Subdivision Roads Subgrade / Base Proof Roll Inspections	15	13	30	15	20	Engineering	1
# of site construction/erosion control inspections			113	130	120	Engineering	1
Miles of County Road Restriping		32	50	68	70	Engineering	1
Intersection Improvement Projects Completed			0	0	2	Engineering	1
Miles of Dirt Roads Paved			1.8	1	3	Engineering	1
Speed Limit Engineering Studies Completed			6	12	5	Engineering	1
Site/Subdivision Plan Reviews			10	25	25	Engineering	1
# of Driveway Permit Inspections			75	126	100	Engineering	1
# of Hydrology Studies completed for culvert replacements			5	5	5	Engineering	1
% of development site plans Reviewed within 2 weeks			0.75	0.88	0.95	Engineering	1
% of capital projects construction completed on schedule			0.33	0.25	0.5	Engineering	1
% of construction estimates within average of three lowest bids			100	0.8	0.9	Engineering	1
Drainage complaints processed and investigated			11	10	12	Engineering	1
Speed hump requests processed			2	2	2	Engineering	1
% of capital projects implemented on budget schedule			0.33	0.25	0.5	Engineering	1
# of dirt road paving petitions received and evaluated			5	4	4	Engineering	1

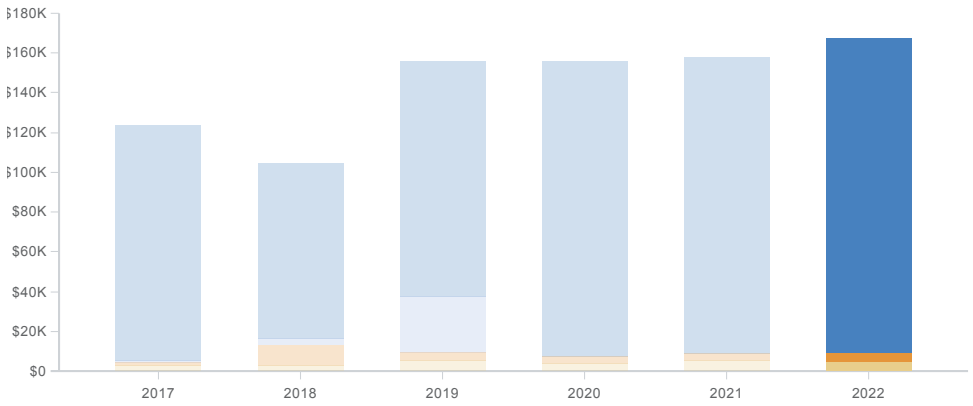
Organization Chart



Expenditure Trends Report

Engineering

Data Updated yesterday



$167,492.93

Expenses in 2022

Budget

Engineering

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$148,848	$148,886	$155,038	$158,492	$167,182
Purchased/Contracted Services	$3,823	$5,194	$4,340	$4,228	$4,570
Supplies and Materials	$3,518	$3,700	$4,050	$4,773	$4,750
TOTAL	**$156,189**	**$157,781**	**$163,428**	**$167,493**	**$176,502**

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General Administrative Fees

Fiscal Year 2022-2023 Budget Book

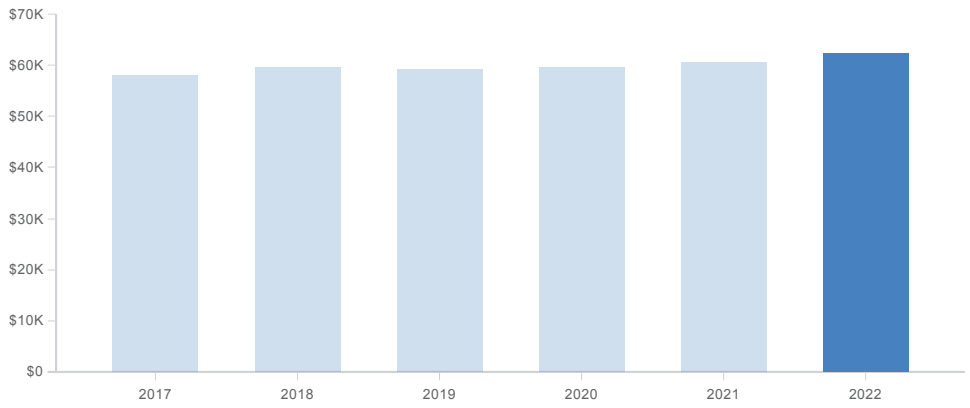
Department Description

This department provides funding for association dues which benefit and advocate the interests of the county governing body. These fees are largely based on population within the County. For fiscal year 2023, these dues include memberships in the Coastal Regional Commission, the Association of County Commissioners of Georgia (ACCG), and the National Association of Counties (NaCo).

Expenditure Trends Report

General Administrative Fees

Data Updated yesterday



$62,247.34

Expenses in 2022

Budget

General Administrative Fees

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$59,629	$60,718	$61,000	$62,247	$69,100
TOTAL	**$59,629**	**$60,718**	**$61,000**	**$62,247**	**$69,100**

Table of Contents

Superior Court

Fiscal Year 2022-2023 Budget Book

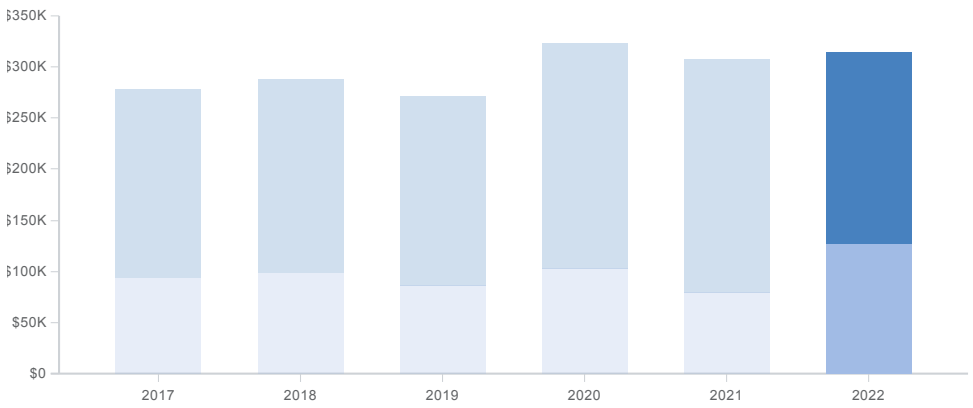
Department Description

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.

Expenditure Trends Report

Superior Court

Data Updated yesterday



$314,382.19

Expenses in 2022

Budget

Superior Court

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$220,525	$229,120	$186,913	$186,913	$214,089
Purchased/Contracted Services	$103,116	$79,653	$100,000	$127,469	$100,000
Interfund/Interdepartmental Charges	$0	$0	$5,155	$0	$8,976
TOTAL	**$323,641**	**$308,773**	**$292,068**	**$314,382**	**$323,065**

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Clerk of Court

Fiscal Year 2022-2023 Budget Book

Mission Statement

As a sworn office of trust, the mission of the Clerk of Superior Court is to adhere to its mandates of accurately and proficiently processing, securing and preserving all documents relating to judicial proceeding and real property transactions. In addition, the office provides judicial support to the Superior, State and Juvenile Courts, as well as offering a variety of other public services.

Department Description

The Clerk of Courts office is the official keeper of the records for all Superior, State and Juvenile Court filings in Bulloch County, and is the custodian and protector of all land and property records in the county. Additional duties include, but are not limited to: managing court trial and grand juries, approving Notaries Public, registering Trade Names, and providing oversight and support to the county Board of Equalization. As an impartial, elected constitutional office accountable to the citizens of Bulloch County, the Clerk provides some of the most important checks-and-balances needed in both local county government and the state's judicial system.

Strategic Goals

1) To minimize records that must be held in storage by continue historical scanning/indexing of real estate.

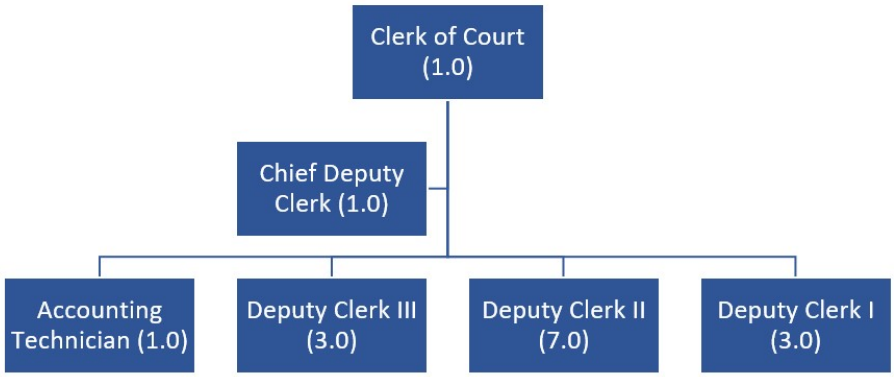
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Liens	7144	7500	7763			Clerk of Court	1
Civil Superior Cases Filed	581	575	920			Clerk of Court	1
Criminal Superior Cases Filed	1550	1500	1430			Clerk of Court	1
Civil State Cases Filed	296	300	297			Clerk of Court	1
Criminal State Cases Filed	2089	2100	1935			Clerk of Court	1
Deed Instruments	9983	9900	13076			Clerk of Court	1
Plats	331	325	352			Clerk of Court	1
Uniform Commercial Code Financing Stat...	2378	2300	2218			Clerk of Court	1
Civil Domestic Filings	990	1000	471			Clerk of Court	1
Traffic Tickets	4075	3700	4378			Clerk of Court	1

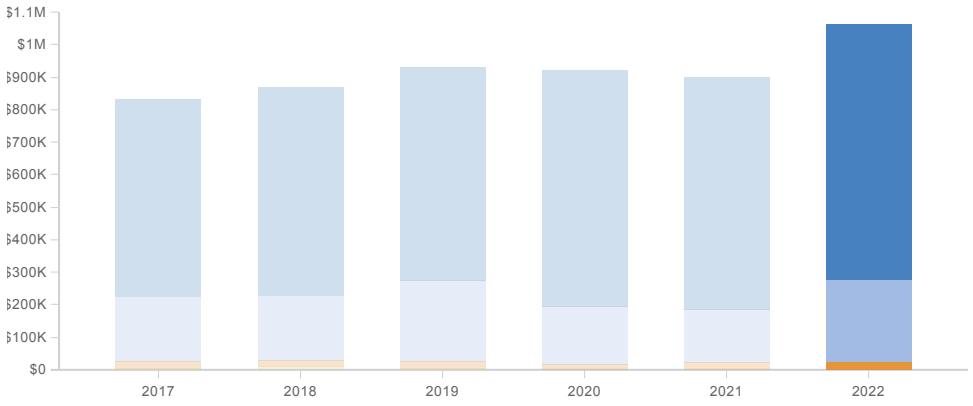
Organization Chart



Expenditure Trends Report

Clerk of Court

Data Updated yesterday



$1,060,323.57

Expenses in 2022

Budget

Clerk of Court

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$726,388	$714,580	$980,111	$785,288	$870,729
Purchased/Contracted Services	$178,241	$165,220	$223,665	$252,689	$229,245
Supplies and Materials	$15,238	$20,993	$18,900	$22,347	$20,900
TOTAL	**$919,867**	**$900,793**	**$1,222,676**	**$1,060,324**	**$1,120,874**

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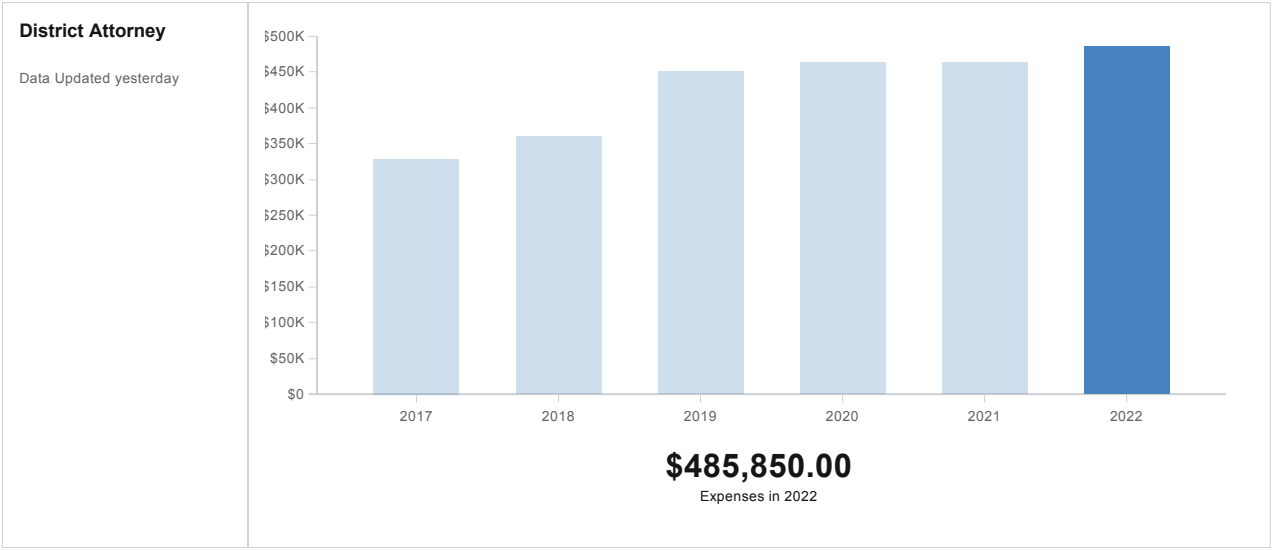
District Attorney

Fiscal Year 2022-2023 Budget Book

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 Report



Budget

District Attorney

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$463,500	$463,500	$485,850	$485,850	$581,867
TOTAL	**$463,500**	**$463,500**	**$485,850**	**$485,850**	**$581,867**

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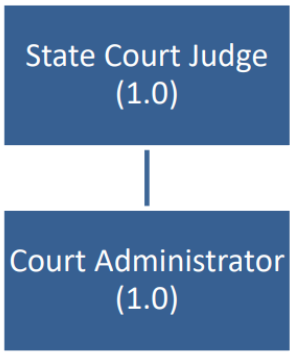
State Court

Fiscal Year 2022-2023 Budget Book

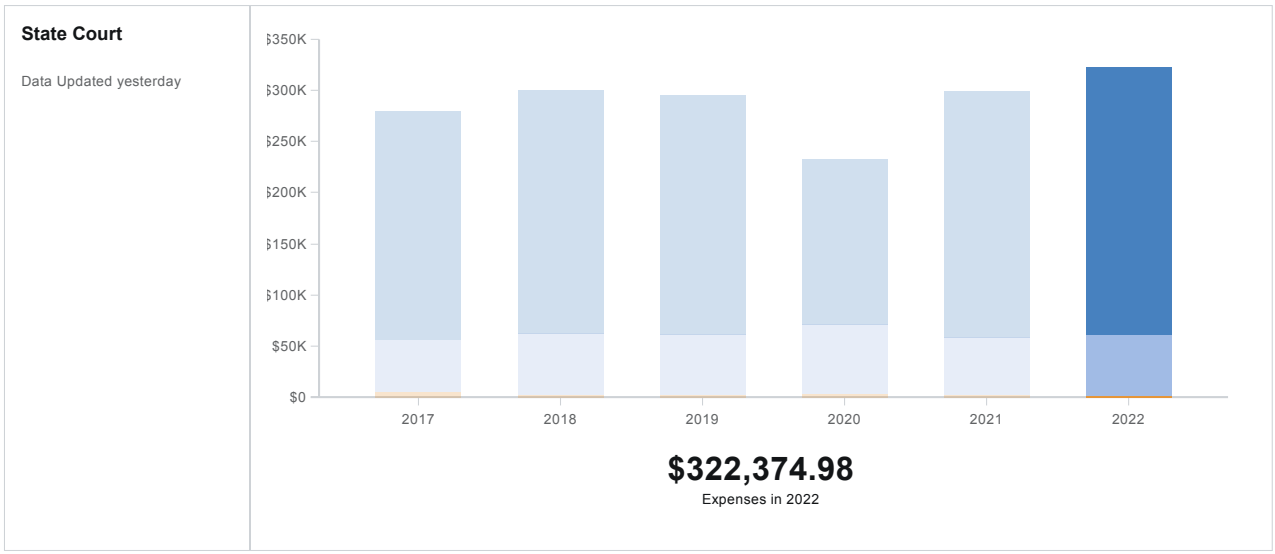
Department Description

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.

Organization Chart



Expenditure Trends Report



Budget

State Court

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$161,768	$241,110	$263,069	$261,934	$274,038
Purchased/Contracted Services	$67,680	$55,540	$74,265	$59,349	$79,465
Supplies and Materials	$3,467	$2,119	$5,900	$1,092	$5,900
TOTAL	**$232,914**	**$298,769**	**$343,234**	**$322,375**	**$359,403**

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Solicitor

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the Office of the Solicitor-General is to seek justice through the appropriate prosecution of misdemeanor criminal offenses under Georgia State law and criminal violations of local ordinances in the State Court of Bulloch County.

Department Description

The Solicitor-General supports the State Court by prosecuting civil cases not reserved by the Constitution or the Superior Court; misdemeanor criminal offenses; traffic offenses in the unincorporated Bulloch County including Brooklet, Register, and Portal, and the Magistrate Court when demanded; and appeals for Magistrate Court decisions.

Strategic Goals

To increase efficiency in case managament; to increase the number of direct services offered to victims of crime within our community; to provide support to staff in the processing and successful prosecution of cases.

Objectives

By continuing to efficiently schedule dockets and by adding/growing staff to meet the ever-increasing needs and case numbers in our office.

Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Criminal Cases	2165	1791	1935	2200	2200	Solicitor	1
Traffic Cases	3696	2990	3250	4000	4000	Solicitor	1
Victim/Witnesses Receiving Direct Service		450	560	600	900	Solicitor	1
Services Offered to Victims		1010	941	2635	3950	Solicitor	1

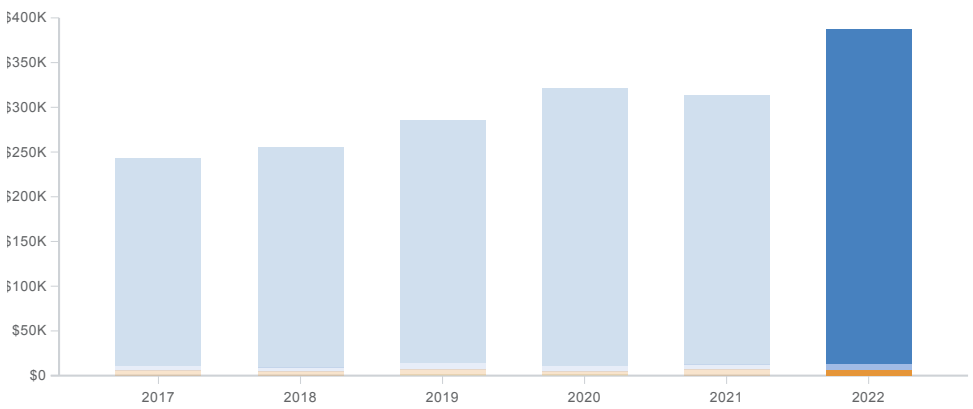
Organization Chart



Expenditure Trends Report

Solicitor

Data Updated yesterday



$387,124.19

Expenses in 2022

Budget

Solicitor

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$310,059	$301,467	$396,142	$374,721	$476,827
Purchased/Contracted Services	$5,497	$6,430	$9,335	$6,267	$8,275
Supplies and Materials	$3,776	$6,566	$6,000	$6,137	$11,000
Capital Outlays	$1,150	$0	$0	$0	$0
TOTAL	**$320,482**	**$314,463**	**$411,477**	**$387,124**	**$496,102**

Table of Contents

Magistrate Court

Fiscal Year 2022-2023 Budget Book

Mission Statement

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.

Department Description

The Magistrate Court processes civil claims of $15,000 or less, dispossessory warrants, garnishments of wages or bank accounts, personal property foreclosure and writs of possession, interrogatories, abandoned motor vehicles; county ordinance violation hearings, criminal bad check warrants, probable cause hearings, warrant processing for law enforcement and private citizens, search warrants and bonds for good behavior.

Strategic Goals

1) Continue to build on the success of our new warrant and civil programs, which have been highly successful and utilize technology to enable remote filing of warrants and search warrants so that law enforcement officers do not need to leave their work location to go to Magistrate Court to handle those items in person
2) Expound upon other ways to continually improve accessibility to the public, making it easier for everyone to take advantage of the Court's services

Objectives

1) Continue to work with software program vendor for upgrades and improved program solutions to meet the changing needs of this office and the community we serve
2) Continue striving to become more user friendly so that we are accessible to all citizens

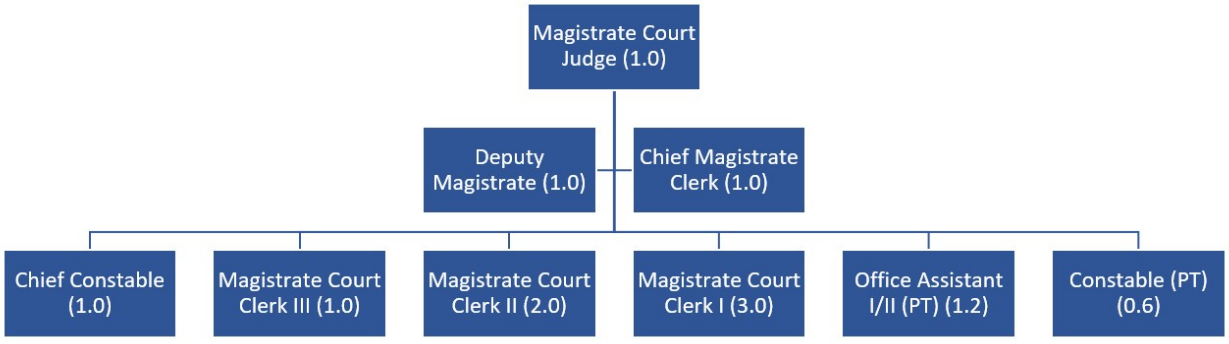
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Civil Claims	4,591	4808	2992	4044	4100	Magistrate Court	1
Other Criminal Warrants	3485	2982	3037	3769	3863	Magistrate Court	1
County Ordinance Hearings	147	171	146	165	170	Magistrate Court	1
Other Civil Hearings	723	1131	686	836	857	Magistrate Court	1
Criminal Hearings including Private Checks	1422	829	848	864	891	Magistrate Court	1
Constable Assisted Move Outs	255	223	112	115	118	Magistrate Court	1
Search Warrants	189	264	202	203	208	Magistrate Court	1
# Calendars generated	N/A	N/A	208	208	208	Magistrate Court	1
# Abandoned motor vehicle liens	N/A	N/A	23	12	13	Magistrate Court	1
Bond/1st Appearance Hearings	N/A	N/A	861	796	816	Magistrate Court	1
Civil Hearings Scheduled	N/A	N/A	708	988	1013	Magistrate Court	1
Criminal Warrants Issued	N/A	N/A	3120	2935	3008	Magistrate Court	1
Dispossessories Filed	N/A	N/A	1631	2548	2612	Magistrate Court	1
Felony Warrants Issued	N/A	N/A	1607	1358	1392	Magistrate Court	1
FIFAs	N/A	N/A	240	245	251	Magistrate Court	1
Foreclosures	N/A	N/A	54	98	101	Magistrate Court	1
Garnishments	N/A	N/A	145	147	151	Magistrate Court	1
Misdemeanor Warrants Issued	N/A	N/A	1306	1022	1048	Magistrate Court	1
Online Filings	N/A	N/A	509	519	5320	Magistrate Court	1
Ordinance Violations	N/A	N/A	146	150	154	Magistrate Court	1
Search Warrants	N/A	N/A	202	203	208	Magistrate Court	1

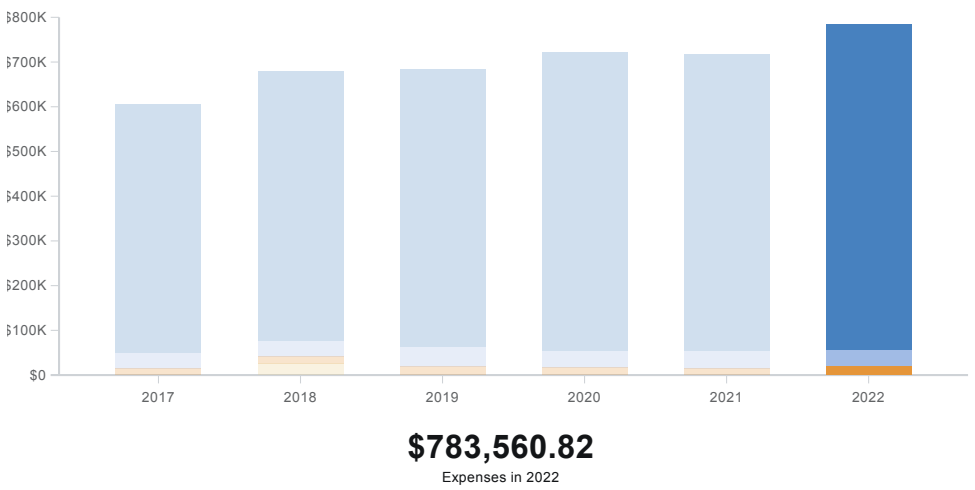
Organization Chart



Expenditure Trends Report

Magistrate

Data Updated yesterday



$783,560.82

Expenses in 2022

Budget

Magistrate

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$667,583	$662,117	$709,810	$728,198	$784,580
Purchased/Contracted Services	$38,246	$38,151	$33,670	$36,858	$34,505
Supplies and Materials	$15,724	$15,054	$17,000	$17,580	$19,500
Interfund/Interdepartmental Charges	$0	$0	$850	$924	$1,242
TOTAL	**$721,553**	**$715,323**	**$761,330**	**$783,561**	**$839,827**

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Probate Court

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide efficient and excellent service to the citizens of Bulloch County.

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.

Strategic Goals

1) Focus on our Wards

Objectives

1) Start hearings on conservatorships without returns
2) Make sure all Wards are in our compliance system
3) Utiilize student interns to assist with these additional tasks

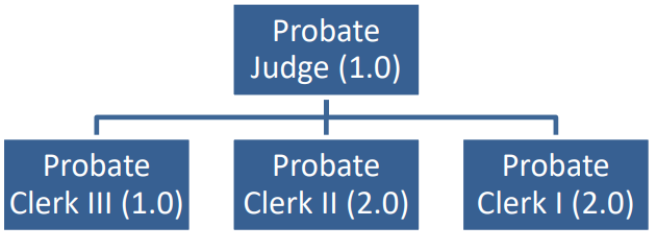
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Marriage Licenses	447	400	450	450	450	Probate Court	1
Firearm Licenses	1474	1521	2398	1200	800	Probate Court	1
Guardianships	247	149	230	230	230	Probate Court	1
Estates	783	833	800	800	800	Probate Court	1
Marriage License Certificates	729	646	700	450	450	Probate Court	1
Mental Health Filings	30	36	40	40	60	Probate Court	1
% of clerks that can process/manage all functions...			4	5	5	Probate Court	1
Annual returns filed			85	450	100	Probate Court	1
Certified copies of marriage licenses issued			30	50	75	Probate Court	1
Firearm permits applied for			2398	1200	800	Probate Court	1
Firearm permits issued			2200	1000	750	Probate Court	1
Incapacitated adults			500	500	600	Probate Court	1
Inventories			75	75	100	Probate Court	1
Mental Health Cases			430		60	Probate Court	1
Minor/Adult guardianship cases processed			50	50	50	Probate Court	1
Order to apprehend			45	50	50	Probate Court	1
Processed probate packages within 3 business da...			175	100	100	Probate Court	1
Notorizations from Probate & Superior Courts			200	100	75	Probate Court	1

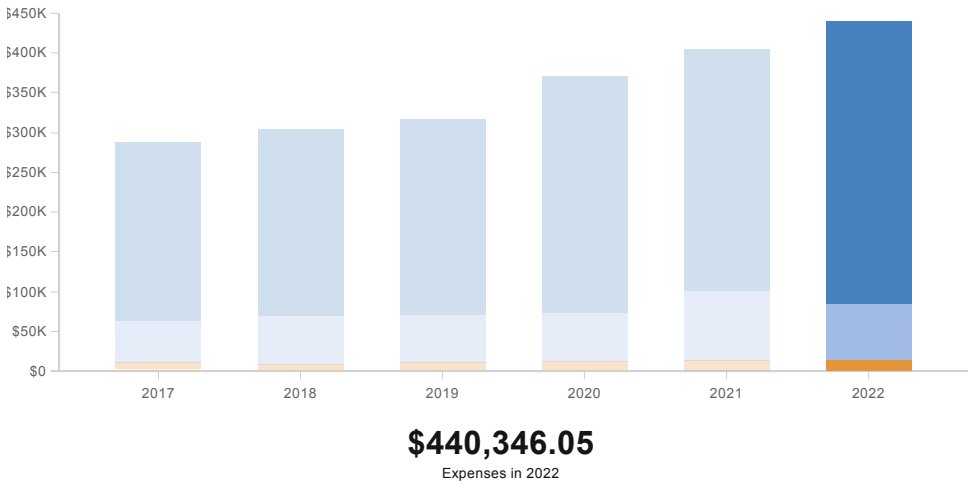
Organization Chart



Expenditure Trends Report

Probate

Data Updated yesterday



$440,346.05

Expenses in 2022

Budget

Probate

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$296,690	$303,631	$383,427	$356,831	$389,973
Purchased/Contracted Services	$61,161	$86,979	$54,438	$69,950	$65,268
Supplies and Materials	$11,389	$13,242	$14,170	$13,565	$14,370
Capital Outlays	$750	$0	$0	$0	$0
TOTAL	**$369,989**	**$403,851**	**$452,035**	**$440,346**	**$469,611**

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Juvenile Court

Fiscal Year 2022-2023 Budget Book

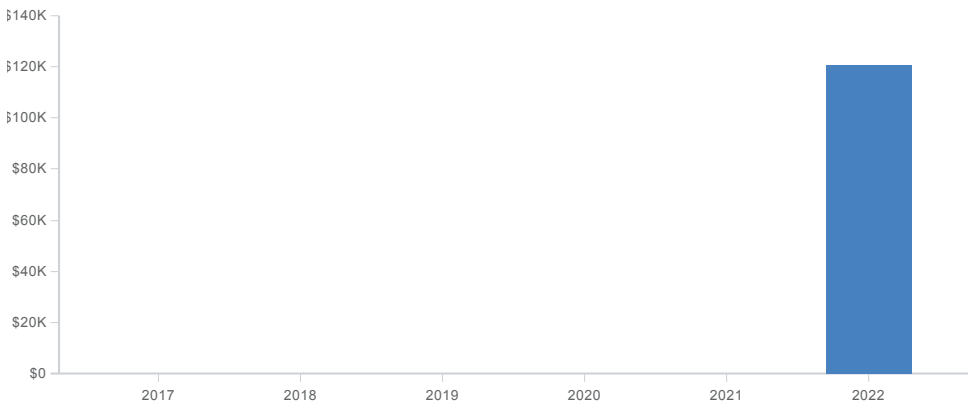
Department Description

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 Report

Juvenile Court

Data Updated yesterday



$120,951.96

Expenses in 2022

Budget

Juvenile Court

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$0	$0	$134,873	$120,952	$123,600
TOTAL	**$0**	**$0**	**$134,873**	**$120,952**	**$123,600**

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Indigent Defense

Fiscal Year 2022-2023 Budget Book

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 Report

Indigent Defense

Data Updated yesterday



$392,953.40

Expenses in 2022

Budget

Indigent Defense

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$312,951	$340,649	$452,505	$345,853	$472,950
Other Costs	$47,100	$47,100	$47,100	$47,100	$55,876
TOTAL	**$360,051**	**$387,749**	**$499,605**	**$392,953**	**$528,826**

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Public Safety Administration

Fiscal Year 2022-2023 Budget Book

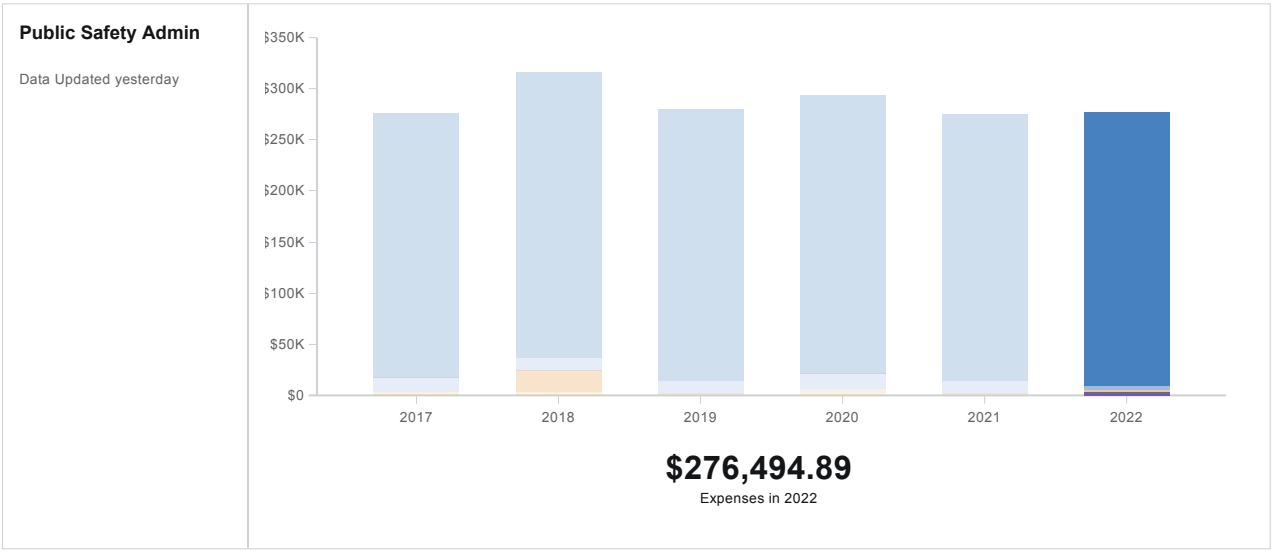
Department Description

To lead and direct the six 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, adult probation, 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



Expenditure Trends Report



Budget

Public Safety Admin

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$273,553	$260,475	$262,214	$267,561	$284,249
Purchased/Contracted Services	$14,354	$12,542	$26,215	$4,280	$6,280
Supplies and Materials	$6,540	$1,933	$1,950	$1,771	$1,950
Interfund/Interdepartmental Charges	$0	$0	$2,975	$2,884	$2,897
TOTAL	**$294,447**	**$274,950**	**$293,354**	**$276,495**	**$295,376**

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Sheriff

Fiscal Year 2022-2023 Budget Book

Mission Statement

Provide uniformed law enforcement services for Bulloch County including response to all calls for service, proactive patrol and criminal apprehension.

Department Description

The "Sheriff" budget is comprised of the Road Patrol Division, Communications Divison as well as various support and admin personnel. The Patrol Division is made up of rotating shifts providing 24/7 emergency response, the Canine Unit, Warrant/Civil Deputies as well as School Resource Officers. Communications provides 24/7 emergency dispatching as well as various administrative tasks including G.C.I.C. entry. The administration unit is the primarily responsible for preservation of records as well as maintaining a public lobby and business office.

Strategic Goals

The Sheriff's Office will continue to provide quality customer service, timely and professional response to calls for service and maintain a well trained and equipped Patrol Division.

Objectives

The Sheriff's Office will continue to increase training opportunities and provide extensive field training as well as focus on recruitment and selection of the highest quality employees.

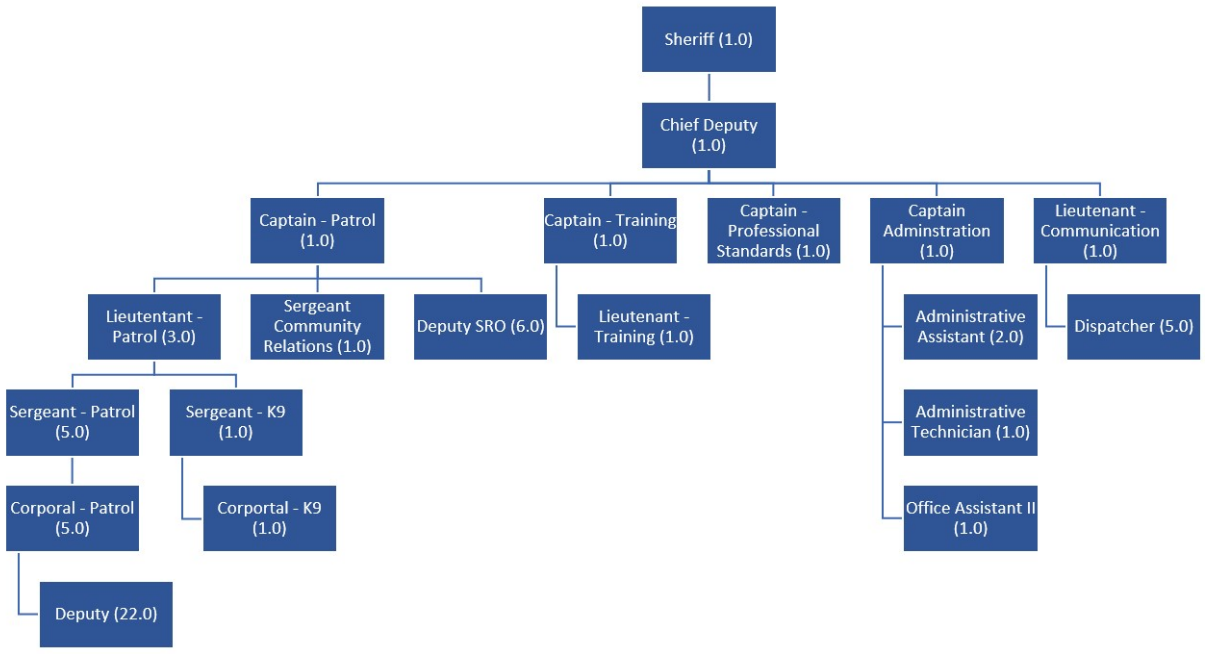
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Calls for Service	33279	33493	34692	32524		Sheriff	1
Incident Reports	4056	4290	4300	4907		Sheriff	1
Family Violence Incidents	210	153	160	155		Sheriff	1
Incidents Cleared by Arrest	997	887	895	715		Sheriff	1
Total Arrests	1176	1055	1100	2919		Sheriff	1
Accident Reports	289	250	300	351		Sheriff	1
Citations	2343	2306	2450	2264		Sheriff	1
Firearms Background Checks	1523	1600	1650	1987		Sheriff	1
GCIC Data Entries	42633	45185	46800			Sheriff	1

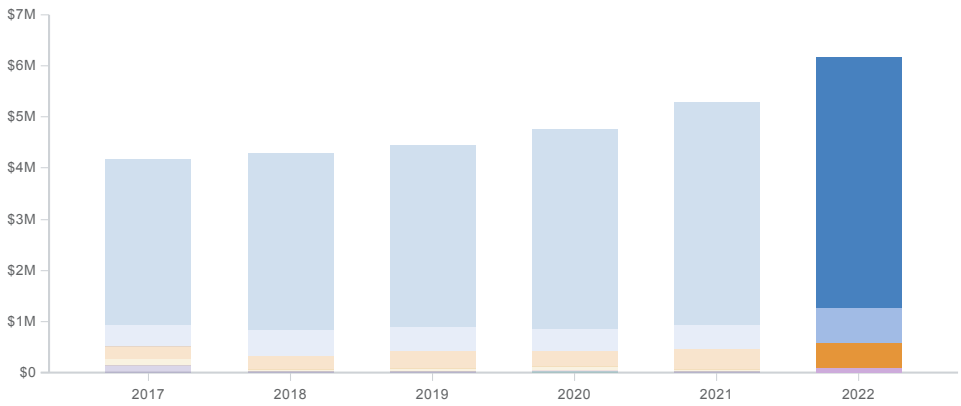
Organization Chart



Expenditure Report

Sheriff

Data Updated yesterday



$6,155,907.26

Expenses in 2022

Budget

Sheriff

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$3,907,063	$4,347,153	$4,701,389	$4,902,232	$5,139,438
Supplies and Materials	$419,000	$473,366	$427,000	$681,943	$574,060
Purchased/Contracted Services	$320,967	$407,108	$426,200	$496,015	$463,959
Interfund/Interdepartmental Charges	$28,374	$0	$76,925	$74,567	$74,913

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$64,642	$35,200	$0	$1,150	$0
Debt Service	$20,263	$20,263	$0	$0	$0
TOTAL	**$4,760,310**	**$5,283,091**	**$5,631,514**	**$6,155,907**	**$6,252,370**

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Criminal Investigation

Fiscal Year 2022-2023 Budget Book

Mission Statement

The primary mission of the Bulloch County Sheriff's Office is to maintain social order within prescribed ethical and constitutional limits, while providing professional law enforcement services. The Criminal Investigation Division is a part of this service and will strive to attain this goal by actively soliciting and encouraging cooperation of all citizens of Bulloch County, Ga.

Department Description

Bulloch County Sheriff's Office Criminal Investigation Division is tasked to apply proactive investigative methods and standardized procedures to fully investigate reported incidents to either support prosecution or otherwise resolve said incidents.

Strategic Goals

The Criminal Investigation Division will work towards increasing the percentage of cleared cases, either by arrest or other means. The CID will work towards the recovery of a higher monetary amount of property than previous years as a result of the increased clearance rate.

Objectives

The objectives and goals will be obtained through a coordinated effort between the Criminal Investigative Division, the Patrol Division, and the Crime Suppression Team.

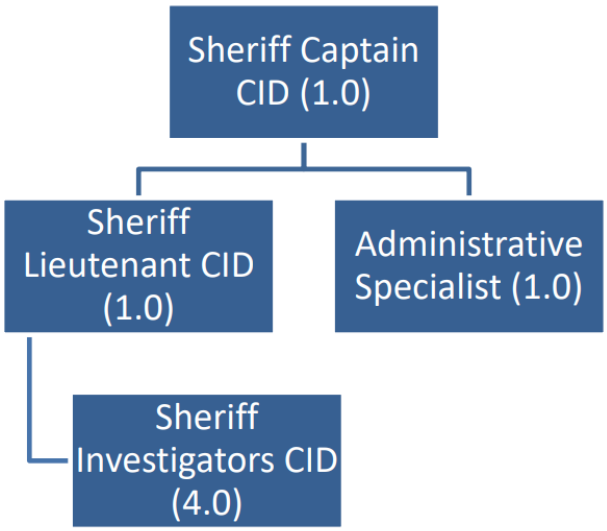
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Active Investigations	397	425	415	430	455	Criminal Investigation	1
Clearance Rate	0.37	0.3	0.35	0.42	0.45	Criminal Investigation	1
Stolen Property	1300000	1000000	1250000	1400000	1500000	Criminal Investigation	1
Recovered Property	300000	500000	280000	300000	400000	Criminal Investigation	1
Sex Offenders Registered Per Month	15	18	17	20	23	Criminal Investigation	1
Total Sex Offenders on Registry	110	120	115	120	130	Criminal Investigation	1

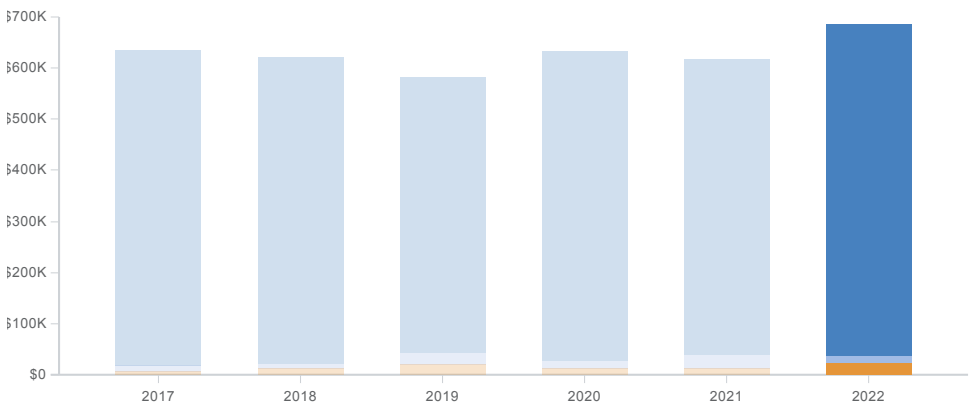
Organization Chart



Expenditure Trends Report

Criminal Investigation

Data Updated yesterday



$686,699.83

Expenses in 2022

Budget

Criminal Investigations

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$607,589	$577,725	$585,779	$650,996	$664,307
Purchased/Contracted Services	$12,548	$11,240	$19,805	$21,517	$18,905
Supplies and Materials	$13,154	$27,501	$9,500	$14,187	$10,750
TOTAL	**$633,292**	**$616,466**	**$615,084**	**$686,700**	**$693,962**

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Crime Suppression

Fiscal Year 2022-2023 Budget Book

Mission Statement

The primary mission of the Bulloch County Sheriff's Office is to maintain social order within prescribed ethical and constitution limits, while providing professinal law enforcement services. The Crime Suppression Team is a part of this service and will strive to attain this goal by actively soliciting and encouraging cooperation of all citizens of Bulloch County.

Department Description

The Crime Suppression Team provides intesive law enforcement services directed at interdiction and intervention of the trade and consumption of illegal drugs, using tactics to reduce both the supply of and demand for illgal drugs in Bulloch County.

Strategic Goals

The Crime Suppression Team will work towards increasing the number of narcotic related arrests through the use of confidential informants as well as tips from the community. The increase in narcotic related arrests will impact and decrease the amount of narcotic related crimes as well assist the Patrol Division and Criminal Investigation Division with a decrease in burglaries and property thefts.

Objectives

The objectives and goals will be obtained through a coordinated effort between the Patrol Division, Criminal Investigation Division, Crime Suppression Team and community relations.

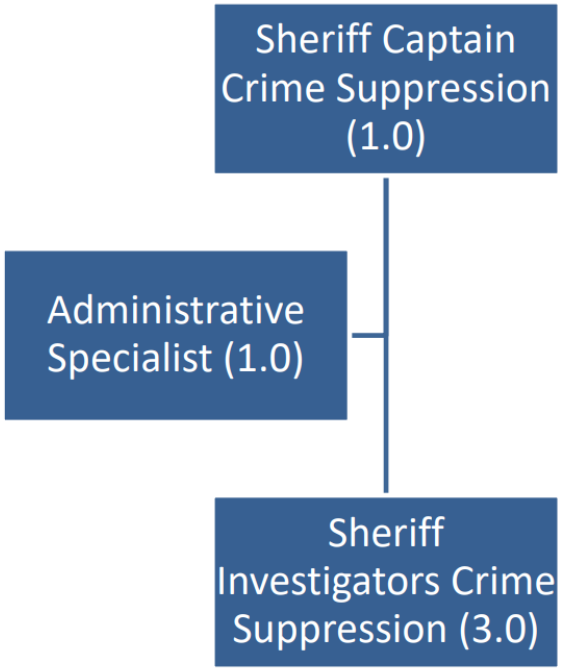
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Drug Related Arrests	178	219	223	235	247	Crime Suppression	1
Deployments	233	373	800	810	820	Crime Suppression	1
Public Demonstrations	45	47	60	75	82	Crime Suppression	1
Drug Detections	210	265	490	500	512	Crime Suppression	1
Canine Apprehensions	130	286	375	400	420	Crime Suppression	1

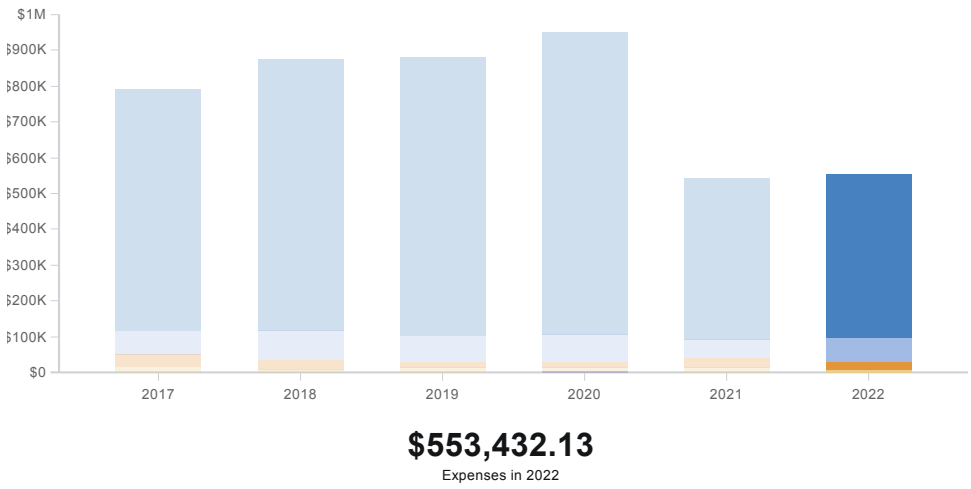
Organization Chart



Expenditure Trends Report

Crime Suppression

Data Updated yesterday



$553,432.13

Expenses in 2022

Budget

Crime Suppression

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$845,874	$448,567	$460,630	$457,712	$493,550
Supplies and Materials	$76,975	$53,183	$51,125	$66,105	$64,025
Purchased/Contracted Services	$14,421	$25,504	$21,035	$24,615	$21,315
Other Costs	$10,000	$15,000	$15,000	$5,000	$15,000
Capital Outlays	$3,207	$0	$0	$0	$0
TOTAL	**$950,477**	**$542,254**	**$547,790**	**$553,432**	**$593,890**

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Jail

Fiscal Year 2022-2023 Budget Book

Mission Statement

The primary mission of the Bulloch County Jail is to provide a safe and secure holding facility for pre-trial detainees, persons sentenced to serve time in the Jail and inmates who have been sentenced to state facilities and are awaiting transfer.

Department Description

The Bulloch County Jail staff primarily consists of security operations personnel and support personnel. The security personnel work rotating shifts to provide coverage 24/7. These employees are responsible for staffing control rooms and are assigned as floor officers in the inmate housing areas. They are also responsible for inmate movement and perform most tasks relating to intake and release. Support personnel are responsible for inmate programs and services. The Jail staff also comprises a maintenance section that provide services to all Sheriff's Office facilities.

Strategic Goals

The Jail staff will continue to work towards more specialization within the organization with particular emphasis on division of responsibilities centered around intake and booking, release operations, inmate housing, and inmate services.

Objectives

The Jail staff will continue to re-focus supervisory responsibilities towards specific areas and develop team oriented job assignments as opposed to general duties based upon shift assignment.

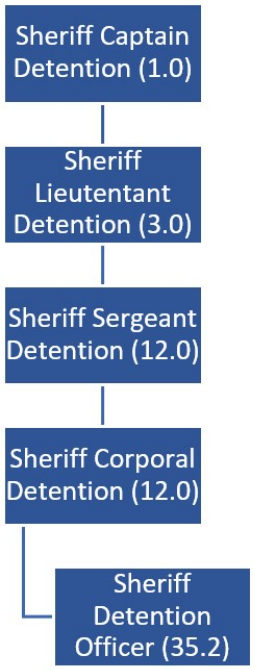
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Average Daily Jail Population	420	380	400	425	450	Jail	1
Average Bookings Per Day	13	11	12	13	18	Jail	1
Total Inmates Booked into Jail	4920	4596	4600	4750	4940	Jail	1
Lowest/Highest Inmate Count	385/497	286/479	280/485	320/490	340/380	Jail	1

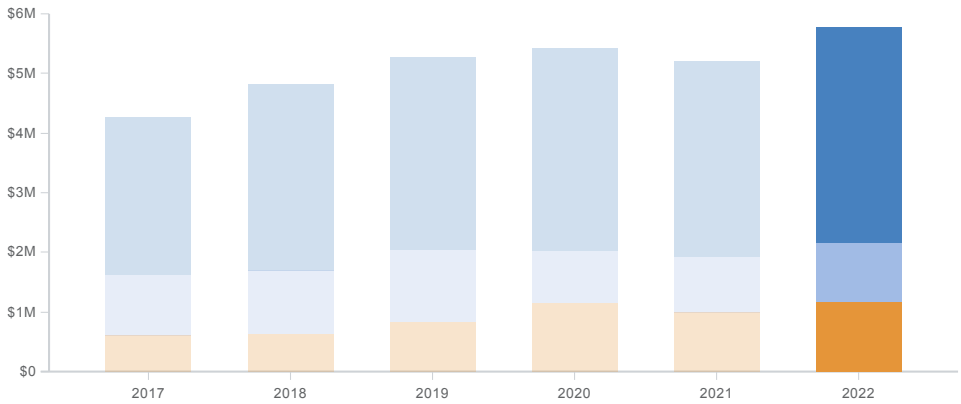
Organization Chart



Expenditure Trends Report

Jail

Data Updated yesterday



$5,776,778.55

Expenses in 2022

Budget

Jail

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$3,387,001	$3,277,588	$3,781,065	$3,634,320	$4,319,542
Purchased/Contracted Services	$1,151,471	$1,001,238	$856,550	$1,167,880	$1,083,433
Supplies and Materials	$879,014	$924,126	$884,500	$974,579	$882,500
TOTAL	**$5,417,486**	**$5,202,952**	**$5,522,115**	**$5,776,779**	**$6,285,475**

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Court Services

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide physical security for court personnel, defendants who are in custody, and all spectators appearing at the courthouse or those with official business within the judicial complex. To safely transport persons in custody to and from a secure facility to court and back.

Department Description

Court Services can essentially be divided into two workgroups. The court security group provides physical security to all courthouses within Bulloch County. The transport unit is responsible for inmate movement.

Strategic Goals

To continue to expand operations to provide security services to three additional judges and provide transport for in-person judicial hearings.

Objectives

Utilize two full-time and two part-time grant positions to provide additional security personnel.

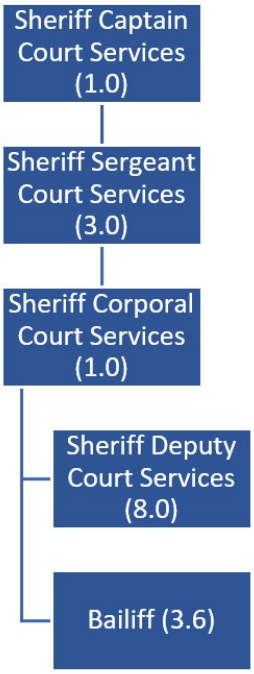
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Civil Papers Served or Attempted	1895	1904	1990	2015		Court Services	1
Subpoenas Served or Attempted	1453	1046	1500	1650		Court Services	1
Misdemeanor and Felony Warrants	2377	1913	2300	2215		Court Services	1
Mental Health Transports	119	85	110	123	90	Court Services	1
Transport Trips	1959	2500	2700	2785	2000	Court Services	1
Inmates Transported	3699	4400	4700	4758	2500	Court Services	1

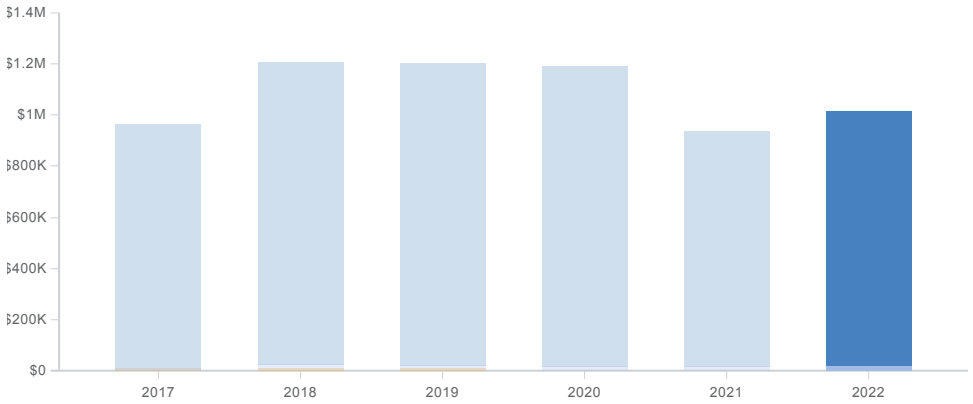
Organization Chart



Expenditure Trends Report

Court Services

Data Updated yesterday



$1,016,045.87

Expenses in 2022

Budget

Court Services

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$1,176,356	$919,772	$1,000,558	$998,349	$1,042,369
Purchased/Contracted Services	$15,615	$14,800	$30,960	$17,229	$30,960
Supplies and Materials	$0	$1,205	$5,000	$468	$3,000
TOTAL	**$1,191,971**	**$935,776**	**$1,036,518**	**$1,016,046**	**$1,076,329**

Correctional Institute

Fiscal Year 2022-2023 Budget Book

Mission Statement

The Bulloch County Correctional Institute (BCCI) provides safe and secure housing for state inmates under contract with the Georgia Department of Corrections and certain inmates sentenced by the County. The BCCI places focus on anti-recidivist behavior by offering a full complement of programs designed to help offenders change and become productive citizens upon release.

Department Description

BCCI is a secure 170 bed County prison equiped with a commercial kitchen, commercial laundy, dormatories for housing offenders, dinning / program areas, and outdoor recreation area. Since 1946, this facility has been used as a work camp primarily for state prisoners (160 of the 170 prisoners housed are state prisoners). BCCI inmates provide a labor force for County departments including public works, solid waste, recreation department, facilities maintenance, agricultural complex, and other departments as requested. BCCI provides food service for the Bulloch County jail also. The State of Georgia provides reimbursements of $22 per day for state inmates housed in county prisons.

Strategic Goals

1) Reduce employee turnover and achieve 100% staffing

- Related performance measures:
  - Officer to inmate staffing standard
  - Roadside trash removal
  - Average inmate labor hours per day
  - Inmate on inmate assaults
  - Number of escapes

2) Finalize the "Fostering Freedom" Rescue Dog program to increase adoptability of animals who may otherwise be euthanized

- Related performance measures:
  - Inmates receing OJT certificates
  - Inmate on inmate assaults

3) Establish OJT and certification for inmate equipment operators to provide manpower for the Public Works department

- Related performance measures:
  - Daily outside work detail numbers
  - Average inmate labor hours per day
  - Inmates receiving OJT certificates

4) Increase number of hours inmates work per day on Bulloch County details from 851 to 912 hours per day

- Related performance measures:
  - Daily outside work detail numbers
  - Average inmate labor hour per day
  - Inmate on inmate assaults

- Inmates receiving OJT certificates

5) Increase the miles of county roadside trash pickup per month to 300+ miles

- Related performance measures:
  - Daily outside detail numbers
  - Average inmate labor hours per day
  - Inmate on inmate assaults
  - Roadside trash removal

6) Create vehicle wash/cleaning station for county vehicles

- Related performance measures:
  - Daily outside work detail numbers
  - Average inmate labor hours per day
  - Inmate on inmate assaults
  - Inmates receiving OJT certificates

Objectives

1) The key to reaching the goals set for FY23 will be reducing staff vacancies, as this will directly impact almost every goal listed. We will be more aggressive in filling vacant position by networking with current employees and utilizing social media at a personal level.
2) Most goals involving inmate numbers and work hour numbers will benefit from the recent increase in the State housing agreement from 150 to 160. This increase will help fill inmate work details resulting in a positive impact for the County.

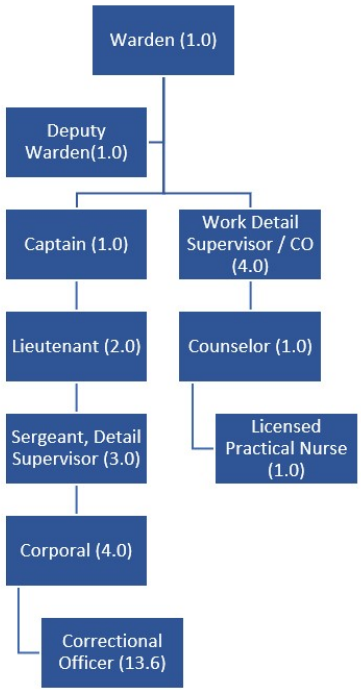
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Average Daily Census	140	149	137	141	152	Correctional Institute	1
Assigned Daily Outside County Work Detail Inmates	56	57	72	108	118	Correctional Institute	1
Guard to Inmate Staffing Standard	1 to 60	1 to 60	1 to 60	1 to 60	1 to 60	Correctional Institute	1
State Monthly Subsidy	81875	96836	91354	94462	101688	Correctional Institute	1
Miles of County Road – Trash Removed per Month			169	100.56	300	Correctional Institute	1
Average Inmate Labor Hours per Day			728	851	900	Correctional Institute	1
Inmates Earning GED				5	6	Correctional Institute	1
Inmate on Inmate Assults				1	0	Correctional Institute	1
# of Escapes				1	0	Correctional Institute	1
Inmates receiving OJT Certification				85	100	Correctional Institute	1
# of inmate grievances handled by staff				0	0	Correctional Institute	1
# of inmate-on-staff assaults				0	0	Correctional Institute	1
# of inmates completing evidence based and re-ent...				195	205	Correctional Institute	1
# of medical related deaths				0	0	Correctional Institute	1
# of suicides				0	0	Correctional Institute	1
# of use of force				0	0	Correctional Institute	1
Average inmate population – County sentenced				1	5	Correctional Institute	1
Annual value of work performed by inmates $				3077620	3317704	Correctional Institute	1

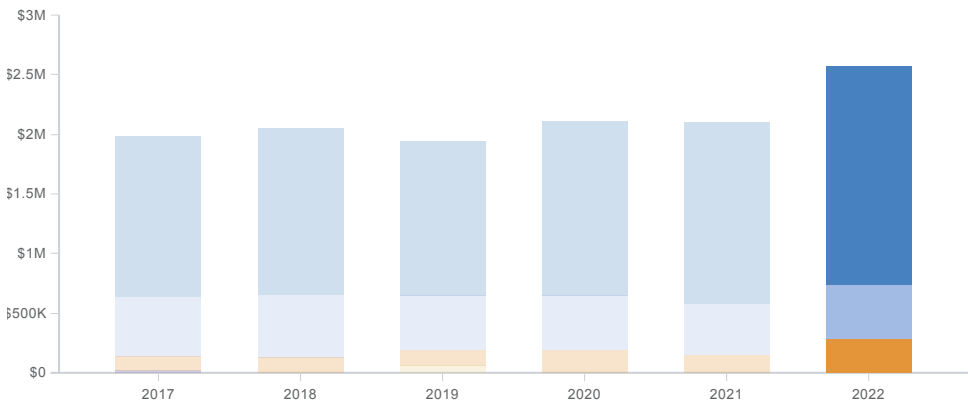
Organization Chart



Expenditure Trends Report

Correctional Institute

Data Updated yesterday



$2,570,284.92

Expenses in 2022

Budget

Correctional Institute

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$607,589	$577,725	$585,779	$650,996	$664,307
Purchased/Contracted Services	$12,548	$11,240	$19,805	$21,517	$18,905
Supplies and Materials	$13,154	$27,501	$9,500	$14,187	$10,750
TOTAL	**$633,292**	**$616,466**	**$615,084**	**$686,700**	**$693,962**

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Adult Probation

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the Bulloch County Probation Department is to serve the State and Superior Courts of Bulloch County and to cooperate with other criminal justice agencies in protecting the public by effectively enforcing sentences of probation ordered by the court.

Department Description

The Bulloch County Probation Department is an agency that serves the State and Superior Courts of Bulloch County in carrying out Misdemeanor sentences. We are here to help not only the courts, but also to help the defendants complete the court ordered conditions within an alloted amount of time. By the department handling the misdemeanor sentence, it helps control the jail population and cost so that the jails are not over crowded with misdemeanor defendants.

Strategic Goals

1) Continue to provide quality supervision process.
2) Implement an in-house training program for employees with topics related to probation services.
3) Work toward creating a process to streamline court responsiblities.

Objectives

1) Continue educating our employees and keeping them up to date.
2) Keep up with the case loads by making contact with probationers each month. We are able to meet in person, on the phone, or through other electronic communication.
3) Contact the court-ordered programs to ensure that probationers are enrolled and participating. Failure to comply with conditions of probation result in an appearance before the judge to correct the current non-compliance.

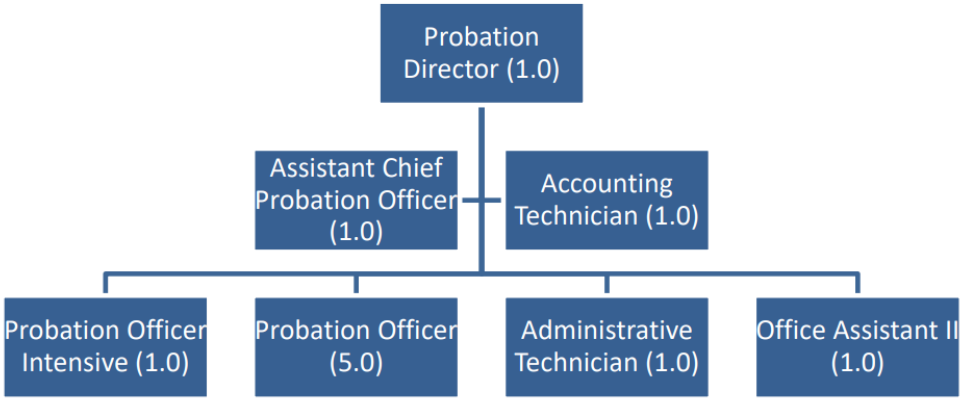
Performance Measure

Data

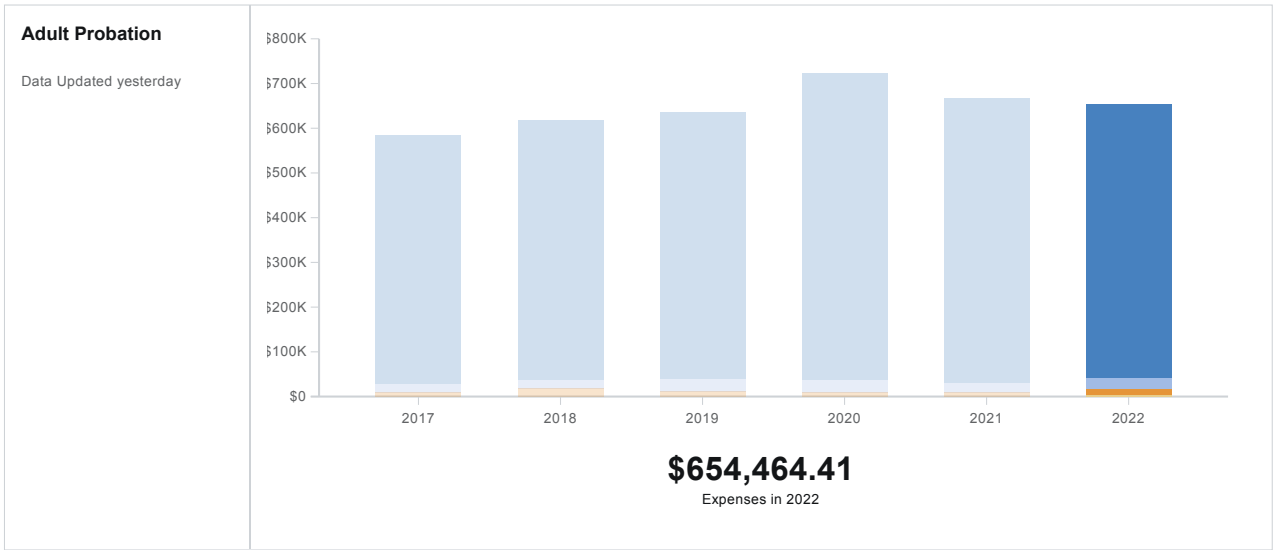
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Average Open Caseload	1165	900	1050	1125	1215	Adult Probation	1
Per Officer Caseload	166	140	180	180	202	Adult Probation	1
Hours of Community Service Labor Provided	25249	20500	31250	37521	45232	Adult Probation	1
New Warrants Issued (monthly)	26	20	30	30	40	Adult Probation	1
# of offenders placed in Anger Management				28	52	Adult Probation	1
# of offenders placed in Batterer's Intervention Program			54	90	132	Adult Probation	1
Total dollar amount of restitution collected from offenders in the c...	48670.68	35732.86	26723.43	32520	21372.13	Adult Probation	1

Organization Chart



Expenditure Trends Report



Budget

Adult Probation

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$685,834	$636,167	$711,879	$613,185	$735,686
Purchased/Contracted Services	$27,578	$20,715	$25,700	$26,123	$31,125
Supplies and Materials	$8,979	$9,967	$20,400	$13,931	$25,000
Interfund/Interdepartmental Charges	$0	$0	$850	$1,225	$1,656
Capital Outlays	$420	$0	$0	$0	$0
TOTAL	**$722,811**	**$666,849**	**$758,829**	**$654,464**	**$793,467**

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Emergency Medical Service (EMS)

Fiscal Year 2022-2023 Budget Book

Mission Statement

Our mission at Bulloch County EMS (BCEMS) is to provide county-wide Advanced Life Support (ALS) care with minimal response times from first contact with 911 to on-scene arrival of EMS personnel.

Department Description

Bulloch County EMS is an Advanced Life Support ambulance service serving the citizens and visitors of Bulloch County. The service is committed to responding to all 911 requests without delay and providing the best medical care utilizing state and local protocols.

Strategic Goals

Along with strategically placed stations maintain a routine minimal response time of fewer than ten minutes to every 911 request. This is accomplished by deploying a contingent of trained first-responders of the Bulloch County Fire Service throughout the outlying areas of the county.

Objectives

Distribution of ALS units to the outlying Bulloch County Fire Department along with fire personnel will accomplish the goal of a response time of fewer than ten minutes to a large percentage of the population of Bulloch County.

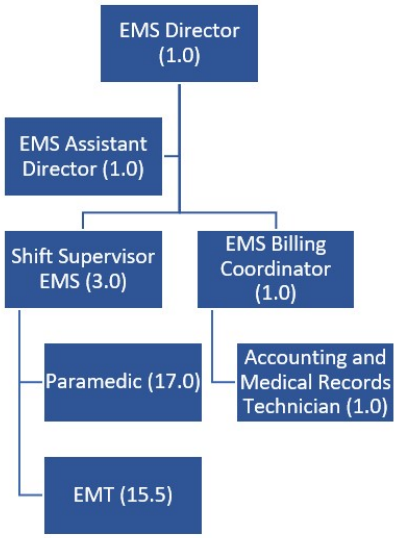
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Service Requests	9280	9225	9400	10000	10000	Emergency Medical Service (EMS)	1
Local Transports	6535	6166	6400	7000	7000	Emergency Medical Service (EMS)	1
Out-of-Town Transports	660	301	400	400	400	Emergency Medical Service (EMS)	1
No Transport Calls	2745	3059	3000	3000	3000	Emergency Medical Service (EMS)	1
Average Revenue per Call	267	244	260	262	270	Emergency Medical Service (EMS)	1
# Staffed stations			2	2	3	Emergency Medical Service (EMS)	1
Residential Populations served			80000	80000	80000	Emergency Medical Service (EMS)	1
Ambulances staffed on 24 hour basis			4	4	5	Emergency Medical Service (EMS)	1
EMS Courses Offered			6	6	6	Emergency Medical Service (EMS)	1

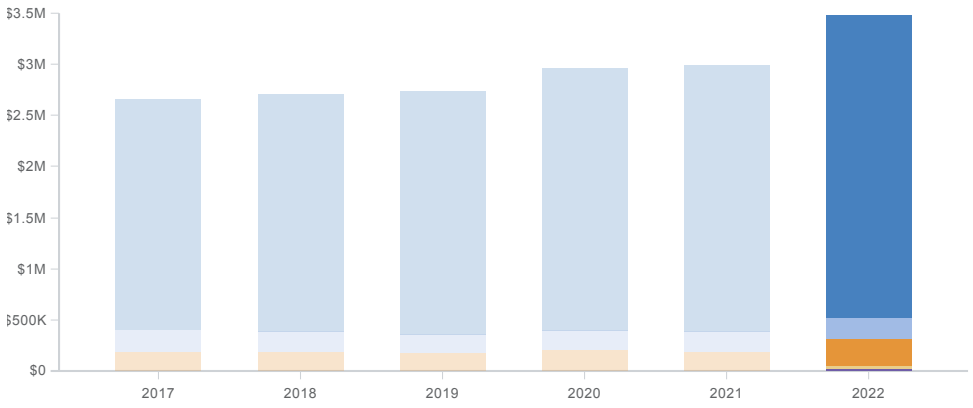
Organization Chart



Expenditure Trends Report

EMS

Data Updated yesterday



$3,480,657.45

Expenses in 2022

Budget

EMS

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$2,569,398	$2,600,598	$2,577,065	$2,960,524	$2,951,037
Purchased/Contracted Services	$197,470	$188,063	$235,970	$268,537	$243,735
Supplies and Materials	$196,910	$201,673	$191,475	$213,800	$197,475
Interfund/Interdepartmental Charges	$0	$0	$24,650	$24,497	$25,248
Other Costs	$150	$150	$150	$13,300	$150
Capital Outlays	$1,894	$0	$0	$0	$0
TOTAL	**$2,965,822**	**$2,990,484**	**$3,029,310**	**$3,480,657**	**$3,417,645**

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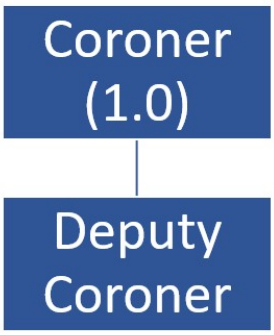
Coroner

Fiscal Year 2022-2023 Budget Book

Department Description

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

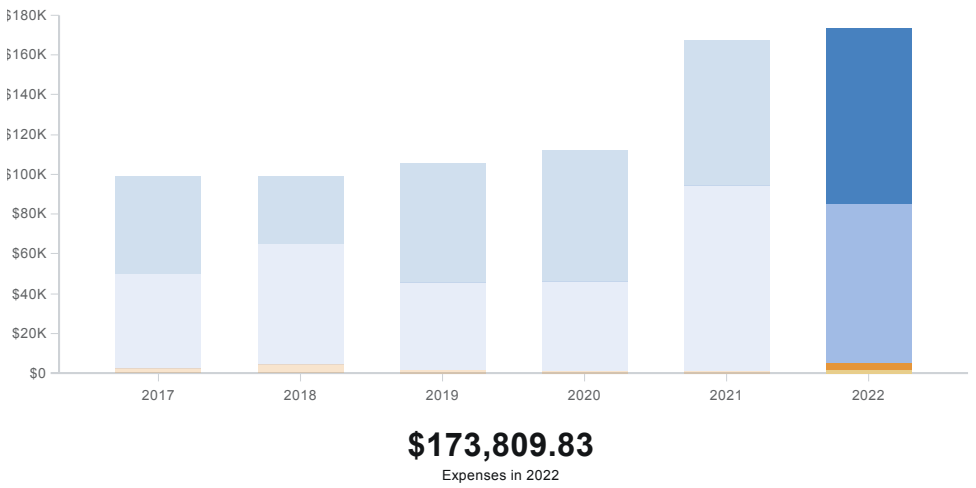
Organization Chart



Expenditure Trends Report

Coroner

Data Updated yesterday



$173,809.83

Expenses in 2022

Budget

Coroner

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$65,802	$73,367	$70,658	$89,005	$80,613
Purchased/Contracted Services	$44,758	$93,183	$52,235	$80,136	$70,170
Supplies and Materials	$1,183	$1,110	$1,400	$3,021	$1,700
Interfund/Interdepartmental Charges	$0	$0	$1,700	$1,648	$1,656
TOTAL	**$111,744**	**$167,660**	**$125,993**	**$173,810**	**$154,139**

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Animal Services

Fiscal Year 2022-2023 Budget Book

Mission Statement

Saving Animals, Serving People

Department Description

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 Services department serves both public safety role, with four Animal Control Officers to answer calls pertaining to animal welfare and aggressive animal cases, and a humane role with an animal shelter program designed to find new homes for stray and unwanted pets. The Department strives to adopt out all animals brought in, and has also instituted a trap-neuter-release program to help control the feral cat population.

Strategic Goals

1) To continue high percentage of live animal outcomes and less intake of homeless and mistreated animals
2) To ensure that all adoptable animals are altered prior to leaving the shelter for adoption
3) To grow the new inmate/dog rehabilitation program "Fostering Freedom" with our parters at the Correctional Institute
4) To continue our "no-kill" status with our Best Friends National Animal Society partnership (In order to be considered "no-kill", the shelter must have 90% live outcome rate - and we strive to not only meet that number, but to exceed it.) Our goal is to keep raising the bar rather than settling to meet the standards.

Objectives

1) To be more proactive in the field with increased animal control involvement with the community to provide more education on animal welfare and proper pet care
2) Provide more humane enforcement focus in the areas of the County with the greater need of over-population areas
3) Return to visiting schools to share education about animal welfare with youth
4) Spend more time meeting with animal owners who need assistance and offer resources to help them care for their animals
5) Continue to work closely with our local low-cost spay/neuter clinic to ensure that all animals are altered prior to being adopted from the Animal Shelter
6) Utilize increased number of full-tme staff to work toward all of these goals

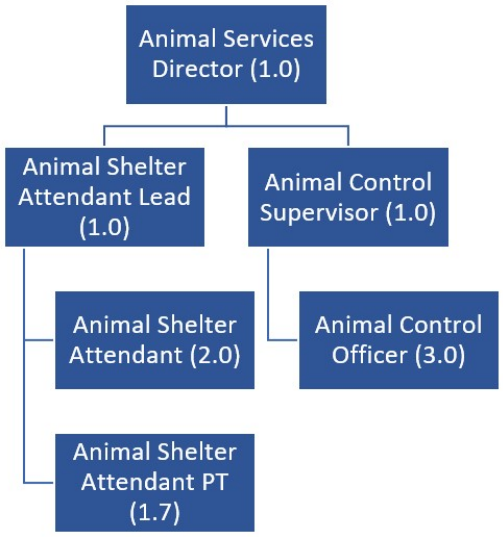
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Intakes/Housing of Homeless Animals (D...	1791	1450	1170	1100	1000	Animal Services	1
Adoptions/Rescues	833	877	800	850	875	Animal Services	1
Adoptions: Dog	294	249	240	250	275	Animal Services	1
Adoptions: Cat	202	196	175	185	195	Animal Services	1
Rescue/Transfer: Dog	282	373	260	275	275	Animal Services	1
Rescue/Transfer: Cat	55	59	125	150	175	Animal Services	1
Return to Owners	199	179	170	160	150	Animal Services	1
Euthanasia	508	226	120	100	75	Animal Services	1
Animal Control Calls/Complaints	1940	1707	1567	1500	1450	Animal Services	1
Citations Given	75	96	85	100	115	Animal Services	1

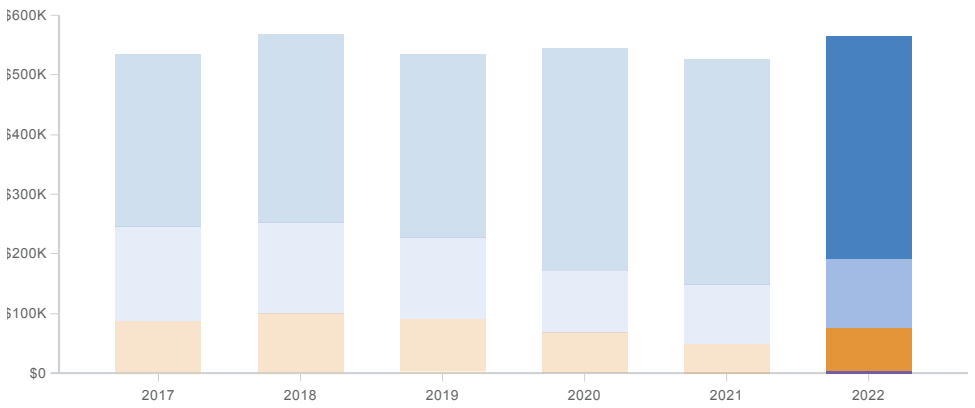
Organization Chart



Expenditure Trends Report

Animal Services

Data Updated yesterday



$564,465.63

Expenses in 2022

Budget

Animal Services

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2023 Budget
Personnel Costs & Employee Benefits	$372,288	$376,967	$404,410	$326,484	$395,145
Supplies and Materials	$103,925	$99,461	$101,200	$101,769	$102,000
Purchased/Contracted Services	$67,483	$49,485	$62,830	$58,461	$62,830
Interfund/Interdepartmental Charges	$0	$0	$3,400	$1,690	$3,400
Capital Outlays	$0	$0	$0	$0	$1,500
Other Costs	$91	$0	$200	$0	$200
TOTAL	**$543,787**	**$525,914**	**$572,040**	**$488,404**	**$565,075**

Roads

Fiscal Year 2022-2023 Budget Book

Mission Statement

The mission of the Public Works Division is to make Bulloch County the leading place to live and work by providing the highest quality services to the citizens while giving our employees a safe, amicable work environment.

Department Description

To maintain all County owned roadway infrastructure and to provide the traveling public with safe, reliable, and aesthetically pleasing public by-ways; and to 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 of any county 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.

Strategic Goals

1) Continue to provide Bulloch County with safe, quality dirt and paved roadways
2) Promote a positive increas in morale and teamwork amongst staff members
3) Prioritize staff safety

Objectives

1) Continue to evaluate the effectiveness of our daily routes and schedules and make changes where resources allow
2) Weekly safety meetings and trainings will continue to be presented to employees to encourage employee knowledge and workplace safety. We will continue to guide and train our employees in the responsibilities assigned to help promote and support the next generation of leaders.

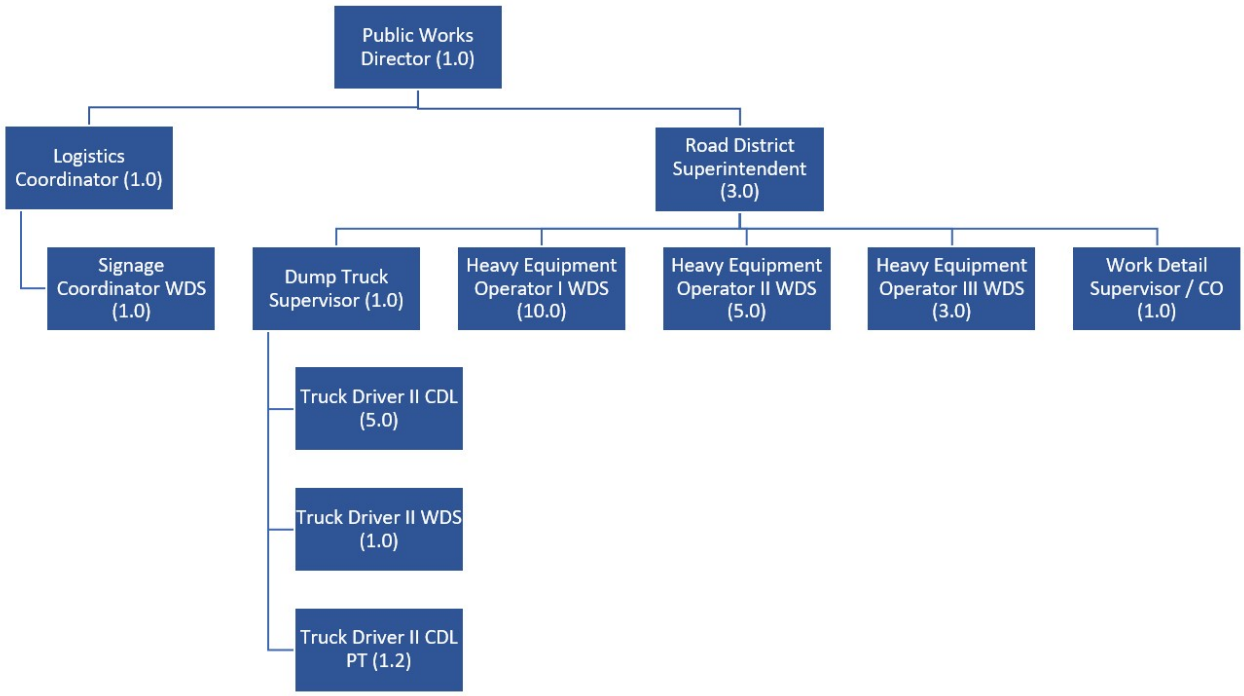
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Paved Road Maintenance (Mileage)	553	553	553	553	553	Roads	1
Dirt Road Maintenance (Mileage)	657	657	657	657	657	Roads	1
Storm Recovery	1	1	0	0	0	Roads	1
# of safety meetings	N/A	N/A	52	52	52	Roads	1

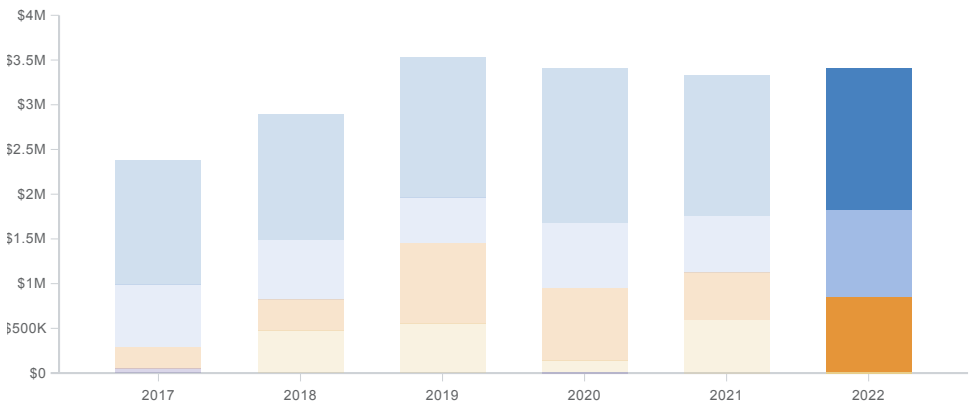
Organization Chart



Expenditure Trends Report

Roads

Data Updated yesterday



$3,403,314.53

Expenses in 2022

Budget

Roads

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$1,732,850	$1,575,677	$1,948,656	$1,589,464	$2,229,323
Supplies and Materials	$719,748	$630,340	$554,508	$963,237	$934,649
Purchased/Contracted Services	$806,914	$533,523	$489,765	$840,714	$720,305
Interfund/Interdepartmental Charges	$136,475	$588,555	$6,375	$6,983	$7,864
Capital Outlays	$7,877	$0	$0	$1,567	$0
Other Costs	$951	$1,451	$1,050	$1,351	$1,050
TOTAL	**$3,404,816**	**$3,329,545**	**$3,000,354**	**$3,403,315**	**$3,893,191**

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Solid Waste

Fiscal Year 2022-2023 Budget Book

Mission Statement

To promote and encourage disciplined and mindful disposal of household and yard waste and limited recyclable materials (tires and metal). To manage this responsibility in the most economical process for the citizens.

Department Description

The Solid Waste Department is charged with providing waste and limited 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.

Strategic Goals

1) Continue to serve all convenience centers with the communities they serve in mind. With the always growing population in Bulloch County, we are tasked with being ready to change the plan of action and adapt to the needs of the residents while battling shortages and inflationary factors.
2) Maintain a level of service that keeps all centers operational and available for use by the public.

Objectives

1) Continues to evaluate the effectiveness of our daily routes, center arrangements and schedules
2) The Solid Waste progam will continue to evolve as we expect to receive a consultant report soon advising how best to move forward with waste collection and dispoosal, as well as options for recycling
3) Weekly meetings with drivers and supervisors to allow will provide communication throughout the department to make sure we are working together toward the goals of the department

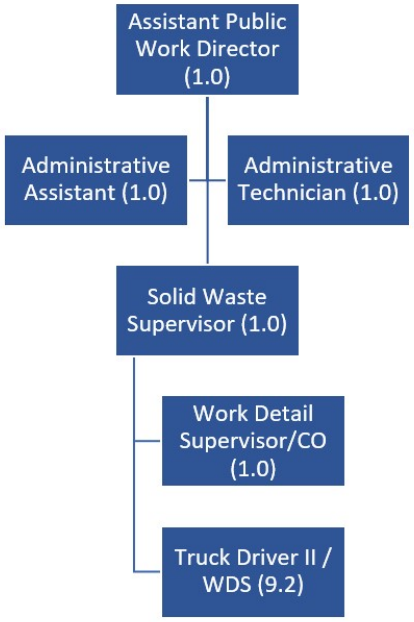
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Solid Waste Tonnage	20181	20000	20000	20000	20000	Solid Waste	1
Recycle Cardboard Tonnage	0	0	120	0	0	Solid Waste	1
Recycled Glass Tonnage	0	0	0	0	0	Solid Waste	1
Recycled Metal Tonnage	0	0	500	500	500	Solid Waste	1

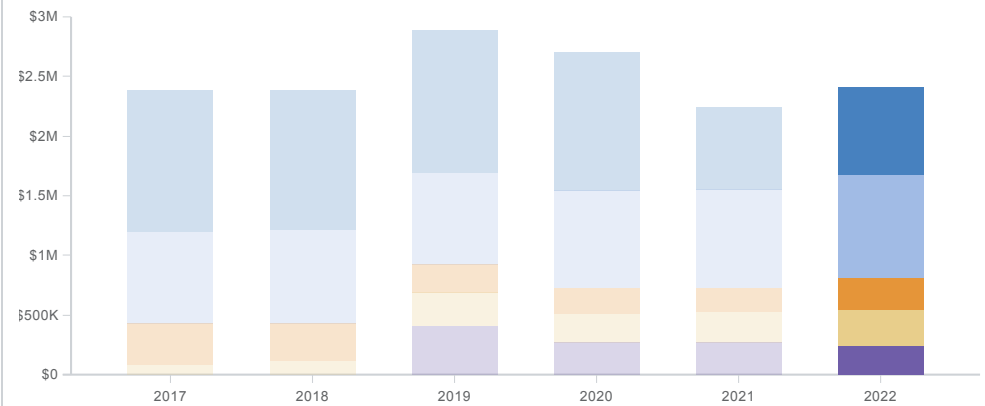
Organization Chart



Expenditure Trends Report

Solid Waste

Data Updated yesterday



$2,403,014.13

Expenses in 2022

Budget

Solid Waste

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$1,161,106	$686,217	$927,772	$728,592	$932,702
Other Costs	$821,366	$830,578	$821,100	$863,131	$876,100
Purchased/Contracted Services	$234,871	$258,977	$244,075	$305,573	$311,553
Capital Outlays	$269,745	$268,437	$262,000	$237,156	$262,000
Supplies and Materials	$220,676	$198,130	$221,530	$268,562	$333,530
TOTAL	**$2,707,764**	**$2,242,339**	**$2,476,477**	**$2,403,014**	**$2,715,885**

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Fleet Management

Fiscal Year 2022-2023 Budget Book

Mission Statement

To deliver safe, cost efficient and effective service to the County fleet while providing departments and agencies with safe, reliable vehicles and equipment for day-to-day operations.

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.

Strategic Goals

1) Change or upgrade fleet management software
2) Develop a more effiicient and solid maintenance plan and schedule
3) Continue looking for ways to be cost efficient while keeping safety as our foremost responsibility

Objectives

1) Maximize effifciency, increase productivity and improve safety for the fleet department and County departments' vehicles and drivers
2) Trim maintenance costs
3) Implement vehicle and equipment tracking and monitoring
4) Improve communication between departments and fleet staff

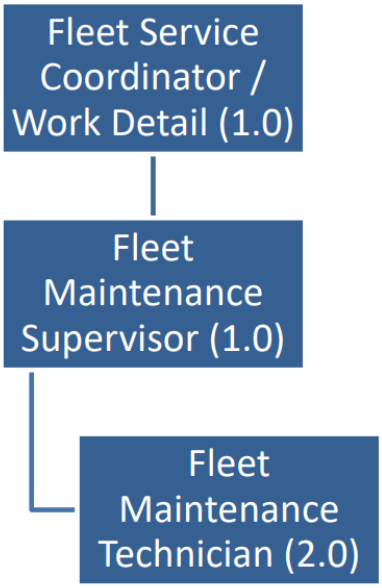
Performance Measures

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Total Number of Vehicles in Fleet	314	309	310	315		Fleet Management	1
Number of Sheriff Vehicles/Trucks	87	85	85	90		Fleet Management	1
Number of Pickup Trucks	114	115	115	115		Fleet Management	1
Number of Fire Trucks	33	30	30	31		Fleet Management	1
Number of Ambulances	10	9	9	10		Fleet Management	1
Number of Roll-off Trucks/Grapple Trucks	9	8	12	12		Fleet Management	1
Average Age of Fleet	8	9	9	9		Fleet Management	1

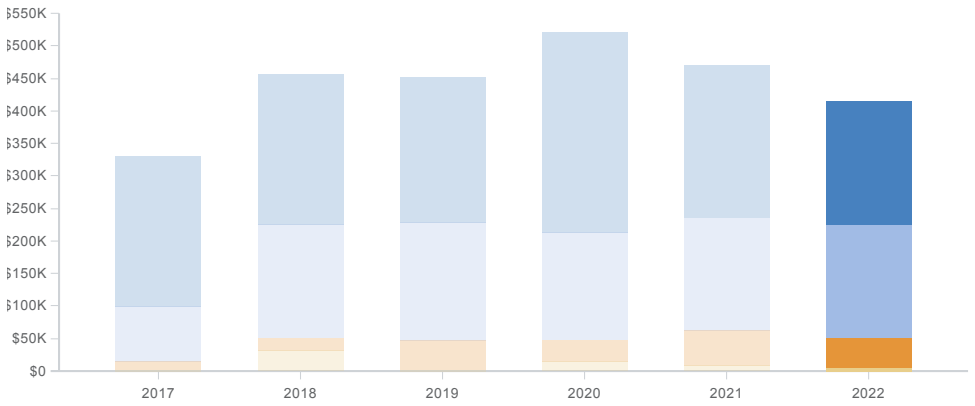
Organization Chart



Expenditure Trends Report

Fleet Management

Data Updated yesterday



$415,913.95

Expenses in 2022

Budget

Fleet

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$307,592	$236,185	$306,447	$191,489	$335,059
Supplies and Materials	$165,802	$171,355	$150,900	$175,323	$181,000
Purchased/Contracted Services	$32,964	$54,721	$44,065	$43,602	$52,781
Capital Outlays	$14,418	$8,290	$8,700	$5,500	$0
TOTAL	**$520,776**	**$470,551**	**$510,112**	**$415,914**	**$568,840**

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Public Health

Fiscal Year 2022-2023 Budget Book

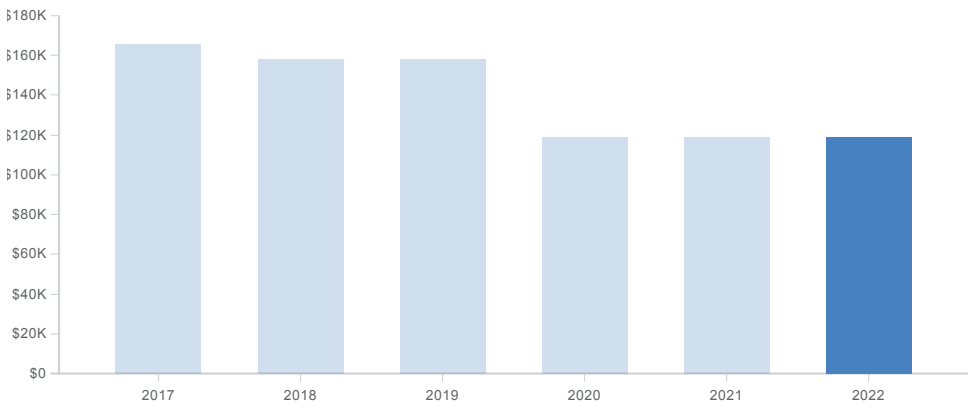
Program Description

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.

Expenditure Trends Report

Public Health

Data Updated yesterday



$118,650.00

Expenses in 2022

Budget

Public Health

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$118,650	$118,650	$118,650	$118,650	$118,650
TOTAL	**$118,650**	**$118,650**	**$118,650**	**$118,650**	**$118,650**

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Mental Health

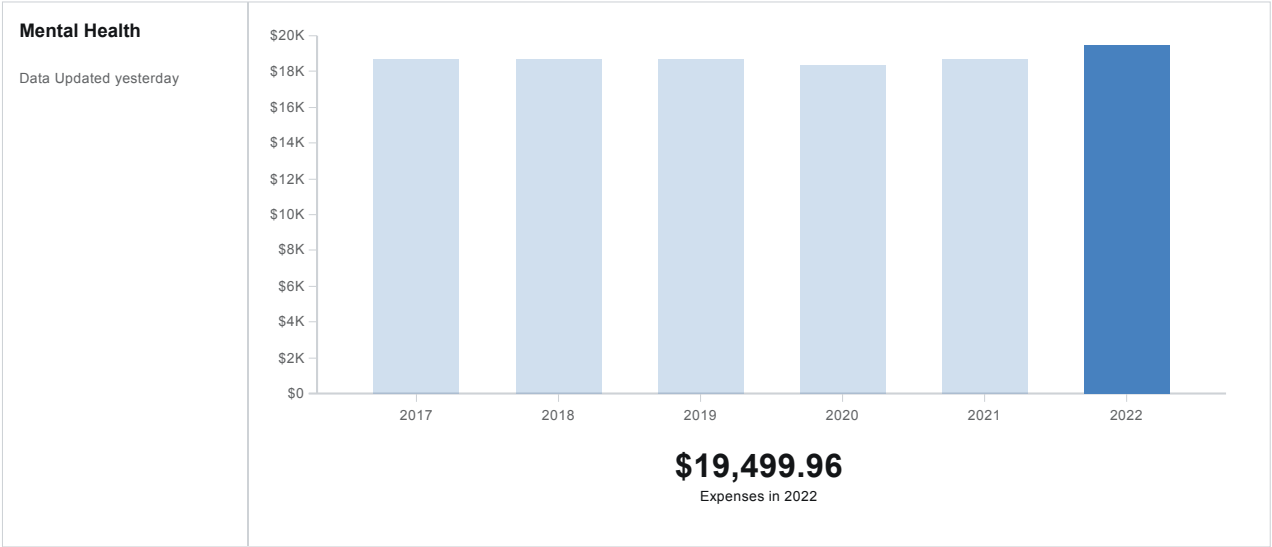
Fiscal Year 2022-2023 Budget Book

Program Description

An allocation is made to the Pineland Behavioral Health and Developmental Disabilities (BHDD) Community Services Board for mental health services provided in Bulloch County. Pineland BHDD's mission is to develop and provide a wide array of services needed to minimize the impact of mental illness, developmental disabilities, and addictive disease in the lives of those they serve and their families, while supporting their inclusion within the community. Pineland BHDD is a public, not-for-profit, state governmental agency that provides services regardless of ability to pay, in an eight county region under the Department of Behavioral Health and Developmental Disabilities. Pineland has a Governing Board comprised of citizens from each of the counties served. Pineland BHDD serves over 7,000 citizens with disabilities and has a well-trained workforce of 375+ dedicated employees.

One specific Pineland BHDD program that Bulloch County has supported is known as High Hope. 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. In the past, Bulloch County has maintained a separate budget line for the High Hope program, but for fiscal year 2023, that amount has been combined with the other amount allocated for Pineland, since the funds go to the same place. This is an administrative change only and will not effect the funding level for this program.

Expenditure Trends Report



Budget

Mental Health

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$18,350	$18,700	$19,500	$19,500	$19,500
TOTAL	**$18,350**	**$18,700**	**$19,500**	**$19,500**	**$19,500**

DFACS

Fiscal Year 2022-2023 Budget Book

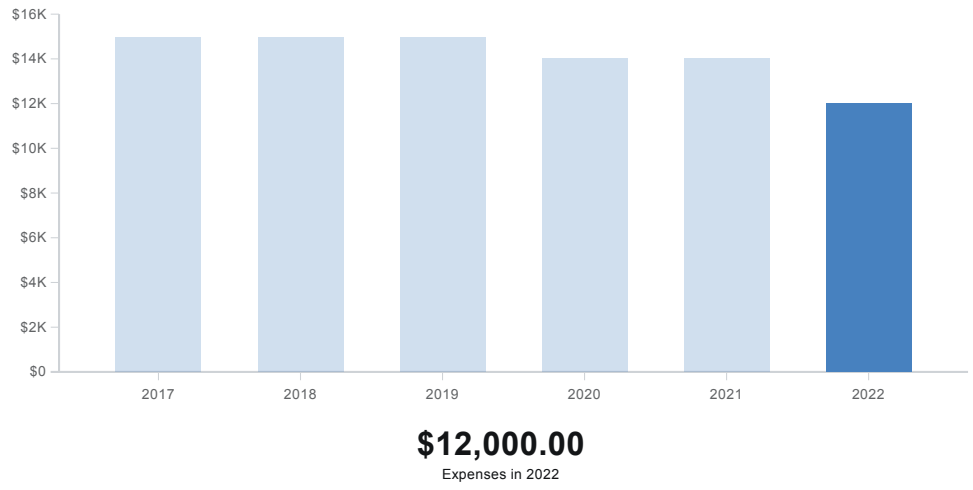
Program Description

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.

Expenditure Trends Report

DFACS

Data Updated yesterday



$12,000.00

Expenses in 2022

Budget

DFACS

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$14,000	$14,000	$12,000	$12,000	$12,000
TOTAL	**$14,000**	**$14,000**	**$12,000**	**$12,000**	**$12,000**

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Pauper Burials

Fiscal Year 2022-2023 Budget Book

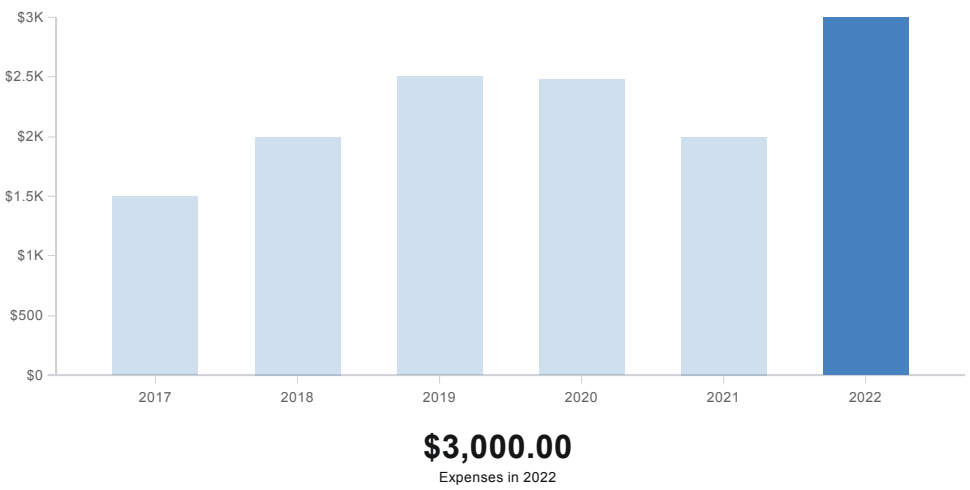
Program Description

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.

Expenditure Trends Report

Pauper Burials

Data Updated yesterday



Budget

Pauper Burials

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$2,475	$2,000	$3,000	$3,000	$3,000
TOTAL	**$2,475**	**$2,000**	**$3,000**	**$3,000**	**$3,000**

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DFACS Building and Plant

Fiscal Year 2022-2023 Budget Book

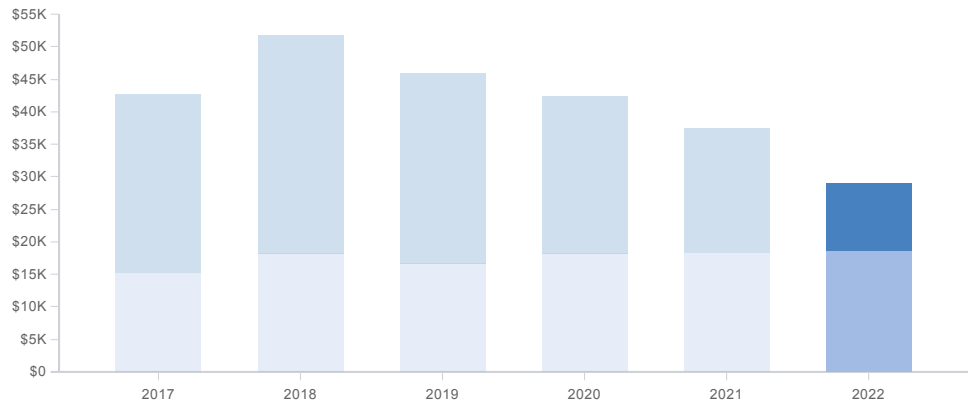
Program Description

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.

Expenditure Trends Report

DFACS Building and Plant

Data Updated yesterday



$28,989.05

Expenses in 2022

Budget

DFACS Building and Plant

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$24,207	$19,272	$31,300	$10,478	$21,300
Purchased/Contracted Services	$18,192	$18,192	$15,160	$18,511	$15,160
TOTAL	**$42,399**	**$37,464**	**$46,460**	**$28,989**	**$36,460**

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Transportation Services

Fiscal Year 2022-2023 Budget Book

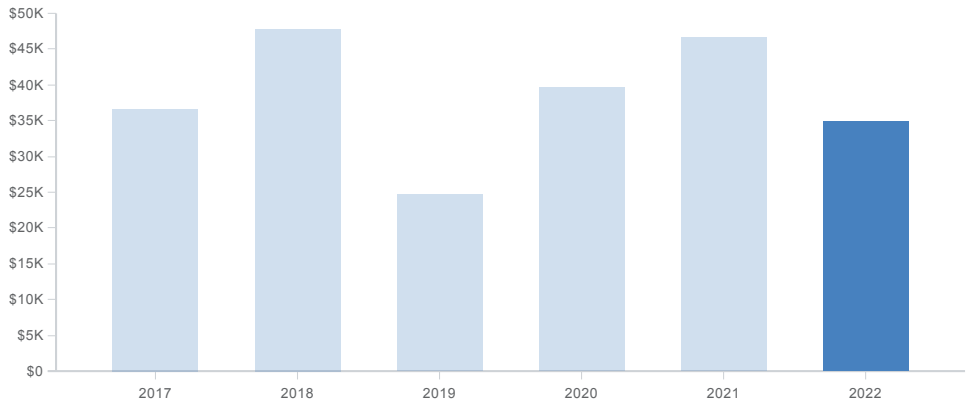
Program Description

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.

Expenditure Trends Report

Transportation Services

Data Updated yesterday



$34,875.03

Expenses in 2022

Budget

Transportation Services

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$39,625	$46,708	$38,000	$34,875	$48,850
TOTAL	**$39,625**	**$46,708**	**$38,000**	**$34,875**	**$48,850**

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Action Pact

Fiscal Year 2022-2023 Budget Book

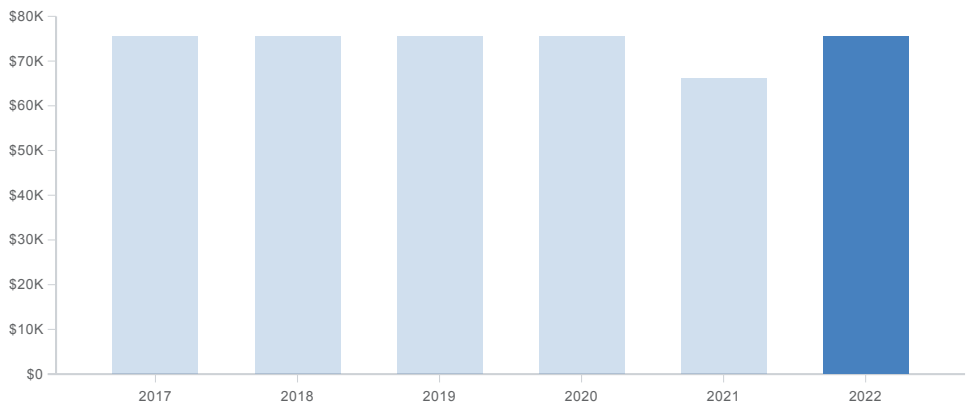
Program Description

The purpose for this budget division is to provide cash assistance 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.

Expenditure Trends Report

Action Pact

Data Updated yesterday



$75,600.00

Expenses in 2022

Budget

Action Pact

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$75,600	$66,000	$75,600	$75,600	$79,380
TOTAL	**$75,600**	**$66,000**	**$75,600**	**$75,600**	**$79,380**

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Library

Fiscal Year 2022-2023 Budget Book

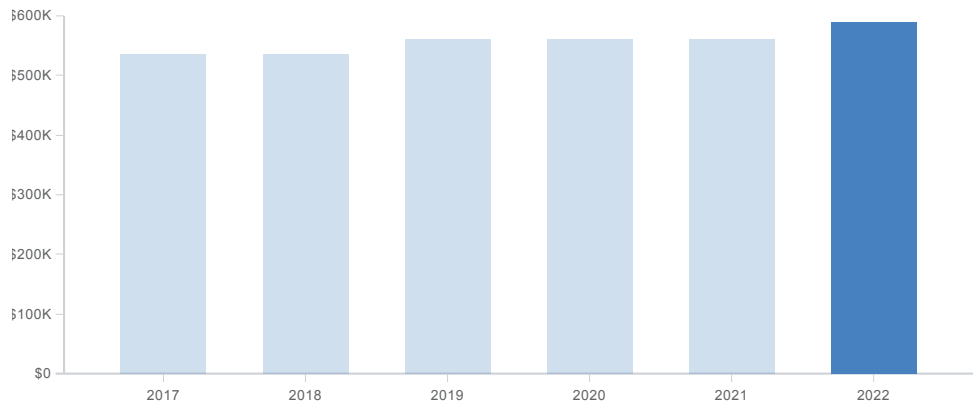
Program Description

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.

Expenditure Trends Report

Library

Data Updated yesterday



$590,169.96

Expenses in 2022

Budget

Library

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$562,065	$562,065	$590,170	$590,170	$590,170
TOTAL	**$562,065**	**$562,065**	**$590,170**	**$590,170**	**$590,170**

Table of Contents

Recreation Administration

Fiscal Year 2022-2023 Budget Book

Mission Statement

Dedicated to providing superior customer service, sound accounting practices, and exceptional marketing and special events for Bulloch County citizens and visitors.

Department Description

This 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 department endeavors 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.

Strategic Goals

1) Adhere to HR procedures for part-time employees
2) Implement procedures to improve and maximize the effectiveness of internal accounting procedures
3) Continue to look at new and innovative marketing strategies and special events to enhance the quality of life for our citizens.

Objectives

We will work toward our goals and utilitize periodic reviews of our performance measures to track our progress.

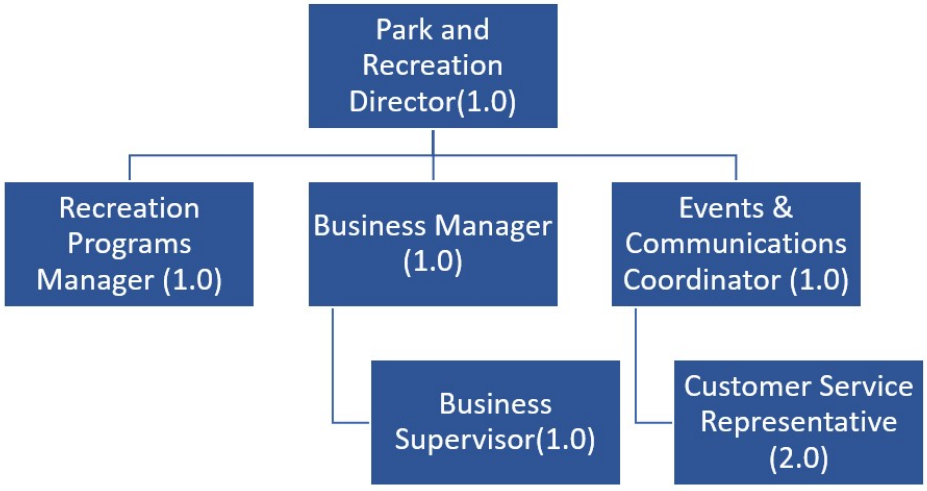
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
www.bullochrec.com website visits	55346	49500	46000	80019	using different tracking method for...	Recreation - Administration	1
Social Media Followers		8120	10445	81100	using different tracking method for...	Recreation - Administration	1
Social Media Impressions/Reach		362900	385000	173251	using different tracking method for...	Recreation - Administration	1
Online Transactions	751	947	1300	19941	21000	Recreation - Administration	1
# of Orientations held (Rec HR liaison assisted)			40	6	6	Recreation - Administration	1
# of Orientation attendees (new hires, rehires, addt'l ...			586	513	550	Recreation - Administration	1
# of Separations completed (PAF, calculate earnings,...			205	456	500	Recreation - Administration	1
Donations (Scholarship / Stirrup Some Donations)			1312	30887	1000	Recreation - Administration	1
Website Visit: splashintheboro.com				72161	using different tracking method for...	Recreation - Administration	1
Social Media Impressions / Reach				676091	using different tracking method for...	Recreation - Administration	1
Social Media Followers				607328	using different tracking method for...	Recreation - Administration	1

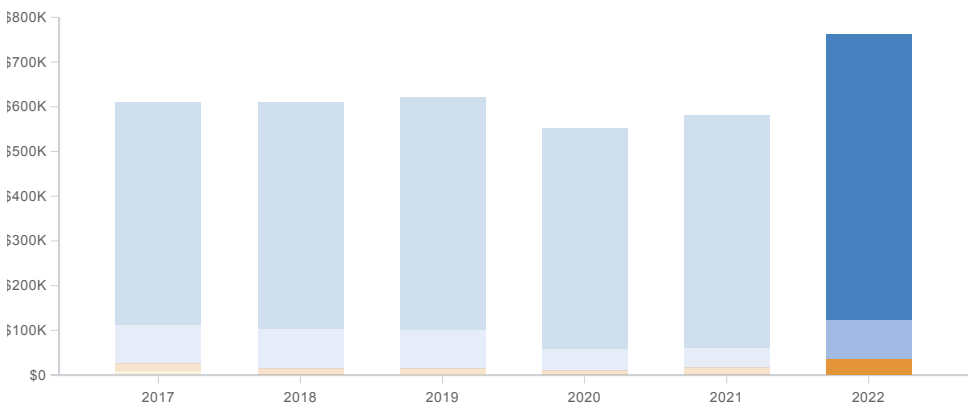
Organization Chart



Expenditure Trends Report

Recreation Administration

Data Updated yesterday



$763,113.03

Expenses in 2022

Budget

Rec Admin

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$493,180	$520,827	$551,681	$640,255	$714,274
Purchased/Contracted Services	$49,765	$44,293	$76,945	$88,346	$115,400
Supplies and Materials	$8,448	$15,278	$12,400	$33,537	$31,500
Capital Outlays	$0	$0	$0	$975	$0
TOTAL	**$551,393**	**$580,399**	**$641,026**	**$763,113**	**$861,174**

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Athletics

Fiscal Year 2022-2023 Budget Book

Mission Statement

The BCRPD Athletics Division provides a quality experience for the citizens of Bulloch County to participate in both youth and adult athletic activities. We maintain a high standard in the services we provide; from beautiful facilities, to quality and safe equipment, to highly trained staff. Our mission is to leave an impact on every participant and create incredible experiences and memories for everyone that steps on the court or field.

Department Description

The BCRPD Athletics Division facilitiates numerous athletic programs for Bulloch County residents and non-residents. 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.

Strategic Goals

1) Facilitate and host major third-party athletic tournaments.
2) Purchase new football pads and helmets.
3) Construct new batting cages near Field 10 at Mill Creek.
4) Resurface all county-wide batting cages and on-deck pads.

Objectives

1) Work with existing operation budget to purchase necessary materials.
2) Apply for grants pertaining to elevating our programming

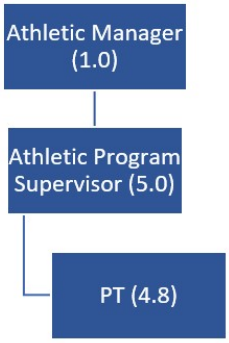
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Youth League and Specialized Sports Participation	3346	3500	2685	4100	5250	Athletics	1
Youth Events, Camps and Clinics	574	615	191	600	600	Athletics	1
Adult League Play Participation	557	570	325	650	450	Athletics	1
Number of Volunteers		202	371	500	550	Athletics	1
Grants Applied For		1	1	1	1	Athletics	1
Total Number of Volunteer Hours		12120	6142	25000	27500	Athletics	1
# Fields Used for Tournaments			12	15	17	Athletics	1
# of recreational activities offered			10	18	22	Athletics	1
Track Participation			96	170	250	Athletics	1
Athletic Concession Revenue	64142	13975	40000	70000	70000	Athletics Concessions	1
Operating Days for 3FC			42	50	50	Athletics Concessions	1
Operating Days for 4FC			44	50	50	Athletics Concessions	1
Operating Days for 5FC			53	60	60	Athletics Concessions	1

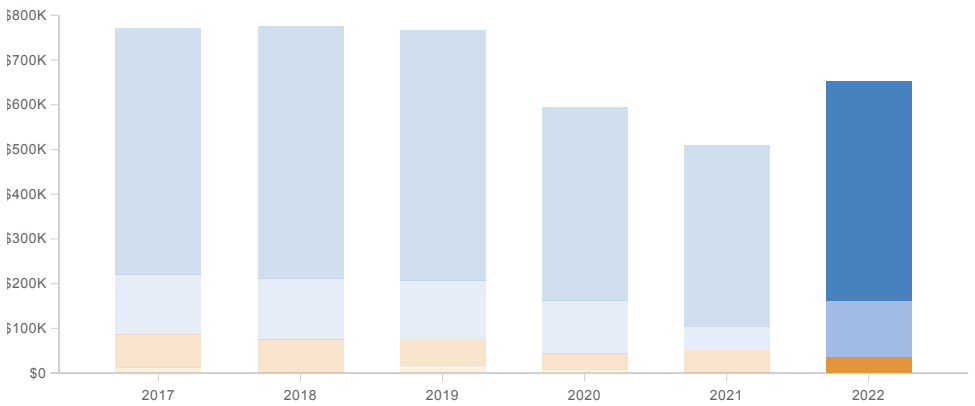
Organization Chart



Expenditure Trends Report

Athletics

Data Updated yesterday



$654,565.13

Expenses in 2022

Budget

Athletics

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$432,260	$407,653	$447,498	$493,893	$589,923
Supplies and Materials	$118,143	$49,178	$138,940	$124,800	$158,800
Purchased/Contracted Services	$37,200	$52,170	$54,735	$35,872	$55,235
Capital Outlays	$7,832	$0	$0	$0	$0
TOTAL	**$595,435**	**$509,001**	**$641,173**	**$654,565**	**$803,958**

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Concessions

Fiscal Year 2022-2023 Budget Book

Mission Statement

Provide food and service that delivers quality 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.

Strategic Goals

1) Work on solutions to alleviate the problem of a slow supply chain and inflation cost.
2) Begin to prep food and be ready one hour ahead of practice/game/event schedule.
3) Improve customer service by being more cordial and responsive to our customers.
4) Work toward a faster, more efficient service experience for every customer.

Objectives

1) Secure backup food and supply vendors to help with acquiring concessions products in a timely manner.
2) Each employee will go through extensive training on MyRec, customer service etiquette, and better overall understanding of our concessions objectives and goals.
3) Maintain two open windows to cut down on wait times. Also start taking pre-orders while customers are waiting in line to allow preparation of food orders prior to the customer reaching the counter to pay.

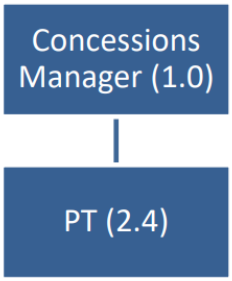
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Athletic Concession Revenue	64142	13975	40000	70000	70000	Athletics Concessions	1
Operating Days for 3FC			42	50	50	Athletics Concessions	1
Operating Days for 4FC			44	50	50	Athletics Concessions	1
Operating Days for 5FC			53	60	60	Athletics Concessions	1

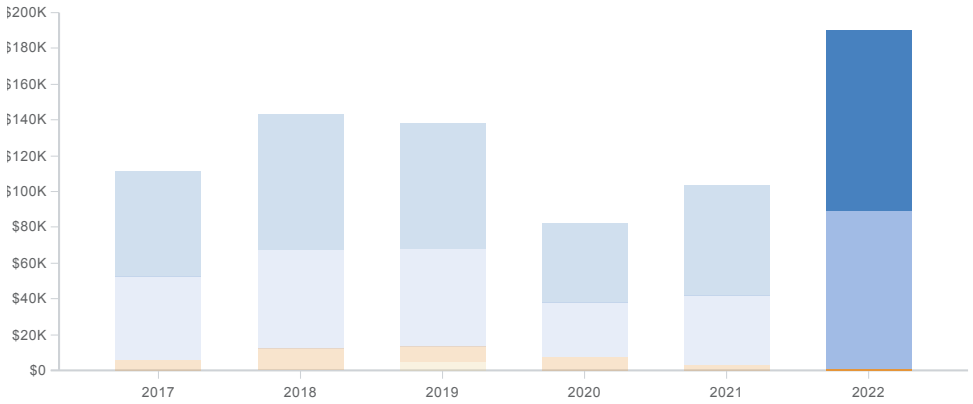
Organization Chart



Expenditure Trends Report

Concessions

Data Updated yesterday



$190,039.86

Expenses in 2022

Budget

Concessions

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$44,053	$61,302	$74,254	$101,144	$79,778
Supplies and Materials	$30,287	$38,943	$55,000	$88,182	$60,000
Purchased/Contracted Services	$7,635	$2,907	$4,680	$714	$8,680
Capital Outlays	$0	$47	$0	$0	$0
TOTAL	**$81,975**	**$103,200**	**$133,934**	**$190,040**	**$148,458**

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Facility Operations

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide clean and safe facilities for program use and personal rentals for Bulloch County citizens.

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.

Strategic Goals

1) Keep all facilties in ready to use condition through proper maintanance.
2) Maintain and follow an equipment replacement schedule. Repair or replace damage equipment in a timely manner.

Objectives

1) Develop a plan to inspect facilities on a regular basis to ensure they are clean and safe.
2) Maintain open communication with Parks Div Manager and Government Buildings Manager to help with issues that can be handled in house.

Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Weekends on call			47	49	50	Facility Operations	1
Number of times tile floors are stripped/waxed			2	9	9	Facility Operations	1
Weekends trailheads bathrooms cleaned			50	50	50	Facility Operations	1
Rentals-Building			348	611	500	Facility Operations	1
Rentals-Pavilions			175	243	250	Facility Operations	1

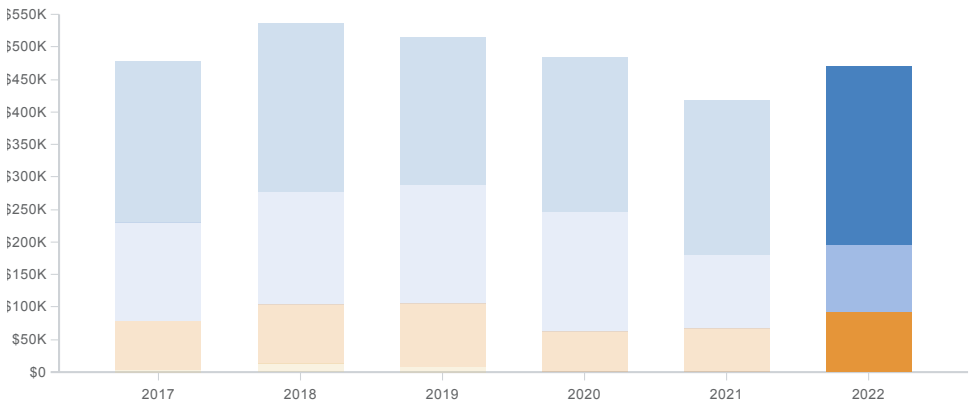
Organization Chart



Expenditure Trends Report

Facility Operations

Data Updated yesterday



$470,364.35

Expenses in 2022

Budget

Rec Facility Operations

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$238,962	$238,312	$264,800	$275,384	$271,640
Personnel Costs & Employee Benefits	$183,297	$113,851	$153,488	$103,193	$147,206
Purchased/Contracted Services	$62,434	$66,762	$115,730	$91,787	$109,872
Capital Outlays	$0	$0	$5,000	$0	$0
TOTAL	**$484,693**	**$418,925**	**$539,018**	**$470,364**	**$528,718**

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Agricultural Complex

Fiscal Year 2022-2023 Budget Book

Mission Statement

Provide the best quality facility and service to host agriculturally based events.

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. During FY 2022, the County purchased additional property adjacent to the Ag Complex with the intent to expand. Site planning will begin during FY 2023, and will include additional parking and additional RV hookups among other things.

Strategic Goals

1) Increase the overall number of rentals
2) Increase the number of non-livestock events
3) Work toward balancing program revenues with expenditures to become fully self-supported in regards to operating costs

Objectives

1) Promotion throughout the equine industry through direct solicitation of equine organizations.
2) Advertise the facility's capability of hosting meetings, lunches, etc. to local clubs and schools.
3) Implement increase of prices and fees in FY 2023 for the facility and its services to help the facility to be financially solvent regarding operating costs.

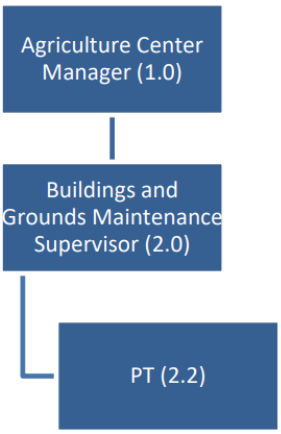
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Attendance In County	2759	1604	3320	7805	7000	Agriculture Complex	1
Attendance Out of County	2832	5564	3640	8465	7500	Agriculture Complex	1
Livestock \ Animal Events (Including Dogs)	12	18	18	30	30	Agriculture Complex	1
Non Livestock \ Animal Events (Including Dogs)	2	10	10	13	5	Agriculture Complex	1
Free To Public Events	13	20	20	28	27	Agriculture Complex	1
Events Charging Admission	1	1	2	2	3	Agriculture Complex	1
Private Events	0	7	8	6	2	Agriculture Complex	1
Weekend Event Rentals	12	19	14	32	32	Agriculture Complex	1
Weekday and Night Rentals	5	17	14	18	14	Agriculture Complex	1
Program Participation PUBLIC RIDING PROGRAM	151	389	600	686	450	Agriculture Complex	1
Facility Ratio of Cost vs. Revenue	0.21	0.05	0.75	0.9	0.9	Agriculture Complex	1
Website Visit		5160	6000	10070	9000	Agriculture Complex	1
Social Media Impressions / Reach		114788	125000	52406	50000	Agriculture Complex	1
Social Media Followers		2170	2375	4641	2500	Agriculture Complex	1

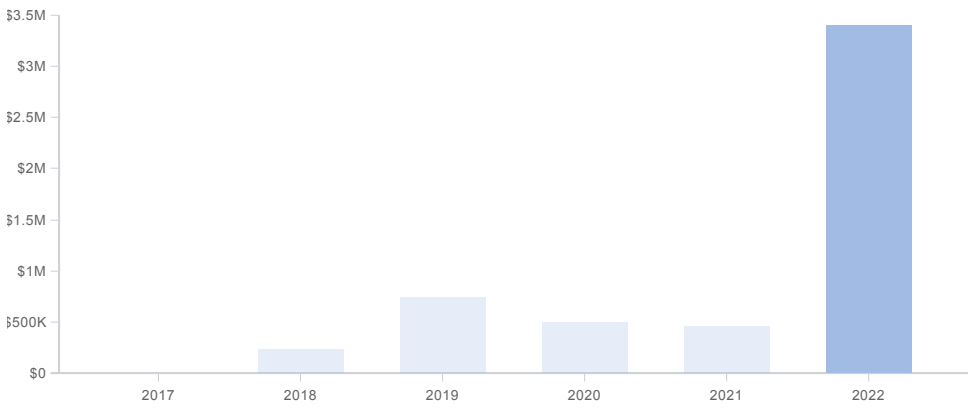
Organization Chart



Expenditure Trends Report

Ag Complex Expenditures

Data Updated 7 weeks ago



$3,395,858.83

Expenses in 2022

Budget

Agricultural Complex

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$31,250	$0	$0	$2,893,270	$0
Personnel Costs & Employee Benefits	$208,377	$185,759	$266,747	$216,709	$275,465
Supplies and Materials	$125,584	$137,740	$154,340	$162,697	$180,040
Debt Service	$103,672	$103,672	$103,672	$103,672	$0
Purchased/Contracted Services	$28,068	$26,092	$36,550	$31,192	$41,165
Other Costs	$5,427	$564	$7,500	$0	$7,500
TOTAL	**$502,378**	**$453,827**	**$568,809**	**$3,407,539**	**$504,170**

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Community Recreation

Fiscal Year 2022-2023 Budget Book

Mission Statement

Our Mission is to meet the needs of community for ages 2 - 102 through social, emotional, and recreational means, as well as allow creative, age-appropriate activities that facilitate the developmental needs of each age group. As staff, our job is to creatively program for individuals, families, children and adults to meet their leisure needs.

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.

Strategic Goals

1) Increase of 20% of families served in afterschool programming
2) Increase participation in school break camps and summer day camps by 30%
3) Increase the number of "programs" for families and children by doubling what was offered in 2021-22.
4) Increase participation in weekly senior adult programs by 15%, offering more variety in programming for seniors.

Objectives

1) Increase wages for part time staff to enable us to find quality and quantity in staffing for afterschool sites as well as summer camp sites.
2) Seek funding for new facility to house summer camp and school breaks; continue to seek help from Board of Education in using facilities.
3) Plan and implement a variety of programs already in the works (nerf night/oreo club/ stop & play/movie night, etc). Offering low cost programming ($5 per child) for fun brief programs seems to be our target.
4) Partner with other senior adult groups to engage in participation.

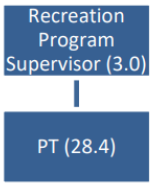
Performance Measure

Data

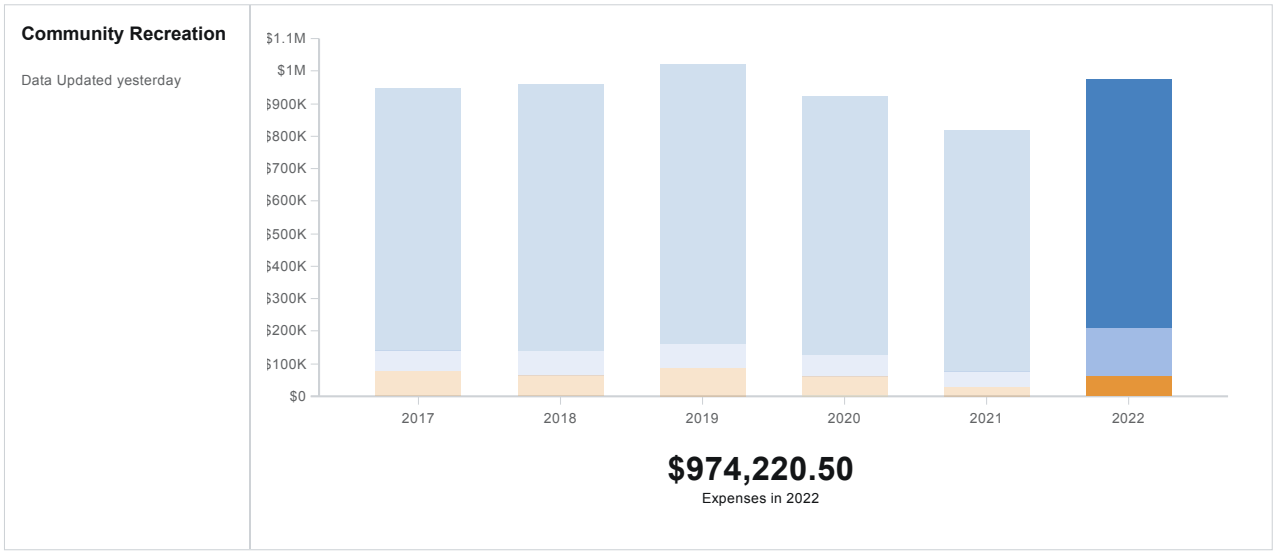
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
AfterSchool Programming	25063	19238	13577	20000	24000	Community Recreation	1
Camp Adventure Programming	2537	1411	1345	1400	2160	Community Recreation	1
Summer Day Camp Programming			960	1440	1530	Community Recreation	1
Instructional Programming	3310	3150	3600	3800	1000	Community Recreation	1
Senior Adults (Line Dancing/Quilting/Art participation #)	4380	4420	676	700	805	Community Recreation	1
Afterschool = Weekly registration numbers	37 weeks	29 weeks	34 weeks	37 weeks	37 weeks	Community Recreation	1
Camp Adventure = daily registration numbers	25 days	19 days	25 days	28 days	27 days	Community Recreation	1
Summer Day Camp = weekly registration numbers		5 weeks	6 weeks	9 weeks	9 weeks	Community Recreation	1
Senior Adults (line dancing; memberships; trips)					50 weeks	Community Recreation	1

Organization Chart



Expenditure Trends Report



Budget

Community Recreation

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$796,070	$744,116	$997,166	$763,573	$878,976
Supplies and Materials	$69,410	$48,252	$77,920	$148,590	$70,008
Purchased/Contracted Services	$57,338	$27,196	$85,560	$62,057	$89,343
Capital Outlays	$1,948	$0	$0	$0	$0
TOTAL	**$924,766**	**$819,565**	**$1,160,646**	**$974,221**	**$1,038,327**

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Parks & Grounds

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide safe and aesthetically pleasing parks and greenway for the citizens of Bulloch County to enjoy.

Department Description

The goal of this division is to maintain 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 division 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 81 acres are fine turf (athletic fields). A rigorous mowing schedule is needed to keep the turf at the desired height. All athletic fields are mowed twice a week during the summer (approximately 18 weeks). All other areas are mowed with zero turn mowers weekly during the summer months and as needed during the rest of the year. The recreational facilities have 24 irrigation systems with nearly 4,200 heads. In addition to the recreational facilities there are 4 county buildings with irrigation systems that have 510 heads. This is a total of 4,710 heads that are maintained. There are over 154,000 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.

Strategic Goals

1) Ensure work orders are submitted and tracked through the use of existing software.

Objectives

1) Provide additional training on work order software to ensure all employees are proficient on using the software and then enforce its use for all work orders.
2) Work out any set-up or other problems with the software system between management, the software vendor, and IT personnel.

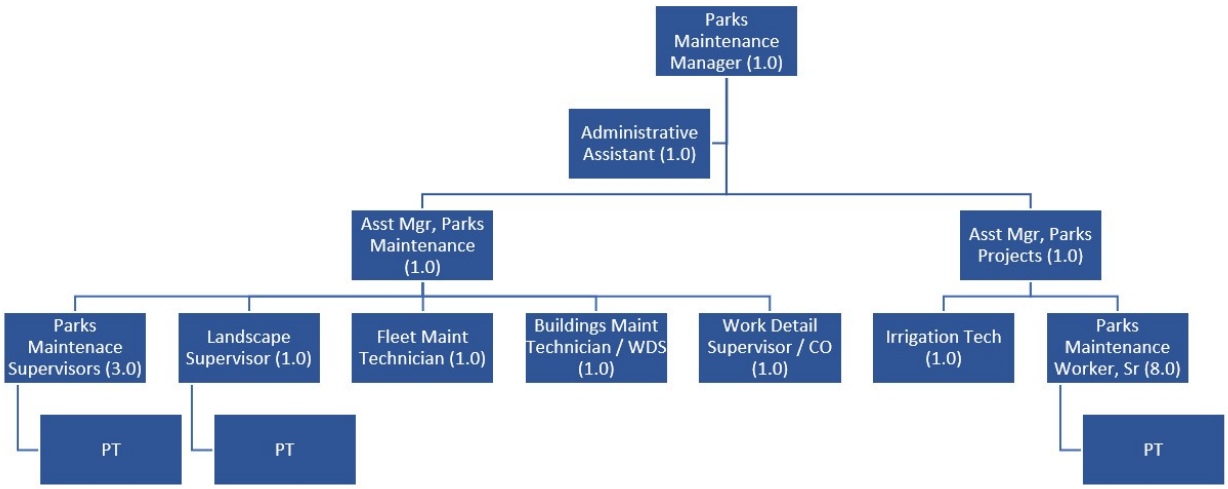
Performance Measure

Data

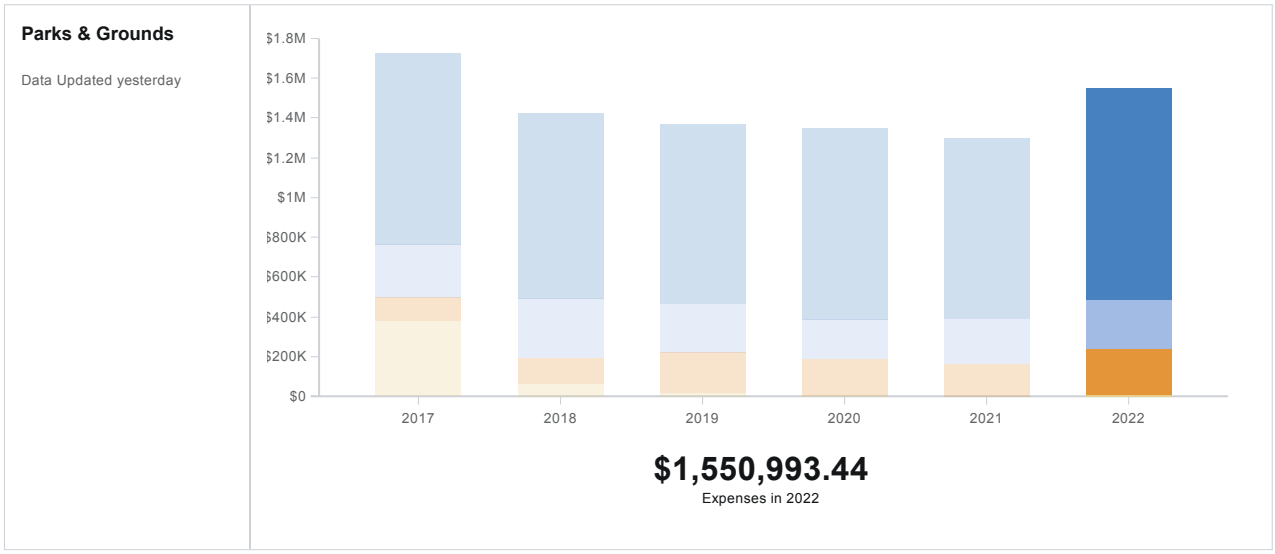
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
General Maintenance work orders completed	120	75	6	23	100	Parks and Grounds	1
Fleet Maintenance work orders completed	241	140	90	145	175	Parks and Grounds	1
Number of Park Acres per 1,000 Population	4	4	4	4	4	Parks and Grounds	1
Work Order Completed	89	75	96	168	250	Parks and Grounds	1
# of Building Structures Maintained	43	47	47	50	50	Parks and Grounds	1

Organization Chart



Expenditure Trends Report



Budget

Parks & Grounds

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$963,892	$912,066	$1,217,849	$1,065,512	$1,353,501
Supplies and Materials	$198,634	$227,481	$249,300	$248,872	$330,050
Purchased/Contracted Services	$183,455	$159,946	$218,885	$233,796	$247,915
Capital Outlays	$5,519	$0	$15,900	$2,664	$30,200
Other Costs	$150	$150	$150	$150	$150
TOTAL	**$1,351,649**	**$1,299,643**	**$1,702,084**	**$1,550,993**	**$1,961,816**

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Agricultural Resources

Fiscal Year 2022-2023 Budget Book

Mission Statement

The misssion of Bulloch County UGA Extension is to extend lifelong learning to Bulloch County residents through unbiased, research based education in agriculture, the environment, communities, youth and families.

Department Description

By linking the reources of The University of Georgia and Bulloch County government, Bulloch County Extension will help Bulloch citizens solve their problems through education by;
1) providing educational programs and technical support to agriculture and consumers,
2) educating citizens with timely, accurate and comprehensive information,
3) building coalitions to address issues facing communities, families and youth,
4) earning a reputation for integrity and respecting all people in whom we serve,
5) providing leadership training and opprtunities to serve for youth in grades 5-12 at local, district and state levels,
6) empowering youth to serve the community through youth driven service learning projects,
7) preparing youth in 5-12 grades in public speaking and presentation arts and
8) taking the lead to help citizens become healthier, more productive, financially independent and environmentally responsible.

Strategic Goals

1) Continue to initiate on-farm research to address critical issues facing Bulloch County farmers. The results of such information will be provided to help the sustainability and profitability of Bulloch County producers.
2) Cotton disease and nematodes are major issues confronting cotton farmers and white mold disease control in peanuts faces peanut producers in Bulloch County. Initiate research projects to focus on these issues.
3) Development of 4-H Project SAFE Trap/Skeet/Sporting Clays program in Bulloch County.
4) Recruit and train 2 to 3 new Project SAFE coaches for both archery and shotgun programs.
5) Successfully promote and host county-level project achievement competition for Bulloch County 4-H.

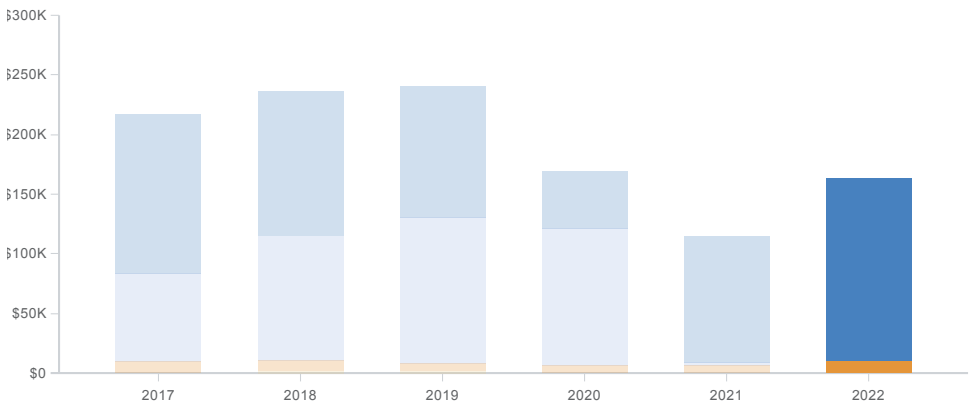
Objectives

These goals are set for 2022/23. The objectives will focus on the programmatics in the different program areas which will help accomplish the goals.

Expenditure Trends Report

Agricultural Resources

Data Updated yesterday



$162,692.43

Expenses in 2022

Budget

Ag Resources

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$48,655	$106,669	$232,880	$152,966	$232,505
Personnel Costs & Employee Benefits	$115,038	$1,994	$0	$75	$0
Supplies and Materials	$5,923	$6,313	$8,380	$9,652	$9,230
TOTAL	**$169,616**	**$114,976**	**$241,260**	**$162,692**	**$241,735**

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Building Inspection

Fiscal Year 2022-2023 Budget Book

Mission Statement

The Planning and Development Department seeks to protect, promote and enhance the health, safety and wellbeing of all citizens and visitors of Bulloch County. We strive to protect the environment and our natural resources through equitable enforcement of our ordinances. We seek to act in accordance within professional standards and practice to ensure we obtain and forever uphold the public interest and trust through our transactions.

Department Description

The Planning and Development Department seeks to create a safe, livable, and healthy community through the implementation of the Bulloch County Joint Comprehensive Plan "Smart Bulloch 2040." The department is authorized to employ 10 full time employees who carry out the daily activities of building inspections, code enforcement, and land use ordinance implementation.

Strategic Goals

1. Increase Efficiency for the Permitting Process
2. Expand Trade Knowledge of the building inspectors
3. Increase education opportunities for Code Enforcement Personnel
4. Increase percentage of permits applied for using the Citizen Self Serve portal
5. Implement a "one-stop" permit center for the Board of Commissioners
6. Develop a customer satisfaction survey for anonymous feedback of public interactions with the department.
7. Develop community outreach programs to educate communities about building and zoning enforcement.

Objectives

The department will seek to increase efficiency throught the building permit process. This will begin with steering a greater percentage of building permits and inspections to the online citizen self serve portal. The additional time allowed from online permit submittals will allow permit technicians to accurately moniter active permits and ensure inspections are performed, code violations are noticed, and each permit is closed in a timely manner. A well trained inspection force and code enforcement officers will increase effectiveness of the permit process and ensure compliance to the Bulloch County Code of Ordinances.

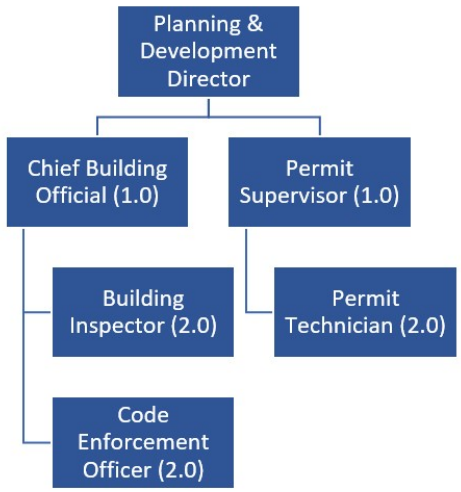
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Single-family Home Permits	294	330	328	325	322	Building Inspection	1
Manufactured Home Permits	110	143	149	145	165	Building Inspection	1
Total Building Permits	688	840	889	914	1015	Building Inspection	1
Single Family Permit Valuation	49685500	74112452	59732644	61800000	66823572	Building Inspection	1
Building Inspections	7337	10773	9770	9600	10817	Building Inspection	1
Land Disturbing Inspections	452	475	450	375	374	Building Inspection	1
Code Inspections	698	828	800	815	866	Building Inspection	1

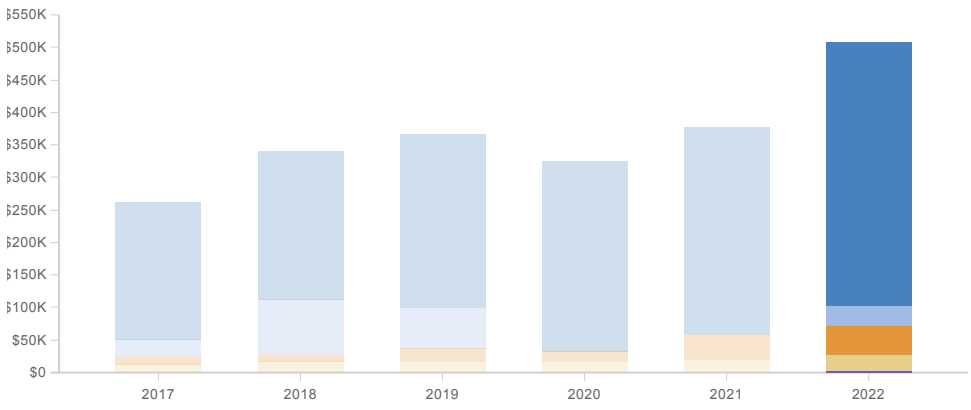
Organization Chart



Expenditure Trends Report

Building Inspection

Data Updated yesterday



$506,296.38

Expenses in 2022

Budget

Building Insp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$292,138	$318,646	$416,308	$404,285	$568,492
Purchased/Contracted Services	$17,002	$39,033	$38,595	$44,063	$45,915
Capital Outlays	$0	$0	$62,000	$30,992	$70,000
Supplies and Materials	$15,768	$18,867	$17,070	$25,720	$30,520
Interfund/Interdepartmental Charges	$0	$0	$1,275	$1,236	$1,242
TOTAL	**$324,908**	**$376,546**	**$535,248**	**$506,296**	**$716,169**

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Planning and Zoning

Fiscal Year 2022-2023 Budget Book

Mission Statement

The Planning and Development Department seeks to protect, promote and enhance the health, safety and wellbeing of all citizens and visitors of Bulloch County. We strive to protect the environment and our natural resources through equitable enforcement of our ordinances. We seek to act in accordance with professional standards and practice to ensure we obtain and forever uphold the public interest and trust through our transactions.

Department Description

The Planning and Development Department seeks to create a safe, livable, and healthy community through the implementation of the Bulloch County Joint Comprehensive Plan "Smart Bulloch 2040." The department is authorized to employ 10 full time employees who carry out the daily activities of building inspections, code enforcement, and land use ordinance implementation.

Strategic Goals

1. Increase Efficiency for the Planning Process
2. Expand planning knowledge of the planning and zoning personnel
3. Modify the zoning ordinance/develop new ordinances to reflect growth patterns currently experienced in Bulloch County
4. Develop an interactive GIS Zoning Database

Objectives

The Department will utlize E-Reviews as a tool to review, and approve plans/plats, reducing the overall time from application to approval. The Development Services Manager will serve as a liason between departments to build an effective framework for pre-development meetings and reviews. The new process should reduce trips to the planning office for the customer since questions will be answered at the beginning of the development process and revisions can be made though E-Reviews. Education and training for personnel will increase for the year to include conference attendance and course completion through the American Planning Association and American State Floodplain Managers Association. Additionally, the amount of growth experienced by Bulloch County has created a need to amend or create ordinances to accurately guide growth over the next twenty years. The Department anticipates several ordinance amendments with the possibility of a revised Future Land Use Map for the Joint Comprehensive Plan.

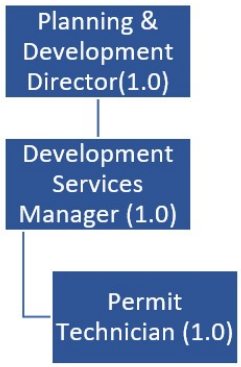
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Conditional Use Applications	27	14	13	12	12	Planning and Zoning	1
Variance Applications	15	21	22	33	37	Planning and Zoning	1
Rezone Applications	27	15	11	15	7	Planning and Zoning	1
Department Reviews	23	20	18	45	47	Planning and Zoning	1
Sketch Plan Application	2	10	6	6	8	Planning and Zoning	1
Preliminary Plat	1	3	5	5	7	Planning and Zoning	1
Final Plat	2	11	9	9	8	Planning and Zoning	1
Text Amendment	17	4	2	2	5	Planning and Zoning	1
Development of Regional Impacts Proce...					1	Planning and Zoning	1

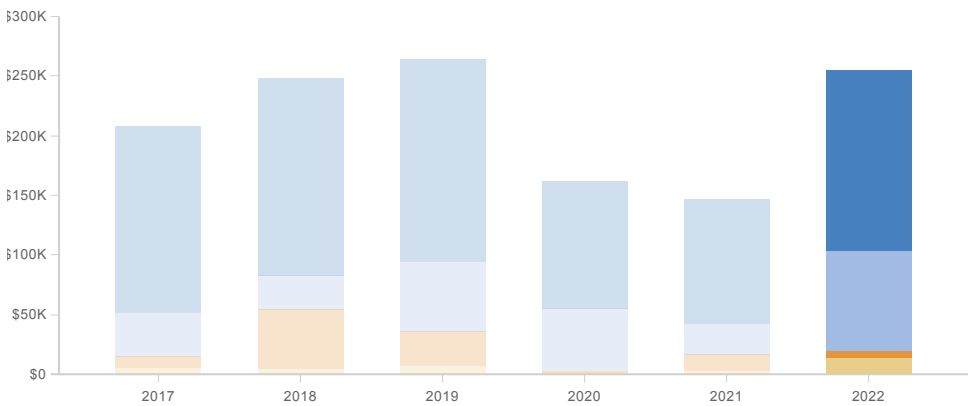
Organization Chart



Expenditure Trends Report

Planning and Zoning

Data Updated yesterday



$255,309.03

Expenses in 2022

Budget

Planning & Zoning

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$107,099	$104,769	$266,509	$152,466	$201,979
Purchased/Contracted Services	$52,375	$24,675	$43,570	$83,745	$92,990
Capital Outlays	$700	$13,920	$37,000	$6,389	$0
Supplies and Materials	$2,032	$2,972	$5,100	$12,709	$5,100
TOTAL	**$162,205**	**$146,335**	**$352,179**	**$255,309**	**$300,069**

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Economic Development

Fiscal Year 2022-2023 Budget Book

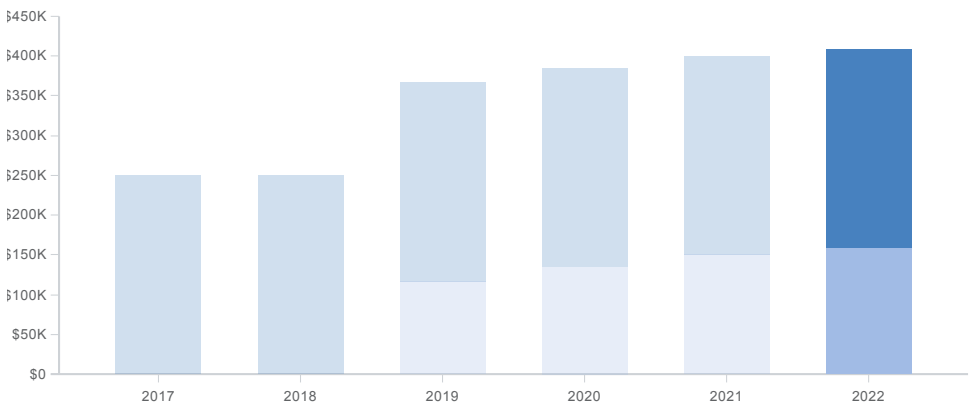
Department Description

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 Report

Econ Development

Data Updated yesterday



$407,765.45

Expenses in 2022

Budget

Econ Development

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$250,000	$250,000	$250,000	$250,000	$375,000
Intergovernmental	$135,025	$150,622	$165,000	$157,766	$198,000
TOTAL	**$385,025**	**$400,622**	**$415,000**	**$407,765**	**$573,000**

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Special Revenue Funds Overview

Fiscal Year 2022-2023 Budget Book

Definition of Special Revenue Funds

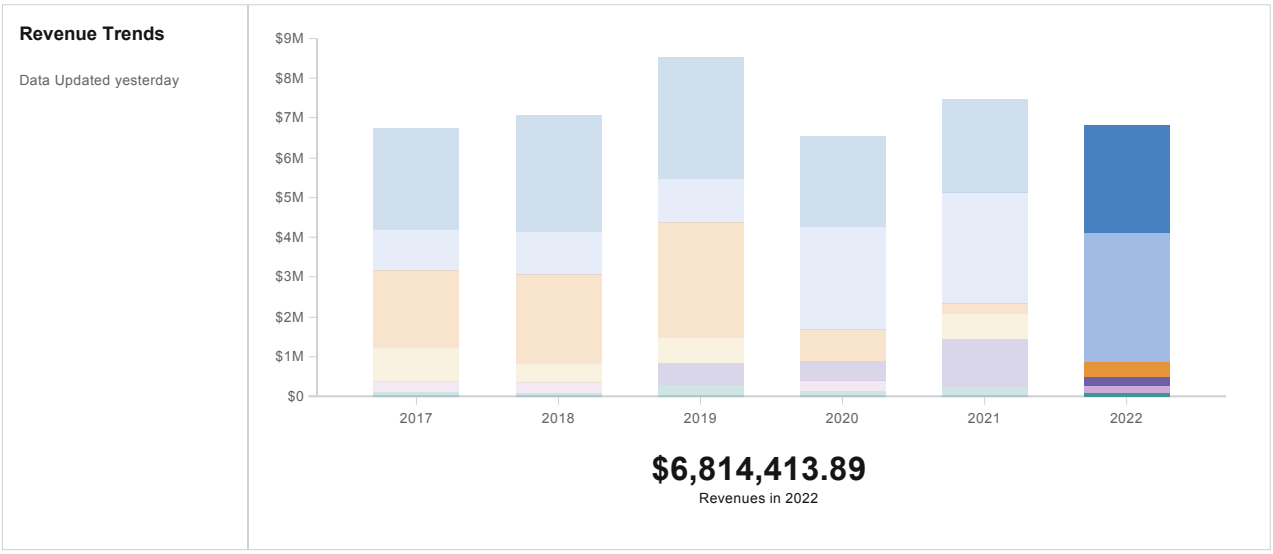
Special Revenue Funds are created to account for a specific revenue source that must be used for a specified purpose. In other words, these funds account for earmarked revenue. The purpose of these accounts is to provide an enhanced level of transparency and accountability. This is achieved by having a separate fund 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

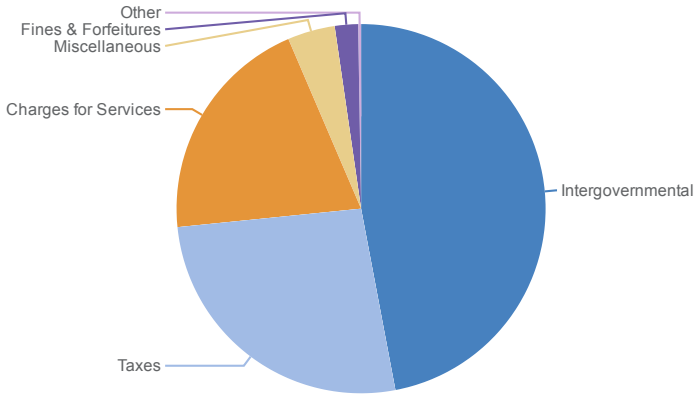
The County has 20 Special Revenue Funds: Law Library, BCCI Designated Special Projects, Jail Add-on Fee, Drug Education, Juvenile Services, Accountability Court, E-911, BCCI Inmate, Jail Inmate Phone, Jail Commissary, Sheriff's Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act, Grants, Airport, Tax Lighting Districts, Urban Fire District, Rural Fire, and Hotel/Motel Tax. Many of the Special Revenue Funds are assessed an administration fee from the general fund to provide necessary administrative support.

Special Revenue Funds Revenues



Budgeted Revenues by Type

Data Updated yesterday



$13,567,751.00

Revenues in 2023

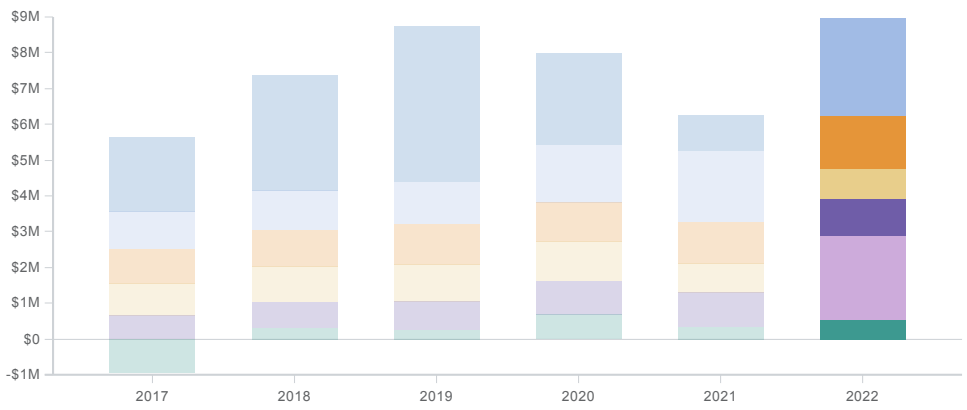
Revenue Budget

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Intergovernmental	$2,903,454	$783,752	$257,909	$3,654,251	$6,379,364
Taxes	$1,111,785	$2,593,409	$2,813,485	$3,085,510	$3,579,564
Charges for Services	$3,043,344	$2,288,276	$2,350,439	$2,169,576	$2,733,667
Miscellaneous	$544,644	$483,436	$1,214,087	$561,250	$563,750
Other Financing Sources	$627,521	$140,087	$611,254	$17,752	$27,456
Fines & Forfeitures	$290,343	$256,695	$228,037	$277,000	$277,000
Investment Income	$3,055	$3,623	$7,892	$30,348	$6,950
TOTAL	**$8,524,146**	**$6,549,280**	**$7,483,102**	**$9,795,687**	**$13,567,751**

Special Revenue Funds Expenditures

Expenditure Trends

Data Updated yesterday

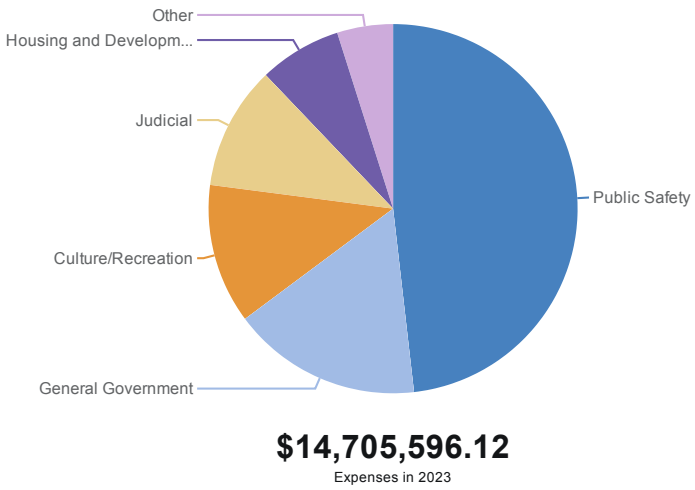


$8,974,871.79

Expenses in 2022

Budgeted Expenditures by Function

Data Updated yesterday



$14,705,596.12

Expenses in 2023

Expenditure Budget

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Capital Outlays	$4,349,746	$2,550,152	$996,158	$680,635	$5,319,125
Personnel Costs & Employee Benefits	$1,147,703	$1,602,400	$1,972,867	$3,258,705	$3,927,537
Other Costs	$1,158,854	$1,081,498	$1,141,945	$1,424,611	$2,366,890
Purchased/Contracted Services	$1,029,213	$1,114,041	$820,269	$1,251,320	$1,529,730
Supplies and Materials	$779,279	$934,570	$976,200	$976,376	$1,199,927
Interfund/Interdepartmental Charges	$90,024	$516,869	$157,366	$2,431,599	$206,410
Debt Service	$169,719	$169,719	$169,719	$0	$155,977
TOTAL	**$8,724,537**	**$7,969,249**	**$6,234,524**	**$10,023,246**	**$14,705,596**

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Law Library Fund

Fiscal Year 2022-2023 Budget Book

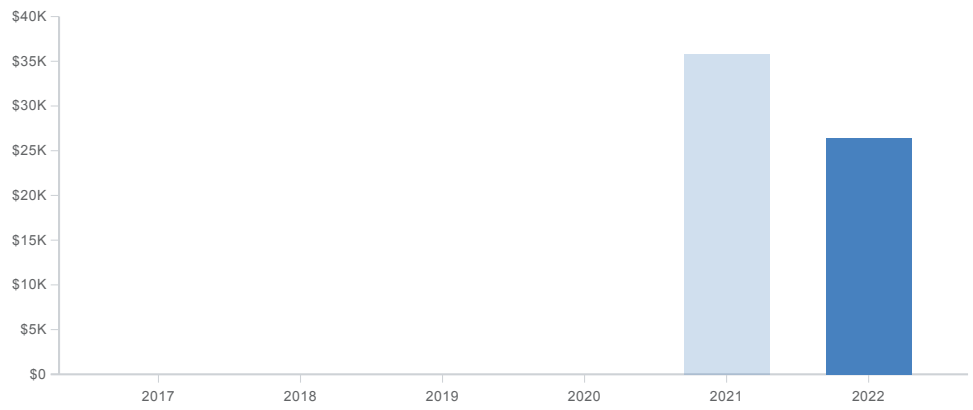
Fund Description

The Law Library Fund accounts for court fees that are received by the Law Library Board for the purpose of maintaining legal information and resources to provide accessible legal research. Previously these funds were managed under an agreement with Georgia Southern University to locate the Law Library on the campus. During FY 2021, responsibility for managing these funds was moved back to the direct control of the Law Library Board.

Revenue Trends

Law Library Revenue Trends

Data Updated yesterday



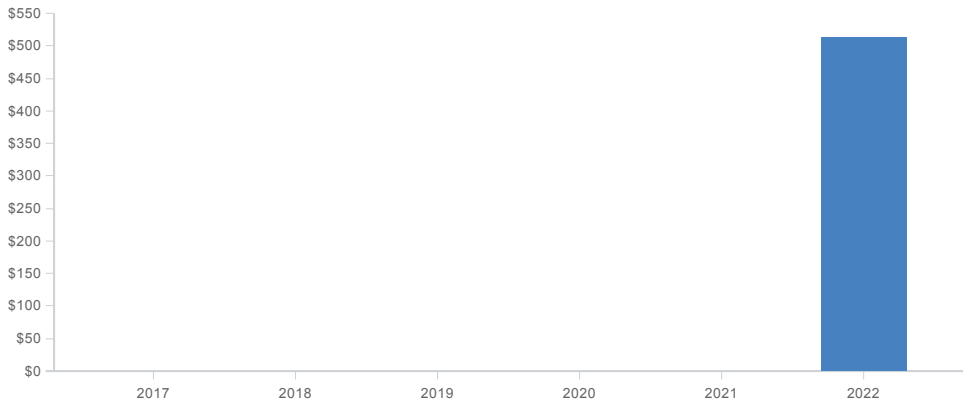
$26,367.88

Revenues in 2022

Expenditure Trends

Law Library Expenditure Trends

Data Updated yesterday



$513.32

Expenses in 2022

Budget

Budgeted Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$0	$35,770	$0	$26,365	$25,000
Investment Income	$0	$0	$0	$3	$10
TOTAL	**$0**	**$35,770**	**$0**	**$26,368**	**$25,010**

Budgeted Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$0	$0	$0	$0	$10,000
Supplies and Materials	$0	$0	$0	$513	$5,000
Purchased/Contracted Services	$0	$0	$0	$1	$500
TOTAL	**$0**	**$0**	**$0**	**$513**	**$15,500**

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Designated Special Projects Fund

Fiscal Year 2022-2023 Budget Book

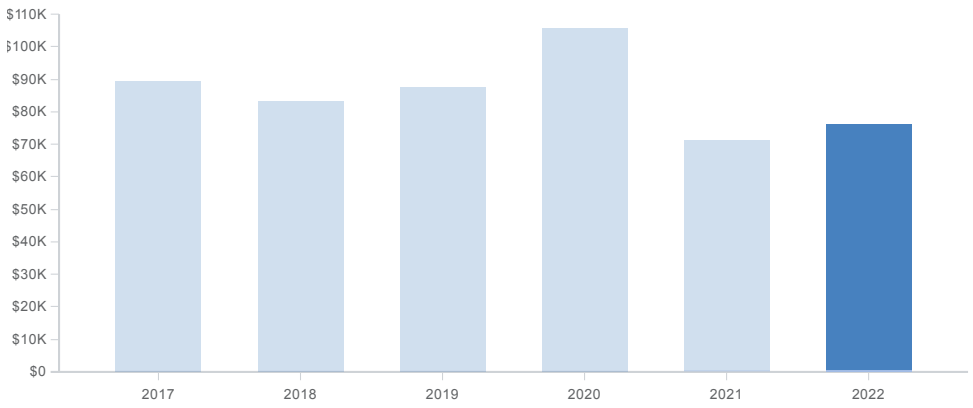
Fund Description

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.

Revenue Trends

CI Designated Special Projects Fund Revenues

Data Updated yesterday



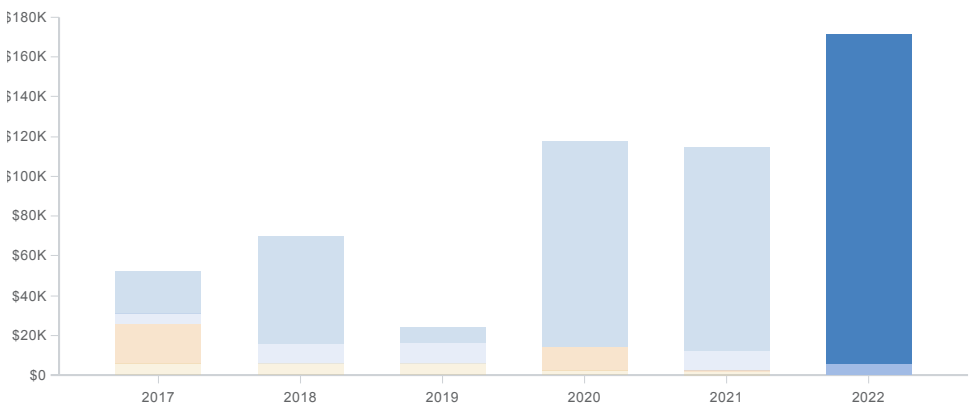
$76,242.07

Revenues in 2022

Expenditure Trends

CI Designated Special Projects Fund Expenditures

Data Updated yesterday



$171,738.52

Expenses in 2022

Budget

Designated Special Projects Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Miscellaneous	$105,483	$70,774	$85,000	$75,829	$85,000
Investment Income	$0	$443	$0	$413	$0
TOTAL	**$105,483**	**$71,217**	**$85,000**	**$76,242**	**$85,000**

Designated Special Projects Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$103,547	$102,271	$130,000	$166,384	$83,000
Purchased/Contracted Services	$360	$9,914	$0	$5,355	$0
Supplies and Materials	$11,923	$914	$0	$0	$0
Interfund/Interdepartmental Charges	$2,000	$1,424	$5,500	$0	$2,000
TOTAL	**$117,831**	**$114,523**	**$135,500**	**$171,739**	**$85,000**

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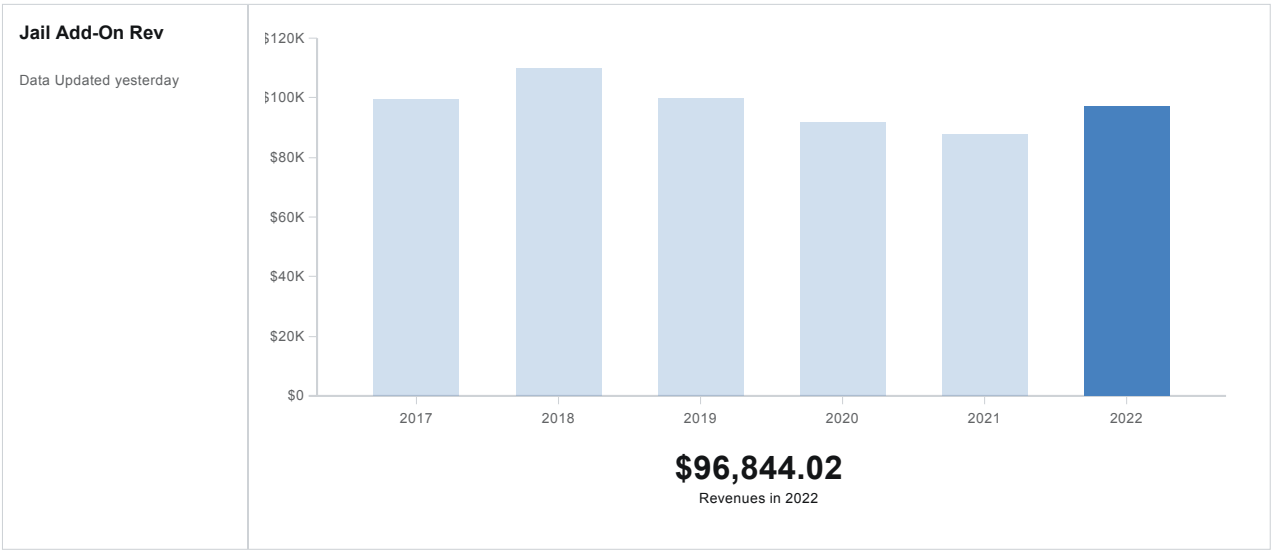
Jail Add-On

Fiscal Year 2022-2023 Budget Book

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.

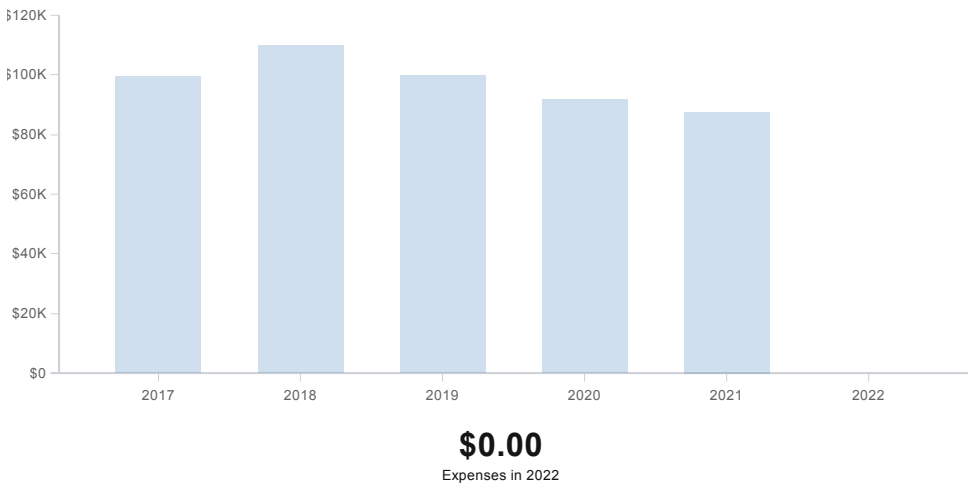
Revenue Trends



Expenditure Trends

Jail Add-On Exp

Data Updated yesterday



Budget

Jail Add-On Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Fines & Forfeitures	$91,914	$87,487	$98,000	$96,844	$98,000
TOTAL	**$91,914**	**$87,487**	**$98,000**	**$96,844**	**$98,000**

Jail Add-On Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$91,914	$87,487	$98,000	$0	$98,000
TOTAL	**$91,914**	**$87,487**	**$98,000**	**$0**	**$98,000**

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Drug Education

Fiscal Year 2022-2023 Budget Book

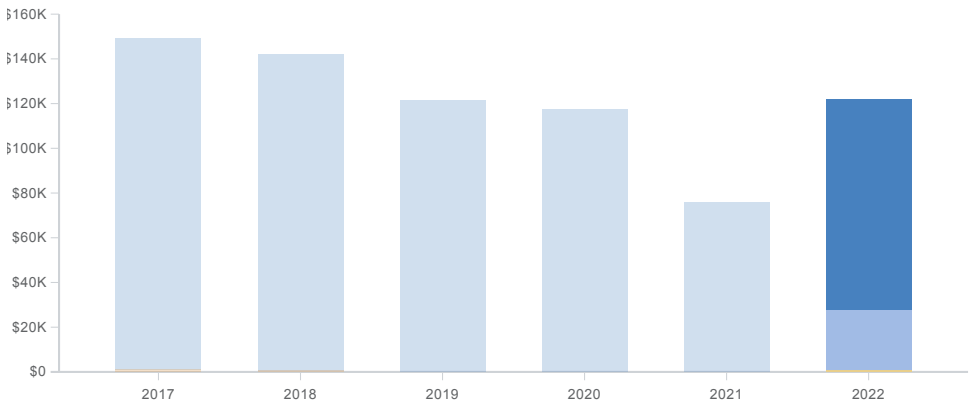
Fund Description

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).

Revenue Trends

Drug Education Revenues

Data Updated yesterday



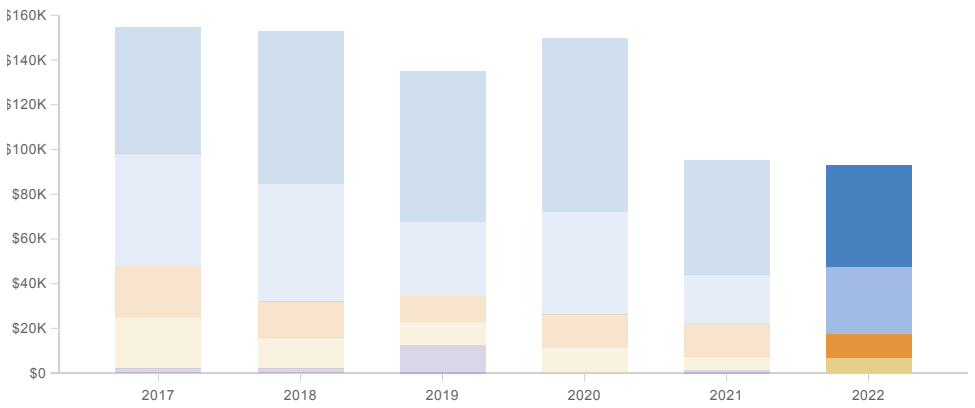
$121,814.24

Revenues in 2022

Expenditure Trends

Drug Education Expenditures

Data Updated yesterday



$92,813.93

Expenses in 2022

Budget

Drug Education Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Fines & Forfeitures	$117,084	$75,651	$130,000	$94,486	$130,000
Other Financing Sources	$0	$0	$0	$27,000	$0
Investment Income	$0	$150	$180	$329	$180
TOTAL	**$117,084**	**$75,801**	**$130,180**	**$121,814**	**$130,180**

Drug Education Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$77,697	$50,964	$95,000	$45,534	$85,000
Supplies and Materials	$45,852	$21,895	$93,000	$29,470	$50,000
Purchased/Contracted Services	$11,252	$5,864	$31,500	$6,628	$21,500
Other Costs	$14,836	$14,913	$15,000	$11,182	$15,000
Interfund/Interdepartmental Charges	$0	$1,516	$10,000	$0	$15,480
TOTAL	**$149,637**	**$95,152**	**$244,500**	**$92,814**	**$186,980**

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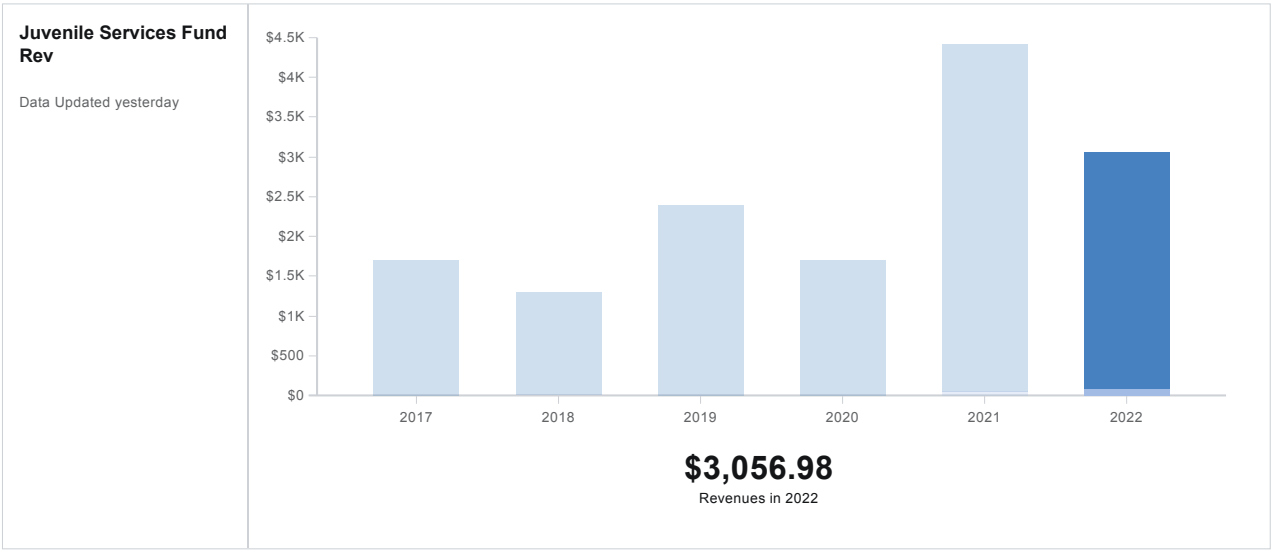
Juvenile Services

Fiscal Year 2022-2023 Budget Book

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.

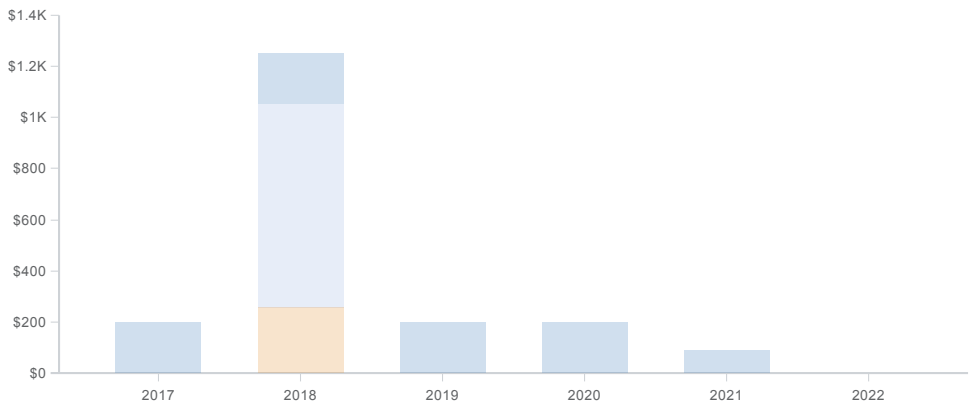
Revenue Trends



Expenditure Trends

Juvenile Services Fund Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

Juvenile Services Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Fines & Forfeitures	$1,703	$4,375	$4,000	$2,975	$4,000
Investment Income	$0	$51	$0	$82	$0
TOTAL	**$1,703**	**$4,426**	**$4,000**	**$3,057**	**$4,000**

Juvenile Services Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$0	$0	$2,000	$0	$2,000
Interfund/Interdepartmental Charges	$200	$89	$200	$0	$200
TOTAL	**$200**	**$89**	**$2,200**	**$0**	**$2,200**

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Accountability Court

Fiscal Year 2022-2023 Budget Book

Fund 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 Court were moved to 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.

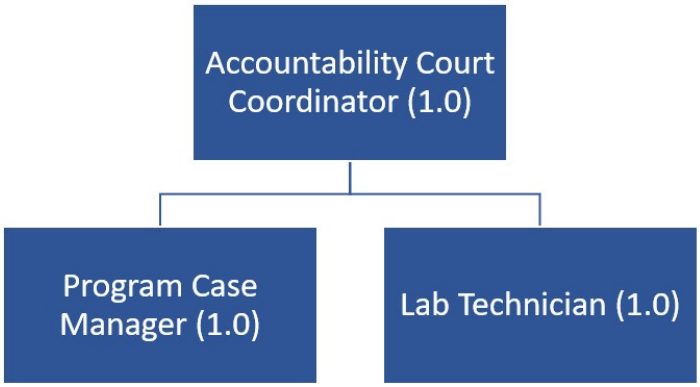
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Number of Individuals Reviewed	100	100	110	67	75	Accountability Court	1
Denied Entry	28	30	22	24	25	Accountability Court	1
Declined Entry	8	5	15	5	5	Accountability Court	1
Total Accepted (Active and Inactive)	59	65	65	24	45	Accountability Court	1

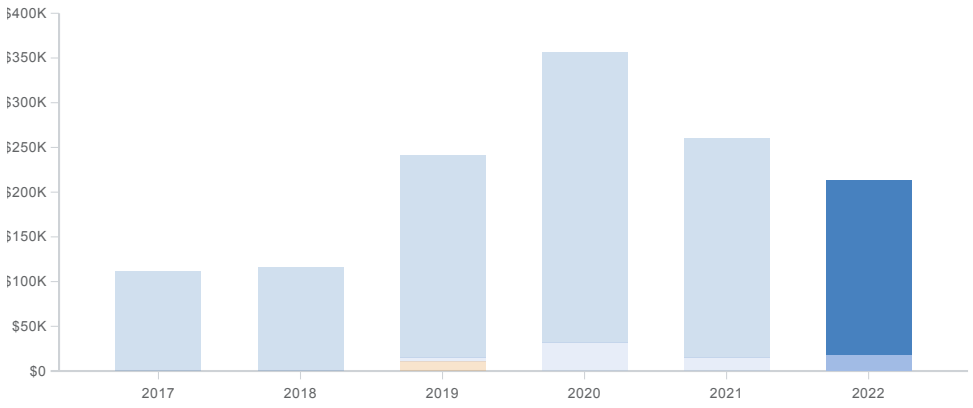
Organization Chart



Revenue Trends

Accountability Court Rev

Data Updated yesterday



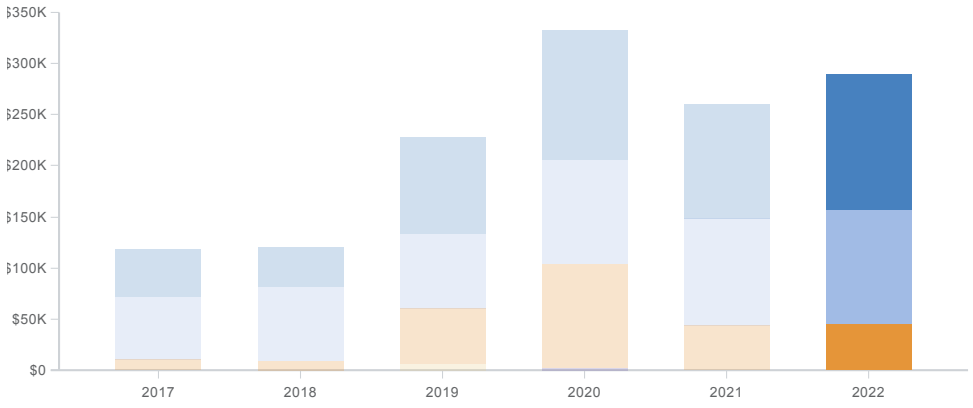
$213,623.91

Revenues in 2022

Expenditure Trends

Accountability Court Exp

Data Updated yesterday



$288,859.31

Expenses in 2022

Budget

Accountability Court Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Intergovernmental	$325,303	$245,909	$258,568	$196,581	$375,708
Charges for Services	$30,964	$14,590	$8,000	$17,032	$13,000
Other Financing Sources	$0	$0	$12,752	$0	$22,456
Investment Income	$0	$0	$0	$11	$0
TOTAL	**$356,267**	**$260,499**	**$279,320**	**$213,624**	**$411,164**

Accountability Court Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$127,877	$112,111	$109,141	$132,587	$166,890
Personnel Costs & Employee Benefits	$101,805	$104,719	$114,946	$111,730	$173,155
Supplies and Materials	$101,515	$43,427	$55,233	$44,542	$84,937
Other Costs	$1,950	$0	$0	$0	$0
TOTAL	**$333,147**	**$260,257**	**$279,320**	**$288,859**	**$424,982**

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E-911

Fiscal Year 2022-2023 Budget Book

Mission Statement

Bulloch, Evans and Candler E-911 strives to answer 911 and non-emergency calls in a prompt, efficient and professional mannor and dispatch the approprate response, help save lives, protect property and assist citizens in their time of need.

Department Description

The E-911 Department is a three-county 911 center that provides Bulloch, Evans, and Candler Counties with a reliable, cost effective and state of the art Enhanced 911 Emergency Telephone System, maintains the system with complete public confidence and accountability and provides residents of these counties with demonstrated lifesaving responsiveness in any emergency. In FY 2021, a Radio System Internal Service Fund was created for a multijuristictional communications system. Expenditures in the E911 for the communication system have been moved to the Radio System Fund, with the costs being allocated between users of the system based on the number of radios each user group has on the system.

Strategic Goals

1) To improve call-answer to call-dispatch times
2) To provide better oversight on calls, lessening the error rate of calls being dispatched to the wrong agency or the incorrect station

Objectives

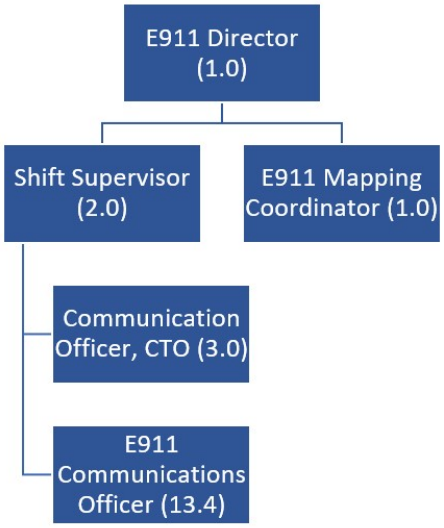
1) Two new shift supervisors will be added to provide oversight on emergency calls, ensuring the correct agency and units are sent to every call. This will also provide additional coverage during high volume times and decrease the call-to-dispatch times on all calls for service. We anticipate adding two more supervisors in FY 2024 so that there will be a supervisor for the entirety of every shift.
2) New employees will become EMD certified

Data

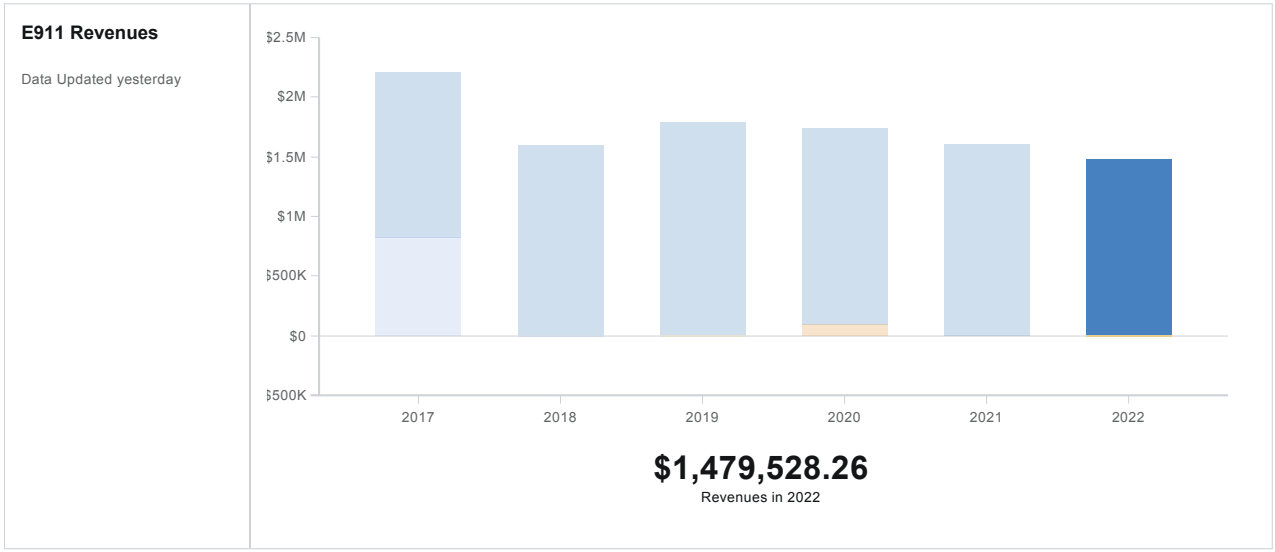
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Call Volume	118,750	132,625	131200	144693	156268	E911	1
Bulloch County Service Effort	49686	52965	52555	55879	58672	E911	1
Candler County Service Effort	5770	5724	6123	6427	6748	E911	1
Evans County Service Effort	3959	4298	3672	5039	6046	E911	1

Organization Chart



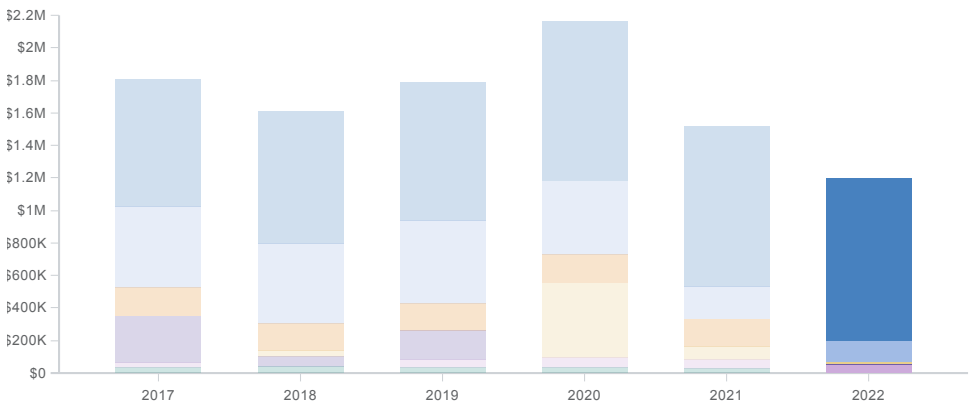
Revenue Trends



Expenditure Trends

E911 Expenditures

Data Updated yesterday



$1,193,928.39

Expenses in 2022

Budget

E911 Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$1,647,662	$1,600,647	$1,539,736	$1,476,612	$1,646,000
Intergovernmental	$96,000	$0	$0	$0	$0
Investment Income	$355	$806	$365	$1,927	$365
Taxes	$0	$593	$0	$989	$600
Miscellaneous	$77	$0	$0	$0	$0
TOTAL	**$1,744,094**	**$1,602,046**	**$1,540,101**	**$1,479,528**	**$1,646,965**

E911 Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$975,853	$983,590	$1,138,276	$998,831	$1,293,628
Purchased/Contracted Services	$456,735	$196,308	$228,818	$129,168	$257,723
Interfund/Interdepartmental Charges	$462,263	$82,697	$54,575	$16,067	$53,314
Debt Service	$169,719	$169,719	$0	$0	$0
Supplies and Materials	$64,297	$52,905	$42,600	$46,053	$46,600
Capital Outlays	$31,693	$27,963	$6,000	$3,810	$6,000
TOTAL	**$2,160,560**	**$1,513,182**	**$1,470,269**	**$1,193,928**	**$1,657,265**

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CI Inmate

Fiscal Year 2022-2023 Budget Book

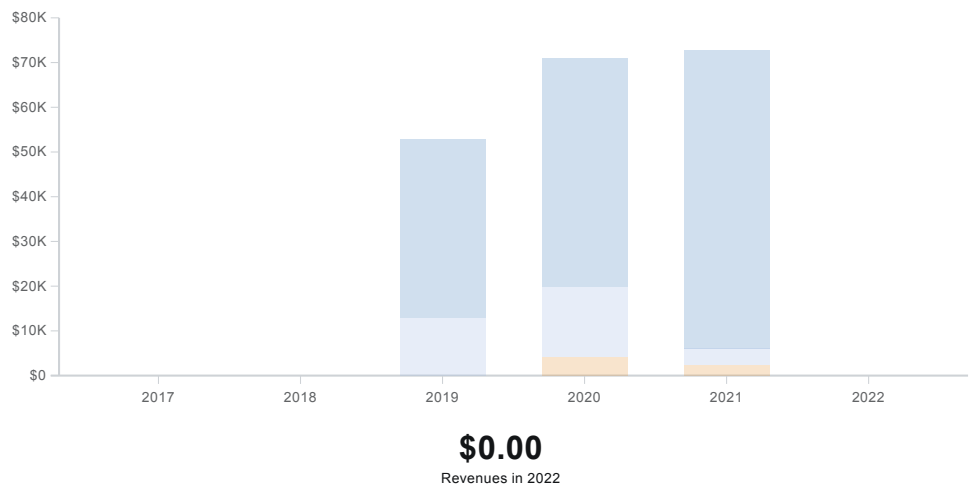
Fund Description

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.

Revenue Trends

CI Inmate Fund Rev

Data Updated yesterday



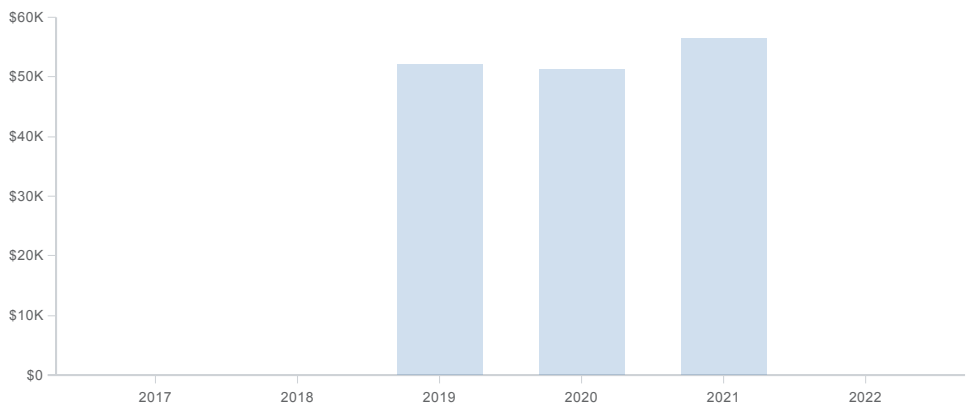
$0.00

Revenues in 2022

Expenditure Trends

CI Inmate Fund Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

CI Inmate Fund Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Miscellaneous	$51,361	$66,866	$55,000	$0	$60,000
Intergovernmental	$15,500	$3,600	$15,000	$0	$0
Charges for Services	$4,182	$2,359	$0	$0	$0
Investment Income	$2	$3	$0	$0	$0
TOTAL	**$71,045**	**$72,828**	**$70,000**	**$0**	**$60,000**

CI Inmate Fund Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$51,328	$56,451	$50,000	$0	$50,000
Capital Outlays	$0	$0	$10,000	$0	$10,000
TOTAL	**$51,328**	**$56,451**	**$60,000**	**$0**	**$60,000**

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Jail Inmate Phone

Fiscal Year 2022-2023 Budget Book

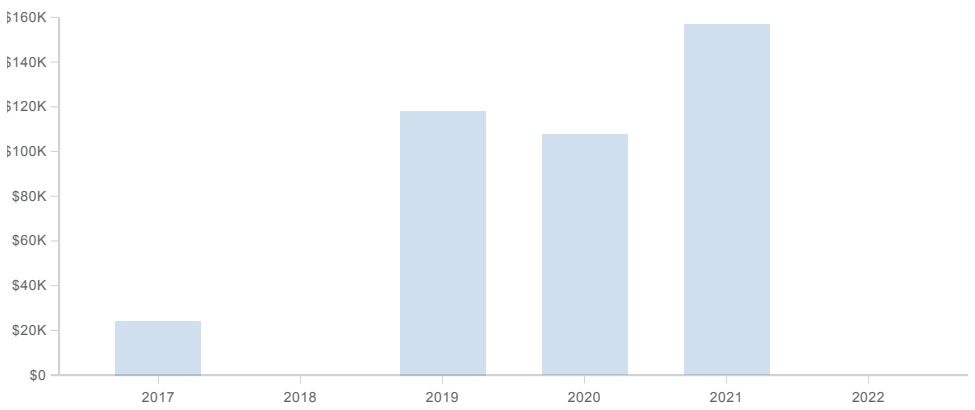
Fund Description

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.

Revenue Trends

Jail Inmate Phone Rev

Data Updated yesterday



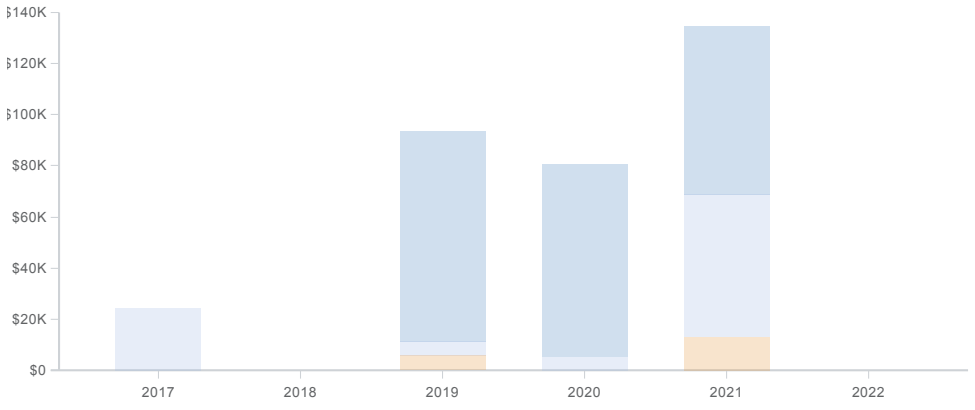
$0.00

Revenues in 2022

Expenditure Trends

Jail Inmate Phone Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

Jail Inmate Phone Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Miscellaneous	$107,325	$156,582	$140,000	$0	$140,000
TOTAL	**$107,325**	**$156,582**	**$140,000**	**$0**	**$140,000**

Jail Inmate Phone Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$75,461	$65,753	$75,000	$0	$75,000
Purchased/Contracted Services	$5,265	$55,630	$11,000	$0	$11,000
Supplies and Materials	$0	$13,178	$14,000	$0	$14,000
TOTAL	**$80,726**	**$134,561**	**$100,000**	**$0**	**$100,000**

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Jail Commissary

Fiscal Year 2022-2023 Budget Book

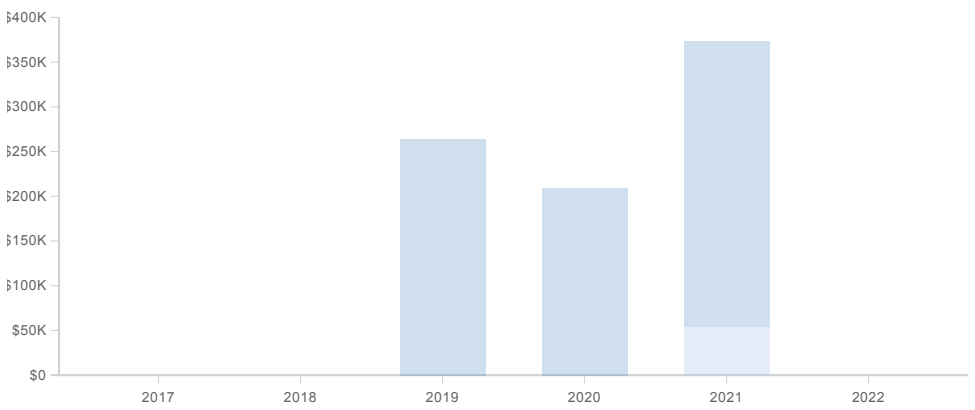
Fund Description

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.

Revenue Trends

Jail Commissary Rev

Data Updated yesterday



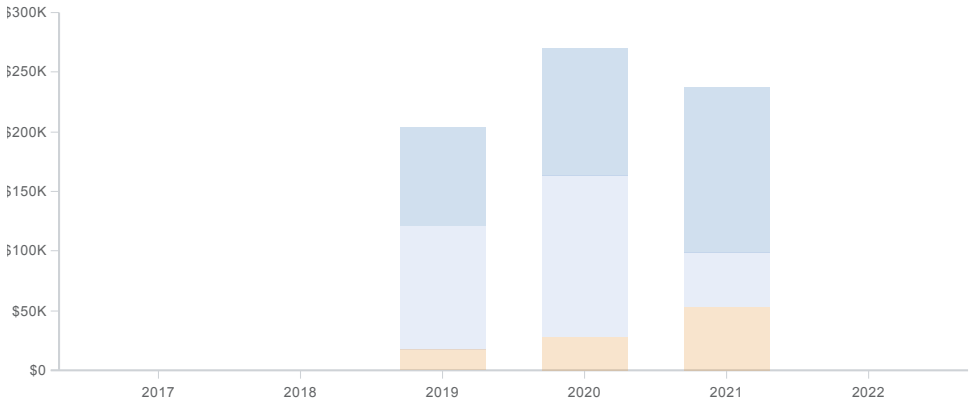
$0.00

Revenues in 2022

Expenditure Trends

Jail Commissary Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

Jail Commissary Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Miscellaneous	$209,829	$319,849	$270,000	$0	$270,000
Charges for Services	$0	$53,759	$0	$0	$0
TOTAL	**$209,829**	**$373,609**	**$270,000**	**$0**	**$270,000**

Jail Commissary Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$135,105	$45,662	$100,000	$0	$100,000
Purchased/Contracted Services	$27,907	$52,872	$125,000	$0	$125,000
Supplies and Materials	$107,305	$138,679	$25,000	$0	$25,000
TOTAL	**$270,317**	**$237,213**	**$250,000**	**$0**	**$250,000**

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Confiscated Assets

Fiscal Year 2022-2023 Budget Book

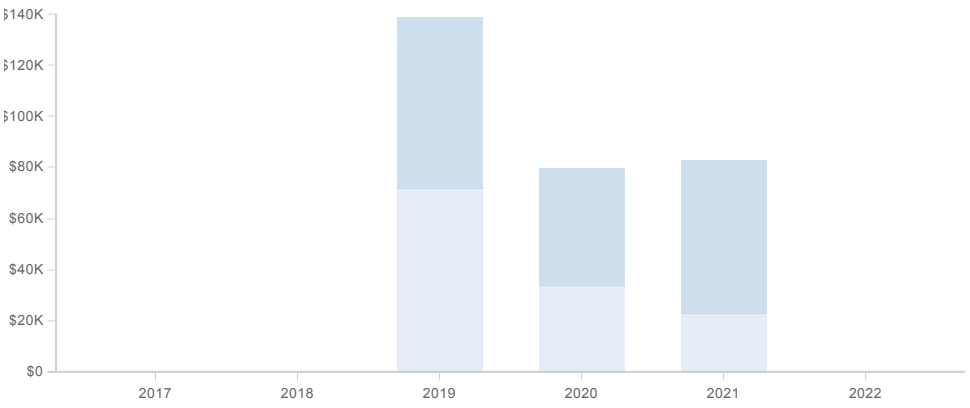
Fund Description

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.

Revenue Trends

Confiscated Assets Rev

Data Updated yesterday



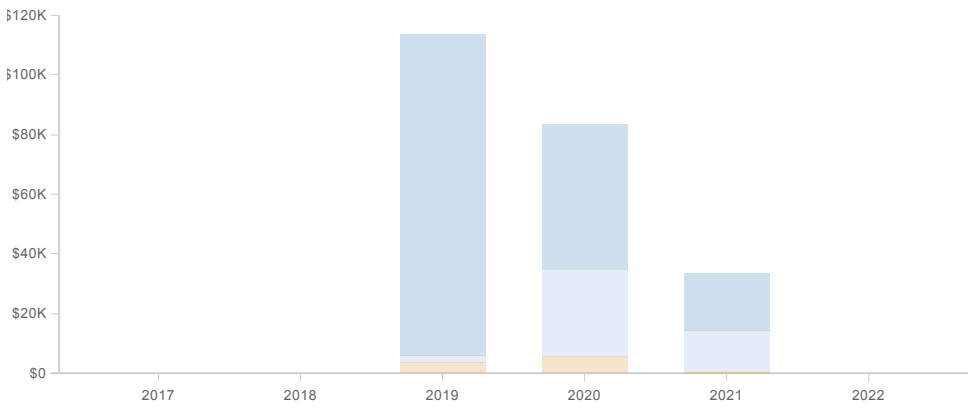
$0.00

Revenues in 2022

Expenditure Trends

Confiscated Assets Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

Confiscated Assets Fund Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$48,834	$19,299	$40,000	$0	$40,000
Supplies and Materials	$29,224	$13,495	$10,000	$0	$10,000
Purchased/Contracted Services	$5,431	$712	$0	$0	$0
TOTAL	**$83,489**	**$33,506**	**$50,000**	**$0**	**$50,000**

Confiscated Assets Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Fines & Forfeitures	$45,994	$60,524	$45,000	$0	$45,000
Other Financing Sources	$33,874	$22,699	$5,000	$0	$5,000
TOTAL	**$79,868**	**$83,223**	**$50,000**	**$0**	**$50,000**

Sheriff Fingerprint

Fiscal Year 2022-2023 Budget Book

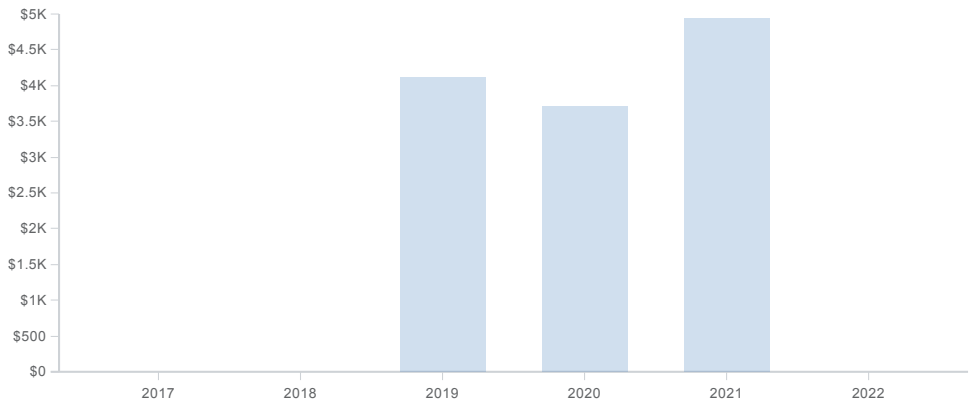
Fund Description

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.

Revenue Trends

Sheriff Fingerprinting Rev

Data Updated yesterday



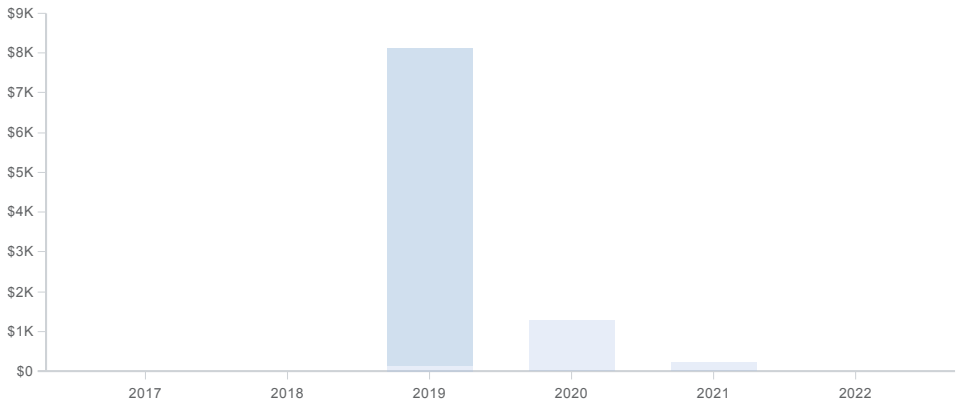
$0.00

Revenues in 2022

Expenditure Trends

Sheriff Fingerprinting Exp

Data Updated yesterday



$0.00

Expenses in 2022

Budget

Sheriff Fingerprint Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$3,700	$4,935	$3,750	$0	$3,750
TOTAL	**$3,700**	**$4,935**	**$3,750**	**$0**	**$3,750**

Sheriff Fingerprint Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$0	$0	$5,000	$0	$5,000
Supplies and Materials	$1,283	$212	$500	$0	$500
TOTAL	**$1,283**	**$212**	**$5,500**	**$0**	**$5,500**

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American Rescue Plan Act Fund

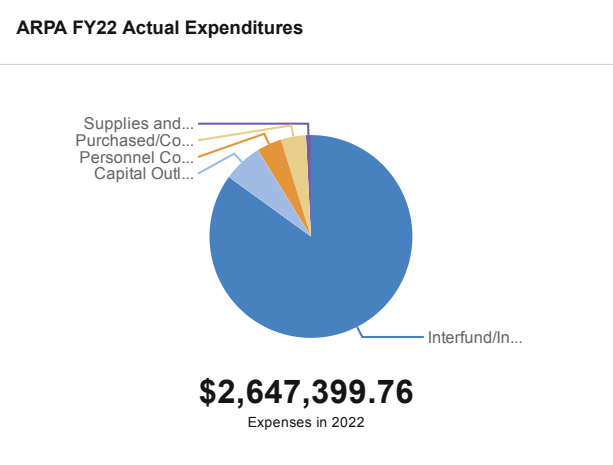
Fiscal Year 2022-2023 Budget Book

Fund Description

This fund was created to account for the Local Fiscal Recovery Funds received under the American Rescue Plan Act of 2021. Under this Act, $350 billion in Coronavirus State and Local Fiscal Recovery Funds (SLFRF) were distributed to state, local and Tribal governments to support their response to and recover from the COVID-19 public health emergency. Per guidance issued by the US Department of the Treasury, there are four broad categories of eligible uses for these funds:

1. Replace lost public sector revenue, using this funding to provide government services up to the amount of revenue loss during the pandemic (this may be based on a calculation of estimated actual lost revenue, or a standard allowance of $10 million).
2. Support the COVID-19 public health and economic response by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.
3. Provide premium pay for eligible workers performing essential work.
4. Invest in water, sewer, and broadband infrastructure.

Bulloch County was allocated $15.5 million in SLFRF funding under the American Rescue Plan Act, and has created a tentative plan for expending these funds on projects that will improve the overall state of the County.



ARPA Expenditures - FY 2022

The largest expense during fiscal year 2022 was actually an interfund transfer into the Aquatic Center Fund to replenish revenue that was lost in that fund when the Splash in the 'Boro waterpark remained closed during the COVID-19 pandemic. Other expenditures included items such as personal protective equipment and technology improvements that enabled staff to work remotely in order to mitigate the spread of the virus.

Also during FY 2022, the State of Georgia awarded a portion of the State's ARPA funding to the Ogeechee Judicial Circuit to use for the purpose of reducing caseload backlogs. Bulloch County is the fiscal agent for this award, during FY 2022 funding was received and distributed on behalf of the District Attorney's Office under this award.

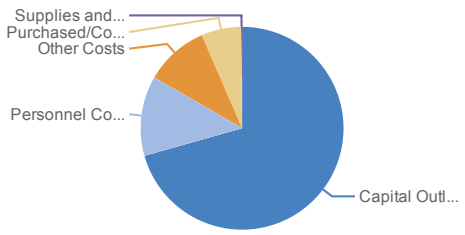
ARPA Budgeted Expenditures - FY 2023

During FY 2023, the County plans to move forward with several capital outlay projects using ARPA funding. The two largest projects will be qualified under the "Revenue Loss" category of allowable expenditures. The most notable projects are a renovation and expansion of the County's Administration Building knows as the North Main Annex, as well as replacement and imrovement of the athletic field lighting at Mill Creek Park.

Other important projects utilizing ARPA funding are a joint venture with the City of Statesboro to construct a new facility for the Statesboro Food Bank; the beginnings of a potential water and sewer project that could transform the southeastern portion of the County in future years; transfers to operating funds to cover payroll for newly added employees.

It is also expected that for the first half of the year, the County will continue to receive State ARPA funding to continue to support Judicial Agencies in clearing the case backlogs.

ARPA FY23 Budget



$6,003,656.00

Expenses in 2023

Budget

ARPA Revenues Budget

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Intergovernmental	$0	$0	$3,380,683	$105,820	$6,003,656
Investment Income	$0	$1,843	$23,408	$29,665	$0
TOTAL	**$0**	**$1,843**	**$3,404,091**	**$135,485**	**$6,003,656**

ARPA Expenditures Budget

	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$151,635	$164,889	$4,240,125
Interfund/Interdepartmental Charges	$2,250,000	$2,250,000	$0
Personnel Costs & Employee Benefits	$763,159	$105,820	$763,160
Purchased/Contracted Services	$166,534	$105,518	$380,090
Other Costs	$0	$0	$610,375
Supplies and Materials	$72,763	$21,173	$9,906
TOTAL	**$3,404,091**	**$2,647,400**	**$6,003,656**

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Grants

Fiscal Year 2022-2023 Budget Book

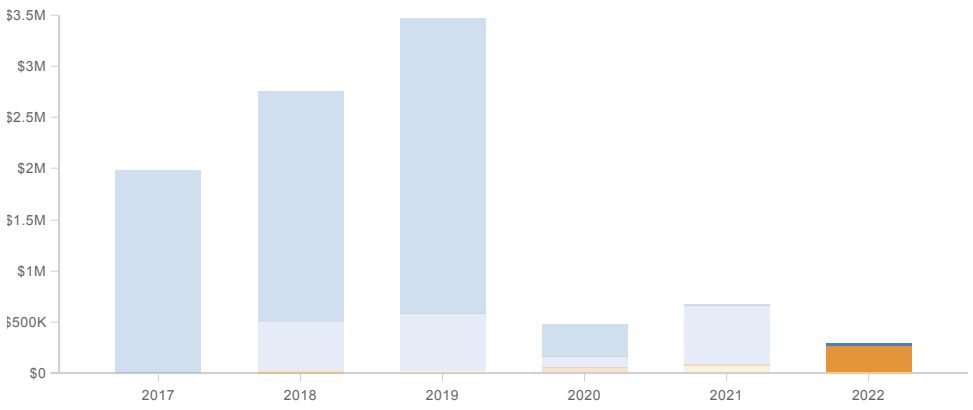
Fund Description

This fund is used to account for grants.

Revenue Trends

Grants Rev

Data Updated yesterday



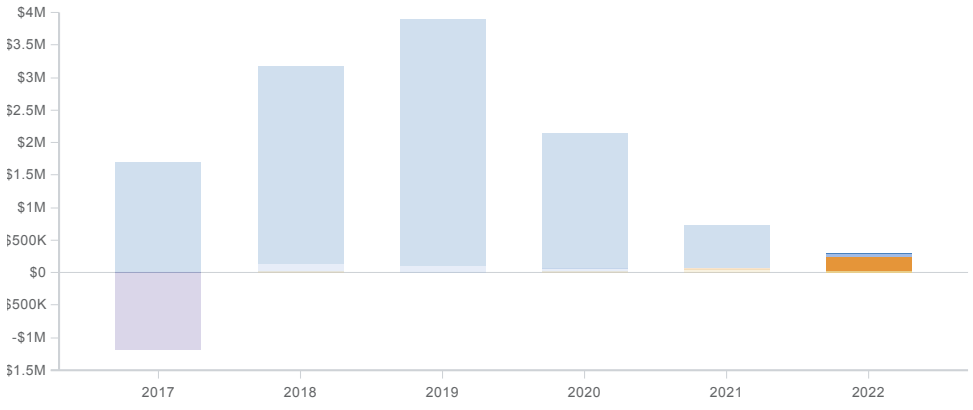
$288,235.25

Revenues in 2022

Expenditure Trends

Grants Exp

Data Updated yesterday



$283,006.17

Expenses in 2022

Budget

Grants Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Financing Sources	$106,214	$588,555	$0	$0	$0
Intergovernmental	$316,949	$8,400	$0	$21,375	$0
Charges for Services	$43,091	$7,499	$14,000	$254,528	$21,000
Miscellaneous	$8,856	$69,828	$11,000	$12,332	$8,500
TOTAL	**$475,110**	**$674,281**	**$25,000**	**$288,235**	**$29,500**

Grants

	2016 - 17 Actual	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021-22 YTD Actual	2022 - 23 Budget
Capital Outlays	$1,698,609	$3,047,636	$3,787,961	$2,074,039	$651,999	$5,930	$0
Purchased/Contracted Services	$2,500	$111,011	$93,388	$55,518	$5,395	$30,155	$7,000
Personnel Costs & Employee Benefits	$0	$0	$0	$0	$5,515	$231,448	$0
Supplies and Materials	$0	$15,604	$10,668	$15,052	$58,808	$15,474	$22,500
Interfund/Interdepartmental Charges	-$1,191,012	$0	$0	$0	$0	$0	$0
TOTAL	**$510,097**	**$3,174,251**	**$3,892,017**	**$2,144,609**	**$721,716**	**$283,006**	**$29,500**

Airport

Fiscal Year 2022-2023 Budget Book

Fund 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, enablingtransport 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 resulst from selling aviation fuel and renting hangars. Professional planning, management and oversight have enabled the facility to become financially self-sufficient.

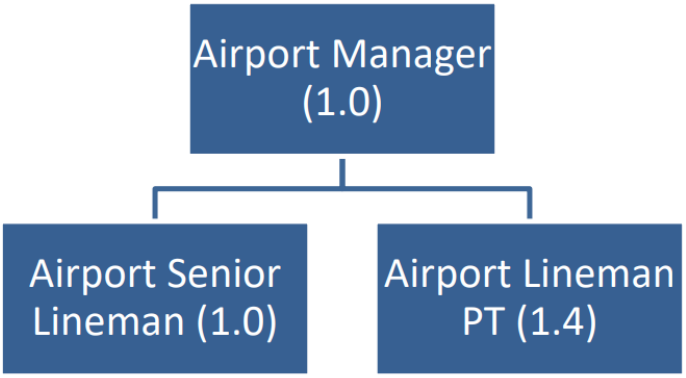
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Aviation Gas Gallons Sold	60652	49434	65000	70000	75000	Airport	1
Jet Fuel Gallons Sold	61959	70513	80000	85000	90000	Airport	1
Hangar Occupancy Rate	1	1	1	1	1	Airport	1
# of Operations	18500	20500	21000	21500	22000	Airport	1
Charter Services Available	3	4	4	4	4	Airport	1
Based Aircraft	59	60	64	69	75	Airport	1

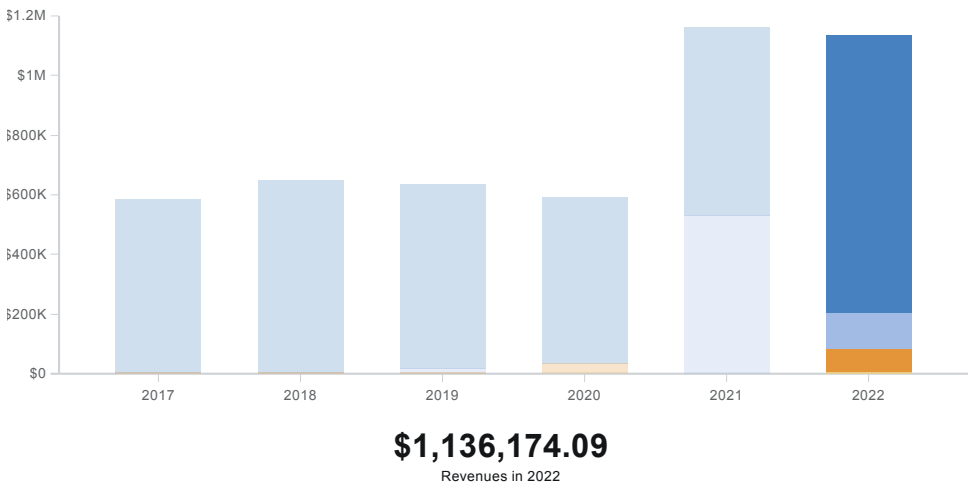
Organization Chart



Revenue Trends

Airport Rev

Data Updated yesterday



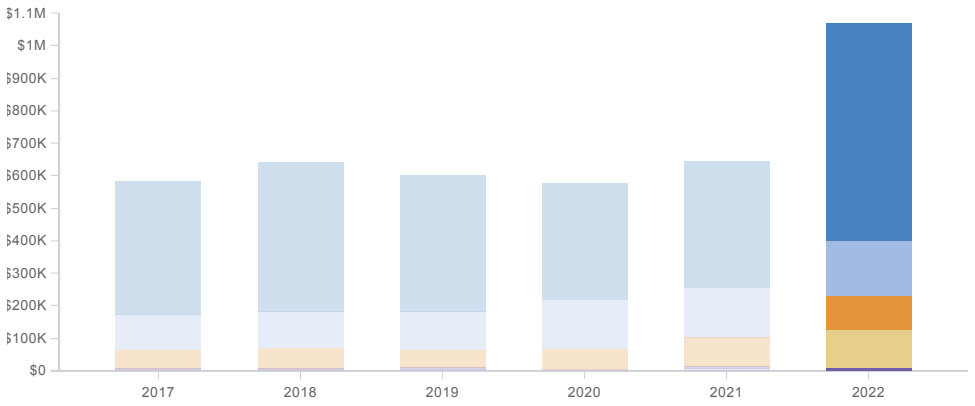
$1,136,174.09

Revenues in 2022

Expenditure Trends

Airport Exp

Data Updated yesterday



$1,068,610.54

Expenses in 2022

Budget

Airport Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$558,676	$630,871	$604,090	$935,131	$1,024,917
Miscellaneous	$256	$529,840	$0	$116,185	$0
Intergovernmental	$30,000	$0	$0	$82,000	$0
Investment Income	$3,266	$1,348	$1,395	$2,858	$1,395
TOTAL	**$592,198**	**$1,162,059**	**$605,485**	**$1,136,174**	**$1,026,312**

Airport Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$358,214	$391,683	$373,650	$672,278	$615,150
Personnel Costs & Employee Benefits	$150,999	$151,168	$166,843	$167,606	$178,360
Purchased/Contracted Services	$63,531	$89,941	$62,942	$105,394	$78,742
Debt Service	$0	$0	$0	$116,982	$155,977
Capital Outlays	$0	$7,133	$0	$6,300	$2,000
Interfund/Interdepartmental Charges	$2,000	$6,621	$2,000	$0	$2,000
Other Costs	$50	$50	$50	$50	$50
TOTAL	**$574,794**	**$646,596**	**$605,485**	**$1,068,611**	**$1,032,279**

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Street Lighting

Fiscal Year 2022-2023 Budget Book

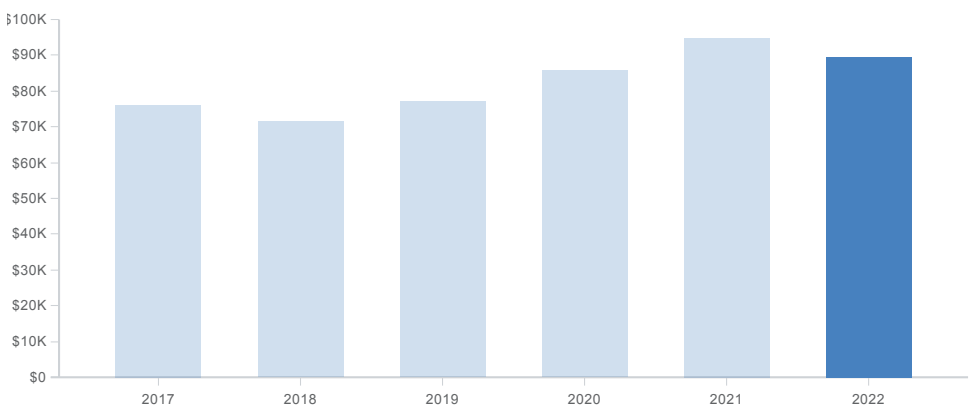
Fund Description

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 actualfull cost, including recovery of administrative costs for invoice processing, the cost of energy services and associated maintenance.

Revenue Trends

Street Lighting Rev

Data Updated yesterday



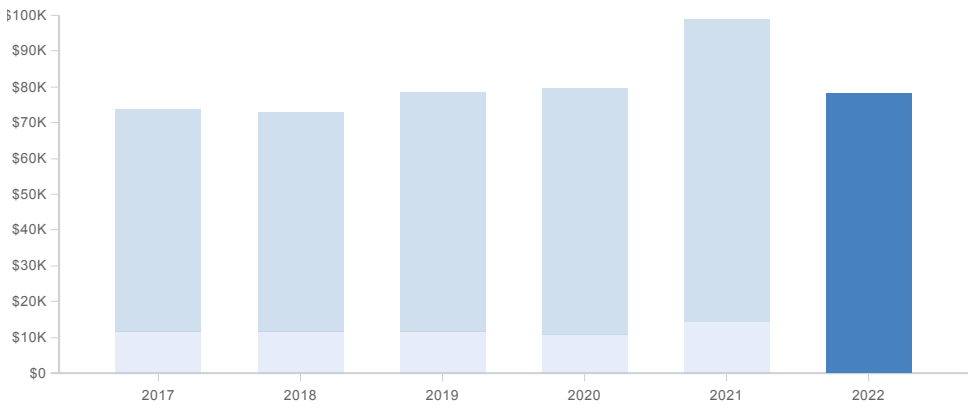
$89,470.93

Revenues in 2022

Expenditure Trends

Street Lighting Exp

Data Updated yesterday



$78,143.72

Expenses in 2022

Budget

Street Lighting Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$85,801	$94,815	$84,195	$89,471	$109,595
TOTAL	**$85,801**	**$94,815**	**$84,195**	**$89,471**	**$109,595**

Street Lighting Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$68,994	$84,535	$75,380	$78,144	$95,084
Interfund/Interdepartmental Charges	$10,660	$14,342	$11,265	$0	$15,540
TOTAL	**$79,654**	**$98,877**	**$86,645**	**$78,144**	**$110,624**

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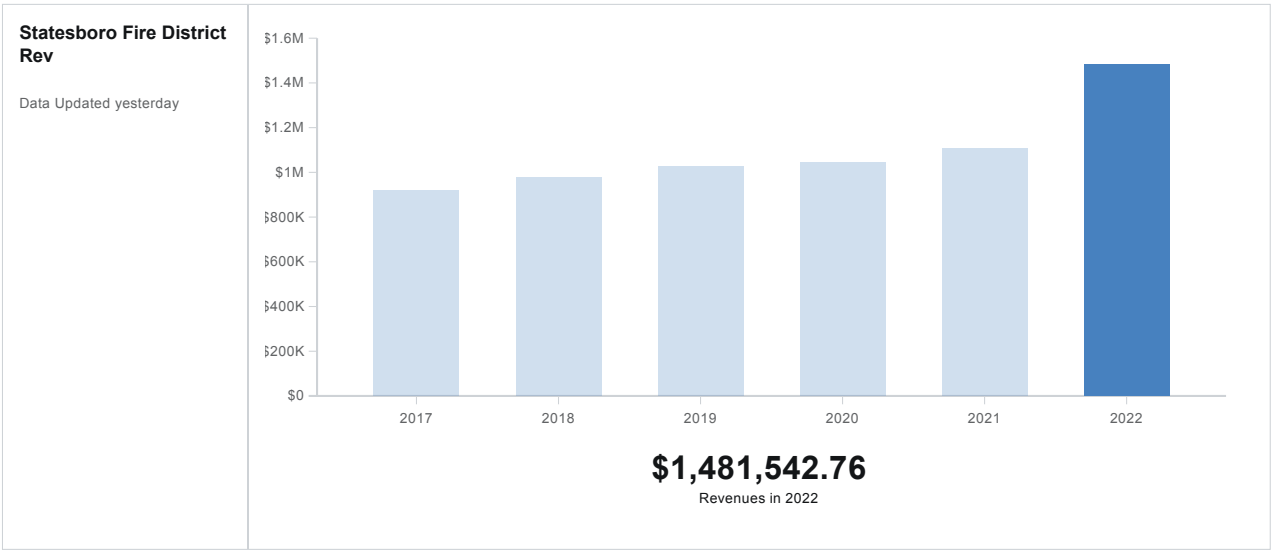
Urban Fire District

Fiscal Year 2022-2023 Budget Book

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 was increased for the 2021 tax levy to 2.25 mills, as allowed by an intergovernmental agreement entered into by the County and City of Statesboro in 2021. The millage rate for the 2022 tax levy, which will be the source of funding for FY 2023, will remain the same at 2.25 mills.

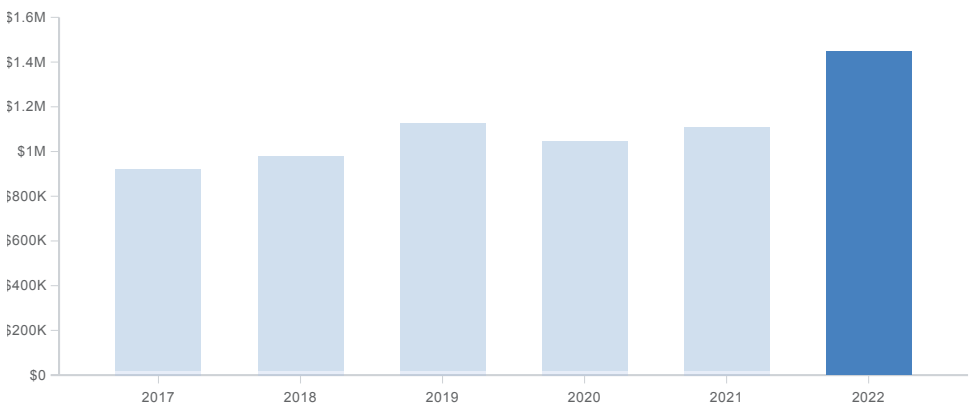
Revenue Trends



Expenditure Trends

Statesboro Fire District Exp

Data Updated yesterday



$1,444,411.99

Expenses in 2022

Budget

Statesboro Fire District Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$1,045,128	$1,106,667	$1,394,550	$1,481,543	$1,715,814
TOTAL	**$1,045,128**	**$1,106,667**	**$1,394,550**	**$1,481,543**	**$1,715,814**

Statesboro Fire District Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$1,025,794	$1,086,193	$1,368,751	$1,444,412	$1,684,071
Interfund/Interdepartmental Charges	$19,334	$20,473	$25,799	$0	$31,743
TOTAL	**$1,045,128**	**$1,106,667**	**$1,394,550**	**$1,444,412**	**$1,715,814**

Rural Fire

Fiscal Year 2022-2023 Budget Book

Fund 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 Boardof 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. The millage rate will remain the same as the previous year for the 2022 tax levy (which will be the revenue source for FY 2023 operations), at 1.97 mills. For FY 2023, additional full-time employees will be added to help improve fire protection, reduce response time, and lower/maintain favorable ISO ratings.

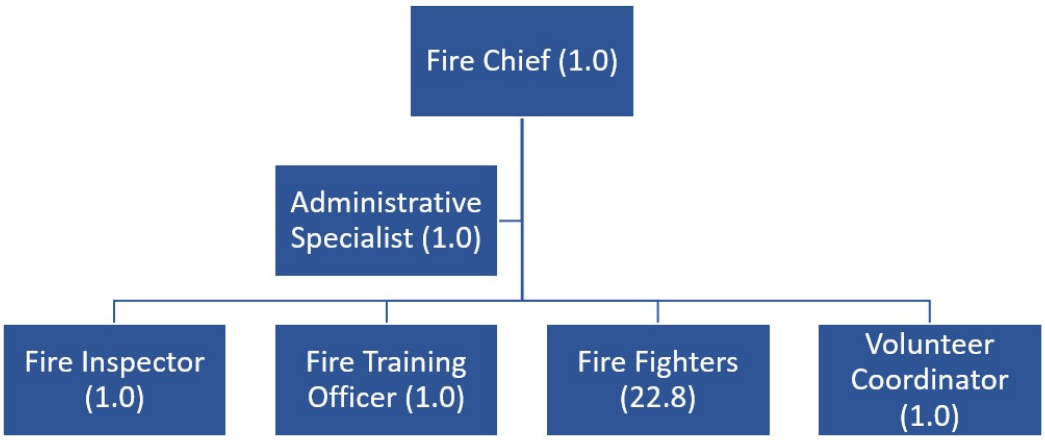
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Total Dispatched Calls	802	682	1000	922 (est)	1,100 (est)	Rural Fire	1
Structure Calls	75	45	30	48 (est)	48	Rural Fire	1
1st Responder (EMS) Call	237	215	260	282	400	Rural Fire	1
Rescue Calls/Where Victims were Extracted	19	13	25	13	21	Rural Fire	1
Smoke Alarm Installs	N/A	24	45	Etta	100	Rural Fire	1
Alarm Dispatches	52	58	65	91	110	Rural Fire	1
Vehicle Fires	51	39	50	42	50	Rural Fire	1
Wildland/Grass Fires	115	80	100	120	130	Rural Fire	1
Hazardous Conditions	27	35	30	36	40	Rural Fire	1
Service Calls	45	16	30	47	50	Rural Fire	1
Severe Weather/Special Incident	0	2	5	0	2	Rural Fire	1
Responding within 60 Seconds of Dispatch (Daytime)		0.99	0.99	0.99	0.999	Rural Fire	1
Responding within 120 Seconds of Dispatch (Night-Ti...		0.99	0.99	0.99	0.999	Rural Fire	1
Business Inspections/Walk-Thru	10	20	25		250	Rural Fire	1
Public Relation/Education Visits		20	25	Pat	50	Rural Fire	1
Fire Related Civilian Fatalities	0	3	0	0	0	Rural Fire	1
New Full-Time Recrutes being Certified		1	1	1	1	Rural Fire	1
New Volunteer Recrutes being Certified			1	1	1	Rural Fire	1

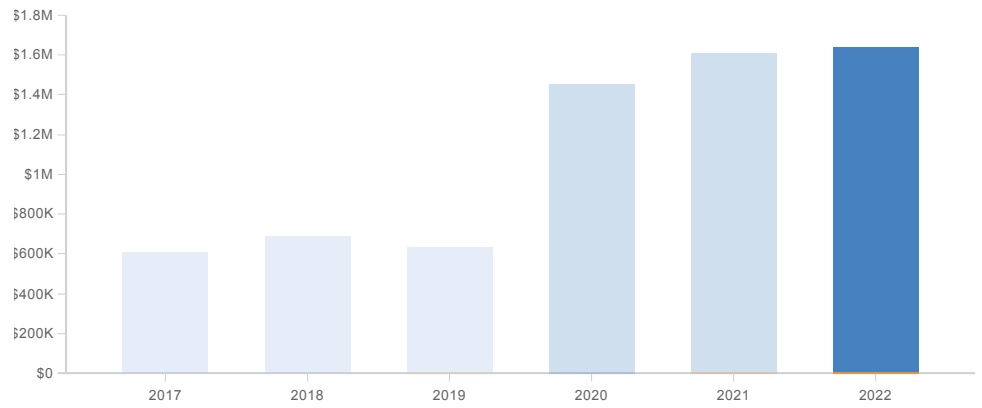
Organization Chart



Revenue Trends

Rural Fire Revenues

Data Updated yesterday



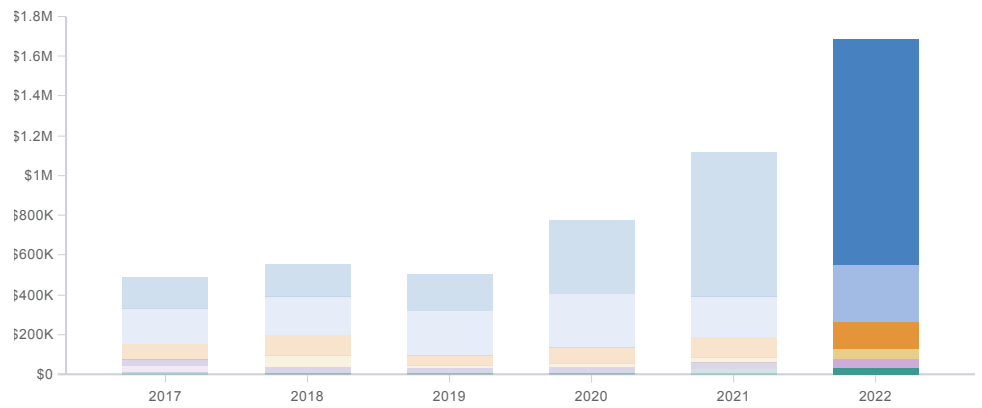
$1,635,515.50

Revenues in 2022

Expenditure Trends

Rural Fire Expenditures

Data Updated yesterday



$1,683,743.10

Expenses in 2022

Budget

Rural Fire Revenue Budget

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$1,454,232	$1,601,247	$1,598,565	$1,629,457	$1,723,555
Investment Income	$0	$3,248	$5,000	$4,885	$5,000
Miscellaneous	$250	$348	$250	$1,165	$250
Charges for Services	$2	$8	$0	$9	$0
TOTAL	**$1,454,484**	**$1,604,851**	**$1,603,815**	**$1,635,516**	**$1,728,805**

Rural Fire Expenditure Budget

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$373,743	$727,874	$1,075,481	$1,135,868	$1,519,234
Purchased/Contracted Services	$268,251	$204,036	$416,385	$285,180	$381,285
Capital Outlays	$3,775	$25,114	$68,000	$43,186	$663,000
Supplies and Materials	$79,583	$100,019	$139,250	$138,416	$171,250
Interfund/Interdepartmental Charges	$20,000	$29,696	$71,850	$50,261	$82,495
Other Costs	$31,033	$31,133	$33,020	$30,833	$31,032

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
TOTAL	$776,385	$1,117,873	$1,803,986	$1,683,743	$2,848,296

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Hotel / Motel Tax Fund

Fiscal Year 2022-2023 Budget Book

Fund Description

To provide funding for the purpose of promoting tourism and attracting consumers who willlodge 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 will be allocated to the Statesboro Convention and Visitors Bureau (SCVB), Statesboro Arts Council, Statesboro-Bulloch Chamber of Commerce and Splash in the 'Boro.

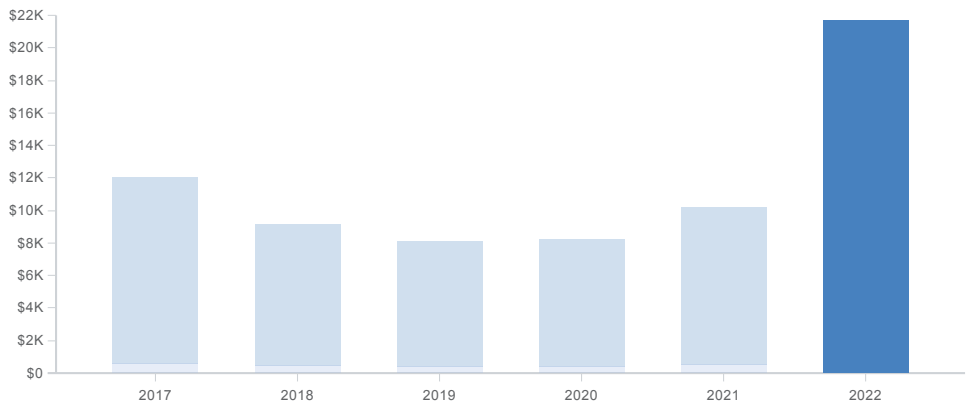
Revenue Trends



Expenditure Trends

Tourism Exp

Data Updated yesterday



$21,703.04

Expenses in 2022

Budget

Tourism Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$7,836	$9,656	$7,790	$21,703	$26,362
Interfund/Interdepartmental Charges	$412	$508	$410	$0	$3,638
TOTAL	**$8,248**	**$10,164**	**$8,200**	**$21,703**	**$30,000**

Tourism Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$7,836	$9,656	$7,790	$21,703	$26,362
Interfund/Interdepartmental Charges	$412	$508	$410	$0	$3,638
TOTAL	**$8,248**	**$10,164**	**$8,200**	**$21,703**	**$30,000**

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Enterprise Fund Overview

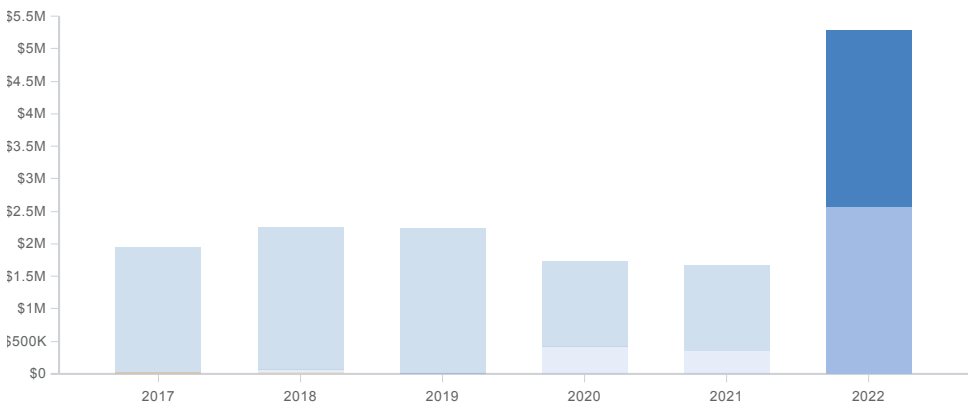
Fiscal Year 2022-2023 Budget Book

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.

Enterprise Fund Revenues

Revenue Trends

Data Updated yesterday

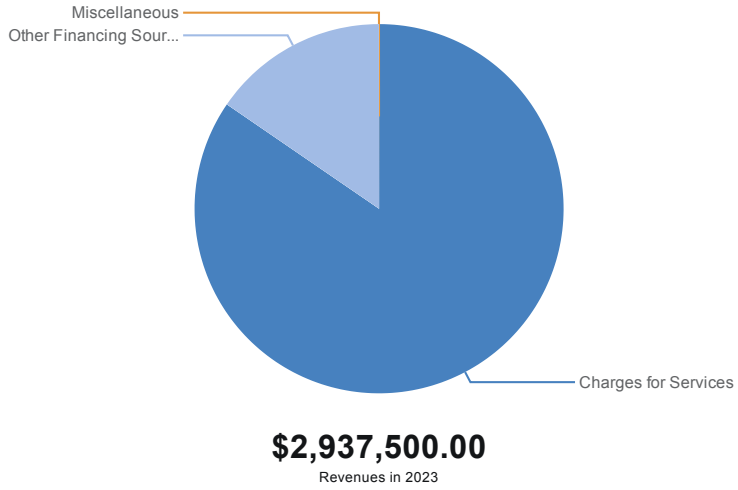


$5,290,515.52

Revenues in 2022

Budgeted Revenues by Type

Data Updated yesterday



$2,937,500.00

Revenues in 2023

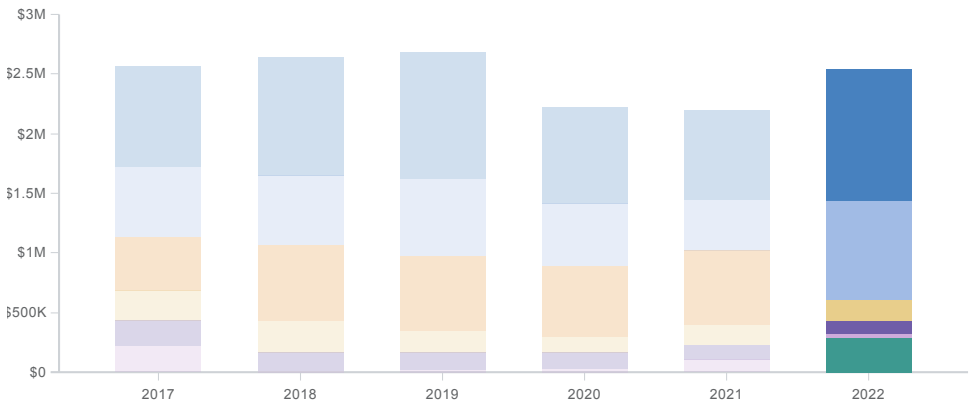
Budgeted Revenues

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Charges for Services	$2,243,068	$1,308,689	$1,313,512	$1,804,000	$2,484,000
Other Financing Sources	$0	$418,769	$351,107	$403,500	$453,000
Miscellaneous	$1,015	$458	$74	$500	$500
Investment Income	$950	$423	$3	$0	$0
TOTAL	**$2,245,033**	**$1,728,339**	**$1,664,696**	**$2,208,000**	**$2,937,500**

Enterprise Fund Expenses

Expense Trends

Data Updated yesterday

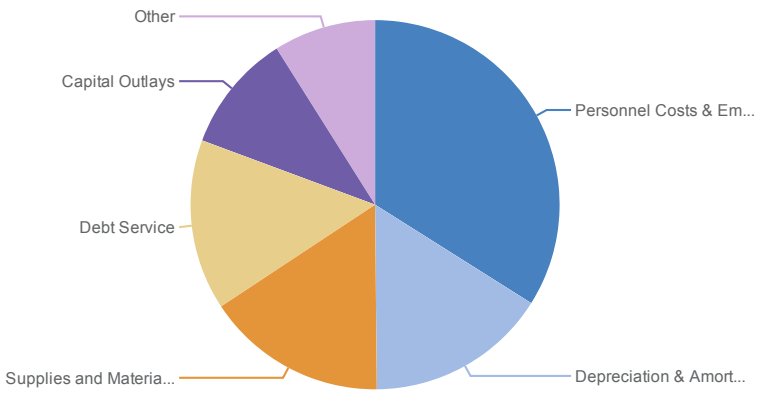


$2,539,847.46

Expenses in 2022

Budgeted Expenses by Type

Data Updated yesterday



$3,929,396.52

Expenses in 2023

Budgeted Expenses

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Personnel Costs & Employee Benefits	$1,065,573	$811,689	$752,572	$913,907	$1,333,982
Depreciation & Amortization	$626,876	$591,170	$626,378	$625,000	$625,000
Supplies and Materials	$647,530	$527,592	$428,436	$625,500	$623,100
Capital Outlays	$30,517	$447,360	$368,016	$403,500	$408,000
Debt Service	$147,216	$137,141	$126,774	$585,750	$587,325
Purchased/Contracted Services	$181,449	$131,962	$162,303	$264,190	$306,990
Interfund/Interdepartmental Charges	$0	$0	$33,202	$45,000	$45,000
TOTAL	**$2,699,160**	**$2,646,914**	**$2,497,680**	**$3,462,847**	**$3,929,397**

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Aquatic Center

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide a memorable, fun, family experience while ensuring the highest quality customer service, cleanliness and safety.

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 to COVID-19, Splash in the ‘Boro was closed for the summer of 2020, but it opened back up for the 2021 summer season and is back to full capacity for the 2022 summer season.

Strategic Goals

To perfect our customer service skills in order to ensure a great customer experience, which will in turn provide us with

Objectives

1) Focused customer service training from third-party instructors
2) Offer continuous training for staff throughout the summer season rather than expecting pre-season training to be sufficient

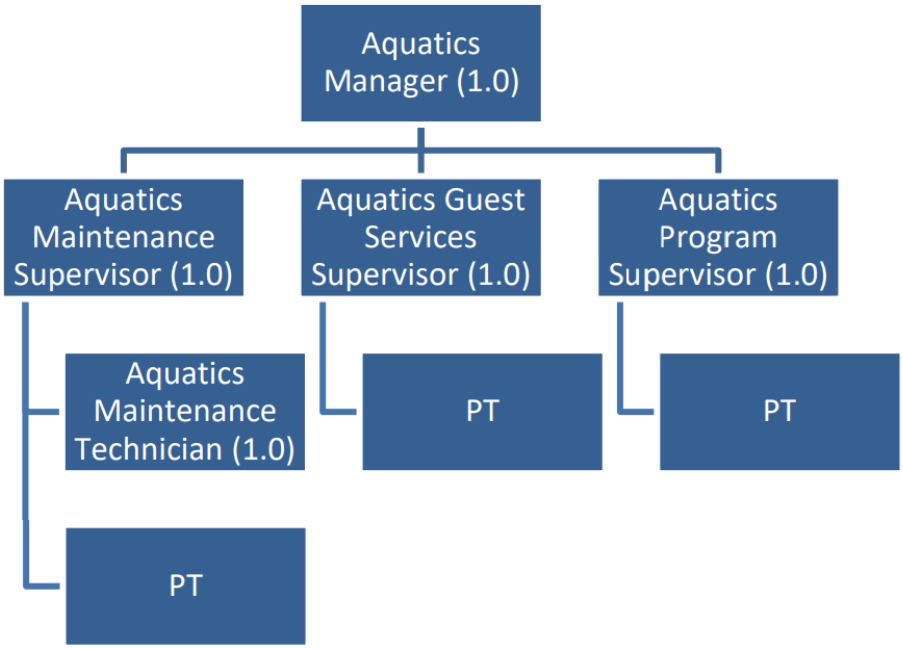
Performance Measure

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Total Revenue	1884999	1233544	1000000	1379000	1500000	Aquatic Center / Splash in the Boro Waterpark	1
Waterpark Summer Season Attenda...	115000	0	75000	120000	120000	Aquatic Center / Splash in the Boro Waterpark	1
Swim Lesson Participants	650	330	150	750	750	Aquatic Center / Splash in the Boro Waterpark	1
Water Aerobic Participants	3200	1627	2500	4500	4500	Aquatic Center / Splash in the Boro Waterpark	1
Lap Swim Participants	4000	1834	4500	6500	8000	Aquatic Center / Splash in the Boro Waterpark	1
Saturday Fund Swim Attendance		865	0			Aquatic Center / Splash in the Boro Waterpark	1
Annual Fit Pass Sold		72	60	75	75	Aquatic Center / Splash in the Boro Waterpark	1
30-visit Lap Swim Pass Sold			50	100	50	Aquatic Center / Splash in the Boro Waterpark	1
30-visit Water Aeorbics Pass Sold			10	25	50	Aquatic Center / Splash in the Boro Waterpark	1
Water Park Season Passes Sold			2000	4000	4000	Aquatic Center / Splash in the Boro Waterpark	1
Sharks Swim Team Participants			125	500	700	Aquatic Center / Splash in the Boro Waterpark	1
Website Visit				72161	*using different tracki...	Aquatic Center / Splash in the Boro Waterpark	1
Social Media Impressions / Reach				676091	*using different tracki...	Aquatic Center / Splash in the Boro Waterpark	1
Social Media Followers				607328	*using different tracki...	Aquatic Center / Splash in the Boro Waterpark	1

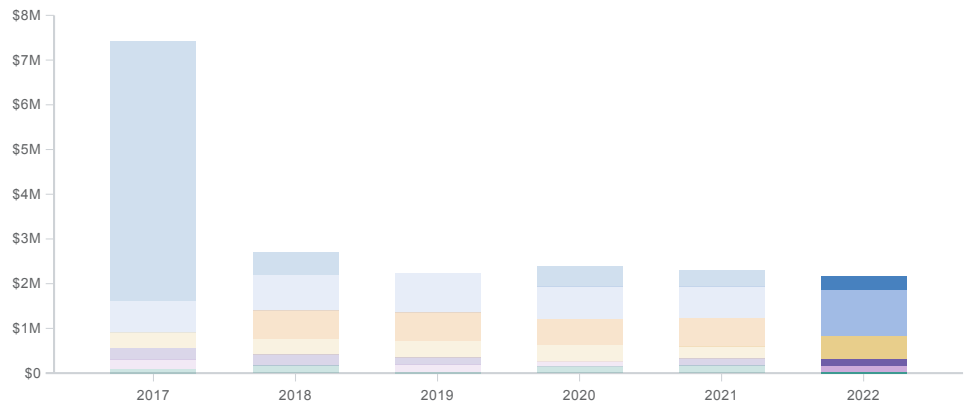
Organization Chart



Expenditure Trends

Aquatic Operations - Exp

Data Updated yesterday



$2,155,397.24

Expenses in 2022

Budget

Aquatic Operations - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Personnel Costs & Employee Benefits	$720,337	$700,352	$756,661	$1,026,061	$1,114,344
Depreciation & Amortization	$591,170	$626,378	$625,000	$26,093	$625,000
Supplies and Materials	$362,575	$283,952	$420,500	$535,390	$418,100
Capital Outlays	$447,360	$364,210	$403,500	$284,380	$408,000
Debt Service	$137,141	$126,774	$585,750	$116,636	$587,325
Purchased/Contracted Services	$129,623	$158,152	$261,690	$166,837	$300,490
Interfund/Interdepartmental Charges	$0	$33,202	$45,000	$0	$45,000
TOTAL	**$2,388,206**	**$2,293,018**	**$3,098,101**	**$2,155,397**	**$3,498,259**

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Aquatic Center - Concessions

Fiscal Year 2022-2023 Budget Book

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

Data

Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Revenue	483196	257747	200000	425000	500000	Aquatic Center - Concessions	1

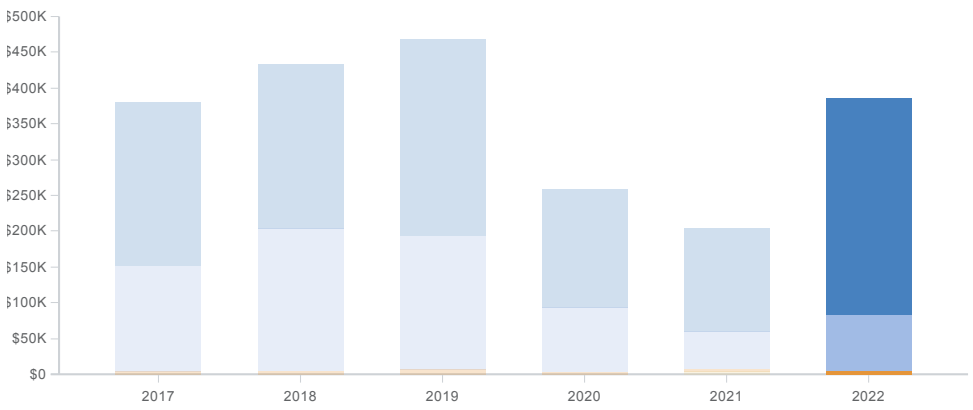
Organization Chart



Expenditure Trends Report

Aquatic Concessions - Exp

Data Updated yesterday



$384,450.22

Expenses in 2022

Budget

Aquatic Concessions - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$165,017	$144,484	$205,000	$301,683	$205,000
Personnel Costs & Employee Benefits	$91,353	$52,221	$157,246	$77,891	$219,637
Purchased/Contracted Services	$2,339	$4,151	$2,500	$4,876	$6,500
Capital Outlays	$0	$3,806	$0	$0	$0
TOTAL	**$258,708**	**$204,662**	**$364,746**	**$384,450**	**$431,137**

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Internal Service Funds Overview

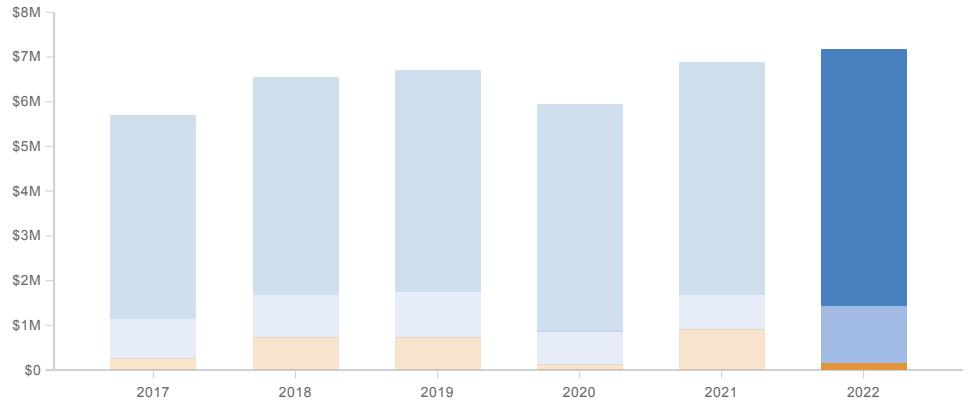
Fiscal Year 2022-2023 Budget Book

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.

Internal Service Funds Revenues

Revenue Trends

Data Updated yesterday

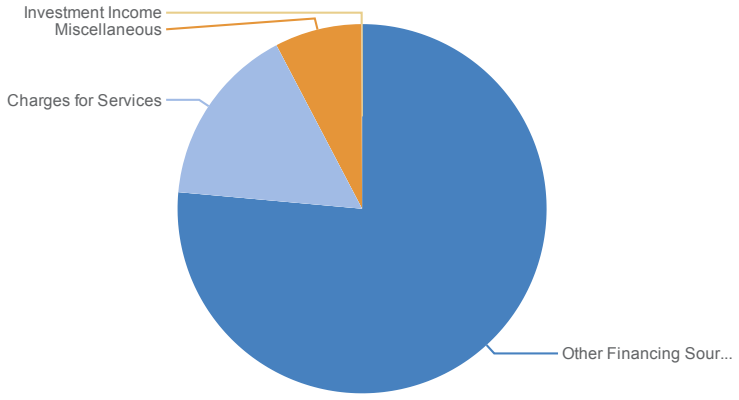


$7,195,432.88

Revenues in 2022

Budgeted Revenues by Type

Data Updated yesterday



$7,961,240.00

Revenues in 2023

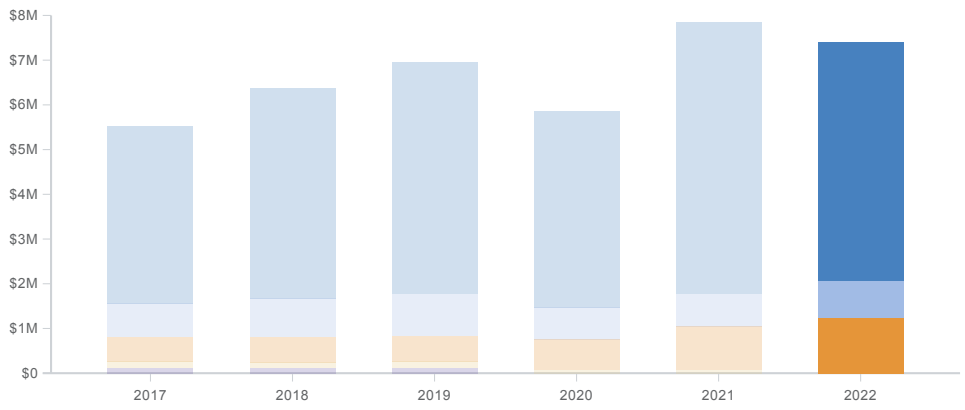
Budgeted Revenues

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Other Financing Sources	$4,933,924	$5,110,527	$5,204,081	$6,635,776	$6,085,000
Charges for Services	$1,042,750	$728,494	$764,450	$1,219,190	$1,264,190
Miscellaneous	$709,629	$126,030	$913,161	$606,500	$606,500
Investment Income	$0	$0	$5,167	$5,550	$5,550
TOTAL	**$6,686,303**	**$5,965,051**	**$6,886,859**	**$8,467,016**	**$7,961,240**

Internal Service Funds - Expenses

Expense Trends

Data Updated yesterday

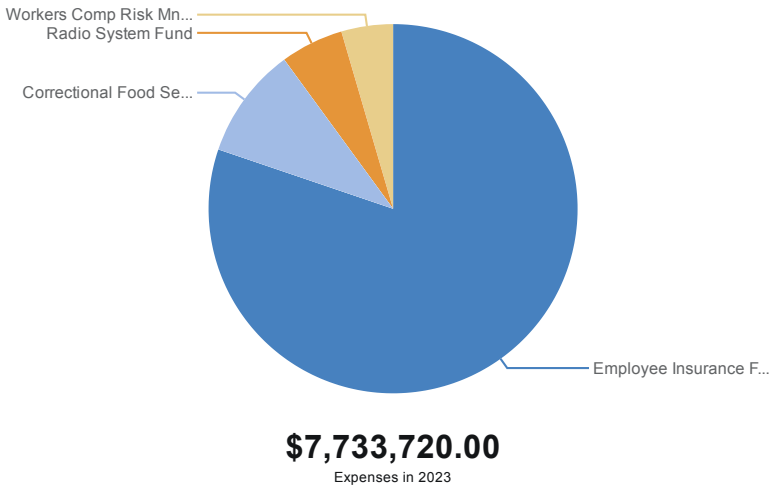


$7,404,896.64

Expenses in 2022

Expenses by Fund

Data Updated yesterday



$7,733,720.00

Expenses in 2023

Budgeted Expenses

	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Original Budget	2022 - 23 Budget
Other Costs	$5,194,252	$4,411,227	$6,063,045	$5,692,880	$5,477,610
Purchased/Contracted Services	$591,983	$669,868	$979,300	$1,340,925	$1,378,845
Supplies and Materials	$915,211	$721,677	$721,417	$754,935	$780,415
Interfund/Interdepartmental Charges	$127,350	$60,000	$58,591	$141,850	$81,850
Personnel Costs & Employee Benefits	$124,122	$7,476	$6,503	$15,000	$15,000
Capital Outlays	$0	$0	$771	$0	$0
TOTAL	**$6,952,918**	**$5,870,248**	**$7,829,626**	**$7,945,590**	**$7,733,720**

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Employee Health Insurance

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide quality, affordable employee health and dental coverage, at a reasonable cost to the County, as a vital component of the overall employee benefits package.

Department 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 90 Degree Benefits. 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 spouses and children who are covered by 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.

Strategic Goals

1) Foster employee satisfaction about health benefits.
2) Control costs.

Objectives

1) Educate employees about benefits options.
2) Review plan designs and coverage options to determine best overall value.

Performance Measure

Data

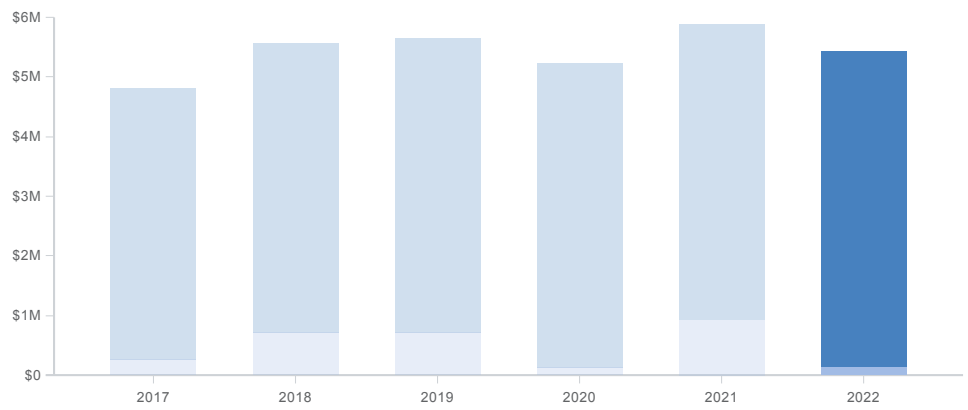
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
# of Employees with Health Insurance	310	314	341	373	373	Health Insurance	1
# of Dependents with Health Insurance	362	362	378	382	382	Health Insurance	1

Revenue Trends

Empl Hlth Ins Fund - Rev

Data Updated yesterday



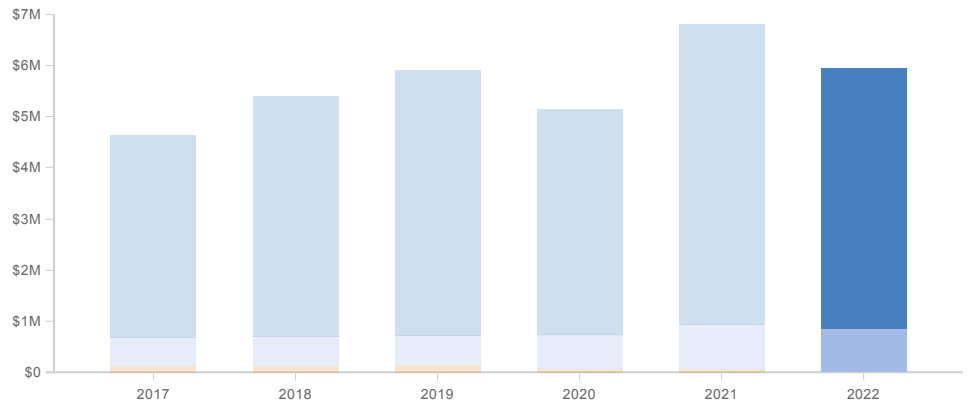
$5,428,357.28

Revenues in 2022

Expenditure Trends

Empl Hlth Ins Fund - Exp

Data Updated yesterday



$5,935,355.25

Expenses in 2022

Budget

Empl Health Ins Fund - Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Financing Sources	$5,110,527	$4,963,686	$6,187,300	$5,300,095	$5,600,000
Miscellaneous	$126,030	$913,161	$606,500	$122,282	$606,500
Investment Income	$0	$5,107	$5,450	$5,980	$5,450
TOTAL	**$5,236,557**	**$5,881,954**	**$6,799,250**	**$5,428,357**	**$6,211,950**

Empl Hlth Ins Fund - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$4,411,227	$5,876,941	$5,500,000	$5,102,718	$5,250,000
Purchased/Contracted Services	$668,456	$883,114	$870,620	$825,309	$870,620
Interfund/Interdepartmental Charges	$60,000	$56,186	$127,350	$0	$67,350
Personnel Costs & Employee Benefits	$6,176	$6,486	$15,000	$7,329	$15,000
TOTAL	**$5,145,859**	**$6,822,727**	**$6,512,970**	**$5,935,355**	**$6,202,970**

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Workers Compensation Insurance

Fiscal Year 2022-2023 Budget Book

Mission Statement

To provide funding for employee injuries and workers' compensation claims at a reasonable cose and with minimal negative impact to employees.

Department 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. The goal of this department is to provide finding for employee workers' compensation claims within the County's deductible, meeting statutory requirements and protecting the County against extreme financial losses. Funding require for this program varies with the number and severity of employee injuries and resulting medical and lost wages payments.

Strategic Goals

1) To increase awareness and ownership of safety and liability risks
2) To reduce the frequency and severity of employee accidents and injuries

Objectives

1) Engage the Safety Committee in county-wide activities
2) Distribute educational information to employees and supervisors
3) Develop mission and branding for Safety Committee

Performance Measure

Data

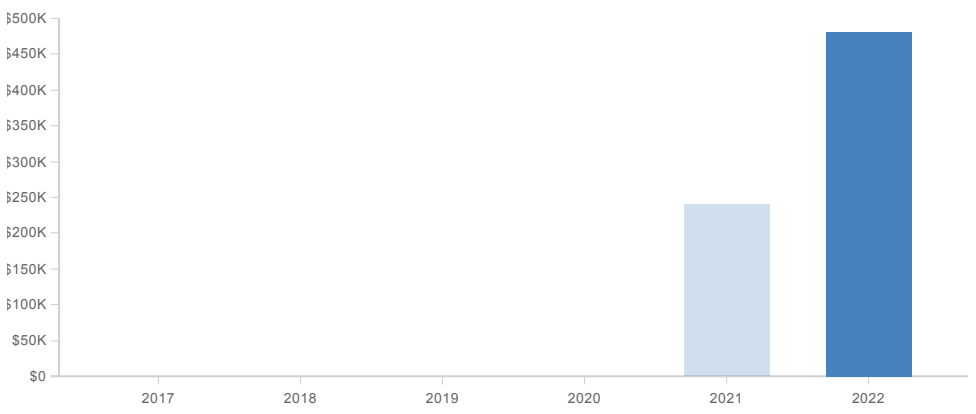
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
# of Employee Injuries	69	57	54	30	40	Risk Management - Workers' Compensation Fund	1
Average Cost (Incurred) per Employee Injury	3576	6194	2886	8000	7500	Risk Management - Workers' Compensation Fund	1
# of County-Wide Safety Committee Mtgs	NA	4	4	4	4	Risk Management - Workers' Compensation Fund	1
# of Property and Liability Claims	43	49	64	35	40	Risk Management - Workers' Compensation Fund	1

Revenue Trends

Workers Comp Fund - Rev

Data Updated yesterday



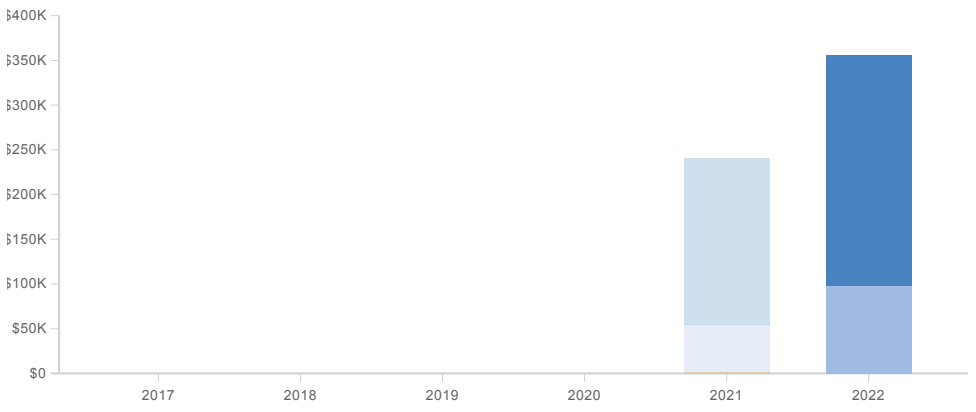
$481,535.89

Revenues in 2022

Expenditure Trends

Workers Comp Fund - Exp

Data Updated yesterday



$355,446.50

Expenses in 2022

Budget

Workers Comp Fund - Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Financing Sources	$0	$240,395	$448,476	$480,898	$485,000
Investment Income	$0	$22	$0	$638	$0
TOTAL	**$0**	**$240,417**	**$448,476**	**$481,536**	**$485,000**

Workers Comp Fund - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Costs	$0	$186,104	$150,000	$257,423	$200,000
Purchased/Contracted Services	$0	$51,683	$150,000	$98,024	$150,000
Interfund/Interdepartmental Charges	$0	$2,404	$0	$0	$0

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
TOTAL	$0	$240,191	$300,000	$355,447	$350,000

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Correctional Food Service Fund

Fiscal Year 2022-2023 Budget Book

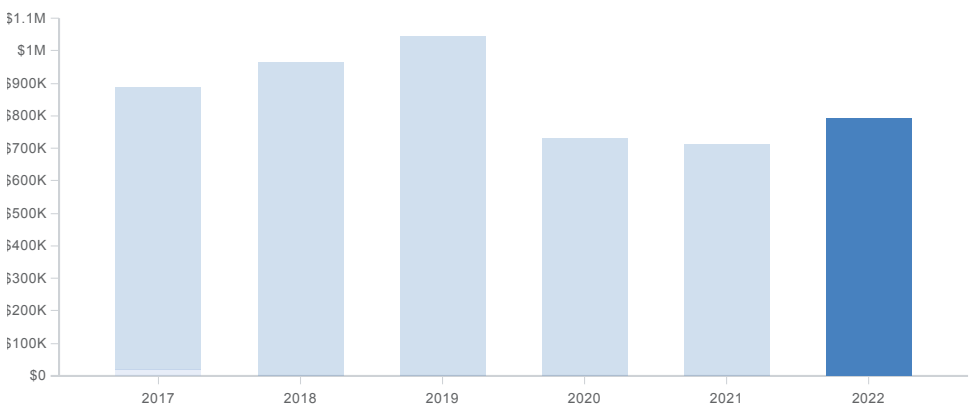
Department Description

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.

Revenue Trends

CI Food Service Fund - Rev

Data Updated yesterday



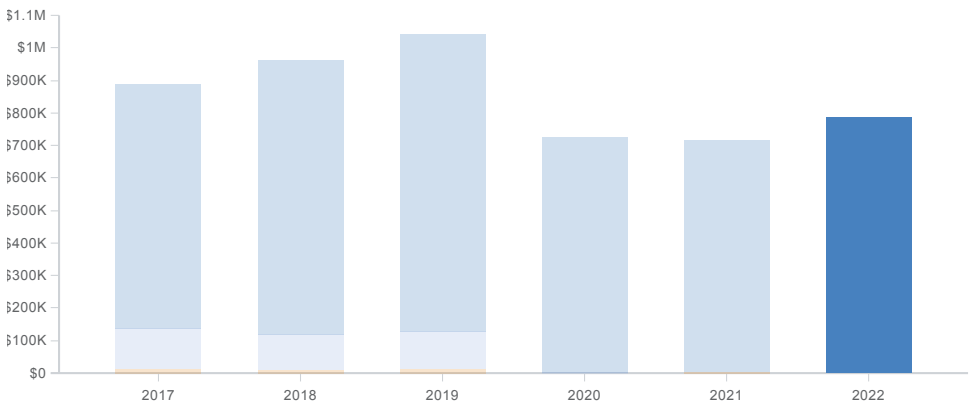
$794,476.86

Revenues in 2022

Expenditure Trends

CI Food Service Fund - Exp

Data Updated yesterday



$786,637.28

Expenses in 2022

Budget

CI Food Service Fund - Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$728,494	$713,657	$725,000	$794,402	$770,000
Investment Income	$0	$36	$100	$74	$100
TOTAL	**$728,494**	**$713,692**	**$725,100**	**$794,477**	**$770,100**

CI Food Service Fund - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Supplies and Materials	$721,677	$713,298	$701,735	$786,374	$750,415
Purchased/Contracted Services	$1,412	$1,825	$4,050	$263	$3,500
Personnel Costs & Employee Benefits	$1,300	$17	$0	$0	$0
Capital Outlays	$0	$771	$0	$0	$0
TOTAL	**$724,389**	**$715,911**	**$705,785**	**$786,637**	**$753,915**

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Radio System Fund

Fiscal Year 2022-2023 Budget Book

Department Description

This fund exists provide radio communications for Bulloch County, Statesboro, Portal, Brooklet, Register, Bulloch County Board of Education, Georgia Southern University, and Ogeechee Technical College. 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 system was paid for through the E911 Fund. The budget for this funds includes a planned increase in fund balance, as those reserve funds will be used every five years for technologies refresh as recommended by the vendor.

Performance Measure

Data

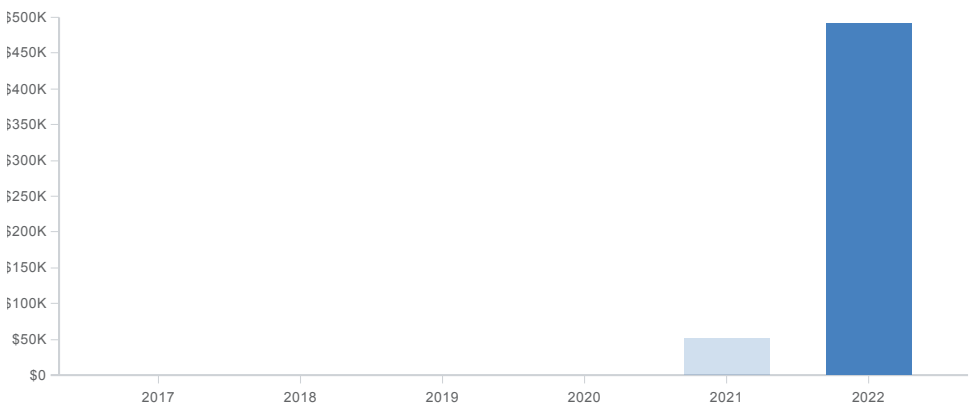
Records

Measurement Type	2019	2020	2021	2022	Estimated 2023	Department	Count
Bulloch County Radios			425	429	464	IT-Radio System	1
Bulloch County Board of Education Radios			297	297	316	IT-Radio System	1
Statesboro Radios			294	294	293	IT-Radio System	1
Georgia Southern University Radios			95	95	94	IT-Radio System	1
Portal Radios			9	9	9	IT-Radio System	1
Brooklet Radios			9	9	14	IT-Radio System	1
Register Radios			4	2	0	IT-Radio System	1
Ogeechee Technical College Radios			3	3	4	IT-Radio System	1

Revenue Trends

Radio Fund - Rev

Data Updated yesterday



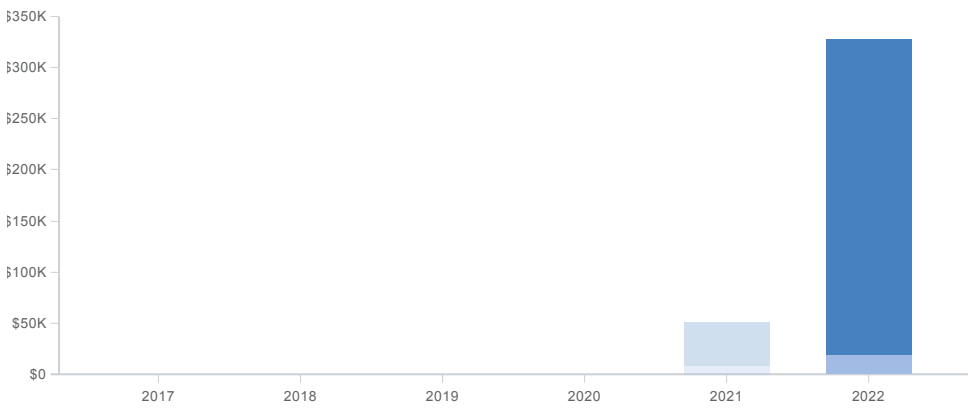
$491,062.85

Revenues in 2022

Expenditure Trends

Radio Fund - Exp

Data Updated yesterday



$327,457.61

Expenses in 2022

Budget

Radio Fund - Rev

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Charges for Services	$0	$50,794	$494,190	$491,063	$494,190
Investment Income	$0	$3	$0	$0	$0
TOTAL	**$0**	**$50,796**	**$494,190**	**$491,063**	**$494,190**

Radio Fund - Exp

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Purchased/Contracted Services	$0	$42,678	$316,255	$308,899	$354,725
Supplies and Materials	$0	$8,119	$53,200	$18,558	$30,000
Other Costs	$0	$0	$42,880	$0	$27,610
Interfund/Interdepartmental Charges	$0	$0	$14,500	$0	$14,500
TOTAL	**$0**	**$50,796**	**$426,835**	**$327,458**	**$426,835**

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Capital Projects Funds Overview

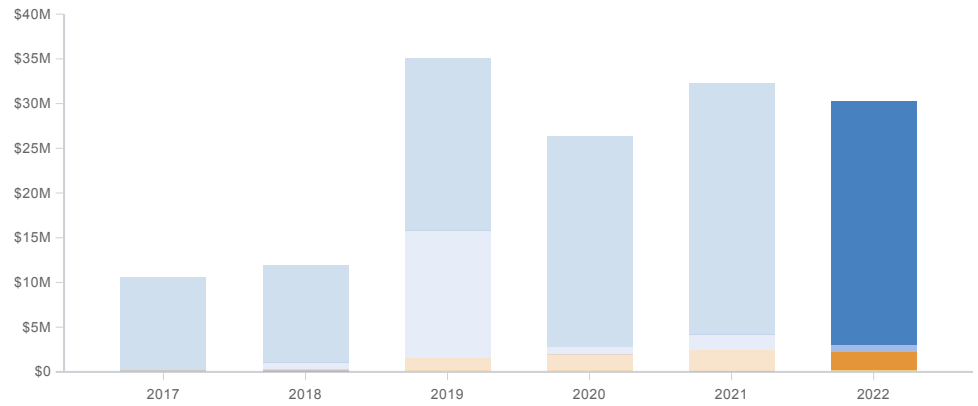
Fiscal Year 2022-2023 Budget Book

Capital Projects Funds are funds that are used specifically to account for various expenditures related to constructing capital assets such as road infrastructure or government buildings, as well as purchases of equipment such as motorgraders, ambulances, fire trucks and patrol vehicles. Bulloch County's main sources of funding for capital projects are Special Purpose Local Option Sales Tax (SPLOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), bond or other debt financing, and intergovernmental revenues such as grants. Bulloch County currently maintains 5 capital projects funds. Three of these account for SPLOST funding approved by the voters in 2007, 2013, and 2019 respectively. There is also a TSPLOST fund to account for TSPLOST funds approved by the voters in 2018. Early in fiscal year 2022, the County's Public Facilities Authority issued a bond to finance a construction project at the Airport, which is accounted for in the PFA Bond Projects Fund.

Capital Projects Funds Revenues

Revenue Trends

Data Updated yesterday

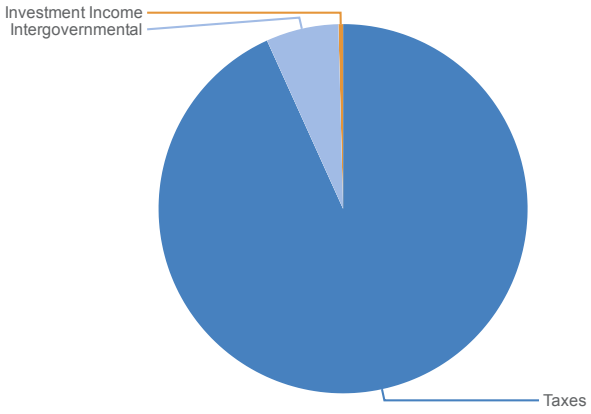


$30,195,784.10

Revenues in 2022

Budgeted Revenues by Type

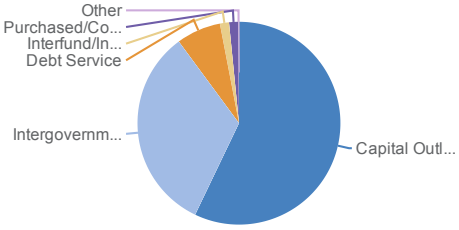
Data Updated yesterday



$30,567,389.00

Revenues in 2023

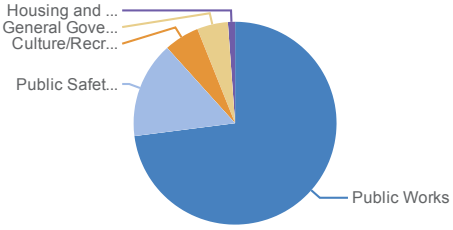
Expenditures by Type



$40,853,714.00

Expenses in 2023

Expenditures by Function



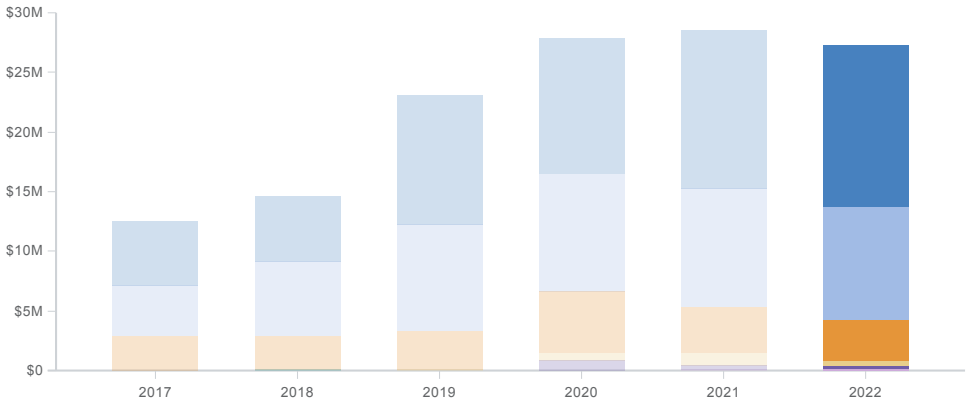
$40,853,714.00

Expenses in 2023

Capital Projects Funds Expenditures

Expenditure Trends

Data Updated yesterday



$27,271,574.23

Expenses in 2022

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SPLOST 2013 Fund

Fiscal Year 2022-2023 Budget Book

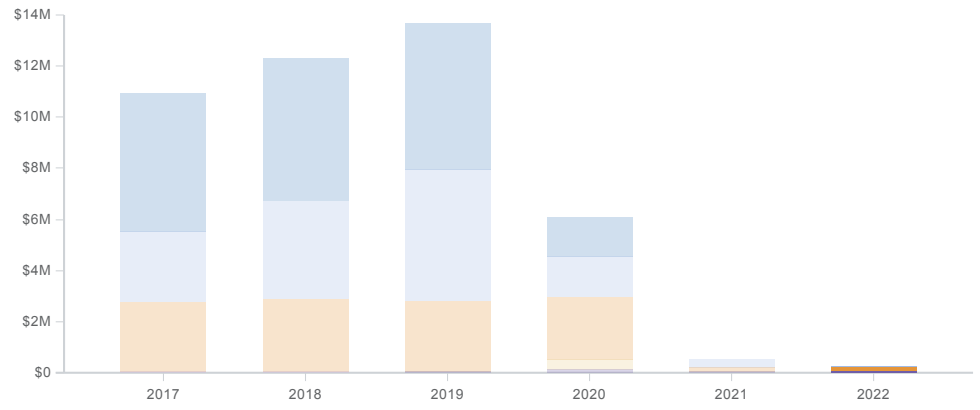
Fund Description

The SPLOST 2013 Fund accounts for the Special Purpose Local Option Sales Taxes collected between .....2014 through September 2019. This tax was approved by the citizens of Bulloch County in ..... 2013 as an additional one cent sales tax to be collected over a six year period. During the period of collection, this tax was the primary funding source for the acquisition and construction of capital facilities and assets. While no additional taxes are being collected under this referendum, there are ongoing expenditures of the remaining fund balance that will continue until either all funds are spent on eligible projects.

Expenditure Trends

SP13 Expenditure Trends

Data Updated yesterday



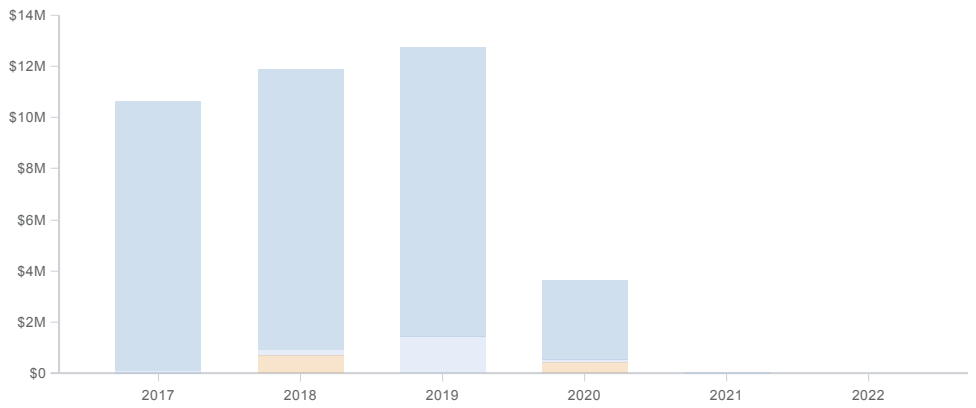
$258,427.74

Expenses in 2022

Revenue Trends

SP13 Revenue Trends

Data Updated yesterday



$5,224.31

Revenues in 2022

Budget

SP13 Budgeted Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$3,097,419	$0	$0	$0	$0
Other Financing Sources	$397,326	$0	$0	$0	$0
Intergovernmental	$134,827	$50,587	$0	$1,822	$0
Investment Income	$223	$3,114	$0	$3,403	$2,880
TOTAL	**$3,629,794**	**$53,701**	**$0**	**$5,224**	**$2,880**

SP13 Budgeted Expenditures

	2016 - 17 Actual	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021-22 YTD Actual	2022 - 23 Budget
Intergovernmental	$5,391,023	$5,541,156	$5,764,822	$1,552,784	$0	$0	$0
Capital Outlays	$2,794,121	$3,824,274	$5,122,361	$1,576,367	$318,187	$61,851	$229,000
Debt Service	$2,734,120	$2,851,844	$2,743,376	$2,435,241	$172,393	$147,057	$0
Interfund/Interdepartmental Charges	$0	$0	$0	$418,769	$0	$0	$0
Purchased/Contracted Services	$1,000	$1,040	$57,250	$102,386	$49,857	$49,520	$0
Supplies and Materials	$24,100	$56,316	$1,300	$5,627	$0	$0	$0
TOTAL	**$10,944,364**	**$12,274,630**	**$13,689,108**	**$6,091,174**	**$540,438**	**$258,428**	**$229,000**

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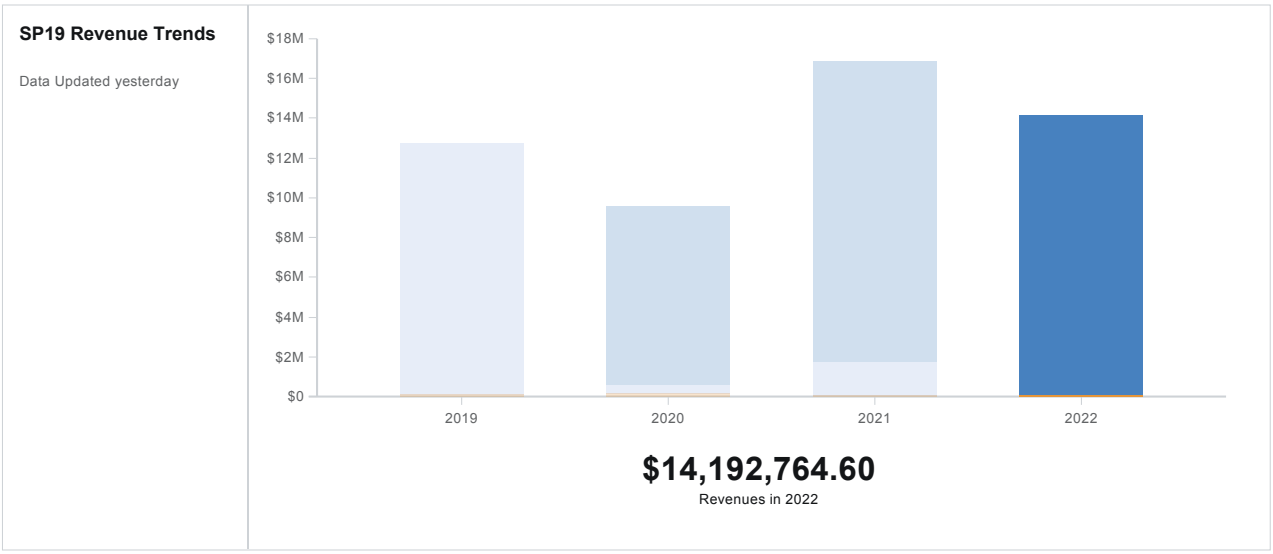
SPLOST 2019 Fund

Fiscal Year 2022-2023 Budget Book

Fund Description

The SPLOST 2019 Fund accounts for the current Special Purpose Local Option Sales Tax, affirmed by the citizens in November 2018 as the renewal of the 2013 SPLOST, which expired in September 2019. It is the County's primary funding source for the acquisition and construction of capital facilities and assets.

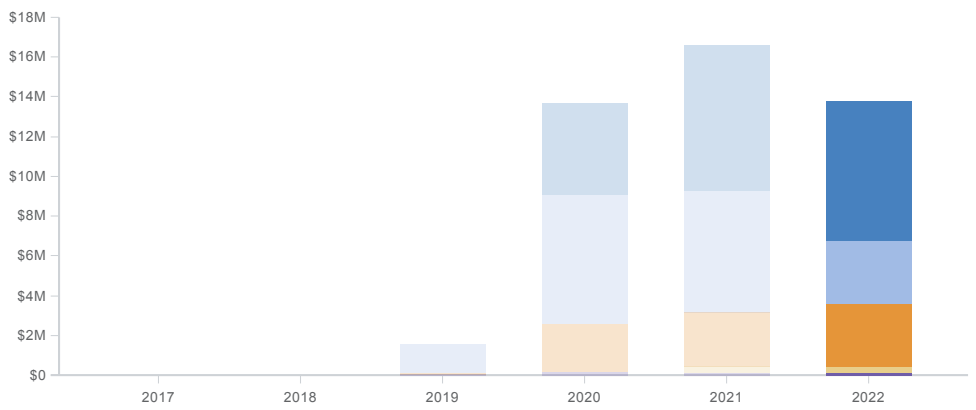
Revenue Trends



Expenditure Trends

SP19 Expenditure Trends

Data Updated yesterday



$13,782,069.74

Expenses in 2022

Budget

SP19 Budgeted Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$9,038,253	$15,122,552	$13,133,328	$14,162,944	$15,000,002
Other Financing Sources	$424,263	$1,692,737	$0	$0	$0
Investment Income	$131,669	$16,791	$5,000	$29,821	$25,000
Intergovernmental	$0	$21,065	$0	$0	$0
TOTAL	**$9,594,185**	**$16,853,145**	**$13,138,328**	**$14,192,765**	**$15,025,002**

SP19 Budgeted Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Intergovernmental	$4,606,767	$7,351,672	$5,798,672	$7,051,267	$6,815,458
Capital Outlays	$6,465,010	$6,135,304	$5,752,684	$3,161,392	$7,310,560
Debt Service	$2,399,512	$2,687,739	$2,910,502	$3,185,978	$2,894,707
Interfund/Interdepartmental Charges	$0	$351,107	$403,500	$301,289	$453,000
Purchased/Contracted Services	$157,011	$86,681	$1,000	$82,144	$50,000
Supplies and Materials	$9,299	$0	$0	$0	$0
TOTAL	**$13,637,599**	**$16,612,503**	**$14,866,358**	**$13,782,070**	**$17,523,725**

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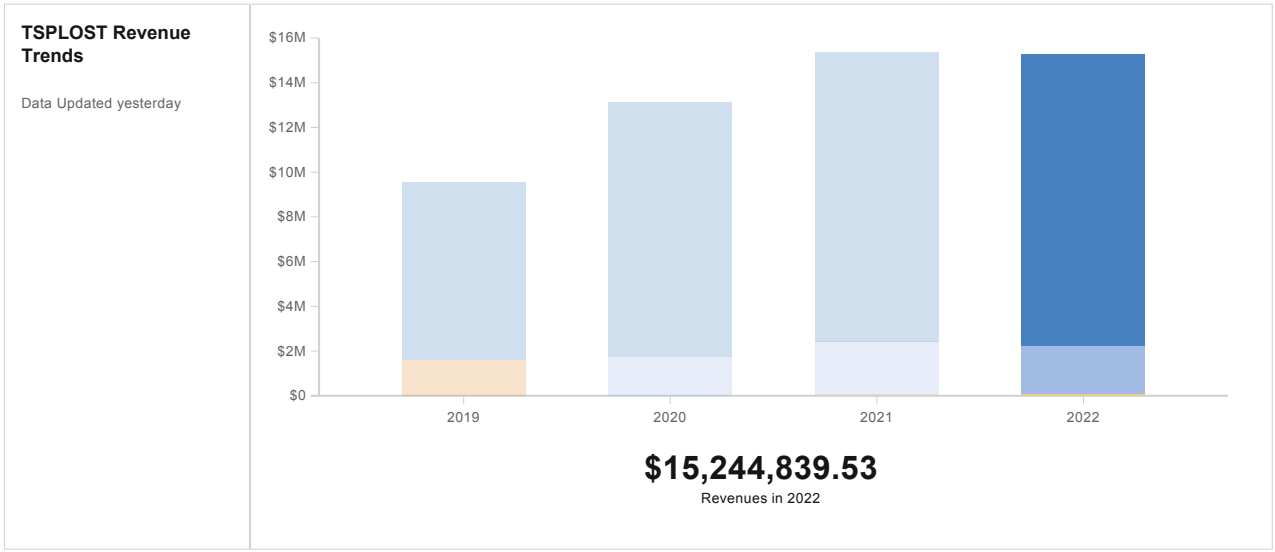
TSPLOST 2018 Fund

Fiscal Year 2022-2023 Budget Book

Fund Description

This fund accounts for the Transportation Special Purpose Local Option Sales Tax that began during fiscal year 2019. In May 2018, citizens affirmed the extra one cent tax for countywide transportation needs. Collections began in the fall of 2018 and are limited to five years or total collections of $60 million. It is anticipated that the full $60 million approved by the voters will be collected well before the five years of collections are up. The County is hoping to put a renewal of the TSPLOST on the November 2022 ballot for consideration by the voters.

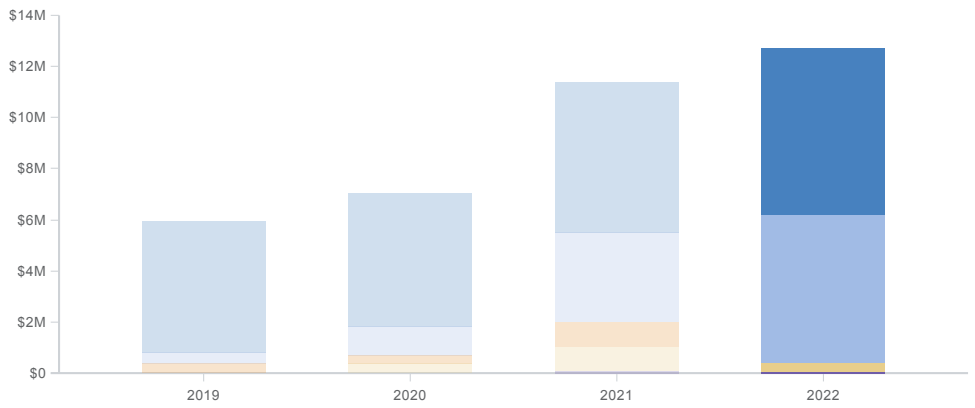
Revenue Trends



Expenditure Trends

TSPLOST Expenditure Trends

Data Updated yesterday



$12,709,517.64

Expenses in 2022

Budget

TSPLOST Budgeted Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Taxes	$11,390,370	$12,967,938	$12,000,000	$13,019,956	$13,500,000
Intergovernmental	$1,708,114	$2,366,035	$4,872,577	$2,157,789	$1,942,052
Investment Income	$1,703	$35,905	$0	$67,094	$95,000
TOTAL	**$13,100,187**	**$15,369,878**	**$16,872,577**	**$15,244,840**	**$15,537,052**

TSPLOST Budgeted Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$1,153,082	$3,491,227	$11,051,909	$5,839,637	$15,794,064
Intergovernmental	$5,194,009	$5,913,380	$5,472,000	$6,508,441	$6,574,500
Purchased/Contracted Services	$365,333	$921,091	$1,220,494	$316,082	$542,425
Debt Service	$330,021	$983,100	$0	$0	$0
Supplies and Materials	$0	$95,257	$200,000	$45,357	$50,000
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$140,000
TOTAL	**$7,042,444**	**$11,404,055**	**$17,944,403**	**$12,709,518**	**$23,100,989**

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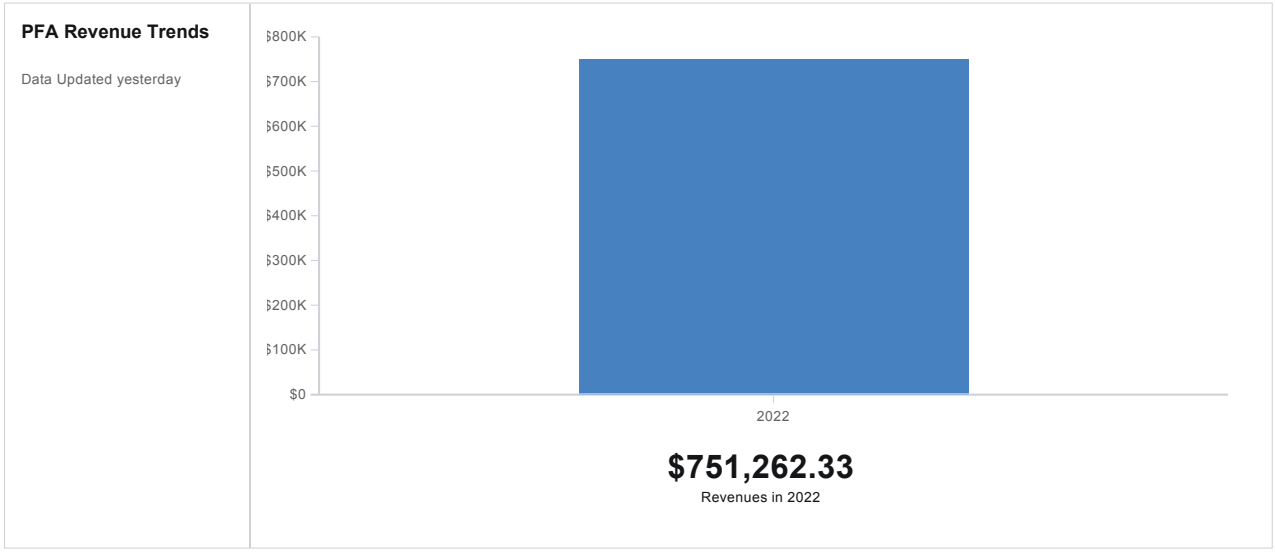
Public Facilities Authority Bond Projects Fund

Fiscal Year 2022-2023 Budget Book

Fund Description

The Bulloch County Public Facilities Authority was created in February 2020. The Authority is made up of three members of the Board of Commissioners as well as two ex officio staff members who serve as Secretary and Treasurer. The Authority has the ability to issue bond debt that can be used to finance capital projects for County facility improvements. On August 3, 2021, the Authority issued $750,000 of bond debt placed with a financial institution for the purpose of building a corporate hangar at the Statesboro-Bulloch County Airport. This is the only project that has yet been accounted for within this fund and it is projected to be completed in July 2022. The debt repayment for this bond issuance is coming from the Airport Fund where unforeseen revenues from renting space on an old unused runway for use in movie production as well as container storage has provided extra funding for improvements.

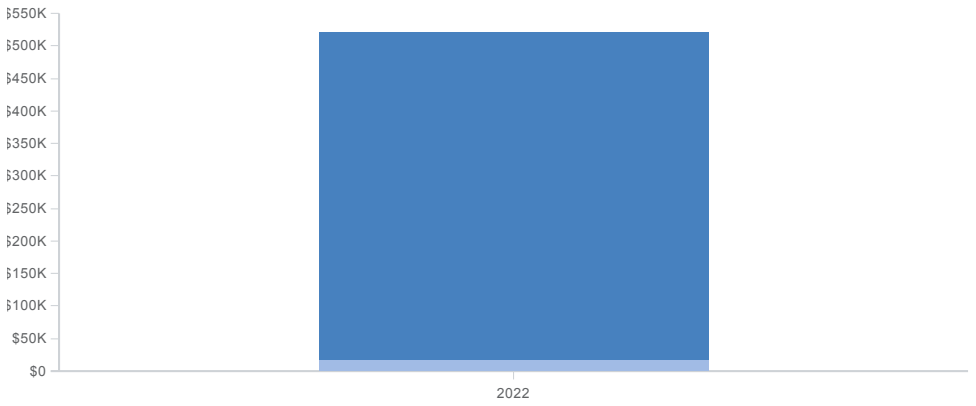
Revenue Trends



Expenditure Trends

PFA Expenditure Trends

Data Updated yesterday



$521,559.11

Expenses in 2022

Budget

PFA Budgeted Revenues

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Other Financing Sources	$0	$0	$750,000	$750,000	$0
Investment Income	$0	$0	$0	$1,262	$750
TOTAL	**$0**	**$0**	**$750,000**	**$751,262**	**$750**

PFA Budgeted Project Expenditures

	2020 Actual	2021 Actual	2022 Original Budget	2022 YTD Actual	2022 - 23 Budget
Capital Outlays	$0	$0	$750,000	$505,953	$0
Debt Service	$0	$0	$0	$15,606	$0
TOTAL	**$0**	**$0**	**$750,000**	**$521,559**	**$0**

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Capital Improvement Plan

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Capital Improvement Plan Overview

Fiscal Year 2022-2023 Budget Book

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 Improvement Plan 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 by year is established within 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 and some Special Revenue Funds.

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 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

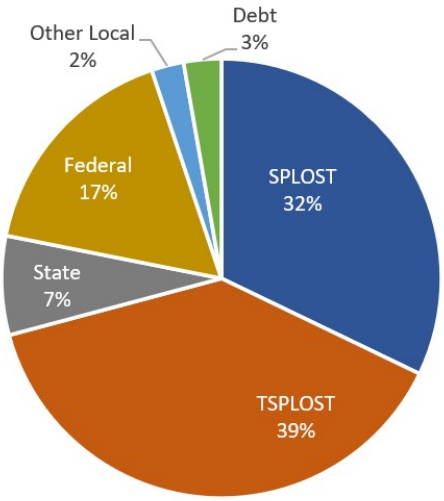
The FY 2023 Capital Budget is the product of the 2027 Capital Improvements Program (CIP). The primary funding mechanisms for the county CIP are the Special Purpose Local Option Sales Tax (SPLOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST). These taxes are voted for by referendum 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 including road improvements such as resurfacing; redesigned intersections for

improved traffic flow and reduction of traffic accidents; paving dirt roads to improve the roadway network throughout the county; and projects to expand and improve airport facilities and infrastructure.

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. As funding opportunities become available, County staff are 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.

Capital Improvement Plan Revenue Sources



Project Schedules

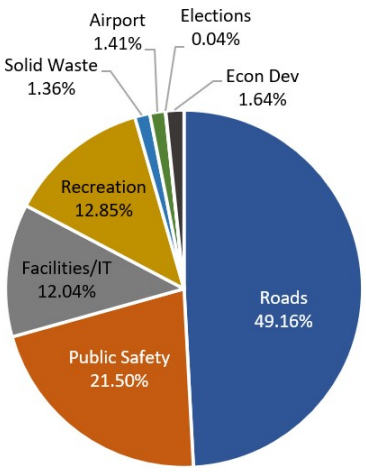
Approximately 32.1% of CIP 2027 funding will be generated by SPLOST collections, TSPLOST an additional 38.7%, with the balance leveraged by both committed and non-committed state and federal grants, debt proceeds, and other local funding from the General Fund and some Special Revenue Funds. Of the sales tax collections, Roads and Public Safety consist of 65% of the forward project spending, seen in the graph below.

SPLOST collections have been restrained since FY 2012 because of special interest tax exemptions approved by the Georgia General Assembly, but collections have increased in 2021 and 2022. Still, securing leveraged funding and stimulating commercial development that generates sales tax will be critical to bring in the funding required for needed capital investments.

The total FY 2023 budgeted amount for planned County projects is $33.03 million which is an increase of 18.5% from FY 2022's $21.87 million budget. The main reason for this large increase is because several Roads projects that have been budgeted in previous years have not been completed and have been budgeted again for FY 2023 to expend tax revenues that have already been received.

Current and Future Capital Expenditures

The following illustrate the project investment schedule for numerous projects through FY 2027. It should be noted that the current SPLOST 2019 collection period expires approximately mid-year in FY 2026 (or, October 2025). TSPLOST 2018 collections will expire when the full amount approved in the referendum is collected, which is projected to occur at the end of FY 2023 or very beginning of FY 2024. A referendum for the renewal of the TSPLOST will go before voters in November 2023. If approved by voters, TSPLOST 2024 will begin where TSPLOST 2018 ends with a seamless transition. The 2023-2027 CIP assumes that both TSPLOST and SPLOST will be renewed. The plan will be adjusted in the future should either of those taxes not be renewed by voters.



FY 2023 Capital Expenditures

This pie chart provides a visual of FY 2023 project expenditures by function.

FY 2023-2027 Capital Improvement Plan

This pie chart illustrates the breakdown by function of total estimated cost for planned projects over the entire 5-year CIP.

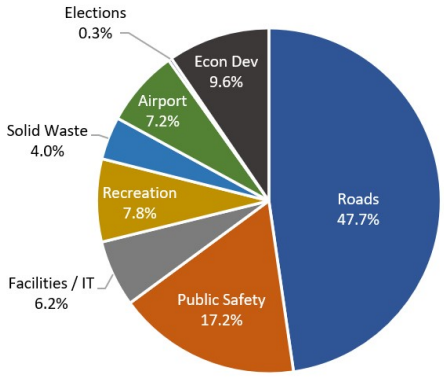


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Capital Improvement Plan Summary

Fiscal Year 2022-2023 Budget Book

FY 2023-2027 CIP Summary

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
SPLOST 2013 Beg Fund Balance	662,313					662,313
SPLOST 2019 Beg Fund Balance	6,617,969					6,617,969
SPLOST 2019 Tax Revenues	8,184,544	8,184,544	8,184,544	1,703,447		26,257,079
SPLOST 2025 (if approved)				4,822,967	5,784,520	10,607,487
TSPLOST 2018 Beg Fund Balance	18,503,331					18,503,331
TSPLOST 2018 Tax Revenues	6,925,500					6,925,500
TSPLOST 2024 (if approved)		6,925,500	6,925,500	6,925,500	6,925,500	27,702,000
Greenway Grant	258,736	650,400	4,232,300			5,141,436
LMIG	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
State Grants	9,648	1,379,675	77,315	365,919	675,000	2,507,557
Federal FAA Grant	173,668	2,466,522	1,391,670	1,906,538		5,938,398
ARPA	4,240,125	3,900,000	3,500,000	250,000		11,890,125
Excess 2019 Bond Proceeds	1,302,200	900,000				2,202,200
New Debt Proceeds		1,600,000				1,600,000
General Fund	369,500	225,000	270,000	225,000	270,000	1,359,500
Special Revenue Funds	835,500	539,000	162,000	268,000	95,000	1,899,500
Total Revenues	**49,583,034**	**28,270,641**	**26,243,329**	**17,967,371**	**15,250,020**	**137,314,395**

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Elections	12,000	50,000	50,000	50,000	50,000	212,000
Facility – Administration	3,079,695	615,000	450,000	250,000	380,000	4,774,695
Facility – Judicial	568,200	285,000	60,000	85,000	105,000	1,103,200
Information Technology	329,233	185,008	107,008	140,000	64,000	825,249
Public Safety	7,101,915	6,547,652	4,848,202	3,293,503	2,201,353	23,992,624
Solid Waste	450,348	660,000	585,000	660,000	280,000	2,635,348
Roads	16,235,525	13,050,500	12,740,387	7,119,000	7,069,000	56,214,412
Recreation	4,243,000	970,700	926,500	545,000	452,500	7,137,700
Airport	465,964	4,362,775	1,658,301	2,466,375	945,000	9,898,415
Economic Development	540,000	4,055,000	3,990,000	695,000	490,000	9,770,000
Total Expenditures	**33,025,880**	**30,781,635**	**25,415,398**	**15,303,878**	**12,036,853**	**116,563,643**

The table illustrates the SPLOST and TSPLOST revenues available from collections prior to FY 2023 that have not yet been spent (Beginning Fund Balance for SPLOST 2013, SPLOST 2019, and TSPLOST 2018), expected TSPLOST and SPLOST collections through the end of the current referendum period, as well as potential revenues that will be received if both TSPLOST and SPLOST are renewed.

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Operating Impacts of Major Capital Projects

Fiscal Year 2022-2023 Budget Book

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, when a new facility is constructed, it then requires staff (personnel), operating supplies, electricity, 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 a new morgue 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 2023 Capital Budget Impact on Operating Budget					
Capital Budget		**Annual Operating Budget Impact**			
Department / Project Title	Amount	Personnel Costs	Other Operating Costs	Total	Project Start Date
Roads					
Cypress Lake intersection (new signal)	700,610	-	500	500	Aug-20
Two Chop Road paving	2,000,000	-	-5,000	-5,000	Jul-22
Bike and Pedestrian					
Greenway Trail extension design	323,425	-	2,000	2,000	Jul-20
Fletcher Park Trail	250,000	-	2,000	2,000	Feb 21
Public Safety					
Rural Fire Department					
Register Fire Station expansion	200,000	410,432	5,000	410,437	Jul-22
Recreation					
Parks					
City Parks upgrades – operate new pool	200,000	30,000	50,000	80,000	Mar-21
Athletic field lighting	1,800,000	-	-5,000	-5,000	Jul-22
Ag Complex					
LED Sign with Display	60,000	-	750	750	Jul-22
Facility Improvement					
Administration					
North Main Annex renovation	2,050,000	-	2,000	2,000	Jul-22
		-	-	-	
Grand Total	**4,427,843**	**1,680,000**	**72,750**	**1,752,750**	

Note: The Rural Fire department will be expanding two fire stations to better accommodate full-time staffing. The Portal station is already fully staffed, but there will be six additional firefighters hired to staff the expanded Register station. 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 is now operating an additional pool and splash pad and will therefore require an increased operating budget. Some positive impacts are expected decreases in maintenance costs from paving a dirt road since a paved road requires less regular maintenance than a dirt road. Also, the upgrades to the lighting on athletic fields at Mill Creek Park should decrease electricity costs as well as maintenance costs.

Major Capital Projects Impacts

FY 2023 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Road Resurfacing	8,000,000	TSPLOST / LMIG	Resurfacing paved roads	Maintain service level
Road Paving	3,904,100	TSPLOST	Pave Antioch Church, Two Chop, Hightower, Hood, and Josh Smith Roads. Begin design for paving Moore, Lee, and Grimshaw.	Improve service level
Cypress Lake / Bypass Intersection Upgrade	635,000	TSPLOST/Grant	Complete traffic signal addition to improve intersection safety	Improve service level
Langston Chapel / Lanier and Langston Chapel / Old Register Intersections Upgrade	1,945,000	TSPLOST	Improve intersections – potential roundabouts or traffic signals	Improve service level
North Main Annex Renovation	2,050,000	ARPA / SPLOST	Expand meeting space, renovate permitting office for better customer service, create additional office space	Improve service level
Sheriff Vehicles and Equipment	583,000	SPLOST	Purchase replacement vehicles, plus additional vehicles for new deputy positions	Replace aging fleet, lower maintenance costs
Fire Station Expansions	400,000	Rural Fire Tax	Expand/renovate fire stations in Portal and Register to accommodate full-time staffing	Improve service level – increase the number of stations that are staffed to decrease response time to calls
Fire Apparatus	600,000	SPLOST	Purchase fire engine	Replace aging equipment, lower maintenance costs
BCCI Laundry Facility	800,000	Excess 2019 Bond Proceeds	Build new laundry facility to service both the CI and Jail	Improve service level
Morgue	400,000	Excess 2019 Bond Proceeds	Build new morgue facility	Improve service level – provide space for storage as well as for examinations
Water System	470,000	ARPA	Begin planning and design for new water and sewer system to be in southeast portion of the County	Improve service level – allow municipal water and sewer hookups to new development within the service area
Athletic Field Lighting	1,800,000	ARPA	Upgrade field lighting on athletic fields at Mill Creek Park	Maintain service level

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Capital Improvement Plan: Elections

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2013 Beg Fund Balance	33,155					33,155	
SPLOST 2019 Beg Fund Balance	132,198					132,198	
SPLOST 2019 Tax Revenues	53,000	53,000	53,000	8,800		167,800	
SPLOST 2025 Tax Revenues				44,200	53,000	99,200	
Total Revenues	**218,353**	**53,000**	**53,000**	**53,000**	**53,000**	**430,353**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Voting Equipment		50,000	50,000	50,000	50,000	200,000	SPLOST 2013/2019
Copier Replacement (2)	12,000					12,000	SPLOST 2013
Total Expenditures	**12,000**	**50,000**	**50,000**	**50,000**	**50,000**	**212,000**	

FY 2023 Budget Highlights

- Replace two outdated copiers in the Elections Office
- Replace or purchase additional voting equipment as needed

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Capital Improvement Plan: Facility Improvement - Administration

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2019 Beg Fund Balance	658,332					658,332	
SPLOST 2019	574,130	574,130	574,130	95,688		1,818,078	
SPLOST 2025				478,442	574,130	1,052,572	
Excess 2019 Bond Proceeds		200,000				200,000	
ARPA	1,900,000	290,000				2,190,000	
General Fund	7,300					7,300	
Total Revenues	**3,139,762**	**1,064,130**	**574,130**	**574,130**	**574,130**	**5,926,282**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Transit Van	23,000					23,000	SPLOST 2019
HVAC / Design Escrow	50,000	50,000	50,000	50,000	50,000	250,000	SPLOST 2019
LED Conversion	10,000					10,000	SPLOST 2019
Truck (replacement)	45,000			50,000		95,000	SPLOST 2019
HVAC Controls – County Annex	35,000					35,000	SPLOST 2019
Ag Business Center Roof			400,000			400,000	SPLOST 2019
DFACS Building Roof					330,000	330,000	SPLOST 2025
Pineland Building Roof				150,000		150,000	SPLOST 2019
Update HVAC Controls – Ag Business Center		40,000				40,000	SPLOST 2019
Flooring – DA's Office (started FY22)	30,000					30,000	SPLOST 2019
Flooring – DOAA Building	20,000					20,000	SPLOST 2019
Paint Voting Precincts		40,000				40,000	ARPA
Voting Precincts Improvements	200,000					200,000	ARPA
Entrance at County Annex Building	20,000					20,000	SPLOST 2019
DesignJet Multifunction Plotter for GIS	9,395					9,395	SPLOST 2019
FTP Server	7,300					7,300	General Fund
Tax Assessors – Truck replacement	35,000					35,000	SPLOST 2019
Tax Assessors – Escape replacement		35,000				35,000	SPLOST 2019
Ag Resources – Truck replacement	45,000					45,000	SPLOST 2019
Fleet Management Building Upgrade		200,000				200,000	Excess 2019 Bond Proceeds
Fleet Management Equipment	250,000					250,000	SPLOST 2019
North Main Admin Annex Building Renovation	1,450,000					1,450,000	ARPA
NMA Building Renovation (contingency if needed)	600,000					600,000	SPLOST 2019
Statesboro Food Bank (joint with City of Statesboro)	250,000	250,000				500,000	ARPA
Total Expenditures	**3,079,695**	**615,000**	**450,000**	**250,000**	**380,000**	**4,774,695**	

FY 2023 Budget Highlights

- Renovate County Administration Building to add office and meeting space
- Use ARPA funding to expand and improve voting precincts
- Direct ARPA funding to joint project with City of Statesboro to build a new food pantry facility for the community

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Capital Improvement Plan: Facility Improvement - Judicial

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2019 Beg Fund Balance	232,091					232,291	
SPLOST 2019	250,260	250,260	250,260	41,710		792,490	
SPLOST 2025				208,550	250,260	458,810	
Excess 2019 Bond Proceeds	102,200					102,200	
Total Revenues	**584,551**	**250,260**	**250,260**	**250,260**	**250,260**	**1,585,591**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
HVAC Replacement	50,000	20,000	20,000	20,000	20,000	130,000	SPLOST 2019/2025
Courthouse/Annex X-Ray Machines	60,000					60,000	SPLOST 2019
Probation Stucco					50,000	50,000	SPLOST 2019/2025
Probation HVAC Controls	15,000					15,000	SPLOST 2019
Probation Flooring				15,000		15,000	SPLOST 2019/2025
Judicial Annex Renovation	300,000					300,000	SPLOST 2019
Judicial Annex HVAC		40,000		30,000		70,000	SPLOST 2019/2025
Clerk of Court Furniture	16,000					16,000	SPLOST 2019
Courthouse Exterior Painting			40,000			40,000	SPLOST 2019
Courthouse Window Replacement		100,000				100,000	SPLOST 2019
Courthouse Spray Foam Insulation	25,000					25,000	SPLOST 2019
Courthouse Audio-Visual System	102,200					102,200	Excess 2019 Bond Proceeds
Magistrate Court Vehicle		35,000			35,000	70,000	SPLOST 2019/2025
Magistrate Court Flooring		30,000		20,000		50,000	SPLOST 2019/2025
Probate Court Filing System		50,000				50,000	SPLOST 2019
Probate Court Vault		10,000				10,000	SPLOST 2019
Total Expenditures	**568,200**	**285,000**	**60,000**	**85,000**	**105,000**	**1,103,200**	

FY 2023 Budget Highlights

- Judicial Annex renovation to create more usable space for court, Clerk’s office, and meeting rooms
- Technology upgrades for State Courtroom
- Replace aging x-ray scanners at Judicial Annex and Courthouse

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Capital Improvement Plan: Information Technology

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2019 Beg Fund Balance	157,516					157,516	
SPLOST 2019	164,820	164,820	164,820	27,470		521,930	
SPLOST 2025				137,350	164,820	302,170	
ARPA	70,125					70,125	
Total Revenues	**392,461**	**164,820**	**164,820**	**164,820**	**164,820**	**1,051,741**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Computers	120,000	60,000	60,000	70,000		310,000	SPLOST 2019
Copier – NMA (Lobby)	8,000					8,000	SPLOST 2019
Copier – NMA (Supply Room)					8,000	8,000	SPLOST 2025
Copier – Clerk of Court	16,000					16,000	SPLOST 2019
Copier – State Court	6,000					6,000	SPLOST 2019
Copier – Solicitor	6,000					6,000	SPLOST 2019
Copier – Magistrate Court		8,000				8,000	SPLOST 2019
Copier – Recreation		10,000				10,000	SPLOST 2019
Copier – BCCI	8,000					8,000	SPLOST 2019
Copier – EMA/E911	6,000					6,000	SPLOST 2019
Copier – Public Works	6,000					6,000	SPLOST 2019
Copier – Probate Court	4,200			6,000		10,200	SPLOST 2019
Copier – Animal Services					6,000	6,000	SPLOST 2025
Copier – Probation				8,000		8,000	SPLOST 2019
Copier – Accountability Court				6,000		6,000	SPLOST 2019
Backup Server Appliances	25,000					25,000	SPLOST 2019
Synology NAS – Archive Server	3,500					3,500	SPLOST 2019
Wireless Upgrades – NMA	2,400					2,400	SPLOST 2019
Wireless Upgrades – Clerk of Court	1,000					1,000	SPLOST 2019
Pictometry	47,008	47,008	47,008	50,000	50,000	241,024	SPLOST 2019/2025
Energov Business License Module	70,125					70,125	ARPA
Software – Tax Commissioner		60,000				60,000	SPLOST 2019
Total Expenditures	**329,233**	**185,008**	**107,008**	**140,000**	**64,000**	**825,249**	

FY 2023 Budget Highlights

- Computer replacement and backup server purchases
- Copier replacement

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Capital Improvement Plan: Public Safety

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2019 Beg Fund Balance	1,167,041					1,167,041	
SPLOST 2019	2,060,980	2,060,980	2,060,980	343,497		6,526,437	
SPLOST 2019 – Off the Top Projects	2,333,352	2,333,352	2,333,352	727,782		7,727,838	Allocated for bond debt svc
SPLOST 2025				1,717,483	2,060,980	3,778,463	
Excess 2019 Bond Proceeds	1,200,000	700,000				1,900,000	
Special Revenue Funds (DATE, E911, Fire, etc.)	835,500	7,000	50,000		50,000	942,500	
Debt Proceeds		1,600,000				1,600,000	
Total Revenues	**7,596,873**	**6,701,332**	**4,444,332**	**2,788,762**	**2,110,980**	**23,642,279**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Adult Probation							
Vehicle (replacement)			30,000			30,000	SPLOST 2019
Animal Services							
Vehicles	95,000	32,250	32,500	40,000	40,000	239,750	SPLOST 2019
Equipment	11,000	5,000		5,000		21,000	SPLOST 2019
Sewer Upgrade	50,000					50,000	SPLOST 2019
Washer and Dryer				17,000		17,000	SPLOST 2019
Ventilation	67,000					67,000	SPLOST 2019
Renovation		85,000				85,000	SPLOST 2019
Furniture				10,000		10,000	SPLOST 2019
E-911							
911 Phone system hardware refresh	123,500					123,500	SPLOST 2019/2025
Computers	6,000					6,000	SPLOST 2019/2025
EMS							
Ambulances	246,809	271,490	298,639	328,503	361,353	1,506,794	SPLOST 2019/2025
Computers		6,000		6,000		12,000	SPLOST 2019
Defibrillators		140,000				140,000	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
Stretchers	20,000			77,000		97,000	SPLOST 2019
Portable Radios	23,899					23,899	SPLOST 2019
Shelters for vehicles	15,000					15,000	SPLOST 2019

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Fire							
Self-Contained Breathing Apparatus	255,000					255,000	Rural Fire Fund
Breathing Apparatus		200,000		200,000		400,000	SPLOST 2019
Tankers				500,000		500,000	SPLOST 2019
Apparatus	600,000		625,000	650,000	650,000	2,525,000	SPLOST 2019
Apparatus – Ladder Truck		1,600,000				1,600,000	Debt Proceeds
Pick-up Trucks	50,000		30,000			80,000	SPLOST 2019
Fire Station Renovation – Portal	200,000					200,000	Rural Fire Fund
Fire Station Renovation – Register	200,000					200,000	Rural Fire Fund
Fire Station Renovation – Stilson		50,000				50,000	Excess 2019 Bond Proceeds
New Fire Station – Mud Road		650,000				650,000	Excess 2019 Bond Proceeds
Furniture & Fixtures	8,000					8,000	Rural Fire Fund
Fire Station Improvements			55,000	50,000		105,000	SPLOST 2019/2025
Equipment and Gear	150,000	150,000	150,000	150,000	150,000	750,000	SPLOST 2019/2025
Lease Payment – Principal	560,108	575,000	575,000	575,000	575,000	2,860,108	SPLOST 2019/2025
Lease Payment – Interest	6,252	10,000	10,000	10,000	10,000	46,252	SPLOST 2019/2025
Sheriff							
Vehicles & Equipment	499,500	205,000	305,000	305,000	305,000	1,620,000	SPLOST 2019
Vehicle for new SRO	83,500		50,000		50,000	183,500	DATE Fund
Equipment	20,000					20,000	SPLOST 2019
Renovate old booking area into release station				175,000		175,000	SPLOST 2019
Correctional Institute							
Vehicles – 2 vans	90,000			90,000		180,000	SPLOST 2019
Vehicles – 2 sedans		80,000				80,000	SPLOST 2019
Cellsense Device	10,000					10,000	Inmate Phone Commissions
Walk-through Metal Detector (2)	10,000					10,000	Inmate Phone Commissions
Dorm Bathroom Plumbing Replacement	63,000					63,000	Inmate Phone Commissions
Inmate Basketball Court		7,000				7,000	Inmate Phone Commissions
Emergency Power Generator (2)		90,000				90,000	SPLOST 2019
Public Safety							
Communications – Radio Purchases	100,000	60,000	60,000	60,000	60,000	340,000	SPLOST 2019
Vehicle				45,000		45,000	SPLOST 2019
Public Safety Facilities							
Correctional Institute Laundry Facility	800,000					800,000	Excess 2019 Bond Proceeds
Morgue	400,000					400,000	Excess 2019 Bond Proceeds
Sales Tax Bond - Principal	2,150,000	2,210,000	2,270,000			6,630,000	SPLOST 2019 – OTT
Sales Tax Bond - Interest	178,347	120,412	61,063			359,822	SPLOST 2019 - OTT
Total Expenditures	**7,101,915**	**6,547,152**	**4,848,202**	**3,293,503**	**2,201,353**	**23,992,625**	

FY 2023 Budget Highlights

- Fire equipment replacement
- Renovate fire stations to accommodate full-time staffing
- Replace ambulance and equipment
- Reallocate 2019 bond proceeds to new facilities since original projects were completed
- Replace vehicles and equipment for Sheriff’s Office, as well as purchase additional equipment for newly approved positions

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Capital Improvement Plan: Solid Waste

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2019 Beg Fund Balance	959,734					959,734	
SPLOST 2019	693,960	693,960	693,960	116,160		2,198,040	
SPLOST 2019 – SW Proc Center	66,672	66,672	66,672	11,112		211,128	
SPLOST 2025				580,800	693,960	1,274,760	
Insurance Premium Tax	262,000	150,000	150,000	150,000	150,000	862,000	
Total Revenues	**1,982,366**	**910,632**	**910,632**	**858,072**	**843,960**	**5,505,662**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Grapple Truck			265,000			265,000	SPLOST 2019
Roll-off Truck		340,000		340,000		680,000	SPLOST 2019
Roll-off Containers	60,000	60,000	60,000	60,000	60,000	300,000	SPLOST 2019
Container Rehabilitation	20,000	20,000	20,000	20,000	20,000	100,000	SPLOST 2019
Convenience Center Upgrades	97,000	90,000	90,000	90,000	50,000	417,000	SPLOST 2019
Utility Billing Software	11,348					11,348	SPLOST 2019
Equipment	262,000	150,000	150,000	150,000	150,000	862,000	Ins Premium Tax – Gen Fund
Total Expenditures	**450,348**	**660,000**	**585,000**	**660,000**	**280,000**	**2,635,348**	

FY 2023 Budget Highlights

- Priorities may shift due to results of Solid Waste / Recycling Operations Study due to be completed early in the fiscal year
- Maintain / replace solid waste containers
- Maintain / upgrade heavily used convenience centers
- Replace aging vehicles and equipment

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Capital Improvement Plan: Roads

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2013 Beg Fund Balance	101,962					101,962	
TSPLOST 2018 Beg Fund Balance	18,360,900					18,360,900	
TSPLOST 2018	6,800,841					6,800,841	
TSPLOST 2024		6,800,841	6,800,841	6,800,841	6,800,841	27,203,364	
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	258,736	650,400	4,232,300			5,141,436	
Total Revenues	**27,022,439**	**9,151,241**	**12,533,141**	**8,500,841**	**8,300,841**	**65,508,503**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Road Striping and Signage	225,000	225,000	225,000	225,000	225,000	1,125,000	LMIG / TSPLOST
Bridges	150,000	100,000	100,000	100,000	100,000	550,000	TSPLOST 2018
Resurfacing	8,000,000	3,000,000	3,000,000	3,000,000	3,000,000	20,000,000	LMIG / TSPLOST
Parking lot – EMS	50,000					50,000	TSPLOST 2018
Parking lot – Magistrate/Judicial	30,000					30,000	TSPLOST 2018
Parking lot – Health/Wellness/DFACS	35,000					35,000	TSPLOST 2018
Parking Improvements		150,000	50,000	50,000	50,000	300,000	TSPLOST 2018
Drainage Improvements	50,000	50,000				100,000	TSPLOST 2018
301 Landscaping	15,000	15,000	15,000	15,000	15,000	75,000	TSPLOST 2018
Workforce – 2 Equipment Operators	140,000	140,000				280,000	TSPLOST 2018
Road Assessment (Roadbotics)	4,000	4,000	60,000	4,000	4,000	76,000	TSPLOST 2018
Land Acquisition (Borrow Pit)	150,000	50,000	50,000	50,000	50,000	350,000	TSPLOST 2018
Transportation Plan Update	200,000					200,000	TSPLOST 2018
Equipment							
Equipment Allocation		900,000	900,000	900,000	900,000	3,600,000	Future TSPLOST
Motor grader (2)	900,000					900,000	TSPLOST 2018
Boom Axe Tractor	190,000	200,000				390,000	TSPLOST 2018
Tractor with Mower (2)	220,000					220,000	TSPLOST 2018

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Intersection							
Cypress Lake / 301	635,000					635,000	GDOT Grant ($350,000) / TSPLOST
New Public Works Entrance	240,000					240,000	TSPLOST 2018
Langston Chapel / Lanier	50,000	945,000				995,000	TSPLOST 2018
Langston Chapel / Old Register	50,000	900,000				950,000	TSPLOST 2018
Brooklet-Denmark / SEB	120,000					120,000	TSPLOST 2018
Josh Deal / Hwy 67				400,000		400,000	Future TSPLOST
Burkhalter / Hwy 67			250,000			250,000	Future TSPLOST
Harville / Josh Deal			300,000			300,000	Future TSPLOST
Country Club / Highpoint				300,000		300,000	Future TSPLOST
Akins Pond / Hwy 80				500,000		500,000	Future TSPLOST
Brooklet-Denmark / Rushing	170,000	350,000				520,000	TSPLOST 2018
Paving							
Clark Farm		858,000				858,000	TSPLOST 2018
Josh Hagin		2,500,000				3,700,000	TSPLOST 2018
Two Chop	2,000,000					2,000,000	TSPLOST 2018
Hood	764,100					764,100	TSPLOST 2018
JA Hart		225,500				225,500	TSPLOST 2018
Hightower	500,000					500,000	TSPLOST 2018
Josh Smith	400,000					400,000	TSPLOST 2018
Old Happy		100,000	1,150,000			1,250,000	Future TSPLOST
Antioch Church	90,000					90,000	SPLOST 2013
Moore	50,000	750,000				800,000	TSPLOST 2018
Floyd Clark / Deer Run			50,000	625,000		675,000	Future TSPLOST
RL Lee / Shuman / JR Parker / Club				75,000	1,300,000	1,375,000	Future TSPLOST
Lee	50,000	375,000				425,000	TSPLOST 2018
Grimshaw Ln / Grimshaw Rd	50,000			875,000		925,000	Future TSPLOST
Lakeside Estates			50,000		550,000	600,000	Future TSPLOST
Prather		50,000			425,000	475,000	Future TSPLOST
Olliff			50,000		450,000	500,000	Future TSPLOST
Bike and Pedestrian							
Fletcher Park Trail and Parking	250,000	350,000				600,000	TSPLOST 2018
Brick Paver Repair (Mill Creek)	134,000					134,000	TSPLOST 2018
Greenway Extension Design	323,425					323,425	TAP Grant / TSPLOST
Greenway Extension Construction		813,000	5,290,387			6,103,387	TAP Grant / TSPLOST
Total Expenditures	**16,235,525**	**13,050,500**	**12,740,387**	**7,119,000**	**7,069,000**	**56,214,412**	

FY 2023 Budget Highlights

- Approximately 40 miles of resurfacing on network roads and in selected subdivisions.
- Complete addition of traffic signal to Cypress Lake / Hwy 301 bypass intersection.
- Complete traffic study and design intersection improvements on Langston Chapel at Old Register and at Lanier to accommodate increased traffic due to new development in the area.
- Complete several paving projects already in progress and begin design on several more.
- Complete design for extension of the S&S Greenway and acquisition of needed right-of-way.
- Purchase tractors and mowers and hire two new employees to bring roadside mowing back in-house.

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Capital Improvement Plan: Recreation

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2013 Beg Fund Balance	86,790					86,790	
SPLOST 2019 Beg Fund Balance	1,768,754					1,768,754	
SPLOST 2019	1,369,080	1,369,080	1,369,080	228,180		4,335,420	
SPLOST 2025				1,140,900	1,369,080	2,509,980	
ARPA	1,800,000					1,800,000	
General Fund	30,200	30,000	30,000	30,000	30,000	150,200	
Total Revenues	**5,054,824**	**1,399,080**	**1,399,080**	**1,399,080**	**1,399,080**	**10,651,144**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Parks							
Dump Truck			75,000			75,000	SPLOST 2019
8 Cylinder Pickup Truck	60,000	30,000	32,000	32,000		154,000	SPLOST 2019/2025
F-250 Pickup Truck with Utility Bed		38,000				38,000	SPLOST 2019
F-250 Pickup (long wheelbase)				37,000		37,000	SPLOST 2019
Vehicle – for building maintenance	42,000					42,000	SPLOST 2013
15 Passenger Van					38,000	38,000	SPLOST 2025
Dodge Caravan (or similar)	26,000					26,000	SPLOST 2019
15 Passenger Bus	61,000					61,000	SPLOST 2019
Front Rotary Mower	24,000		25,000			49,000	SPLOST 2019
Exmark – Mill Creek		6,000		6,500		12,500	SPLOST 2019/2025
Infield Grooming Machine			32,000			32,000	SPLOST 2019
Dump Trailer	12,000					12,000	SPLOST 2019
Utility Vehicle		16,000		16,000		32,000	SPLOST 2019
Self-propelled Sprayer			12,500			12,500	SPLOST 2019
Self-propelled Sweeper		40,000				40,000	SPLOST 2019
Lean-to Added to Rear of Shop	45,000					45,000	SPLOST 2019
Convert Pool House to Storage	40,000					40,000	SPLOST 2019
Additional Bulk Storage			14,000			14,000	SPLOST 2019
Replace Calsense Controllers		42,500				42,500	SPLOST 2019
City Parks Upgrades	200,000	200,000	200,000			600,000	SPLOST 2019
Mini Excavator	60,000					60,000	SPLOST 2019
Laser Guided Trencher	45,000					45,000	SPLOST 2019
Sand Trench Filler	15,000					15,000	SPLOST 2019
60" Zero-Turn Mower – Fletcher Park	11,000					11,000	SPLOST 2019
Asbestos Removal – Fletcher house	200,000					200,000	SPLOST 2019
Field Lighting – Mill Creek Park	1,800,000					1,800,000	ARPA
Other Equipment Replacements	30,200	30,000	30,000	30,000	30,000	150,200	General Fund

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Athletics							
Field Pad Surface MC		6,000		8,000		14,000	SPLOST 2019
Batting Cage Surface	4,000		4,000			8,000	SPLOST 2019
Portable Fence Package	5,100					5,100	SPLOST 2019
Wind Screen MC Tennis		8,500				8,500	SPLOST 2019
Tennis Nets	2,500		2,500			5,000	SPLOST 2019
Pickup Truck (F-150 or similar)	30,000					30,000	SPLOST 2019
Greenway							
Grimshaw Trailhead	200,000					200,000	SPLOST 2019
Facilities							
Round Aluminum Tables			7,500			7,500	SPLOST 2019
Rectangle Aluminum Tables	4,000			4,000		8,000	SPLOST 2019
Fiesta Tents and Hardware		6,500		6,500		13,000	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	112,000					112,000	SPLOST 2019
PA System at Mill Creek	21,000					21,000	SPLOST 2019
HVAC Replacements	24,000		14,000			38,000	SPLOST 2019

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Concessions							
Ice Machine Replacement	4,200	4,200				8,400	SPLOST 2019
Refrigerator		2,500				2,500	SPLOST 2019
SPLASH							
Dome Lights	125,000					125,000	SPLOST 2019
Slide Maintenance Contract	50,000	50,000	50,000	50,000	50,000	250,000	SPLOST 2019/2025
Chemical and Backwash Controllers	20,000	20,000	20,000	20,000		80,000	SPLOST 2019/2025
Pump Impeller Kit	6,000	6,000	6,000	6,000	6,000	30,000	SPLOST 2019/2025
Filter Laterals	5,000	5,000	5,000	5,000	5,000	25,000	SPLOST 2019/2025
Trash Receptables	5,000	5,000	5,000	5,000	5,000	25,000	SPLOST 2019/2025
Outdoor Picnic Tables	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019/2025
Deck Chairs	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019/2025
Shade Umbrellas	10,000	10,000	10,000	10,000	10,000	50,000	SPLOST 2019/2025
Trio Slide Shade Canopy		5,000			5,000	10,000	SPLOST 2019/2025
Mat Racer Shade Canopy			6,000			6,000	SPLOST 2019
Manual Pool Vacuum	6,000		6,000		6,000	18,000	SPLOST 2019/2025
Robot Pool Vacuum		5,000		5,000		10,000	SPLOST 2019
Lane Line Sets		5,000				5,000	SPLOST 2019
Splash in the 'Boro Van			35,000			35,000	SPLOST 2019
Play Pool Dump Bucket		40,000				40,000	SPLOST 2019
Camera System	100,000					100,000	SPLOST 2019
Ethernet to Wave Pool	50,000					50,000	SPLOST 2019
Cargo Net above Lily Pads	20,000					20,000	SPLOST 2019
Minor Capital Outlays – SPLASH	28,000	21,500	17,000	26,500	20,000	113,000	SPLOST 2019
Minor Capital Outlays – Concessions	13,000	5,000	8,000	7,500	7,500	41,000	SPLOST 2019

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Ag Complex							
Site Fencing and Gates	25,000					25,000	SPLOST 2019
Complete Metal Cover B/W Arenas	200,000					200,000	SPLOST 2019
All Steer Skid Steer	60,000					60,000	SPLOST 2019
Outside Dining Area	10,000					10,000	SPLOST 2019
Enclose 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
16' Finishing Mower	40,000					40,000	SPLOST 2019
Utility Vehicle	9,000					9,000	SPLOST 2019
90hp 4WD Tractor		60,000				60,000	SPLOST 2019
90hp 4WD Tractor with Loader			40,000			40,000	SPLOST 2019
LED Sign with Display	60,000					60,000	SPLOST 2019
Architect – plans additional property	50,000					50,000	SPLOST 2019
Site Improvements – add'l property		250,000	250,000	250,000	250,000	1,000,000	SPLOST 2019/2025
Total Expenditures	**4,243,000**	**970,700**	**926,500**	**545,000**	**452,500**	**7,137,700**	

FY 2023 Budget Highlights

- Various physical improvements, accessories, and equipment for numerous parks.
- Begin upgrade of athletic field lighting
- Plan expansion of Ag Complex into property acquired during FY 2022
- Technology and security upgrades at Splash in the 'Boro

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Capital Improvement Plan: Airport

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2013 Beg Fund Balance	101,213					101,213	
TSPLOST 2028 Beg Fund Balance	142,431					142,431	
TSPLOST 2018	124,659					124,659	
TSPLOST 2024 (if approved)		124,659	124,659	124,659	124,659	498,636	
State GDOT Grant	9,648	1,179,675	77,315	165,919	675,000	2,107,557	
Federal FAA Grant	173,668	2,466,522	1,391,670	1,906,538		5,938,398	
Airport Operating Revenues		532,000	112,000	268,000	45,000	957,000	
Total Revenues	**551,619**	**4,302,856**	**1,705,644**	**2,465,116**	**844,659**	**9,869,894**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
FAA / GDOT Projects:							
Apron Rehab/T-Hangar Sitework – Design Phase	122,964					122,964	90% Federal / 5% State / 5% TSPLOST
Apron Rehab/T-Hangar Sitework – Construction		2,025,531				2,025,531	90% Federal / 5% State / 5% TSPLOST
Runway Approach Area Drainage Imp – Design	70,000					70,000	90% Federal / 5% State / 5% TSPLOST
Runway Approach Area Drainage Imp – Const		715,051				715,051	90% Federal / 5% State / 5% TSPLOST
Runway 6/24 Rehabilitation		1,390,193				1,390,193	75% State / 25%TSPLOST
Future Development Site Prep			700,650			700,650	90% Federal / 5% State / 5% TSPLOST
Airfield Perimeter Fencing (Phase I – North)			845,651			845,651	90% Federal / 5% State / 5% TSPLOST
Airfield Perimeter Fencing (Phase II – South)				797,125		797,125	90% Federal / 5% State / 5% TSPLOST
Access Road				1,321,250		1,321,250	90% Federal / 5% State / 5% TSPLOST
Corporate Hangar/Apron – Design				80,000		80,000	75% State / 25%TSPLOST
Corporate Hangar/Apron – Construction					900,000	900,000	75% State / 25%TSPLOST
Other Local Projects:							
HVAC Replacement (Terminal Building)	15,000	15,000				30,000	TSPLOST
Restroom renovation (ADA Compliance)	85,000					85,000	SPLOST 2013
Shelter Hangar	130,000					130,000	TSPLOST
Hangar #3 – Door Replacement	30,000					30,000	TSPLOST
Relocate AWOS to Center of Airfield		150,000				150,000	Airport Revenues
Equipment Shed		30,000				30,000	Airport Revenues
Carport for Courtesy Vehicles			40,000			40,000	Airport Revenues
Resurface Entrance Road				250,000		250,000	Airport Revenues
Equipment:							
6' Mower Replacement	6,000					6,000	TSPLOST
Motor for AvGas Pump	7,000					7,000	TSPLOST
Pickup Truck (replace 2002 F-150)		30,000				30,000	Airport Revenues
Motor for Jet Fuel Pump		7,000				7,000	Airport Revenues
Courtesy Van (replace 2003 Montana)			40,000			40,000	Airport Revenues
Zero-Turn Mower (replace ExMark)			20,000			20,000	Airport Revenues
Golf Cart (replacement)			12,000			12,000	Airport Revenues
Utility Vehicle (replace Gator)				18,000		18,000	Airport Revenues
Tractor (replace John Deere 5520)					45,000	45,000	Airport Revenues
Total Expenditures	**465,964**	**4,362,775**	**1,658,301**	**2,466,375**	**945,000**	**9,898,415**	

FY 2023 Budget Highlights

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

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Capital Improvement Plan: Economic Development

Fiscal Year 2022-2023 Budget Book

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	
SPLOST 2013 Beg Fund Balance	339,193					339,193	
SPLOST 2019 Beg Fund Balance	1,542,303					1,542,303	
SPLOST 2019	618,290	618,290	618,290	103,048		1,957,918	
SPLOST 2025				515,242	618,290	1,133,532	
ARPA	470,000	3,610,000	3,500,000	250,000		7,830,000	
General Fund	70,000	45,000	90,000	45,000	90,000	340,000	
Total Revenues	**3,039,786**	**4,273,290**	**4,208,290**	**913,290**	**708,290**	**13,142,946**	

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total	Funding Source
Economic Development Projects		400,000	400,000	400,000	400,000	1,600,000	SPLOST 2013/2019
Vehicles – Building Inspections	70,000	45,000	45,000	45,000	45,000	250,000	General Fund
Vehicles – Planning & Zoning			45,000		45,000	90,000	General Fund
Southeast Bulloch Water System	470,000	3,610,000	3,500,000	250,000		7,830,000	ARPA
Total Expenditures	**540,000**	**4,055,000**	**3,990,000**	**695,000**	**490,000**	**9,770,000**	

FY 2023 Budget Highlights

- Create public water system in areas of expected development using ARPA funding
- Funding available for improving industrial park properties
- Replacement of vehicles for development services departments

Debt Service

Fiscal Year 2022-2023 Budget Book

Debt Service Overview

Debt Service Summary

Debt Issuance Details

Splash in the 'boro Aquatic Center
Sales Tax Bond - 2019
Rural Fire Equipment
Public Facilities Authority Revenue Bond

Debt Service Overview

Fiscal Year 2022-2023 Budget Book

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 like 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 Obligation 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 has the ability to issue Revenue Bonds through the Bulloch County Public Facilities Authority (PFA). The PFA is authorized to issue the Revenue Bonds with intergovernmental agreements indicating that the County will service the bond debt.

The County also uses Notes Payable for purchases financed by the Georgia Environmental Finance Authority (GEFA). A Note Payable is a written promissory 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
Revenue Bonds	General Fund, Special Revenues	PFA, 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 determining 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 does not currently have a bond rating, as the County does not have any outstanding bonds that were sold in public markets. 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

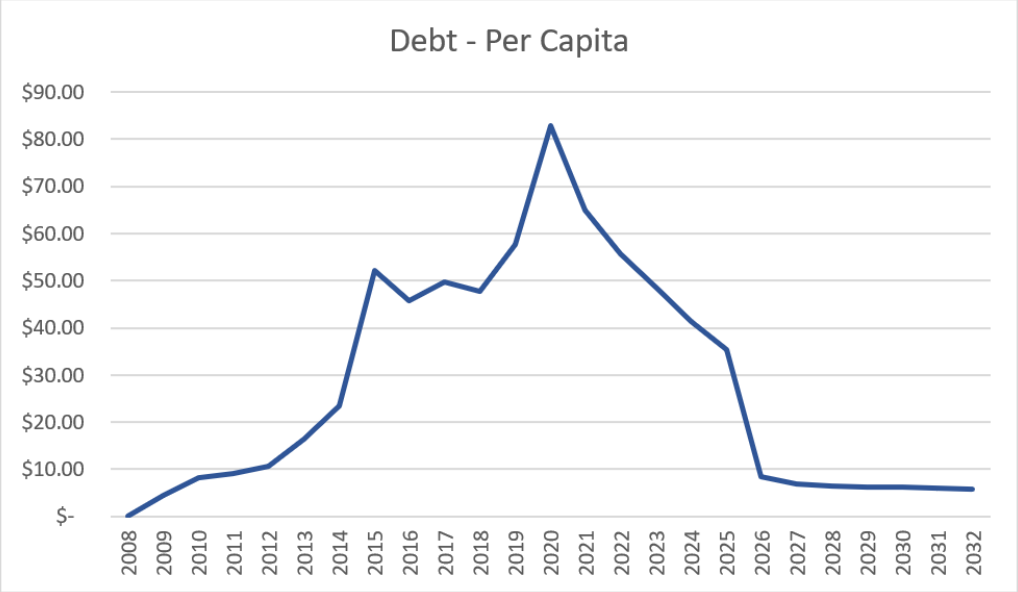
Debt Limit

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 2022 is $2,553,634,828, allowing a debt limit of $255,363,483. Currently, the County has $6,989,922 debt subject to the state limitations (0.3% 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 $7,392,765 of outstanding debt for projects/purchases approved by the Commissioners and not subject to voter approval or state limitation, which equals 0.3% 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
2023	3,312,293	325,716	3,638,009
2024	3,111,540	246,578	3,358,118
2025	2,906,660	169,504	3,076,164
2026	653,948	93,879	747,826
2027	538,848	81,996	620,844
2028	520,000	71,650	591,650
2029	530,000	58,500	588,500
2030	550,000	42,300	592,300
2031	560,000	25,650	585,650
2032	575,000	8,625	583,625
Total	**13,258,289**	**1,124,398**	**14,382,687**

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.

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Debt Service Summary

Fiscal Year 2022-2023 Budget Book

As of the end of FY 2022, the County had $13.3 million in outstanding debt. The principal debt payment for this year is $3.3 million. The table below summarizes each bond/loan the County has.

Debt	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Principal Payment
SPLASH Water Park Expansion	10/20/16	11/1/31	5,145,000	2-3%	455,000
Sales Tax Bonds 2019	1/24/19	6/01/25	6,630,000	2.69%	2,150,000
Fire Equipment Lease-Purchase	3/31/21	12/30/23	842,241	.988%	560,107
Public Facilities Authority Bond	8/3/21	8/3/26	641,048	1.50%	147,186
Total			**13,258,289**		**3,312,293**

FY 2023 Revenue Projection Summary

Source	Revenue
SPLASH Fees	2,293,500
SPLOST 2019 for Bond Projects	2,333,352
SPLOST 2019 Public Safety	2,060,980
Airport Revenues	1,026,312
Total	**7,714,144**

FY 2023 Expense Summary*

Fund	Expenditure
SPLASH Fund 556	587,325
SPLOST 2019 for Bond Projects	2,328,347
SPLOST 2019 Public Safety	566,360
Airport Fund	155,977
Total	**3,638,009**

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

SPLASH

Fiscal Year 2022-2023 Budget Book

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 $587,325 of which $455,000 is principal and $132,325 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
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	**5,145,000**	**735,325**	**5,880,325**	

Sales Tax Bond – 2019

Fiscal Year 2022-2023 Budget Book

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 $2,328,347, of which $2,150,000 is principal and $178,347 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
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	**6,630,000**	**359,922**	**6,989,922**	

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Rural Fire Equipment

Fiscal Year 2022-2023 Budget Book

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 $560,107 is principal and $6,253 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
2023	560,107	6,253	566,360	282,134
2024	282,134	1,046	283,180	0
Total	**842,241**	**7,299**	**849,540**	

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Public Facilities Authority Revenue Bond

Fiscal Year 2022-2023 Budget Book

Debt Purpose

This private placement bond will be used to construct a hangar at the Statesboro-Bulloch County Airport. The two bays of the hangar will then be leased to airport users to house aircraft and generate rental income for the airport. This bond was issued by the Bulloch County Public Facilities Authority (PFA), and at the same time the County and PFA entered into an agreement whereby the County would agree to pay the debt service on the bond.

Debt Schedule

The original amount borrowed through this debt issuance was $750,000. This bond requires quarterly installments of principal and interest at a rate of 1.5%, which began August 3, 2021 and will mature on August 3, 2026. The debt service payments this year total $155,977, of which $147,186 is principal and $6,253 is interest. Debt service requirements to maturity are as follows:

PFA Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2023	147,186	6,253	155,977	493,862
2024	149,406	6,570	155,976	344,456
2025	151,660	4,316	155,976	192,796
2026	153,948	2,029	155,976	38,848
2027	38,848	146	38,994	0
Total	**641,048**	**19,314**	**662,899**	

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Appendix

Fiscal Year 2022-2023 Budget Book

Full-time Equivalency (FTE) Table
Wage Schedules
Position Control
Schedule of Fees
Acronyms
Glossary

Wage Schedules

Fiscal Year 2022-2023 Budget Book

	Annual Salary (Exempt, Salaried)				2,080 Annual Hours - Standard		
Grade	Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
1	20,620	25,776	30,931		9.91	12.39	14.87
2	22,015	27,518	33,022		10.58	13.23	15.88
3	23,408	29,260	35,113		11.26	14.07	16.88
4	24,802	31,003	37,203		11.93	14.90	17.88
5	26,195	32,744	39,294		12.59	15.74	18.90
6	27,590	34,486	41,385		13.26	16.58	19.90
7	28,984	36,230	43,474		13.94	17.42	20.90
8	30,376	37,971	45,565		14.61	18.25	21.90
9	31,770	39,713	47,655		15.27	19.09	22.91
10	33,163	41,454	49,746		15.94	19.93	23.91
11	34,558	43,197	51,837		16.61	20.77	24.92
12	35,951	44,940	53,928		17.29	21.60	25.93
13	37,345	46,681	56,018		17.96	22.44	26.93
14	38,739	48,423	58,108		18.62	23.28	27.93
15	40,133	50,166	60,198		19.29	24.13	28.94
16	41,527	51,907	62,289		19.96	24.96	29.96
17	42,919	53,650	64,380		20.64	25.80	30.95
18	44,313	55,392	66,470		21.31	26.64	31.96
19	46,405	58,005	69,606		22.31	27.89	33.46
20	49,191	61,490	73,787		23.65	29.56	35.48
21	51,979	64,974	77,968		24.99	31.24	37.48
22	54,766	68,458	82,149		26.33	32.91	39.50
23	57,553	71,941	86,330		27.67	34.58	41.51
24	60,341	75,426	90,511		29.01	36.26	43.51
25	63,128	78,910	94,692		30.35	37.94	45.53
26	65,916	82,395	98,874		31.69	39.61	47.53
27	68,703	85,879	103,054		33.03	41.29	49.54
28	72,885	91,105	109,326		35.04	43.80	52.57
29	78,459	98,074	117,688		37.73	47.15	56.58
30	84,034	105,042	126,051		40.41	50.50	60.60
31	89,608	112,010	134,412		43.08	53.85	64.62
32	95,184	118,979	142,774		45.76	57.21	68.65

	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	9.43	11.80	14.16	9.28	11.60	13.91	8.01	8.83	10.59
2	10.08	12.60	15.12	9.90	12.38	14.85	8.01	9.42	11.31
3	10.72	13.40	16.07	10.53	13.17	15.79	8.01	10.02	12.03
4	11.36	14.19	17.03	11.15	13.95	16.74	8.49	10.62	12.74
5	11.99	14.99	18.00	11.79	14.72	17.67	8.98	11.21	13.46
6	12.64	15.79	18.95	12.41	15.51	18.62	9.44	11.81	14.17
7	13.27	16.59	19.91	13.04	16.29	19.56	9.92	12.40	14.89
8	13.91	17.38	20.86	13.67	17.08	20.49	10.41	13.01	15.60
9	14.55	18.19	21.81	14.29	17.87	21.44	10.88	13.60	16.31
10	15.18	18.98	22.78	14.91	18.66	22.38	11.35	14.20	17.03
11	15.82	19.78	23.73	15.54	19.44	23.32	11.84	14.80	17.74
12	16.25	20.59	24.70	16.18	20.21	24.26	12.32	15.39	18.47
13	17.10	21.38	25.65	16.80	21.00	25.20	12.78	15.98	19.19
14	17.73	22.16	26.62	17.43	21.78	26.14	13.26	16.58	19.90
15	18.38	22.97	27.56	18.06	22.57	27.07	13.75	17.17	20.62
16	19.02	23.77	28.51	18.69	23.35	28.03	14.23	17.79	21.33
17	19.65	24.56	29.48	19.30	24.14	28.96	14.69	18.38	22.05
18	20.30	25.37	30.43	19.93	24.91	29.89	15.18	18.97	22.77
19	21.24	26.55	31.87	20.88	26.10	31.31	15.90	19.86	23.83
20	22.53	28.15	33.79	22.12	27.66	33.19	16.84	21.05	25.27
21	23.80	29.75	35.70	23.38	29.22	35.08	17.81	22.25	26.70
22	25.08	31.34	37.61	24.63	30.79	36.95	18.75	23.45	28.13
23	26.35	32.94	39.53	25.90	32.36	38.84	19.72	24.63	29.56
24	27.62	34.53	41.44	27.14	33.93	40.71	20.67	25.83	30.99
25	28.91	36.12	43.35	28.40	35.50	42.60	21.61	27.02	32.44
26	30.19	37.73	45.27	29.66	37.06	44.48	22.58	28.22	33.87
27	31.45	39.32	47.18	30.90	38.63	46.35	23.52	29.42	35.29
28	33.38	41.71	50.06	32.79	40.99	49.17	24.96	31.20	37.44
29	35.92	44.90	53.89	35.30	44.12	52.94	26.86	33.59	40.30
30	38.48	48.09	57.72	37.80	47.24	56.71	28.78	35.98	43.17
31	41.03	51.28	61.54	40.31	50.39	60.46	30.69	38.36	46.04
32	43.58	54.48	65.38	42.81	53.52	64.23	32.60	40.75	48.89

Position Control Schedules

Fiscal Year 2022-2023 Budget Book

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	Elections Assistant	13H	2
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	2
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	3

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
Accountability Court	Lab Technician	7H	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	7
Clerk of Court	Deputy Clerk I	8H	3
State Court	State Court Judge	Elected	1
State Court	Court Administrator, State Court	15E	1
Solicitor	Solicitor	Elected	1
Solicitor	Assistant Solicitor	24E	2
Solicitor	Victim Witness Advocate	15H	1
Solicitor	Legal Secretary	11H	1
Magistrate Court	Magistrate Court Judge	Elected	1
Magistrate Court	Deputy Magistrate Judge	N/A	1
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, Training	21S	1
Sheriff	Sheriff Lieutenant, Patrol	21S	3
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	22
Sheriff	Sheriff Deputy, SRO	16S	6
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	12
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	8
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	10
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
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	20H	1
Fire	Fire Inspector	19H	1
Fire	Firefighter	15F	18
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	17
EMS	Emergency Medical Technician	12H	9
EMS	Accounting & Medical Records Technician	11H	1
Coroner	Coroner	Elected	1
E911	E911 Director	26E	1
E911	E911 Shift Supervisor	19H	2
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	3
Animal Services	Animal Services Director	23E	1
Animal Services	Animal Shelter Attendant, Lead	11H	1
Animal Services	Animal Shelter Attendant	5H	2
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	3
Roads	Heavy Equipment Operator II/Work Detail Supervisor	13H	5
Roads	Signage Coordinator/Work Detail Supervisor	12H	1
Roads	Work Detail Supervisor/CO	11H	1
Roads	Heavy Equipment Operator I/Work Detail Supervisor	11H	10
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 Assistant	12H	1
Solid Waste	Work Detail Supervisor/CO	11H	1
Solid Waste	Administrative Technician	8H	1
Solid Waste	Truck Driver II/Work Detail Supervisor	9H	8
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	30E	1
Parks & Rec Admin	Recreation Programs Manager	22E	1
Parks & Rec Admin	Events & Communications Coordinator	18E	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	5
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	Concessions Manager	18E	1
Facility Operations	Operations Manager, Recreation	20E	1
Facility Operations	Building Service Technician	4H	2
Ag Complex	Agriculture Center Manager	22E	1
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 & Ground	Building Maintenance Technician/Work Det Sup	12H	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	Chief Building Official	24E	1
Building Inspection	Building Inspector	16H	2
Building Inspection	Permit Supervisor	14H	1
Building Inspection	Code Enforcement Officer II	14H	1
Building Inspection	Code Enforcement Officer I	13H	1
Building Inspection	Permit Technician	11H	2
Planning & Zoning	Planning & Development Director	29E	1
Planning & Zoning	Development Services Manager	22E	1
Planning & Zoning	Permit Technician	11H	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	5	2
Magistrate Court	Constable	14	1
Magistrate Court	Office Assistant II	6	1
Magistrate Court	Office Assistant I	5	1
Jail	Detention Officer	12	2
Court Services	Bailiff	8	6
Correctional Institute	Corrections Officer	12	17
EMS	Emergency Medical Technician	12	30
E911	E911 Communications Officer	11	4
Animal Services	Animal Shelter Attendant, PT	3	3
Roads	Truck Driver II	8	2
Solid Waste	Truck Driver II/Work Detail Supervisor	9	2
Airport	Airport Lineman	8	4
Fire	Firefighter	15	8

Schedule of Fees

Fiscal Year 2022-2023 Budget Book

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)	$1,750	Sec. 3-26(b)
Retail Consumption (Beer-Wine)	$1,750	
Retail Consumption (Distilled Liquor)	$3,000	
Retail Consumption (Beer-Wine + Distilled Liquor)	$4,500	
Farm Winery	$2,500	
Alcoholic Beverage Catering License	$500	
Event Permit (Noise/Alcohol)	$100	
Wholesale License	$1,200 (resident) $100 (non-resident)	
Application Fee	$300	Sec. 3-26(d)
Transfer Fee	$300	Sec. 3-26(e)
Temporary Permit	$300	Sec. 3-31(d)
Temporary Permit Extension	$300	
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	$6 per hour
Judicial Facilities	$6 per hour
Statesboro-Bulloch County Airport	$6 per hour
Agribusiness Center	$6 per hour
Court House Square	$0
After Hours/Weekend Surcharge (mandatory, with rental fee)	$40
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	$48

Planning and Zoning Fees

Type	Rate	Rate Description	Reference
Rezone: AG, R-15, R-25, R-40, R-80, CP	$250	0-5.9x acre	Appendix C – Sec. 417
	$300	6-10.9x acre	
	$350	11-20.9x acre	
	$400	21-50.9x acre	
	$450	51-99.9x acre	
	$450 + $20 for each additional acre	100 + acre	
Rezone: R-2, R-3	$350	0-5.9x acre	
	$400	6-10.9x acre	
	$450	11-20.9x acre	
	$500	21-50.9x acre	
	$550	51-99.9x acre	
	$550 + $50 for each additional acre	100 + acre	
Rezone: MHP, PUD, HC, GC, NC, LI, HI	$550	0-5.9x acre	
	$650	6-10.9x acre	
	$750	11-20.9x acre	
	$850	21-50.9x acre	
	$900	51-99.9x acre	
	$950 + $75 for each additional acre	100 + acre	
Conditional Use: Principal Use in Ag and Res Districts	$275 + $1 per acre		Appendix C – Sec. 417
Conditional Use: Principal Use in Other Districts	$300 + $5 per acre		
Conditional Use: Accessory Use in Ag and Res Districts	$225		
Conditional Use: Accessory Use in Other Districts	$275		
Variance	$200		
Variance: Administrative	$125		
Applicant Initiated Tabling or Deferral	$250		
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)	$25	
Planned Development	$250 + $10 per acre	
Planned Development: Amendment	$250 + $5 per acre	
Appeals	$150	
Applicant Initiated Text Amendment	$300	
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)	$110 + $6 per lot	Sec. 12-107(g) Sec. 12-108 (d)
Streetlight District Application: Existing (75 to 99% of petitions signed)	$110 + $7 per lot	Sec. 12-107(g)
Streetlight Termination	$100	Sec. 12.111(b)
Event Permit (Noise/Alcohol)	$100	Sec. 10-139(a)(1)
Verification Letters (Floodplain with GPS site visit)	$100	Sec. 7-19
Verification Letters (All Others)	$40	

Type	Rate	Reference
Single Family Dwelling: Climate Controlled	$.25 per sq ft	Sec. 4-51(b)
Single Family Dwelling: Non-climate Controlled	$.10 per sq ft	
Multiple Unit Dwelling: Climate Controlled	$.25 per sq ft	
Multiple Unit Dwelling: Non-climate Controlled	$.10 per sq ft	
Manufactured Home	$.20 per sq ft	Sec. 9.5(g)
Commercial: Climate Controlled	$.30 per sq ft	Sec. 4-51(b)
Commercial: Non-climate Controlled	$.25 per sq ft	
Warehouse: 0 – 50,000 sq ft	$.15 per sq ft	
Warehouse: > 50,000 sq ft (additional)	$.05 per sq ft	
Addition: Climate Controlled	$.25 per sq ft	
Addition: Non-climate Controlled	$.10 per sq ft	
Renovation: Up to 400 sq.ft.	$150	
Renovation: 401 to 1,000 sq.ft.	$300	
Renovation: Over $1,000 sq.ft.	$450	
Barns/Storage with Electricity and/or Plumbing	$.15 per sq ft	
Barns/Storage without Electricity and/or Plumbing	$.10 per sq ft	
Pole Barn	$.05 per sq ft	
House Moving	$125	
Education, Government and Religious	$.20 per sq ft	
All Other Structures	$.20 per sq ft	
Non-permitted Inspection	$100 per inspection	
Re-inspections	$100 per inspection	
Same Day Inspection	$100 per inspection	
Safety and Aesthetic Inspection (Pre-inspect)	$100 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	
Commercial Cryptocurrency Mining Facility 0-15 Megawatts Over 15.1 Megawatts	 $750 $1,000	Sec. 4-51(b)
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	 $275 $325 $375 $425 $475 $525 $575 + $1 per acre	
Swimming Pool, Hot Tub or Spa	$300	
Deck	$175	
Demolition	$150 Residential $200 Commercial	

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 Services

Type	Rate	Reference
Adoption		
ALTERED Dog/Puppy	$50	
ALTERED Cat/Kitten	$30	
Other Animals	$25	
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 DUE TO URGENT NEED ONLY)	$30	
Pick-up per location (first time)	$15	
Personal surrender per animal	$35	
After hours non-emergency pick-up		
Return to Owner		
1st Animal (1st/2nd/3rd Offense)	$30/$35/$45	Sec. 8-151(g)
(3rd offense and on)	Citation + above	
2nd Animal each, additional	fees	
Litter	$30	
Cat (with vaccination)	$45	
Dog (with vaccination)	$55	
Other Animal	$20	
Livestock With Use of Trailer (1st/2nd/3rd Offense)	$25	
	$25/$35/$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	
MISCELLANEOUS SERVICES		
Leashes	$3	
Temporary Cat Carriers	$5	
Micro-chipping	$10	
Voluntary Pet Registration- ALTERED	$10	
Voluntary Pet Registration- UNALTERED	$25	

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	$100	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	$100	
Monthly Rental (after first 30 days)	$75	
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)	$35 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	Cost + 10%	Roads Policy – 7.1
18" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
24" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
30" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
36" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
42" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
48" Culvert Pricing Installed (24') CMP/RCP	Cost + 10%	
15" Safety Flared Ends Installed CMP/RCP	Cost + 10%	
18" Safety Flared Ends Installed CMP/RCP	Cost + 10%	
24" Safety Flared Ends Installed CMP/RCP	Cost + 10%	
Soap – 30 pounds	$40	
Load Rock	Cost + 10%	
Load Dirt	Cost + 10%	
Culvert Relocate	Cost + 10%	
Temporary Road Closing Permit	Cost + 10%	Roads Policy 14.1(1)
Road Abandonment Application	$400	Roads Policy 13.1(2)
Right of Way Permit (plus second tariff below)	$100 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
T-Ball Rookie	$45 $55
Youth Baseball & 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	$65
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
Cheerleading	$60
Wrestling Camp	$65
Youth Tennis Lessons	$45
Adult Tennis Lessons	$35
Tennis League High School/Middle Adult	 $35 $45
Tennis Camp	$50
Adaptive Tennis	$45
Our Time 5 days / 2 weeks 2 days / week Registration Fee	 $50 per week $35 per week $25
Recreation Education Care Every School Day (RECES)	$30 per week
Activity-Days Camp Adventure	$125 weekly rate $25 per day
Tumbling – Beginners & Preschool	$65
Summer Camp Registration Weekly Fee	 $15 $125
Evening Line Dancing	$25 (10-visit) $50 (25-visit)
Piano Lessons	$65
Adults 50+ Club	15 (12-visit) $50 (50-visit)

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	$250
>4 and < 6 hours	$300
>6 and < 8 Hours	$350
>8 Hours	$400
Monday – Thursday Rental Rates Meeting Rooms	
Senior Citizens Multipurpose Room, Civic Room, Jones-Love Center, Brooklet:	
2 Hour Minimum	$100
>2 and < 4 Hours	$150
>4 and < 6 Hours	$200
>6 and <8 Hours	$250
>8 Hours	$300
Monday – Sunday Rental Rates Meeting Rooms	
Stilson and Portal Community Buildings: 4 Hour Minimum	$100
Stilson and Portal Community Buildings: > 4 and < 6 Hours	$150
Stilson and Portal Community Buildings: > 6 and < 8 Hours	$175
Stilson and Portal Community Buildings: > 8 Hours	$200
Field Rentals without Lights	$15 per hour
Field Rentals with Lights	$20 per hour
MC Soccer Field Rentals without Lights	$15 per hour
MC Soccer Field Rentals with Lights	$20 per hour
Large Group Pavilion at Mill Creek	$30 per hour
Individual Pavilions: Mill Creek, Brooklet, Stilson, Nevils	$20 per hour
Tent Rentals	$150
Tent Rentals: Additional Day	$25
Millcreek Tennis Complex Rental Fees	
Mill Creek Tennis Center: up to Ten Courts—Four Hour Minimum	$30/court
Mill Creek Tennis Center: up to Ten Courts—Over Four Hours (Full Day)	$40/court
Mill Creek Five Field Complex	
Hourly Rate Without Lights Per Field	$15 res/$20 non-res
Hourly Rate with Lights Per Field	$20 res/ $25 non-res
Daily Rate with Lights Per field	$200
Complex Daily Fee	$1000
Half Day (6 hours) without lights	$75 res/$100 non-res
Half Day (6 hours) with lights	$100 res/$125 non-res
Single Field/Complex Fee: 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	$400
Half Day (6 hours) without lights	$75 res/$100 non-res
Half Day (6 hours) with lights	$100 res/$125 non-res
Single Field/Complex Fee: Brooklet	
Hourly Rate Without Lights Per Field	$15 res/$20 non-res
Hourly Rate with Lights Per Field	$20 res/$25 non-res
Daily Rate with Lights Per field	$200
Complex Daily Fee	$500
Half Day (6 hours) without lights	$100 res/$125 non-res
Half Day (6 hours) with lights	$125 res/$175 non-res
Travel/Private Teams Baseball and Softball	
Yearly Registration Fee— (August thru July)	$100
Hourly Rate Without Lights	$10
Hourly Rate With lights	$15

Parks and Recreation – Agricultural Complex

Type	Rate
Multi-Day Event Rentals	
Show and Practice Arena Livestock Competitions	$1100/day
Concessions	$100/day
Additional Fee for events serving alcohol	$250/day
Non-livestock show and Practice Arena	$800/day
Events charging admission (both arenas)	$1600/day
Bagged shavings	$8/bag
Stalls	$15/stall per day
Licensee responsible for collection of R/V hookup	$30/hookup per day
Vendor Fee	$55/day
Props (bridge, cones, and ground poles)	$150/day
Heavy Duty Arena Panels	$5/panel per day
Heavy Duty Arena Bow Gate	$5/gate per day
30"x72" Plastic Folding Table	$10 each
Folding Metal Chairs	$2 each
Exceeded hours utilities	$100/hour
Exceeded hours labor	$50/hour
Additional drags/water	$25/each
Arena packing fee	$500
Lost key replacement	$25/each
Additional labor	$50/hour
Deceased animal removal fee	$350/each
Additional charge for credit card	3%
Security Deposit	$250
Additional Stall cleanup fee (no shavings used)	$30/each

Public Riding Program	
Public riding program day pass (resident)	$5/day per person
Public riding program annual pass (resident)	$75/ year per person
Public riding program annual family pass (resident)	$100/year per family (2 or more persons)
Public riding program day pass (non-resident)	$110/day per person
Public riding program annual pass (non-resident)	$100/ year per person
Public riding program annual family pass (non-resident)	$125/year per family (2 or more persons)

Parks and Recreation – Splash in the 'Boro

Type	Rate
Daily Admission Over 48" (Regular)	$22
Daily Admission Over 48" (Discounted)	$20
Daily Admission Under 48" (Regular)	$17
Daily Admission Under 48" (Discounted)	$15
2 and Under	Free
After 4pm (Sunday thru Wednesday & Friday)	$10
After 6pm (Thursday & Saturday)	$10
Seniors 60+	$10
Season Pass (1st person)	$85
Group Rates 20+ (Sunday thru Friday)	$16
Group Rates 50+ (Sunday thru Friday)	$14
Group Rates 100+ (Sunday thru Friday)	$10
Splash in the Boro Waterpark – 2½ hours (6:30 thru 9:00 pm) - Includes play pool, spray pad, leisure pool, lazy river, slide trio	$2,300
Mat Racer – 2 hours (cannot be rented alone)	$350
Flow Rider – 2 hours (can be rented alone)	$400
Competition Pool – 2 hours (can be rented alone)	$350
Therapy Pool – 2 hours (can be rented alone)	$175
Flowrider stand-up (all day wristband – must get in line)	$10
Group Pavilion (per hour)	$50
Cabanas	$80 M-Th $100 F-Sun

Water Aerobics	$6 per visit
Water Aerobics	$155 (30 visits)
Fitness and Exercise Swim / Lap Swim	$3 per visit
Fitness and Exercise Swim / Lap Swim	$80 (30 visits)
Arthritis Therapy	$6 per visit
Arthritis Therapy	$155 (30 visits)
Family Recreational Swimming (2 years and younger)	$3 FREE
Splashy's Fit Pass Under 55 years old 55 years and older	 $300 $275
Sharks Swim Program	$180
Summer Swim Team (June and July) Enrollment fee	 $100

Program Fee	$200
Swim Lessons (Group Classes) First person Each Additional Child	 $55 $50
Private Swim Lessons	$35
Under the Dome Birthday Party Package – 15 attendees	$150
Under the Dome Birthday Party Package – per additional attendee over 15	$10
Lifeguard Training	$50
Lifeguard Instructor Course	$150
Water Safety Instructor Course	$150
Lane Rental	$6.25/lane per hour
Locker Rental Small Large	 $8 $10
Luetta Moore Pool	
Daily Admission – All Age 2 and Under	$3 Free
Rental – 2 hours	$150
Birthday Party	$150

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Acronyms

Fiscal Year 2022-2023 Budget Book

Term	Stands For
AAVT	Alternative Ad Valorem Tax
ACFR	Annual Comprehensive Financial Report
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
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-time 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

Fiscal Year 2022-2023 Budget Book

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, and Assistant Chief Financial Officer who prepare 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.