# Table of Contents

Fiscal Year 2023-2024 Budget Book

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**Link to FY23 Budget Book**

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# Introduction

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## Vision, Mission, and Objectives

Vision and Mission
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# Navigation Guide

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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

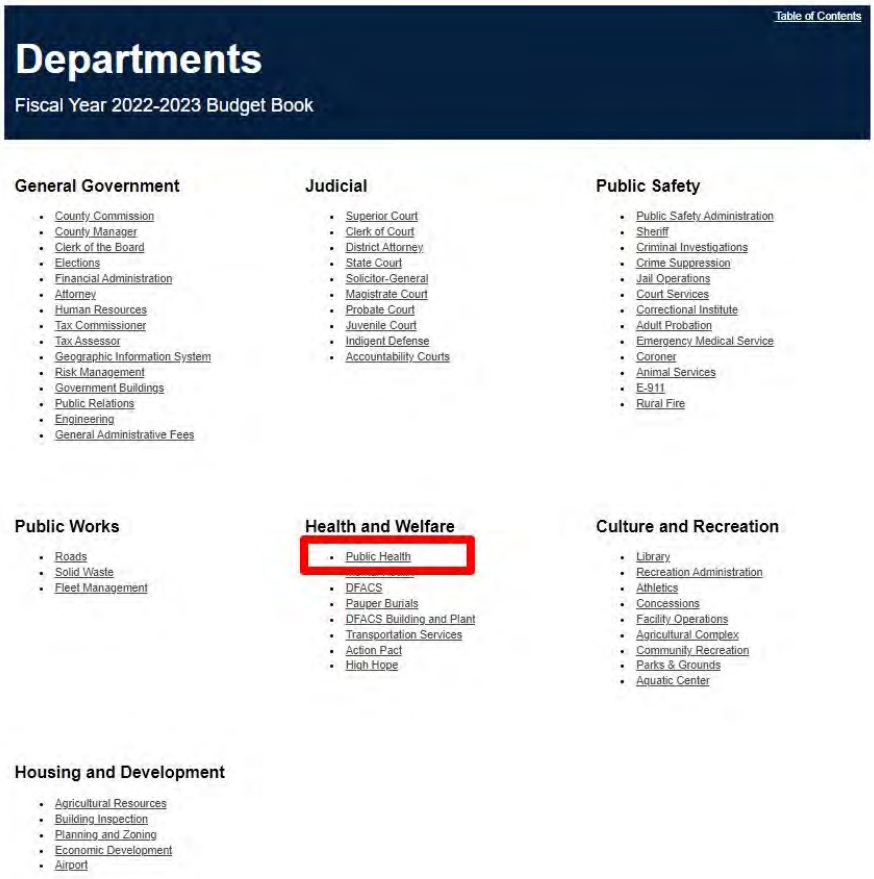
Most of the budget document details each fund and department budget. This section focuses on the General Fund, which includes over 40 departments. The purpose of the main section is to enable readers to gain a detailed understanding of each department's expenditures and revenues. The first few sections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

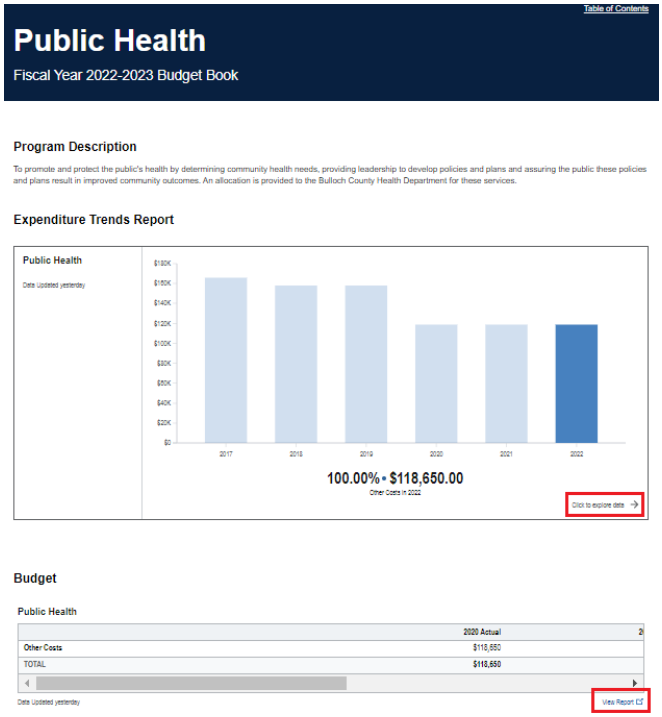
## Step 1) Begin on the Table of Contents & Click into a Section




## 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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# Departments

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## 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
- High Hope


## 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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# GFOA Distinguished Budget Presentation Award

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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, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

PRESENTED TO

**Bulloch County Board of Commissioners**
**Georgia**

For the Fiscal Year Beginning

**July 01, 2022**

Christopher P. Morrill

**Executive Director**

# Values

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Values can be defined as a person's principles or standards of behavior; one's judgement of what is important in life. Bulloch County has identified values that are important considerations behind everything we do as an organization. We believe these to be guiding principles in all decisions that are made on behalf of the County, as well as for each individual employee as they perform their job duties.

## Accountability

- County officials and staff take responsibility for our actions and our services
- We expect this from the top down throughout the organization
- We expect the same from vendors and others with whom we do business
- We answer not only to others within our organization, but to every individual who lives in, works in, or visits our community

## Quality

- This is the standard of something as measured against other things of a similar kind; the degree of excellence of something
- We expect a high degree of excellence in the work, service, performance, and attitude of those performing the work

## Transparency

- County officials and staff conduct business in the public eye and strive for open communication with the public
- We expect to share information and keep open communication with the public to show that we are doing our best for the public interest

## Adaptability

- As circumstances change, the County must be able to shift course in order to meet the needs of the community and the workforce
- County officials and management must also be able to guide and adjust the direction of our workforce

## Equity

- This does not mean that all people are treated the same, but rather that everyone is treated fairly based on their individual situation and facts
- Equity and fairness must be displayed toward those who may not be friendly to County officials and staff
- This applies to our workforce, our citizens, and is an important aspect to consider in budgeting to ensure that funds are directed equitable throughout the citizens and functions of the County

## Safety

- We follow high standards of safety in our facilities, on our job sites, and in our work routines
- Safety cannot be guaranteed at all times, but it is expected from citizens who are often not willing to pay for its existence
- We must be willing to "put a price" on safety in order to produce meaningful budgets

## Integrity

- This is doing the right thing when no one is watching - and still doing the right thing when everyone is watching
- We expect all officials and employees to be dependable, honest, respectful, and use good judgement in the performance of their jobs

## Professionalism

- We expect our staff to embody competency and adeptness in their position
- A professional is expected to have a high understanding of their profession and should also be able to explain their profession at any time

# Vision and Mission

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## VISION

To be first in safety and service by providing exceptional services, investing in operational and workforce improvements, and embracing progress.

## MISSION

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

# County Profile

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## 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.

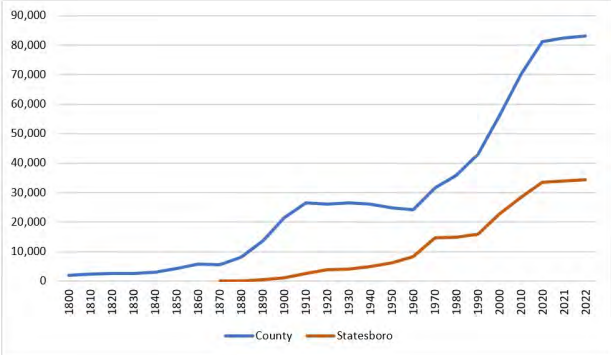
On February 8, 1796, Bulloch County was created by the Georgia Legislature from parts of Screven and Bryan County. On May 6, 1873, the very first commissioners' court met. The purpose of the commissioners' court was to appoint different people to the Road Commission from their respected districts in 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 close to 25,000 students across three campuses. 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 676 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 83,059 residents, thus doubling its population since 1980. Bulloch County is the Coastal Region's third fastest-growing county behind Long 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 34,353. 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 11.35 mills. Including constitutional officers, there are 523 full time-employees budgeted. However, the reliance on part-time employees in recreation increases the full-time equivalent to 638. 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. The County has also spent several hundred thousand dollars in courthouse security upgrades and additional personnel. Over the past four years, the County added eighteen full-time firefighters to build rural fire capability which enables better response and lower hazard insurance rates for many rural residents.

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. An extension to the trail is currently under design, and will increase the length of the trail and add another trailhead and park closer to Brooklet.

The airport, located just north of Statesboro, has emerged as an important transportation and economic development element. The airport now handles over 22,000 aviation operations annually. It is progressively becoming one of Georgia's best Level Ill general aviation public airports. An aggressive expansion program began in the mid-1990s which included modem navigation systems, several new hangars (including a corporate hanger), taxi-lanes and runway improvements, and on-going terminal improvements. In the last decade, these multi-million-dollar investments have helped to make its operations self-funding through increased fuel sales, landing fees, and hangar rentals.

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

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




Mill Creek also features Splash in the 'Boro, its marquee attraction. Splash in the 'Boro Family Aquatic Center, Splash, was built in 2004 with an initial investment of $5.4. At the time, the Board of Commissioners hoped it would at least break even. It currently consists of an 800-foot-long lazy river, a 7,000 square foot play pool with a maximum depth of 18 inches and with spray features; a leisure pool six feet deep at the deepest; three water slides, concessions facilities, and shade structures. There are also lap pools and a therapy pool. In 2007, a 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, another major expansion added a wave pool, another play pool, a pavilion, and improved the park entrance plaza.

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 10th highest in the state in total farm acreage with over 110,000 acres and ranks 8th in farm gate value for timber and forestry products and 10th in farm gate value for total row and forage value. 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. The Bulloch County Agriculture Compex hosts various livestock and other events and is booked most weekends of the year.

# Demographic and Community Statistics

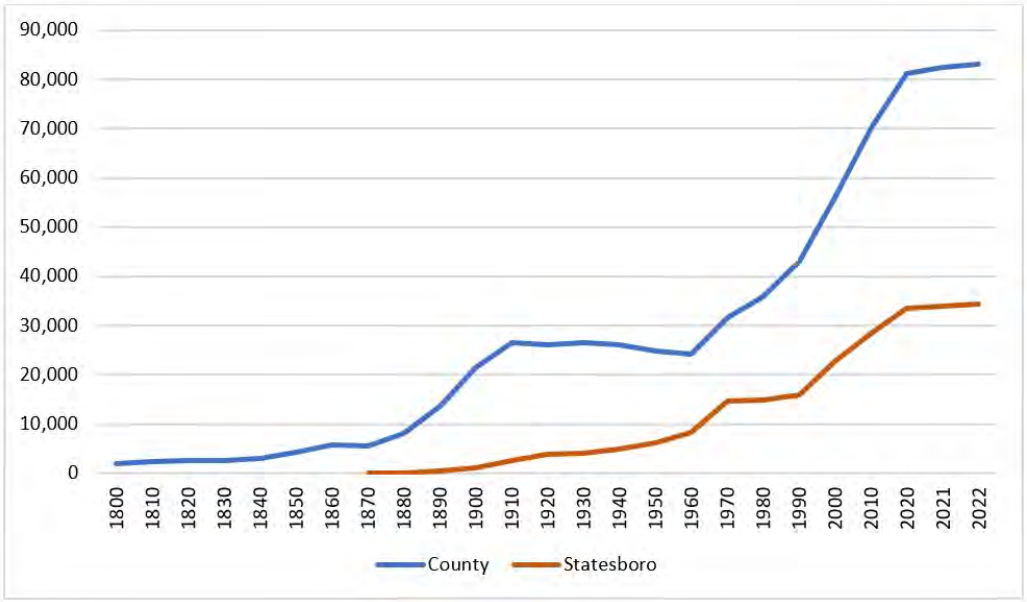
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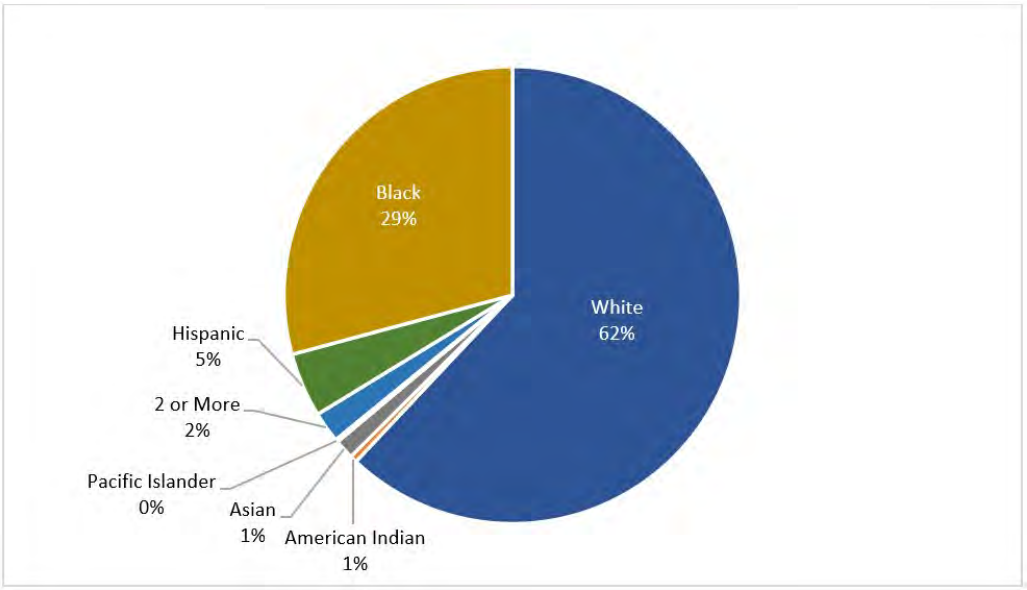
## Population, Age, Gender, Race Statistics

| Statistic | 2022 Estimate | Historical Data | |
|---|---|---|---|
| | | 2020 Census | 2010 Census |
| Population | 83,059 | 81,099 | 70 251 |
| Persons Under 5 Years | 5.3% | 5.4% | 6.0% |
| Persons Under 18 Years | 19.6% | 19.9% | 20.5% |
| Persons 65 Years and Over | 12.5% | 12.1% | 9.1% |
| Female | 51.0% | 51.0% | 50.1% |
| Male | 49.0% | 49.0% | 49.9% |
| White | 66.1% | 66.3% | 67.2% |
| Black or African American | 29.5% | 29.6% | 29.6% |
| American Indian | 0.5% | 0.5% | 0.3% |
| Asian | 1.4% | 1.3% | 1.5% |
| Native Hawaiian and Other Pacific | 0.2% | 0.1% | 0.1% |
| Islander | 2.2% | 2.1% | 1.7% |
| Two or More Races | 4.6% | 4.5% | 3.5% |
| Hispanic or Latino | 62.7% | 63.0% | 65.9% |
| White (non-Hispanic) | | | |

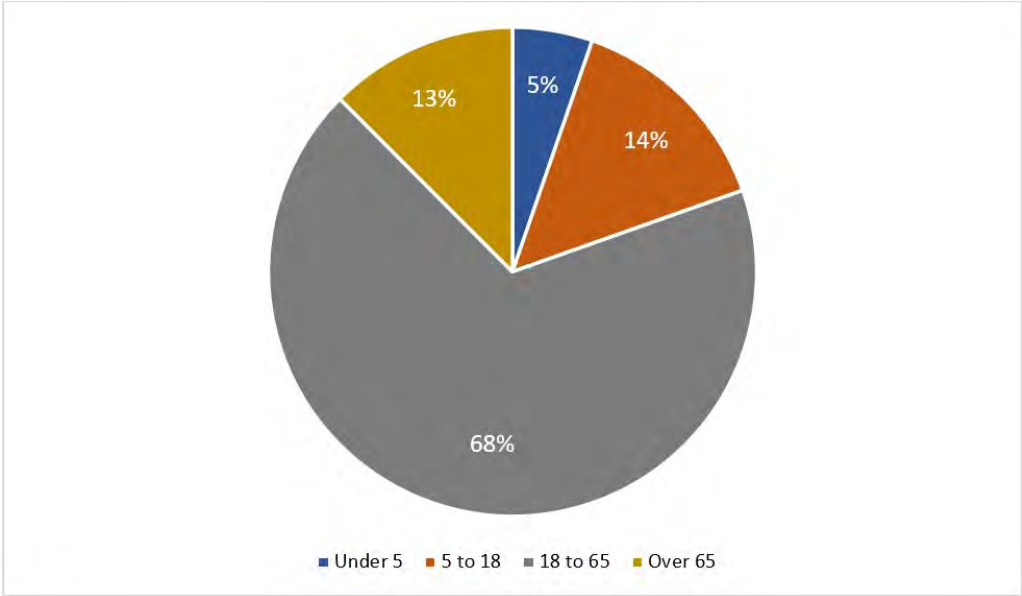
### Population Trends



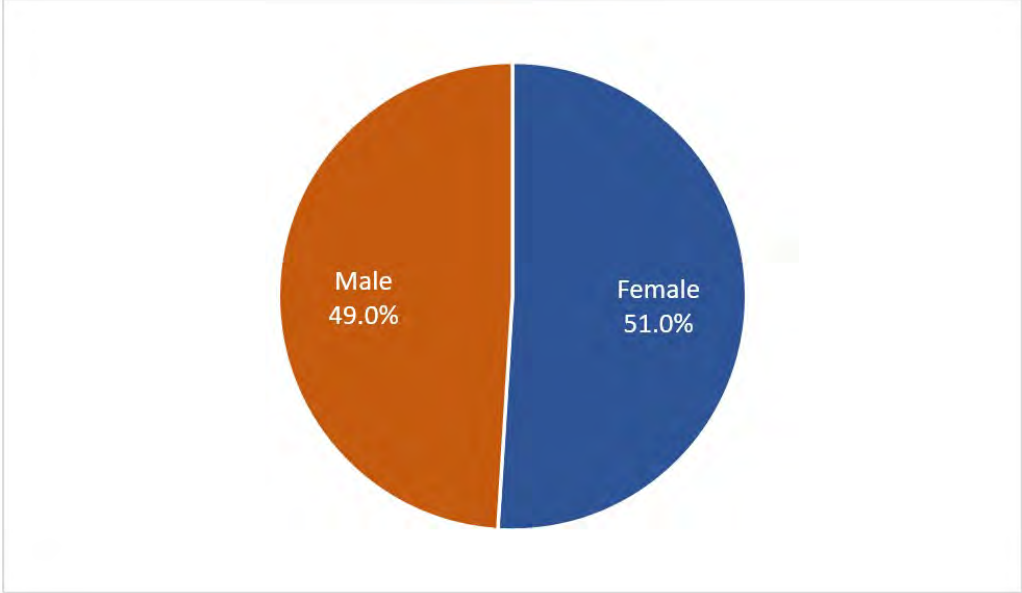

## Race Distribution



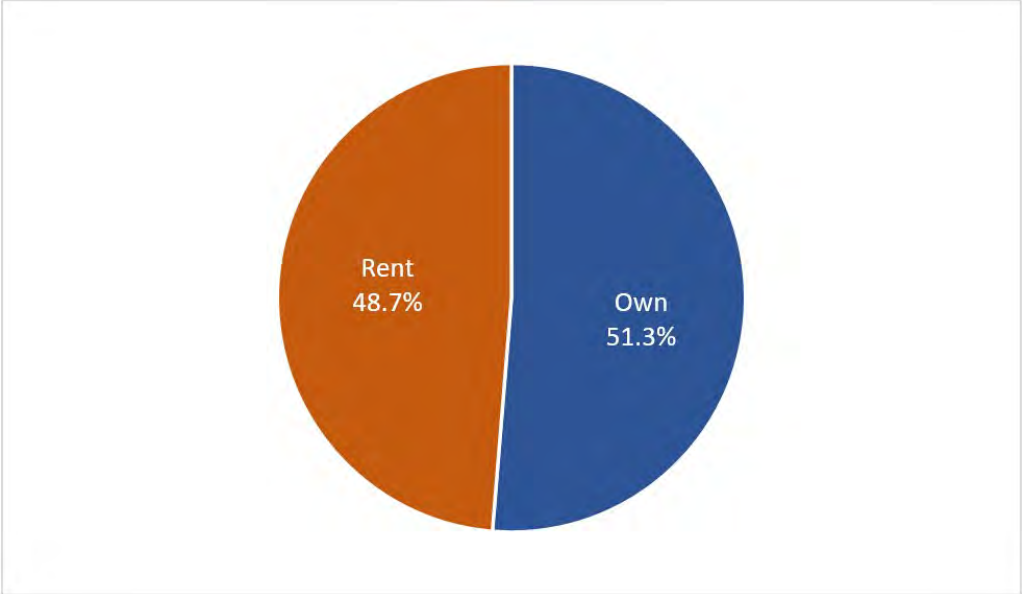

## Age Distribution




## Gender




## Housing



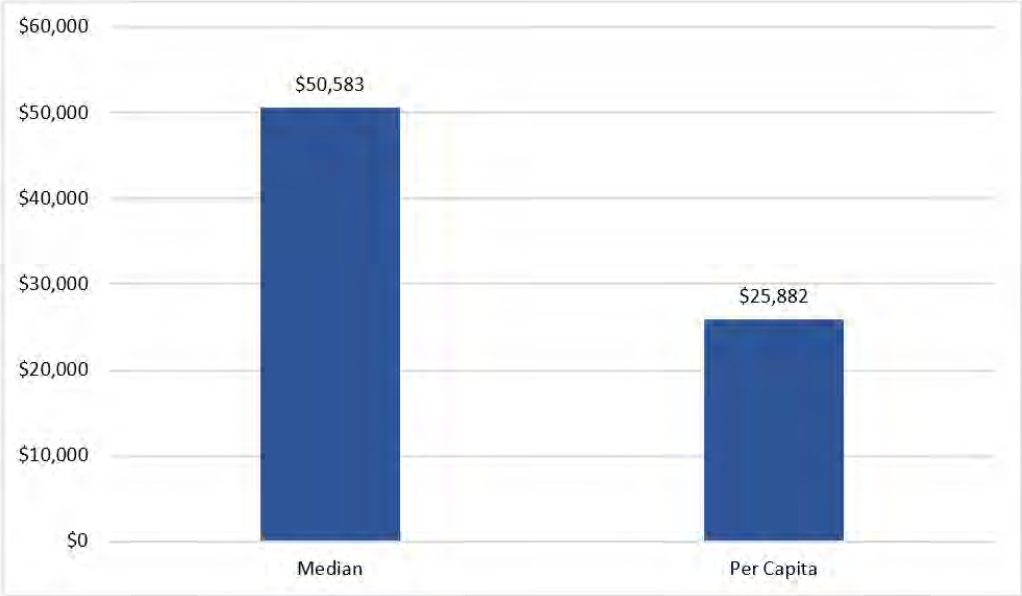

## Geography

| Statistic | 2020 | 2010 |
|---|---|---|
| Land Area in Square Miles | 675.96 | 672.81 |
| Population per Square Mile | 120.00 | 104.40 |

## Education, Health, Income, Poverty

| Statistic | 2017 - 2021 |
|---|---|
| High School Graduate | 88.2% |
| Bachelor's Degree or Higher | 28.3% |
| Persons with a Disability (under age 65) | 10.6% |
| Persons without Health Insurance (under age 65) | 18.0% |
| Median Household Income | $50,583 |
| Per Capita Income | $25,882 |
| Persons in Poverty | 21.3% |

## Income




## Businesses

| Statistic | 2021 |
|---|---|
| Total Employer Establishments | 1,569 |
| Total Employment | 19,164 |
| Total Annual Payroll ($1,000) | 703,495 |
| Total Employment (percent change 2020-2021) | 1.7% |
| Total Non-employer Establishments | 5,346 |
| (2019) | 1,225 |
| All Firms* | 798 |
| Men-owned Firms* | 181 |
| Women-owned Firms* | 953 |
| Nonminority-owned Firms* | 62 |
| Veteran-owned Firms* | 970 |
| Nonveteran-owned Firms* | |

*Reference Year 2017

## Major Industries

| Private | Public |
|---|---|
| Briggs and Stratton | Georgia Southern University |
| Great Dane Trailers | Ogeechee Technical College |
| Cardinal Glass Industries | East Georgia College |
| Walmart Distribution Center | Bulloch County Government |
| H A Sack Co, Inc. | Bulloch County Board of Education |
| M-D Building Products | City of Statesboro |
| Brodie International | Pineland Area Community Services Board |
| East Georgia Regional Medical Center | |

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

# Board of Commissioners

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## Roy Thompson

***Chairman***



**Anthony Simmons**

***Commissioner***



**Timmy Rushing**

***Commissioner***



**Toby Conner**

***Commissioner***



**Ray Mosley**

***Commissioner***



**Jappy Stringer**

***Commissioner***



**Curt Deal**

***Commissioner***

# Organization Chart

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# Priorities and Strategies

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## Budget Message

County Manager's Executive Summary
Chairman's Budget Message

## FY 2024 Major Factors

Five-Year County Plan
Short-Term Budget Factors
Major Budget Changes



## Strategic Planning

Strategic Planning Process
Strategic Initiatives

# Executive Summary

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## County Manager's Executive Summary

### Recommended FY 2024 General Appropriations Budget

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

## Introduction

As the County's Chief Budget Officer, I am pleased to present the recommended Fiscal Year (FY) 2024 General Appropriations Budget (GAB). After rigorous review and assessment by our Budget Review Team, we have determined that this year's GAB will enable the County to accomplish its service mission through its values and strategic initiatives.




This year's budget process entailed several months of rigorous due diligence. In Fall 2022, focus group meetings were held with County leaders to establish a service mission with a set of values leading to the formation of strategic initiatives. The focus group sessions were followed by a two-day retreat in March 2023 with the Board of Commissioners who heard from various agency heads and other County elected officials regarding both present and forward assessments of needs. Following the retreat, the Board of Commissioners established short-term and long-term priorities. The key "lessons learned" revealed that the County's service delivery model needed to catch up from the past growth to prepare for the challenges the new Hyundai meta plant in neighboring Bryan County will present.

**Short-Term Priorities**

| Action | Strategic Initiative Category |
|---|---|
| Increase employee salaries | ✓ Manage growth & change |
| Additional recreation facilities<br><br>(Portal, Register, Stilson, etc.) | ✓ Enhance service delivery<br>✓ Promote Engagement<br>✓ Encourage innovation |
| Upgrade fire stations | ✓ Prioritize safety<br>✓ Enhance service delivery |
| Facilities master plan | ✓ Manage growth & change<br>✓ Foster stewardship |
| Land acquisition for judicial facility | ✓ Manage growth & change |
| In-house IT support | ✓ Manage growth & change |

**Long-Term Priorities**

| Action | Strategic Initiative Category |
|---|---|
| Indoor recreation facility | ✓ Manage growth & change<br>✓ Promote engagement<br>✓ Encourage innovation |
| Fire and emergency services headquarters | ✓ Manage growth & change<br>✓ Prioritize safety<br>✓ Enhance service delivery |
| Judicial facility | ✓ Manage growth & change<br>✓ Promote engagement<br>✓ Enhance service delivery |
| Public safety complex (transition center, morgue, jail pod, and laundry) | ✓ Manage growth & change<br>✓ Prioritize safety<br>✓ Foster stewardship |
| Security for Elections/Tax Offices | ✓ Prioritize safety |

Ultimately, we must meet these priorities and actions while providing superior customer-oriented service for the taxpayers by using the following consistent strategies.

- Preserve the operating position of the County using conservative fiscal practices.
- Maintain or increase the level of service consistent with the community growth while ensuring peak operational performance and efficiency.
- Implement capital projects approved in the Special Purpose Local Option Sales Tax (SPLOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST) referenda and remaining American Rescue Plan Act (ARPA) funds.
- Continue to update and implement various master planning strategies.
- Facilitate local and regional economic growth.

The FY 2024 GAB consists of $124 million in resources across 27 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 2023

**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 our current resident population at

present is over 84,000.

**Fiscal Management:** Our financial management function provides strong oversight. Upon the close of Fiscal Year 2019 and ever since, the County has maintained a sufficient level of rainy day funds allowing us to maintain liquidity, to be able to weather emergencies, and to optimize creditworthiness to acquire inexpensive financing with committed funding streams. We have continued to see improvement in our financial condition. We have received our fifth consecutive Distinguished Budget Presentation Award, and third consecutive Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association. Bulloch County is among only a handful of counties in Georgia who have recieved both awards.

The renewals of the Special Purpose Local Option Sales Tax and the Transportation Special Purpose Local Option Sales Tax provide the County and its cities robust funding for capital projects without dependence on property taxes. At the same time, our internal governance continues to focus on workforce development with a focus that improves compensation and benefits structures that help us compete to attract and retain the best and brightest workers, becoming a local “employer of choice.” In FY 2023, the County graduated its first class for its new Management Development Program to train our next generation of supervisors and leaders. We continuously update our personnel and financial policies to reflect best practices and invest in enterprise resource planning technology to help identify and implement efficiency and accountability.

**Judiciary:** Our judicial system is operated effectively by responsible judges, clerks, and attorneys whose 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. Meanwhile, the circuit-wide judiciary remains constrained due to the backlog of cases after delays caused by the pandemic. Leveraged grant assistance from the state and federal government has begun to help reduce these caseloads. Meanwhile, our lower courts and Clerk of Courts Office aid in providing swift justice with prompt administrative disposition for various purposes.



**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 service improvements in recent years. 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 fourth year of a five-year agreement with Statesboro to continue providing the service. 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 continues according to the objectives of the plan. Meanwhile, an operational study conducted in 2020 by a consulting firm consisting of renown subject matter experts has provided two dozen recommendations for additional fire and EMS service improvements of which one-quarter of those recommendation are being immediately addressed. We are also proud of the service provided by our Emergency Medical Services during the throes of the pandemic.



The Board of Commissioners continues to work with the Sheriff's Office and the Bulloch County Board of Education toward a path for expanding the number of school resource officers that improves school security while teaching and mentoring responsible behavior. We have been successful in adding a new officer in five of the last six fiscal years toward the goal of having a presence of at least one officer in every K-12 public school. We have also worked cooperatively with the Bulloch County 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 provided a five-year blueprint to address hiring needs within the Sheriff's Department, which began in FY 2022 to meet the needs of a growing population. Finally, 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 radio communications system is meeting objectives for improved service delivery. This system offers better coverage and infrastructure that improves the safety of first responders and citizens.

Five 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%. As part of this effort, Animal Services has partnered with the Bulloch County Correctional Institute to train aggressive or unwanted canines to increase their chances of adoption through a 6–8-week program referred to as "Fostering Freedom". In addition to giving canines a second chance, inmates learn valuable lessons and skills to reduce recidivism. Fostering Freedom has successfully graduated 8 canines from the program since its creation.

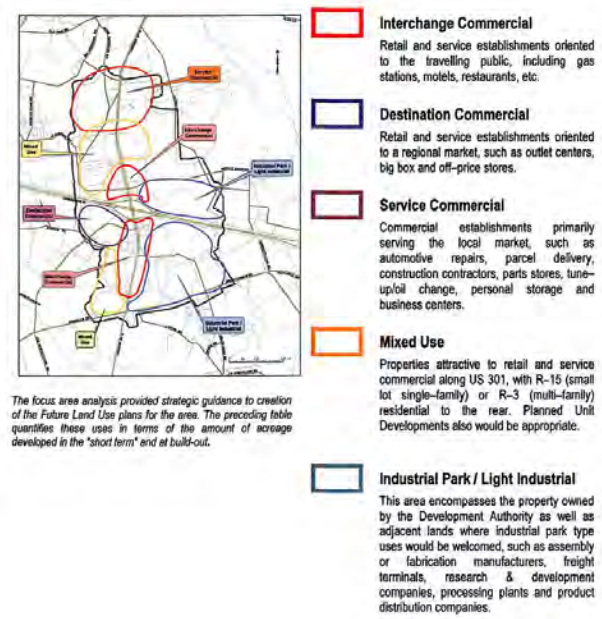
Bulloch County's E-911 operations are financially self-sufficient at present, serving Candler and Evans County, as well. Today, more citizens are sending information and requesting 911 assistance through text and voice messages, photos, videos, and even social media. Our E911 system serving three counties 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 our elected officials in the loop with what future financial investment is required. Nobody likes getting a surprise bill. Finally, our E-911 center continues to operate state-of-the-art emergency communications system that includes the Code RED emergency notification service.

**Planning:** At the close of Fiscal Year 2019, the Board of Commissioners adopted an updated Comprehensive Plan – Smart Bulloch 2040. The plan is strategic in scope and guides our community in elements for economic development, broadband availability, transportation, and land use. The plan's theme is 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. In the spring of 2023, after an eight-month zoning moratorium, the future development map for Smart Bulloch 2040 has been amended to accommodate the Hyundai impact. The County's zoning and subdivision regulations were updated for the first time in a generation. The County has also adopted its first storm-water management ordinance. The County is also updating its joint long-range transportation plan with the City of Statesboro. At the same time, the County has successfully added staff, and building renovations are now complete to create a true “one-stop” permit center for all development-related applications and processes. The Board of Commissioners and the Planning and Zoning Commission will need to maintain a keen focus on higher-level planning issues. We will have to be deliberate to manage the likely growth in Southeast Bulloch and to ensure attractive aesthetic semi-rural development patterns along the SR 67 corridor.




**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 has remained sustainable. The County also received a third 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 fourth 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 continues to be a popular destination for aquatic recreation. The County also contributed $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 in late-2022 for future improvements at the Ag Arena facility. The financial resources for subsequent improvements will be both planned and programmed within our means.

**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. Three new important economic development projects are underway in the Interstate Gateway Tax Allocation District supporting $897 million in capital investment, and over 1,100 new jobs connected to suppliers for the Hyundai Motor Group location in adjoining north Bryan County. 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 its $5.5 billion facility generating 8,100 jobs on-site in north Bryan County, is at our community's doorstep, making south east Bulloch County "Ground Zero" for 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.*

## Major Budget and Financial Assumptions

The following represents the major underlying assumptions considered in preparing and adopting the FY 2024 Budget. The economic assessment below influences the baseline budget assumptions used by the Budget Review Team.

**Performance of the Economy:** At the macro-economic level, a recession has been evaded thus far despite higher inflation, borrowing costs, and a tight job market. Economic growth is also dependent on the avoidance of negative or unforeseen macro-economic or geo-political influences. The following represents key qualitative assumptions for the upcoming fiscal year.

- There appears 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 a target core inflation rate of 2%.

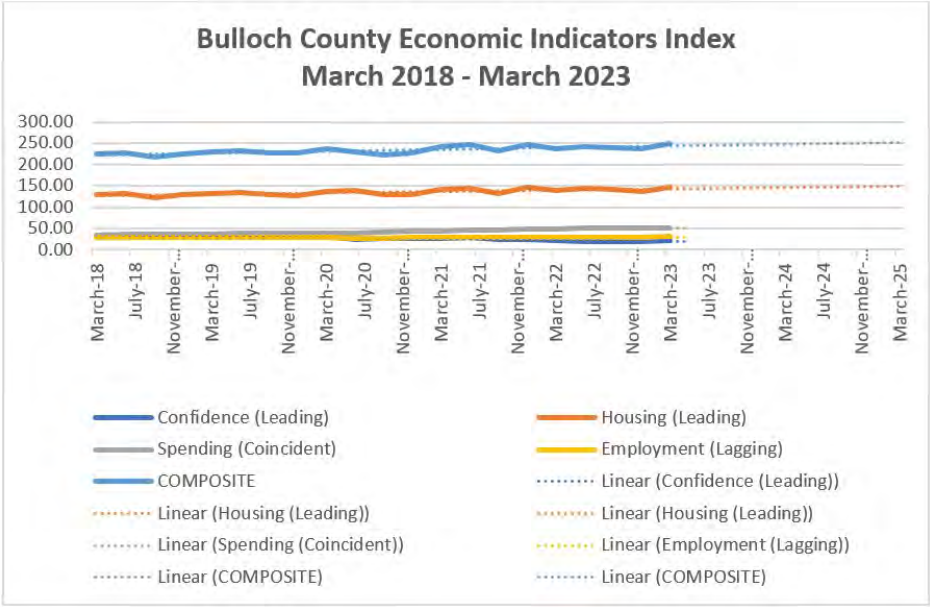
- Though improving, many supply-chain disruptions are not likely to be resolved due to the tight-labor market and on-going calibration of manufacturing and logistics industries.
- There are some geo-political influences as tensions in the Asian Rim, The Ukraine and Russia, and the Middle East are present which can create volatility.

The following observations generally summarize consensus macro-economic forecasts nationally through the end of FY 2024 (June 30).

- Economic expansion measured in real Gross Domestic Product will decline from 2.1% to 1.6%.
- Near term inflation rate (Core Personal Consumption Expenditures) will decline from 4.9% to 3.2% depending on the effects of monetary policy.
- The Federal Funds Target Rate could increase to 5.75% (now at 5.25%) before the end of Calendar Year (CY) 2023, but may start to fall below 5.0% sometime in CY 2024, if core inflation and labor markets hit FOMC targets.
- Consumer spending will slow from 2.3% growth to 0.4% growth as unemployment begins to rise and disposable income falls.
- Business investment growth will slowly fall from 2.2% to 1.9%.
- Residential construction growth is likely to decline with rising interest rates, but recover by mid-2024.
- Full employment will remain, but the unemployment rate may increase 4.5% by mid-2024.

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. However, this has also increased the velocity ratio of the money supply contributing to higher rates of inflation, thus contributing to the monetary response of the Federal Reserve Bank's quantitative tightening actions.

During FY 2023, Bulloch County concluded testing and established its economic indicators index. This index uses four key indicators (consumer confidence, new housing construction, consumer spending, and employment) with a 2013 base year. The consumer confidence indicator is The University of Michigan Consumer Sentiment Survey, and the three remaining indicators include monthly local data for building permits, sales tax collections, and employment/unemployment. At the close of March 2023, the composite index was at 249.75, showing unusual strength over the past 12 months, and was at its historic peak. While broader consumer confidence oscillates and employment growth is static, housing growth and spending appear vigorous. While revised index data is expected for the quarter ending in June 2023 by August, preliminary data shows continuing strength. The composite index should continue linear growth through the first quarter of the Calendar Year 2025 but could accelerate with the Hyundai meta plant stimulus.

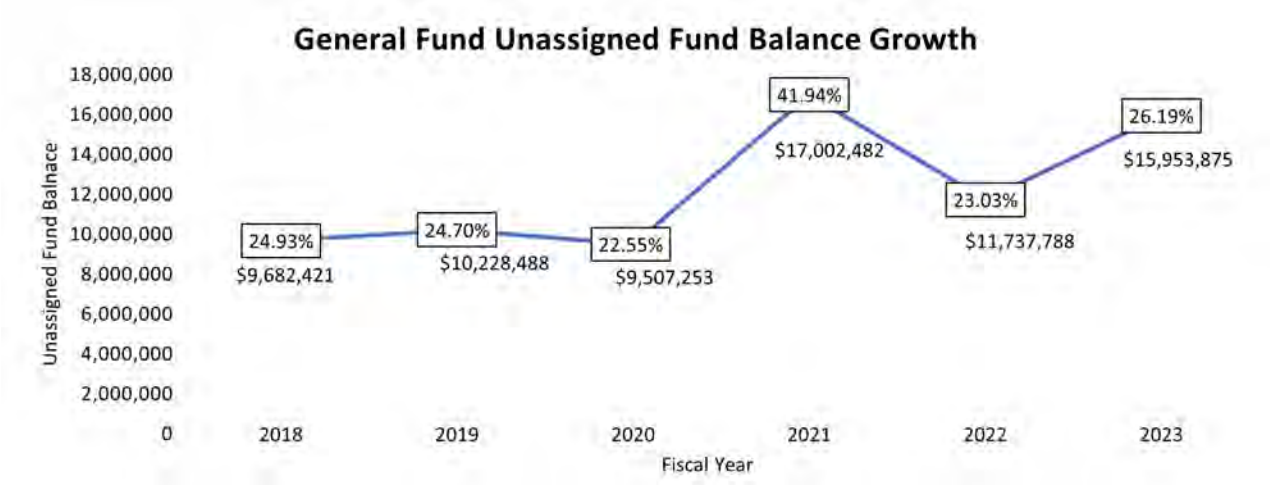



There is little doubt that the impact of the Hyundai meta plant and its suppliers will buffer the local and regional economy from a broader recession. The following projections summarize the Budget Review Team's best estimate of short-term local economic indicators.

- The housing market should grow by 18% annually with new countywide residential housing increasing from 521 units to 572 units. However, this could increase as the new manufacturers begin initial hiring which will create in-migration of residents and housing demand.
- Bulloch County's annual unemployment rate may rise above 4.0% during FY 2024, but both the overall labor force and employment growth will increase.
- Local sales tax receipts are projected to increase by 3.2% to just over $15 million annually for each local 1% sales tax fund, bolstered by higher consumer spending but also influenced by price inflation.
- Another important aspect of local economic performance will depend on the level of fall semester enrollment of college students at Georgia Southern University and Ogeechee Technical College. Both resident and commuting students provide direct spending benefits to the local economy.

General Fund: While the County continues to experience recovery from the pandemic, inflation shocks (with property values and commodities costs) and service demands from a growing population have impacted the primary financial unit of government – The General Fund.

Before a general tax rate increase in 2015 from 11.09 to 12.34 mills, 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 impacted cash flow and increased costs by creating the need to borrow in anticipation of property tax receipts. At the close of FY 2018, this goal had essentially been achieved, and since maintained.




The FY 2023 closing financial position is expected to maintain an unassigned General Fund balance cash reserve of $15.9 million, again close to the ideal minimum ratio typically recommended for local governments of 25%. The County should maintain at a minimum level, even under duress, no less than an 18%-20% fund balance to avoid the need to borrow money for cash flow, and to sustain acceptable creditworthiness.

For FY 2024, overall General Fund revenues are projected to increase by 22.0% due to the impact of record growth in the property tax digest and a proposed 1.75 mill increase. 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.  Our current-year, and forward five-year forecast presents the opportunity to bolster core service delivery.

The major cost drivers for the FY 2024 General Fund budget consist of the following:

- Increased personnel costs consisting predominantly of additional public safety personnel to meet a minimum level of service, and wage and salary increases to aid in recruitment and retention.
- Inflationary costs for certain goods and services, especially health and property and liability insurance.
- Appropriations for a future workforce demand plan, and for a state-of-existing-facilities report/master-facilities plan based on anticipated population and service growth.
- Assign fund balance for future land acquisition for new facilities.

**Major Special Revenue, Internal Service, and Enterprise Funds:** Most special revenue, internal service and enterprise funds will have sufficient operating proceeds to balance budgets and maintain cash reserves to which there are no impacts requiring transfers from the General Fund. There are certain funds that will need to be monitored closely in FY 2024.

- Aquatic/Splash in the ’Boro (Enterprise Fund):  Still recovering from pandemic closure in 2020. Needs to have strong revenue production in summer seasons. Transfers to this fund from the General Fund may be needed to cover a possible short-term deficit.
- Employee Health Insurance: (internal Service Fund): Short-term forecast based on past/current claims trends project a substantial funding deficit will occur for the coming year. Transfers to this fund from other funds housing insured employees are needed to cover a possible short-term deficit.

Capital Projects Initiatives: The County will continue leveraging sales tax revenue for capital outlays according to its five-year Capital Improvements Plan. The 2019 Special Purpose Local Option Sales Tax (SPLOST) capital fund will provide over $26 million in outlays for public safety, recreation, solid waste, and facilities and equipment projects, with $7.6 million shared with the County’s municipalities. The 2018 Transportation Special Purpose Local Option Sales Tax (TSPLOST) capital fund will provide $23.5 million in outlays for transportation related projects during FY 2024, with $7.6 million shared with the County’s municipalities. A portion of TSPLOST funds will be used to assist in capital maintenance such as equipment replacement and drainage projects serving local roads and vegetation management.

**Grants and Outside Funding:** Approximately $8.35 million in major outside grant funding is anticipated, or has been awarded to the County by various funding agencies largely for capital outlays, and which have been incorporated into the FY 2024 Budget

- Federal: $3,000,000 from the Environmental Protection Agency for wastewater infrastructure.
- Federal: $1,594,400 from the FHWA Transportation Alternatives Program grant for the final design and purchase of wetland credits for the next phase of the S&S Greenway connecting to Grimshaw Road.
- Federal: $385,716 from FEMA under the Staffing for Adequate Fire and Emergency Response to fund volunteer recruitment and retention over a four-year period.
- Federal: $269,000 from FEMA under the Assistance to Firefighters Grant for personnel protective gear.
- State: $2,400,000 from the FY 2024 Georgia Department of Transportation state and federal Aviation Administration allocation for airport improvements for rehabilitation and construction for runway approach and apron sitework for a new T-Hangar.
- State: $1,650,000 from the FY 2024 Georgia Department of Transportation for the Local Maintenance Improvement Program, which will be used for road resurfacing and major repairs.

The County also anticipates applying for yet to be determined levels of funding including the following targeted opportunities.

- Federal: Congressionally Directed Spending for wastewater infrastructure.
- Federal: FEMA Staffing for Adequate Fire and Emergency Response (SAFER) for fire personnel.
- Federal: FEMA Assistance to Firefighters Grant (AFG) for apparatus and personal protective gear.
- Federal: 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.
- Federal: Infrastructure and Investment Jobs Act grants from various federal agencies for road and water and sewer infrastructure projects.
- Federal: Public Works Assistance grant from the U.S. Economic Development Administration for eligible economic development projects.
- State: Georgia Outdoor Stewardship Program grant from the Georgia Department of Natural Resources to supplement funding for the S&S Greenway expansion project.
- State: Georgia Transportation Infrastructure Bank grant/loan from the Georgia State Road and Tollway Authority for eligible transportation projects.
- State: One Georgia Fund grant from the Georgia Department of Community Affairs for eligible economic development and rural workforce housing projects.

**Compensation and Benefits:** Proposed compensation adjustments for FY 2024.

- 8% across-the-board (ATB) adjustment for general full-time and classified part-time 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.
- Converted the employee retirement plan from a 401(a) defined contribution plan to a defined benefit pension plan.
- No increase is proposed for employee premiums or deductibles in our employee health insurance plan for the 12th 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 2024 Major Fiscal Warrants

**Additional Personnel**

| Department/Office | Description/Justification | # Positions | Personnel Cost | Other Related Costs |
|---|---|---|---|---|
| Sheriff | Court Services | 2 | $ 123,539 | $ 180,400 |
| Sheriff | Patrol (half year) | 1 | $ 47,604 | $ 90,200 |
| Sheriff | SROs - Brooklet & BA | 2 | $ 148,398 | $ 180,400 |
| Sheriff | Jail (3 half year / 3 full year) | 6 | $ 333,264 | $ 10,200 |
| EMS | Training Officer | 1 | $ 88,283 | $ 5,950 |
| EMS | EMT/Paramedic - Portal Station | 6 | $ 426,810 | $ 55,500 |
| EMS | EMT/Paramedic - Register Station | 6 | $ 276,432 | $ 370,500 |
| Animal Services | PT Shelter Attendants | 2 | $ 39,940 | $ 126 |
| Fleet Maintenance | Maint Tech - Emergency Vehicles | 1 | $ 68,458 | $ 2,160 |
| Facilities | Assistant Manager | 1 | $ 82,852 | $ 3,100 |
| Clerk of Court | Increased Workload | 1 | $ 60,940 | $ - |
| Correctional Institute | Counselor - Inmate Services | 1 | $ 72,375 | $ - |
| Engineering | Additional Engineer | 1 | $ 97,881 | $ 42,950 |
| Human Resources | Risk Management | 1 | $ 67,974 | $ 6,500 |
| Elections | PT Elections Technician | 1 | $ 22,675 | $ - |
| Tax Assessor | Increased Workload | 1 | $ 65,022 | $ 2,000 |
| E911 | Additional Operating Position | 2 | $ 128,888 | $ 1,600 |
| E911 | Shift Supervisors | 2 | $ 158,698 | $ 5,200 |
| Airport | 2 PT Admin - Increased Workload | 2 | $ 46,790 | $ - |
| Rural Fire | Fire Inspector - Inspections for OTCs | 1 | $ 80,287 | $ 77,000 |
| | Total Costs | | $ 2,437,110 | $ 1,033,786 |

**Non-Personnel Operating Expenditures:**

- $2,100,000: Premium and medical claims increase will need a hedge.
- $1,357,000: Inflation related impacts for gasoline, correctional food service, higher maintenance and parts costs for buildings, plant and fleet.
- $350,000: State-of-existing-facilities report/master-facilities plan based on anticipated population and service growth
- $150,000: Workforce study based on future community growth, and facility needs.
- $250,000: Shift smaller capital outlays to operating funds to preserve SPLOST for larger projects in the future.
- $250,000: Increase in property/liability insurance due to market condition.
- $175,000: Ogeechee Judicial Circuit: Addition of support costs for case backlogs due to the pandemic for the District Attorney, Public Defender and the Juvenile Court.

**Contingency and Reserve:**

- $250,000: Increase contingency from $250,000 to $500,000
- $1,000,000: Land acquisition for future facilities

**Major Capital Projects ($1,000,000+ SPLOST, TSPLOST, ARPA):**

- $5,950,000: Pave 16 miles of unpaved dirt roads (TSPLOST).
- $4,000,000: Resurface 35 miles of paved roads (TSPLOST).
- $3,924,890: Purchase fully equipped ladder truck and fire engines (SPLOST).
- $3,600,000: Finish design and begin construction on Phase 1 Southeast Bulloch water-sewer utility (ARPA).
- $1,199,596: Ambulances (SPLOST).
- $1,618,789: Runway Rehabilitation at Statesboro-Bulloch County Airport (TSPLOST and State Funding).
- $1,300,000: Public Safety Complex master plan, morgue, laundry facility (SPLOST).
- $1,100,000: Complete signalization and turn lane improvements for new entrance to the Public Works building off of US 301 (TSPLOST).
- $1,500,000: Fletcher Park improvements to include walking trail and playground (SPLOST and TSPLOST).
- $1,000,000: Field lighting upgrades at County parks (SPLOST).

## Forward Concerns

Bulloch County's challenges demand that we maintain a competitive advantage as a "Community of Choice" by addressing our forward concerns.

**Economic Uncertainty:** The prospect of a macro-level economic recession remains unclear. However, a recession can pose a threat to the County's present financial condition if it occurs. With a modicum of fiscal discipline and flexibility, we are prepared for proactive responses. The Budget Review Team maintains a tool box consisting of budget scenarios to deal with potential negative events in the future, based on revenue erosion in 5% increments up to 20%. No proposed expenditure countermeasures are anticipated for FY 2024. However, the County will continue to be vigilant with monitoring costs, and vigorous with competitive bidding. We also anticipate that the Hyundai meta plant impact will buffer the local and regional economy. Bulloch County has many incredible assets and opportunities. The FY 2024 Budget provides sound strategies for service delivery. The renewal of TSPLOST and SPLOST referenda have stabilized capital needs for the next two-to-five fiscal years. However, budgets after FY 2024 will require a continuing forward-look.

**Revenue Development:** The recommendation for the FY 2024 General Fund budget is to increase the general property tax rate from 11.35 mills to 13.10 mills, where one (1.0) mill generates approximately $2.8 million in revenue. The Board of Commissioners must set the millage rate and the tax digest by September 1 each year in compliance with the Georgia Department of Revenue. This tax rate assumes a collection rate of 96.4% and will produce over $30 million in ad valorem property tax revenues needed to balance the General Fund budget. This recommendation is not made in a vacuum. The Board of Commissioners and the Budget Review Team know taxpayers have a low tolerance for tax increases. However, a property tax increase is needed to align services with past growth, creating a foundation for managing future growth. As it has been with previous millage rate increases, once the surge occurs with the Hyundai meta plant impact, organic revenue growth will enable future rollbacks. Meanwhile, the need for more public safety and other personnel will persist.

**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. Elections are an excellent example. The 2020 general election cycle put democracy at work at the local, state, and federal levels, but created new laws that dramatically increase elections costs. Strong voter turnout and flawless vote-counting is always a primary goal. Georgia's new voting equipment was used for the first time in CY 2020, but, its use still brings some uncertainty. The Board of Commissioners and the Board of Elections share concerns about implementation and costs, yet we are committed to providing resources necessary to conduct a successful local election effort. The Georgia Secretary of State's Office should do the same.

**Economic Development:** The Hyundai meta plant and its extensive chain of suppliers coming to our region is a game changer. However, many systemic challenges remain to improve the core issues for our local economy. Workforce and housing shortages are prevalent. 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 west side of the County are lower than on the east side. More working residents began commuting to work outside of the County rather than in it. To mitigate this issue, 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 Development Authority of Bulloch County needs to review strategies for incentives that responsibly attracts and retains business and commerce, not "at all costs." 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 Classification and Compensation Plan, including the FY 2024 adjustments, places the County in a competitive position for attracting and retaining labor, though presently

local 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. In FY 2023, the County graduated its first Management Development Program class, with expected continuation of the program in FY 2024. As always, the Human Resources Office continues its outreach to all County employees to improve morale and improve their well-being and safety.

**Facilities Expansion:** Bulloch County must address and plan facility expansion. 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. Also, there is demand for an indoor recreation facility that our Recreation and Parks Department does not possess. Such a facility is a quality of life amenity that new residents will want. However, the critical issue will be how to pay for these new facilities and keep their operational costs affordable. Deciding what to do with any abandoned 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, or find alternative resources.

**Rural Fire and County-wide EMS 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 the top fire-service consulting firms are facilitating quick implementation to optimize results. However, there is more to be done. Personnel, equipment and facilities are lacking. Emergency Medical Services is in good shape overall, but more stations are needed. However, there is an opportunity to co-locate with new or expanded fire facilities.

**Rural Road Maintenance:** We must continue to bolster resources for dirt-road maintenance. With over 700 miles of dirt roads, we continually face multiple challenges such as finding and keeping qualified machine operators, and increased maintenance demands due to more significant road traffic and adverse weather. We have transferred the use of personnel and machinery from internal special construction projects such as off-road site work and road building, to more intensive maintenance until these challenges abate.



**Solid Waste:** Sustainable solid-waste strategies will be needed to accommodate new growth and there are three key issues that need to be addressed. The first is China’s refusal of recyclables. Chinese policy significantly impacted the global recycling market, including Bulloch County's recycling efforts. Meanwhile, market activity remains stagnant 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. While interest in recycling remains, the contamination of the recyclable material substantially affects the long-term sustainability of recycling in Bulloch County. If and 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. COVID-19 health risks eliminated manned convenience centers and such elimination has caused no adverse effect. The County has installed security cameras, automatic gates and additional visual signage at its collection centers. Because the collection center traffic varies significantly throughout the County (20 to 350 vehicles per day), a re-alignment of personnel, hours and days of operation has been instituted. Meanwhile, the Board of Commissioners is still reviewing the results of a solid waste operational study to see how we can reinstitute recycling.

**Recreation and Parks:** 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 270 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 will need to keep up with expected demand. Updated plans and regulatory issues will need to evolve to a next level growth management model. The County's population is likely to surge to 100,000 by 2030. Because Southeast Bulloch is likely to be "Ground-Zero" for workforce housing, planning for transportation and water and sewer utilities has begun.

## Concluding Remarks

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

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 2024 General Appropriations 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.

We truly want our citizens and guests to ***"Expect Excellence!"***

### Thomas M. Couch, ICMA-CM, AICP

### County Manager

### June 20, 2023

# Chairman's Budget Message

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

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 2024 (July 1, 2023 – June 30, 2024) 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 2024 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 2024 are as follows:

- Enhance Service Delivery
- Manage Growth and Change
- Encourage Innovation

- Promote Engagement
- Prioritize Safety
- Foster Stewardship

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 2023-24 that meets the standards of all legal requirements and best fiscal practices. There is a proposed increase in County tax rates in order to fund necessary improvements to core services. Based on the assumptions presented in this document, we are confident that services provided to residents will remain at a high level. 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 2023-2024 Budget Book

*Expect Excellence!*

## 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 transportation, industrial and other economic 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. To be fiscally conservative, we usually implant two to three percent yearly growth rate into our projections for most items, however this year we considered higher rates of growth in revenues and expenditures for some years to account for the expected increased rate of population growth.

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 likely to experience an accelerated level of growth over the next five years, which has been considered in these projections. 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.

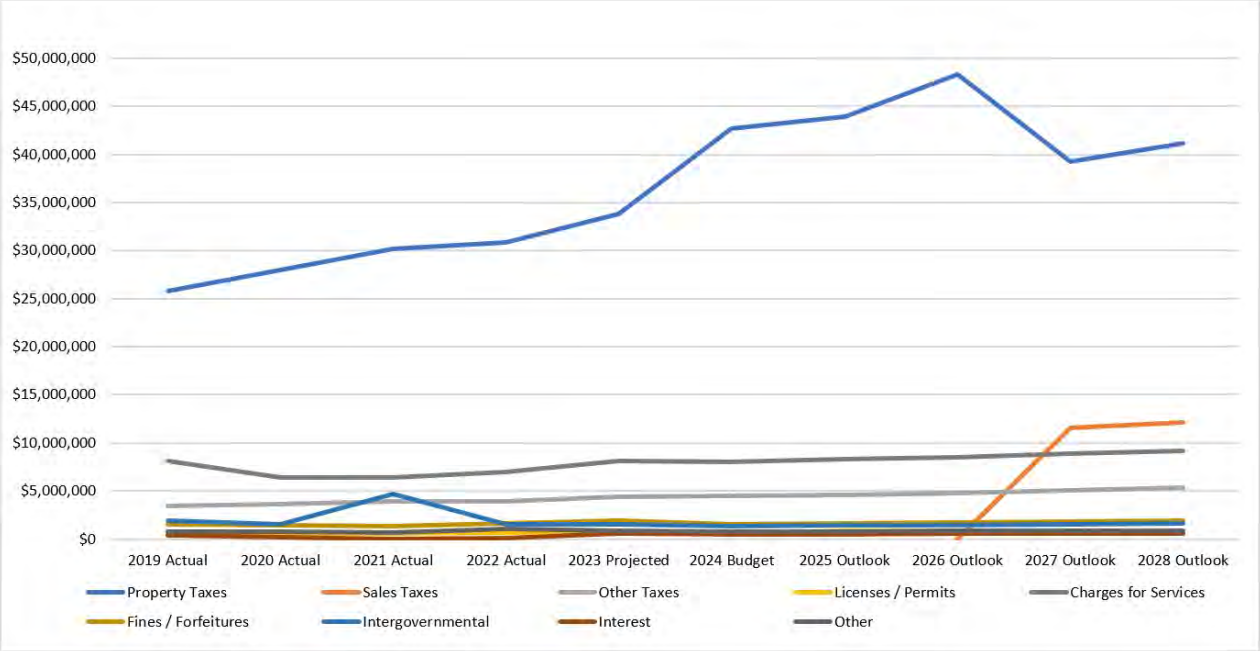
Though these projections are not concrete, they provide a broad illustration for the County's financial future that allows us to anticipate and prepare for future growth and all the costs that accompany it.

## General Fund Revenue Projection

We used higher rates of growth to project property taxes based on expected growth related to the Hyundai plant and other new industries, especially for FY 2026 under the assumption that several new industries will be operational and added to the tax digest during that year. Based on input from citizens, Bulloch County has committed to exploring the possibility of a new sales tax that could be used for operational expenses without the limits that are placed on our current sales tax revenues which are limited to capital and transportation expenses. We projected that if this new sales tax comes to fruition, it may first be collected in fiscal year 2027, so we included that revenue stream in the later years to show how that new tax could provide a reduction in property taxes needed. Building permits are expected to be higher than normal for two or three years while

new industries are constructed, then decrease and level off. We relied on five-year trends to determine future revenues and expenditures.

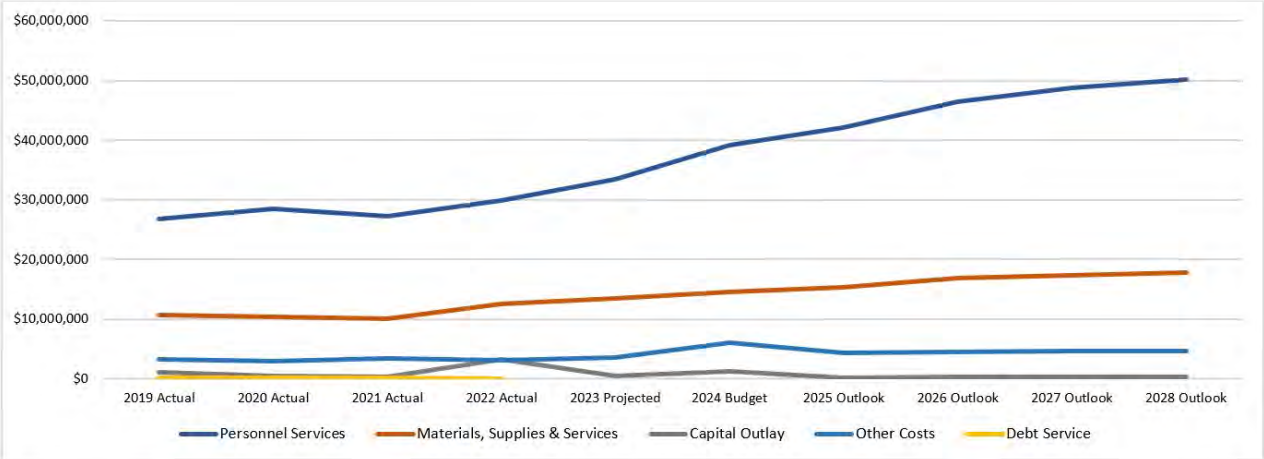
| Revenues | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Taxes | | | | | | | | | | |
| Property Tax | 25,766,622 | 28,023,212 | 30,172,322 | 30,856,195 | 33,773,294 | 42,663,517 | 43,943,423 | 48,337,765 | 39,204,653 | 41,164,886 |
| Alcoholic Beverage | 258,158 | 275,031 | 298,261 | 302,365 | 329,000 | 305,000 | 320,250 | 352,275 | 387,503 | 465,003 |
| Insurance Premium | 2,559,205 | 2,742,752 | 2,913,862 | 3,024,998 | 3,505,590 | 3,519,000 | 3,624,570 | 3,805,799 | 3,996,088 | 4,195,893 |
| Other | 603,416 | 610,364 | 677,697 | 616,058 | 576,053 | 625,175 | 637,679 | 656,809 | 669,945 | 683,344 |
| Sales Tax (Potential) | | | | | | | | | 11,550,000 | 12,127,500 |
| Licenses / Permits | 523,416 | 543,851 | 592,684 | 694,789 | 902,944 | 563,000 | 844,500 | 869,835 | 695,868 | 626,281 |
| Charges for Services | 8,126,627 | 6,414,821 | 6,378,524 | 6,936,773 | 8,096,692 | 8,045,994 | 8,287,374 | 8,535,995 | 8,877,435 | 9,143,758 |
| Fines / Forfeitures | 1,513,403 | 1,408,807 | 1,360,032 | 1,621,815 | 1,936,220 | 1,534,300 | 1,580,329 | 1,738,362 | 1,825,280 | 1,916,544 |
| Intergovernmental | 1,872,260 | 1,530,771 | 4,649,260 | 1,518,273 | 1,547,727 | 1,361,065 | 1,401,897 | 1,471,992 | 1,545,591 | 1,591,959 |
| Interest | 344,655 | 217,368 | 42,968 | 61,326 | 604,696 | 503,500 | 518,605 | 544,535 | 560,871 | 577,697 |
| Other | 795,699 | 808,558 | 678,849 | 1,066,909 | 827,167 | 785,321 | 801,027 | 825,058 | 841,559 | 858,391 |
| **Total Revenues** | **42,363,461** | **42,575,535** | **47,764,459** | **46,699,501** | **52,099,383** | **59,905,872** | **61,959,653** | **67,138,424** | **70,154,794** | **73,351,256** |



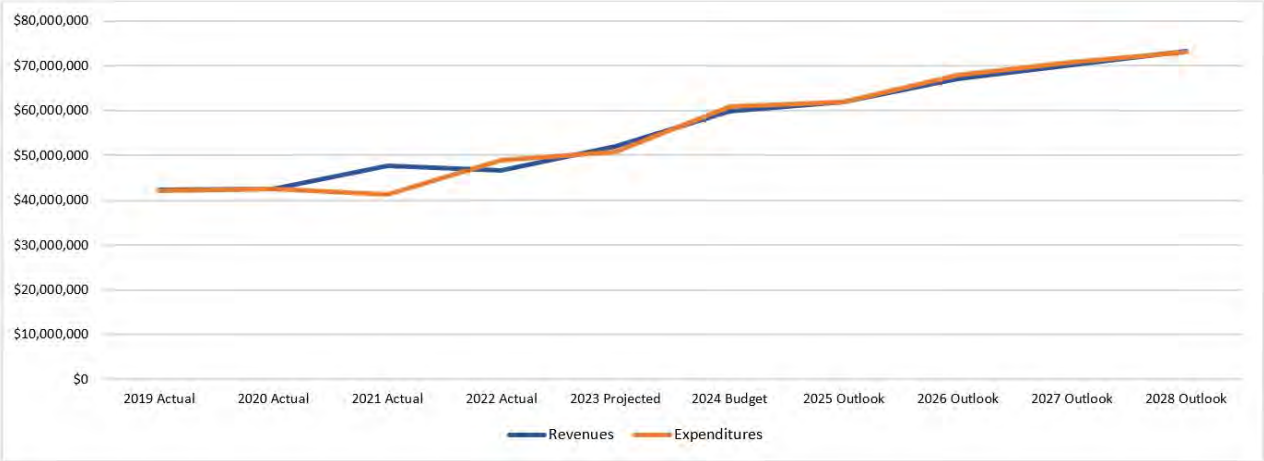

# General Fund Expenditure Projection

| Expenditures | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 26,804,307 | 28,495,422 | 27,218,543 | 29,872,652 | 33,390,221 | 39,137,750 | 42,165,883 | 46,382,471 | 48,701,594 | 50,162,642 |
| Materials, Supplies, & Services | 10,704,518 | 10,386,337 | 10,107,069 | 12,605,246 | 13,427,259 | 14,586,731 | 15,316,068 | 16,847,674 | 17,353,105 | 17,873,698 |
| Capital Outlay | 1,150,892 | 426,971 | 330,727 | 3,229,474 | 445,623 | 1,204,643 | 214,875 | 236,363 | 243,454 | 250,757 |
| Interfund Transfer | 590,271 | 172,087 | 588,555 | 127,917 | 132,385 | 2,044,130 | 251,454 | 258,998 | 266,767 | 274,770 |
| Other Costs* | 2,665,264 | 2,749,094 | 2,773,674 | 3,032,779 | 3,420,854 | 3,932,618 | 4,050,597 | 4,172,114 | 4,297,278 | 4,426,196 |
| Debt Service | 193,468 | 193,468 | 193,468 | 147,658 | | | | | | |
| **Total Expenditures** | **42,108,719** | **42,423,379** | **41,212,036** | **49,015,726** | **50,816,342** | **60,905,872** | **61,998,876** | **67,897,620** | **70,862,198** | **72,988,064** |

* 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



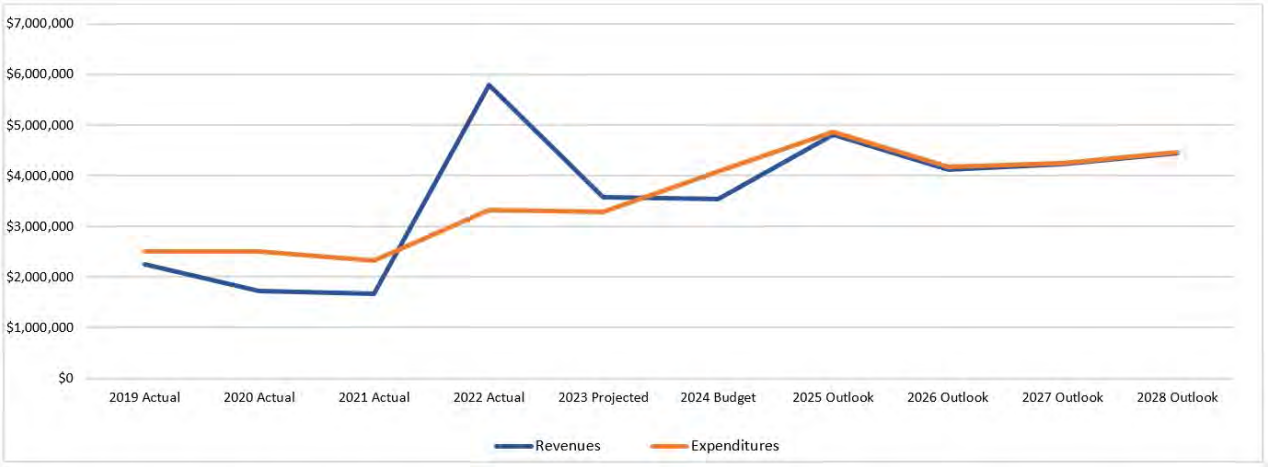

## Enterprise Fund Revenue Projection

| Revenues | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Charges for Services | 2,244,082 | 1,309,146 | 1,313,586 | 3,230,287 | 3,218,559 | 3,218,725 | 3,862,470 | 3,978,344 | 4,097,694 | 4,220,625 |
| Interest | 950 | 423 | 3 | 14 | 885 | | 1,000 | 1,030 | 1,061 | 1,093 |
| Other Financing Sources | | 418,769 | 351,107 | 2,570,729 | 350,000 | 317,000 | 951,000 | 145,000 | 133,000 | 223,000 |
| **Total Revenues** | **2,245,032** | **1,728,338** | **1,664,696** | **5,801,030** | **3,569,444** | **3,535,725** | **4,814,470** | **4,124,374** | **4,231,755** | **4,444,718** |

## Enterprise Fund Expenditure Comparison

| Expenditures | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Service | 1,065,573 | 811,689 | 752,573 | 1,097,137 | 1,086,792 | 1,503,498 | 1,625,853 | 1,674,629 | 1,724,867 | 1,776,613 |
| Materials, Supplies, & Services | 828,981 | 659,553 | 564,646 | 1,444,433 | 1,122,636 | 1,575,041 | 1,606,542 | 1,654,738 | 1,704,380 | 1,755,512 |
| Capital Outlay | 30,517 | 452,260 | 394,108 | 143,133 | 424,422 | 317,000 | 951,000 | 145,000 | 133,000 | 223,000 |
| Other Costs | | | 33,202 | 71,021 | 59,884 | 99,075 | 102,047 | 105,109 | 108,262 | 111,510 |
| Debt Service | 587,216 | 587,141 | 581,774 | 556,636 | 587,325 | 588,450 | 589,125 | 591,850 | 581,850 | 591,650 |
| **Total Expenditures** | **2,512,286** | **2,510,643** | **2,326,303** | **3,315,360** | **3,281,059** | **4,083,064** | **4,874,567** | **4,171,325** | **4,252,360** | **4,458,285** |

## Enterprise Fund Revenue and Expenditure Comparison



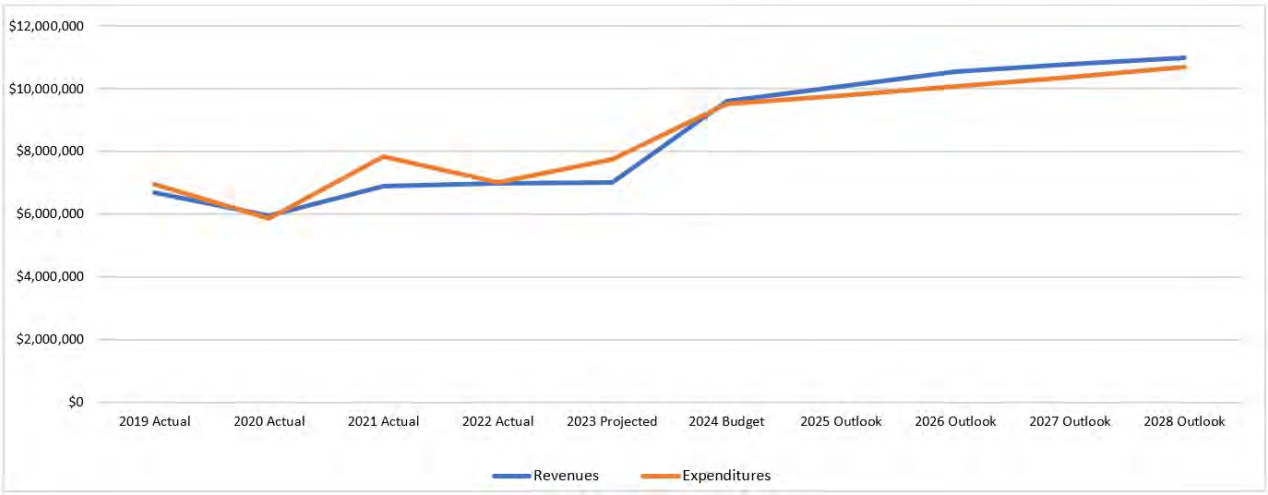

## Internal Service Funds Revenue Projection

| Revenues | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Charges for Services | 1,042,750 | 728,494 | 764,451 | 794,402 | 884,669 | 985,000 | 1,014,550 | 1,044,987 | 1,076,336 | 1,108,626 |
| Miscellaneous | 709,629 | 126,030 | 913,161 | 414,454 | 851,789 | 456,500 | 470,195 | 484,301 | 498,830 | 513,795 |
| Interest | | | 5,167 | 6,693 | 7,785 | 13,100 | 13,493 | 13,898 | 14,315 | 14,744 |
| Other Financing Sources | 4,933,924 | 5,110,527 | 5,204,081 | 5,780,992 | 5,263,992 | 8,167,263 | 8,575,626 | 9,004,407 | 9,184,496 | 9,368,186 |
| **Total Revenues** | **6,686,303** | **5,965,051** | **6,886,860** | **6,996,541** | **7,008,235** | **9,621,863** | **10,073,864** | **10,547,593** | **10,773,976** | **11,005,351** |

## Internal Service Funds Expenditure Projection

| Expenditures | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 124,122 | 7,476 | 6,503 | 7,329 | 7,329 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Materials, Supplies, & Services | 1,054,983 | 1,391,545 | 1,701,489 | 1,698,463 | 1,809,999 | 2,071,504 | 2,133,649 | 2,197,659 | 2,263,588 | 2,331,496 |
| Interfund Transaction | 127,350 | 60,000 | 58,590 | 59,099 | 61,231 | 72,350 | 74,521 | 76,756 | 79,059 | 81,431 |
| Self-funded insurance expenses | 5,646,462 | 4,411,226 | 6,063,045 | 5,252,032 | 5,883,460 | 7,348,144 | 7,568,588 | 7,795,646 | 8,029,515 | 8,270,401 |
| **Total Expenditures** | **6,952,917** | **5,870,247** | **7,829,627** | **7,016,923** | **7,762,019** | **9,506,998** | **9,792,058** | **10,085,667** | **10,388,081** | **10,699,564** |

## Internal Service Funds Revenue and Expenditure Comparison



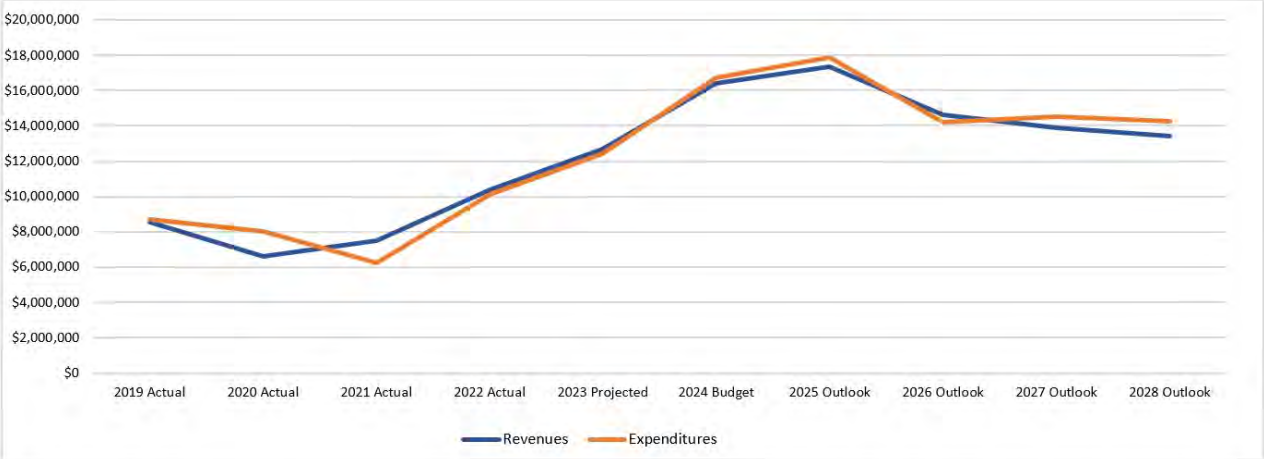

## Special Revenue Funds Revenue Projection

| Revenues | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Taxes | 1,728,794 | 2,593,413 | 2,813,486 | 3,234,365 | 3,689,515 | 5,757,160 | 5,929,875 | 6,819,356 | 7,842,259 | 8,077,527 |
| Intergovernmental | 2,911,234 | 796,843 | 264,213 | 3,014,652 | 4,618,756 | 6,521,746 | 7,173,921 | 3,586,960 | 1,793,480 | 896,740 |
| Charges for Services | 2,801,394 | 2,558,489 | 2,781,485 | 2,995,912 | 3,173,300 | 2,833,687 | 2,975,371 | 3,064,632 | 3,156,571 | 3,251,269 |
| Fines and Forfeitures | 290,344 | 256,694 | 263,807 | 242,667 | 444,803 | 287,000 | 315,700 | 347,270 | 381,997 | 420,197 |
| Interest | 3,055 | 3,623 | 7,892 | 40,177 | 508,571 | 439,950 | 373,958 | 186,979 | 93,489 | 96,294 |
| Miscellaneous | 184,919 | 200,132 | 740,967 | 794,625 | 204,221 | 551,250 | 567,788 | 584,821 | 602,366 | 620,437 |
| Other Financing Sources | 606,296 | 177,587 | 611,254 | 46,475 | 27,516 | 36,857 | 37,963 | 39,102 | 40,275 | 41,483 |
| **Total Revenues** | **8,526,036** | **6,586,781** | **7,483,104** | **10,368,873** | **12,666,682** | **16,427,650** | **17,374,574** | **14,629,120** | **13,910,438** | **13,403,946** |

# Special Revenue Funds Expenditure Projection

| Expenditures | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Projected | 2024 Budget | 2025 Outlook | 2026 Outlook | 2027 Outlook | 2028 Outlook |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 1,147,703 | 1,602,400 | 1,972,866 | 2,747,300 | 3,567,647 | 4,538,783 | 5,219,600 | 6,002,541 | 6,182,617 | 6,306,269 |
| Materials, Supplies, & Services | 1,833,820 | 3,032,487 | 1,708,985 | 2,496,779 | 2,920,116 | 3,150,360 | 3,465,396 | 3,811,936 | 3,926,294 | 4,004,820 |
| Capital Outlay | 4,349,746 | 2,550,152 | 996,158 | 772,448 | 3,878,928 | 5,537,383 | 5,897,383 | 1,000,000 | 1,030,000 | 515,000 |
| Interfund Transaction | 59,005 | 503,963 | 157,366 | 2,444,652 | 94,978 | 452,350 | 209,506 | 212,649 | 215,839 | 219,077 |
| Other Costs | 1,166,432 | 148,031 | 1,229,433 | 1,531,300 | 1,823,229 | 2,864,015 | 2,949,935 | 3,038,434 | 3,129,587 | 3,223,474 |
| Debt Service | 169,719 | 169,719 | 169,719 | 116,982 | 136,203 | 155,977 | 155,977 | 155,977 | 38,994 | 0 |
| **Total Expenditures** | **8,726,425** | **8,006,752** | **6,234,527** | **10,109,461** | **12,421,101** | **16,698,868** | **17,897,798** | **14,221,536** | **14,523,330** | **14,268,640** |

# Special Revenue Funds Revenue and Expenditure Comparison



# Short-Term Budget Factors

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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.
- Risk Management costs skyrocketed during 2023 as costs for premiums and claims have increased substantially across insurance markets. Increases in costs for healthcare and prescriptions have hit the County's Employee Health Insurance Fund especially hard. The County's premium for property and liability insurance also increased substantially for the new fiscal year, despite the fact that our deductible has been increased at the same time.

*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.
- Prioritizing risk management and safety program. Focus on education and training on safety-related issues.
- Analyze and adjust premiums for employee health insurance benefits (this has not been done in over 10 years, although costs have risen substantially during that time.)
- 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*
After several years of structural budget deficits in the aftermath of the Great Recession, the County formulated and completed a reserve fund stabilization plan to rebuild its rainy-day fund to an ideal level, which is to maintain 25% of the annual General Fund budget in unassigned fund balance. As the budget grows, so does the fund balance needed to meet this goal. Through the COVID-19 pandemic, the County budgeted very conservatively to guard our reserves against the then-unknown effects of the pandemic. Additional Federal funding received as a result of legislation passed to address the effects of the pandemic has been used toward one-time capital costs and new initiatives such as the Southeast Bulloch water system project.

*Strategy*
Maintain Fund Balance Reserves: Prioritize maintaining 25% of annual budget in reserves rather than using it to balance the budget.

- Search for new revenue sources to provide tax relief for homeowners:
  - Pursue possibility of a new sales tax that can be used for general operating expenditures in order to roll-back property taxes.
  - Provide services that encourage commercial growth in additional to residential in order to diversify the County's property tax base.

## 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. This year, Bulloch County made

the decision to raise revenues to meet as many of these needs as possible. The reason behind this difficult decision lies in the growth expected to occur in the coming five to ten years. County leaders felt it was necessary to add the requested positions in order to catch up on deferred needs in order to prepare all functions for 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. In FY 2024, the County will be prioritizing these kind of studies in order to guide future decisions, with a focus on workforce planning and future facilities planning.

## 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.

## Attracting and Retaining a Quality Workforce

*Issue*
As prices and other costs of living have increased so much over the past two years, and as the unemployment rate has dropped and remained low, it has become increasingly difficult to attract and retain qualified workers for many different types of jobs throughout the organization. The County needs to offer competitive salaries and benefits in order to hire and keep workers.

*Strategy*
Periodically Review Pay Plan and Benefits: County leaders studied salary and benefits changes to improve the offerings for employees during fiscal years 2022 and 2023 that will be implemented at the start of fiscal year 2024:

- Employees will receive a pay increase based upon a study done to compare the County's pay plan to the market. Not only will current employees see this increase, but the pay ranges in the plan have been adjusted to allow higher minimum pay rates for each grade.
- The County will implement a new defined benefit pension plan in place of the previous defined contribution plan. This change was approved by Commissioners on the recommendation of an employee-led study group that examined possibilities to improve the retirement benefit offered to employees.

## Planning for Levels of Service

*Issue,*
The increased service demands for a growing population (now over 80,000) 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. Engage a consultant to create a workforce plan for the County to assist in decisions as to which functions will need additional personnel in the the coming years.

## 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 water and sewer utilities to service growth, as well as implementing a County owned utility in the unincorporated area.

*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. A study planned for FY 2024 will help guide decisions on future facilities over the next ten years. Also during FY 2024, the County will begin work on the Southeast Bulloch water system which is currently in the planning phase. Water and sewer infrastructure in the southeastern portion of the County will provide services needed to encourage commercial and higher density residential development.

## 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 fiscal year 2023, work was done to improve ordinances and revise future development maps to improve plans for targeted growth within certain areas of the County. During fiscal year 2024, the County and the City of Statesboro will work together with a consultant to update the Transportation Plan for our region. The Planning and Zoning Commission and the Board of Commissioners will be tasked to review zoning cases and make decisions on whether the requests fit with the County's revised development map and long-term plans.

## Economic Development

*Issue*
Bulloch County's tax base is becoming increasingly residential, thus increasing the cost of service faster than revenues received to support them. There is an urgent need to become aggressive in industrial and economic development. The long-term development of the local economy will be greatly influenced by the ability to attract new industrial and commercial development to Statesboro and Bulloch County. With the announcement of the Hyundai metaplant to be located in nearby Bryan County, comes the prospect of even more residential growth in the southeastern portion of the County. Our challenge is to make Bulloch County a welcoming environment for commercial and industrial development as well as residential.

*Strategy*
Aggressively Attract New Commerce:  Fiscal year 2023 was a big year for Bulloch County as far as industrial development. Several new industries pledged to locate within the County, and more smaller suppliers for the Hyundai plant may follow. Residential growth is expected to increase in the area closest to the Hyundai plant,

and the County needs to attract businesses alongside new residences to ensure a diverse community. The County is moving forward with plans for a water and sewer system that will provide needed services for higher-density residential and commercial growth. The long-term plans for all departments include preparation for further growth in that area so that government services will be accessible as the growth occurs.

## Short Term Priorities Identified by Commissioners

During a budget work session held shortly after the Budget Retreat in March 2023, members of the Board of Commissioners participated in an exercise to recall the requests they heard from Departmental Leaders and identify the items that they felt were most important to address in the 2024 fiscal year. The table below lists these items and shows how each item relates to the strategic initiatives.

| Action | Strategic Initiative |
|---|---|
| Increase employee salaries | ✓ Manage growth & change |
| Additional recreation facilities<br><br>(Portal, Register, Stilson, etc.) | ✓ Enhance service delivery<br>✓ Promote Engagement<br>✓ Encourage innovation |
| Upgrade fire stations | ✓ Prioritize safety<br>✓ Enhance service delivery |
| Facilities master plan | ✓ Manage growth & change<br>✓ Foster stewardship |
| Land acquisition for judicial facility | ✓ Manage growth & change |
| In-house IT support | ✓ Manage growth & change |

# Major Budget Changes

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| FY 2023-2024 Expenditure Summary by Fund Type | | | |
|---|---|---|---|
| **Fund** | **2023 Projected** | **2024 Budget** | **2023-2024 Increase / Decrease** |
| General | 50,816,342 | 60,905,873 | 10,089,530 |
| Enterprise | 4,359,512 | 4,708,064 | 440,318 |
| Special Revenue | 12,421,101 | 16,698,868 | 4,277,767 |
| Capital Projects | 36,078,436 | 49,852,741 | 13,774,305 |
| Internal Service | 7,762,019 | 9,506,998 | 1,744,979 |
| **Total** | **111,345,644** | **141,672,543** | **30,326,899** |

As with all previous fiscal years, as the County approached FY 2024, 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 2023 projections to the FY 2024 budget, by fund type.

Total FY 2024 Budget

- Increase of $30,326,899 from FY 2023 projected.

General Fund

- Increase of $10,089,530 from FY 2023 projected.
  - Additional personnel to maintain level of service amid increases in population
  - Compensation increases for all employees in an attempt to retain as well as attract new workers
  - Additional funding support for the Employee Health Insurance Fund

Enterprise Funds

- Increase of $440,318 from FY 2023 projected.
  - Funding allocated for capital improvements and maintenance to address issues caused by previously deferred maintenance

Special Revenue Funds

- Increase of $4,277,767 from FY 2023 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 and work toward building up the full-time firefighting force
  - 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, especially the County's new water system

Capital Projects Funds

- Increase of $13,774,305 from FY 2023 projected.
  - TSPLOST - spend fund balance on resurfacing project to improve 15 miles of paved roads that are in need of maintenance; continue work on dirt road paving projects; work on S&S Greenway Trail expansion; improve walking trail at Fletcher Park
  - SPLOST - spend fund balance on various capital projects

Internal Service Fund

- Increase of $1,744,979 from FY 2023 projected.
  - Workers Compensation Risk Management Fund - anticipated increase in claims as we enter the fourth year in the high-deductible plan
  - Employee Health Insurance Fund - increase in claims based on recent trends for healthcare and pharmacy costs

# Strategic Planning Process

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## Strategic Planning

For Fiscal Year 2024, Bulloch County embarked on a new journey of improving our strategic planning processes in an effort to make a uniform process throughout County Departments, Constitutional Offices, and other Agencies funded by the County. To begin this process, a focus group of leaders from County Administration Staff, and leaders from other County Departments was formed to discuss the future of the County. Each individual in this group was carefully chosen because of their position as a leader in various functions, as well as their interest in and dedication to the entire County. This group met several times, beginning in November 2022 to discuss strategic plans for the whole organization.

We began with discussions about mission statements, vision statements, and values that we believe are of vital importance to Bulloch County leaders and citizens. We did not re-write the County's mission statement at that time but hope to take a deeper look at that statement in the future. The focus group decided on 8 values and 6 Strategic Initiatives to be the basis for plans for Fiscal Year 2024 and into the future.

The organization-wide values and initiatives were then distributed to all County Offices and Departments and they were asked to participate in an exercise to identify goals and objectives for their own Department that were related to one of the organization-wide initiatives. They then had to brainstorm the specific actions needed to achieve their goals and ways to measure their progress toward those goals.

The strategic planning process and objectives were the focus of our entire budget process this year, and all Department leaders were tasked with forming their strategic plans prior to completing their budget requests in effort to direct available funding toward accomplishing these important goals. A budget retreat was held with all Commissioners and the Budget Review Team where each Department had an opportunity to share their plans for the future, as well as their immediate concerns. Shortly after the Retreat, the County Manager led a de-briefing session with the Commissioners to discuss what their priorities were after hearing from staff and Officials from all parts of the organization.

The Budget Review Team and Finance Department staff used the information received from Departments, Commissioners, and Elected Officials to make prepare a proposed budget that would move the County forward in relation to the identified strategic initiatives. Several new items were added to the FY 2024 budget that will assist County leaders in forming actionable plans for the coming years. Funding for consultants to formulate long-term plans for facility and workforce needs was included in the budget for this year. We hope that these will help us prioritize our needs and make better decisions about funding capital facilities projects and about funding additional positions that will be requested in the coming years. We believe these tools will be valuable in creating budgets for the next five-to-ten years and will guide us toward our strategic goals.

Since this was a beginning of a new process, progress will need to be closely monitored this year and into the future. We plan to continue to meet with the focus group that began this process in late 2022 and refine our planning process in the future.

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# Strategic Initiatives

Fiscal Year 2023-2024 Budget Book

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## Enhance Service Delivery



- Prioritize core services to ensure we are meeting the needs of our citizens
- Prepare county departments to grow in alignment with population growth
- Seek input from citizens on service delivery expectations.

## Manage Growth and Change



- Plan for future development that supports new residents and businesses
- Invest in attractive, sustainable infrastructure
- Preserve greenspace, agriculture and history
- Protect/improve quality of life
- Prepare for next generation of county leaders through succession planning and employee development

## Encourage Innovation



- Practice modern governance by leveraging technology to gain efficiency
- Nurture a collaborative work environment that empowers employees to share ideas, embrace change and take informed risks
- Invest in workforce training and development




## Promote Engagement



- Encourage community engagement by communicating with citizens
- Ensure that information is easily accessible to citizens
- Gather feedback through open dialogue with citizens
- Develop workforce to keep employees engaged and motivated
- Widen employee recruiting efforts to ensure diverse candidate pool

## Prioritize Safety



- Provide a safe community for citizens to live, work, and play
- Plan public safety operational and capital growth
- Manage disaster readiness plans to protect community and county facilities
- Commit to workplace safety and risk reduction

## Foster Stewardship



- Eliminate waste
- Cultivate accountability at all levels of staff
- Protect financial and capital assets
- Pursue alternative funding sources and operational methodologies

## What We Learned:

We asked leaders in our Departments and Offices to identify which of these 6 strategic initiatives were important to their function and identify their own objectives that were related to that initiative. The chart below shows the number of leaders who identified with each of the initiatives.  Some leaders may have chosen more than one initiative, so this is not a one-to-one visual of the single most important initiative to each individual but it gives an idea of where our priorities lie. This exercise showed us that most Departments are not trying to create brand new programs, but are rather trying to improve upon the services they are already providing.

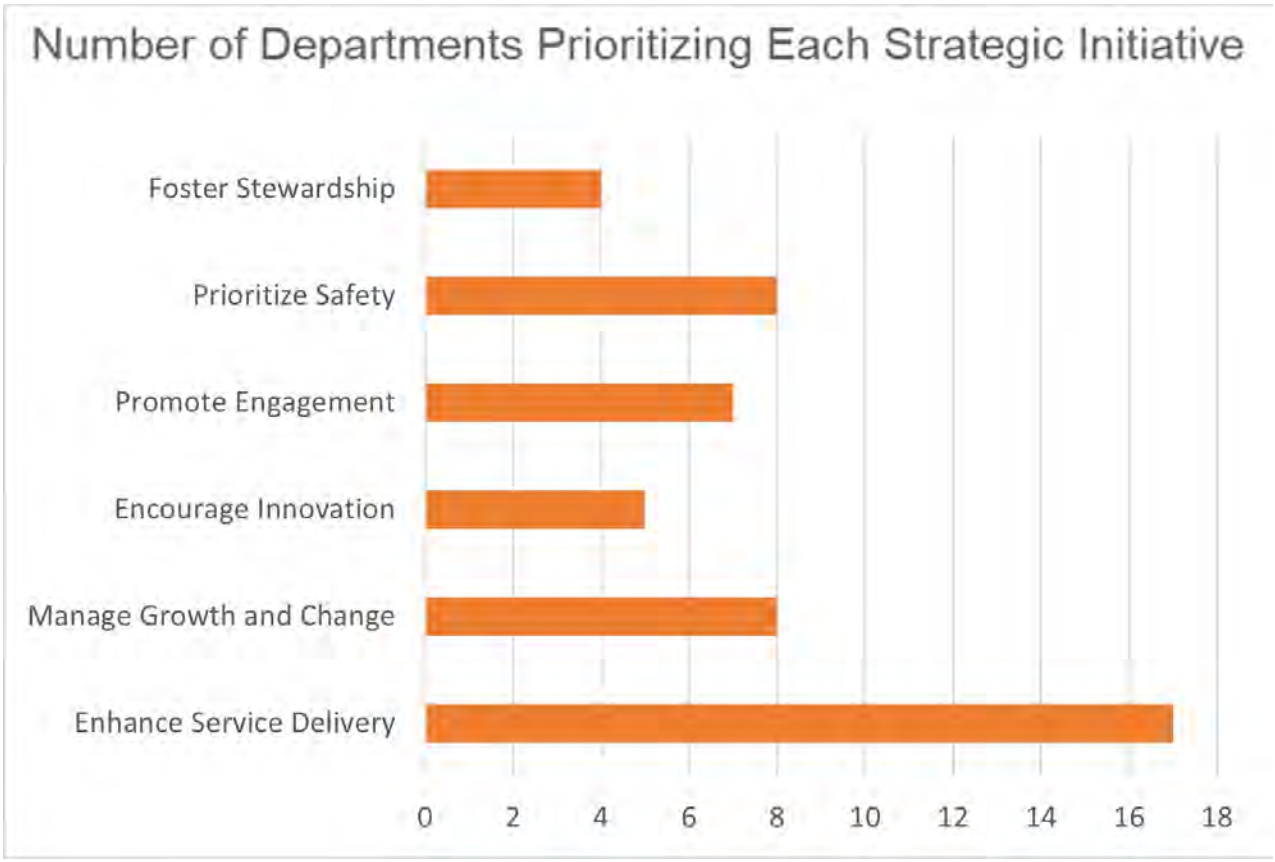

Number of Departments Prioritizing Each Strategic Initiative
Foster Stewardship
Prioritize Safety
Promote Engagement
Encourage Innovation
Manage Growth and Change
Enhance Service Delivery
0
2
4
6
8
10
12
14
16
18

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# Financial Structure, Policy and Process

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## Financial Structure

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Budget Resolution



# Fund Types and Descriptions

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## 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 of that category or type, and

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

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

Bulloch County utilizes most of these fund types. The following section provides a broad overview of how the County utilizes the fund types and identifies the percentage of expenses or expenditures for that fund type to total expenses or expenditures for all funds. A more detailed explanation is found in corresponding fund

sections throughout this budget document. Note that percentage of expenditures values are rounded up to the nearest whole number.

## County Fund Types

**1. GENERAL FUND (43.0% 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 (11.8% of expenditures)**
The Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. In Georgia, local governments are legally required to establish special funds for E-911 activities. Other Special Revenue Funds maintained by Bulloch County include the Airport, Statesboro Fire District, Rural Fire 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 Fingerprinting funds.

**3. CAPITAL PROJECTS FUNDS (35.2% 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, which was renewed for a second cycle in 2022. 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 FUNDS (3.3% 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 does not currently provide these utilities to citizens. The County maintains two Enterprise Funds - the first 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.

The second Enterprise Fund accounts for the County's public safety radio system, which is used by multiple agencies that share in the costs to operate and maintain the radio towers and equipment. Users of the radio system include municipalities and educational institutions located within the county as well as various County departments. Each user purchases their own radios but pays their proportionate share of the overall budget for maintenance and operating costs based on the number of radios they have on the system. There is an additional amount included in the budget to intentionally build up fund balance over time for expected periodic hardware replacements.

**5. INTERNAL SERVICE FUNDS (6.7% of expenditures)**
Internal Service Funds are used to account for business-type activities of the government whereby goods or services are provided to customers internal to the government, such as other funds, departments, or agencies of the government on a cost-reimbursement basis. In other words, the goal of the fund over time is to generate revenues in the form of user fees and charges that are sufficient to cover the costs of providing the goods or services to break-even, but not
make a profit.

The County has three Internal Service Funds to accumulate revenue and expenditures relating to Employee Health Insurance, Correctional Food Service, 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 and Food Services 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.

# 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 Designated 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
Interfund
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
Health Insurance
Workers Comp
Inmate Food
Charges for Services
Investment Income
Contributions / Donations
Miscellaneous
Other Financing Sources
Enterprise Funds
Aquatic Center (Major Fund)
Public Safety Radio System
Provision of Waterpark Services
Radio System Operations
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 2023-2024 Budget Book

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

# Financial Policies

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## 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.**

# Basis of Budgeting

Fiscal Year 2023-2024 Budget Book

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## 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 after 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 2023-2024 Budget Book

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## Preparation

Preparation of the FY 2023-2024 Budget represents the culmination of a year-long 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. This year saw a shift in the focus of our process from a year-to-year focus mostly on numbers, to a long-term focus on strategic planning.

**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. This year's document separates workload measures and performance measures to give the reader a better understanding of not only how busy our Departments are, but also how they are doing with respect to their goals and objectives.

**Financial Plan**

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

**Communications Device**

The Budget seeks to communicate summary information, including an overview of significant budgetary issues, trends, and resource choices to a diverse audience. It describes the process for preparing, reviewing, and adopting the Budget for the ensuing fiscal year. The document's format focuses on ease of understanding and access.

## Budget Calendar

| Date | Action |
|---|---|
| November 15, 2022 through January 2023 | Staff Strategic Planning Focus Group meets to brainstorm County-wide strategic objectives |
| January – Early February 2023 | Staff develops documents and instructions for budget process and prepares budget planning software |
| February 17, 2023 | Budget packages and instructions distributed to Departments |
| February 20-21, 2023 | Finance Staff holds training for Departments on budget software as well as changes in budget process |
| March 10, 2023 | Department objectives, goals, preliminary performance measures due |
| March 22-23, 2023 | Budget Retreat with Commissioners to meet with Departments to discuss goals & objectives, give feedback and look at preliminary budget number |
| March 23-31, 2023 | Departments update goals and objectives based on discussions and finalize budget submissions in budget software |
| March 28, 2023 | Budget De-Brief Workshop held with Commissioners to discuss their priorities and funding preferences after hearing from Departments at the Budget Retreat |
| March 31, 2023 | Final budget request submissions dues from Departments and Outside Agencies |
| April 1 – May 15, 2023 | Budget Review Team meets to reconcile requests with available funding and develop proposed budget |
| May 25, 2023 | Budget Workshop held with Commissioners for Staff to present the proposed budget and discuss funding needs |
| June 8, 2023 | Proposed Budget document made available for public inspection |
| June 20, 2023 | Staff present recommended budget to the Commissioners and hold public hearing |
| June 27, 2023 | Board approves Budget Resolution |
| July 2023 | Staff finalizes updates to Online Budget Book |
| July 2023 | Online Budget Book posted to website |
| August 22, 2023 | Board approves County millage rates |

## Budget Development Schedule

| Task | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug |
|---|---|---|---|---|---|---|---|---|---|
| Strategic Plan Development | | | | | | | | | |
| Budget kickoff (revenue/expenditure estimates) | | | | | | | | | |
| Provide budget training | | | | | | | | | |
| Departments develop budgets | | | | | | | | | |
| Budget Retreat | | | | | | | | | |
| Develop and review Capital Improvement Plan | | | | | | | | | |
| Reviews budget submissions | | | | | | | | | |
| Develop proposed budget | | | | | | | | | |
| Board reviews budget | | | | | | | | | |
| Public hearing on proposed budget | | | | | | | | | |
| Budget adoption | | | | | | | | | |
| Staff develops final budget document | | | | | | | | | |
| Budget document distributed | | | | | | | | | |
| Approve Millage Rates | | | | | | | | | |

Board / Public Meeting

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.

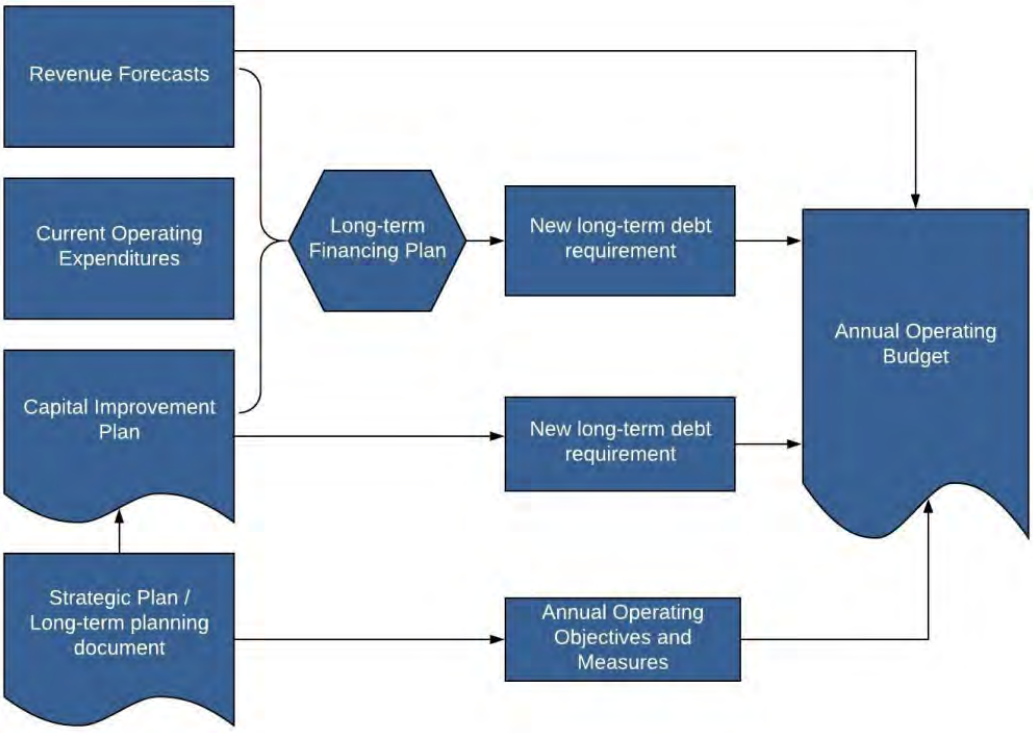
The Board of Commissioners determines priority-funding considerations for ***service functions*** for FY 2024 in the following rank-ordered context:

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

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

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

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




## Monitoring and Reporting Process

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

Reports used in both the monitoring and reporting process include the use of budget status reports, which compare budgeted amounts on a line-item by line-item basis with actual expenditures throughout the year. The Finance 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 2023-2024 Budget Book

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**PUBLIC NOTICE**

**BULLOCH COUNTY BOARD OF COMMISSIONERS**
**FISCAL YEAR 2024**
**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 2024 General Appropriations Budget Resolution for Bulloch County, Georgia (hereinafter referred to as the "tentative budget") has been prepared with the intent to provide the governing authority, other elected officials of the county, and the general public an opportunity and a mechanism to gain information concerning the purposes for which local revenues are proposed to be spent; with further intent to provide appropriate information to assist the governing authority and other elected officials of the County in carrying out their lawful responsibilities; and, with further intent to provide for the collection and reporting of information so as to assist local policymakers and taxpayers in understanding and evaluating county government service delivery and operations.

**SUBMISSION AND REVIEW:** Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget has been submitted to said governing authority for consideration of adoption, pending any changes so directed, and is available upon the date referenced below for public inspection beginning Thursday, June 8, 2023 from 8:00 A.M. until 5:00 P.M. and for each day until adoption, at the Board of Commissioners Office, Bulloch County North Main Annex, South Wing Lobby, 115 North Main Street, Statesboro, Georgia. The proposed budget may also be reviewed on the Bulloch County website, www.bullochcounty.net.

**PUBLIC HEARING:** Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget shall be represented and considered for public comment during a public hearing before the governing authority to be held at 5:30 P.M., Tuesday, June 20, 2023 at the **Bulloch County Center for Agriculture, 151 Langston Chapel Road, 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 27, 2023, at the **Bulloch County Center for Agriculture, 151 Langston Chapel Road, Statesboro, Georgia**.

**REASONABLE ACCOMODATIONS:** It is County policy to provide reasonable accommodations for individuals with disabilities with advance notice of need. If accommodation is needed, please contact Venus Mincey-White, 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 8th DAY OF JUNE 2023**

**THOMAS M. COUCH**
**COUNTY MANAGER**

# Budget Resolution

Fiscal Year 2023-2024 Budget Book

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**State of Georgia - County of Bulloch**

**Resolution of the Bulloch County Board of Commissioners**

**Resolution #2023 – 16**

**To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2024 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 the maintenance and operation of a multi-jurisdictional public safety radio communication system; 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, and for correctional food services to provide inmate meals and services for other departments; and

**WHEREAS,** the Bulloch County Board of Commissioners has established Special Revenue Funds for various purposes to account for the proceeds of specific transfers and revenue sources that are legally restricted to expenditure for express purposes; and

**WHEREAS,** the Bulloch County Board of Commissioners appropriates financial resources on an annual basis using a budget to identify revenues received, expenditures incurred, and transfers within, or, to and from, the General Fund and the aforesaid Internal Service Funds, Enterprise and Special Revenue Funds; and

**WHEREAS,** County Officers, County Courts, County Operating Departments, and eligible Externally Funded Agencies have submitted requests for a County Appropriation for the 2024 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; and

**NOW THEREFORE, BE IT RESOLVED,** that the Fiscal Year 2024 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,** it is assumed that the Insurance Premium Tax ("IPT") will be collected at a rate of $3,519,000 and, in accordance with the provisions of O.C.G.A. § 33-8-8.3, shall be separated from other county funds and shall be expended for the following authorized services provided for the primary benefit of the inhabitants of the unincorporated area of the county, and that other funds shall also be expended for such purposes as follows:

**Insurance Premium Tax Budget**

| Service Provided | FY 24 Expenditures | FY 24 Revenues: Insurance Premium Tax | FY 24 Revenues: Department Revenues | Total | Department Funding Source(s) |
|---|---|---|---|---|---|
| Solid Waste Disposal, Collection & Recycling Services | 2,480,447 | 1,998,447 | 482,000 | 2,480,447 | Dumpster Fees, Recyclables Sales |
| Animal Control | 238,607 | 178,607 | 60,000 | 238,607 | Municipal Service Contract |
| Planning and Zoning | 369,131 | 331,131 | 38,000 | 369,131 | Application and Permit Fees |
| Engineering | 291,561 | 286,561 | 5,000 | 291,561 | |
| Building Inspections | 706,963 | 385,963 | 321,000 | 706,963 | Application and Permit Fees |
| Regional Commission Dues | 71,000 | 71,000 | - | 71,000 | |
| -Other Unincorporated Services Performed by Other Departments[1] | 267,291 | 267,291 | - | 267,291 | |
| **Total** | **4,425,000** | **3,519,000** | **906,000** | **4,425,000** | |

[1] Work Detail Employees (Trash Pickup) – Correctional Institute - $139,006; Special Projects Manager (Support and oversight for Unincorporated Services Delivery) - $128,285.

**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 said supplement shall continue from year to year unless reduced or terminated for a future term of office by the Bulloch County Board of Commissioners; and

**BE IT FURTHER RESOLVED,** that the Bulloch County Classification and Compensation Plan shall be adjusted, effective for the first pay period that begins after July 1, 2023, as recommended by the consultant engaged to evaluate the plan; and

**BE IT FURTHER RESOLVED,** that all full and part time employees classified under the Bulloch County Classification and Compensation Plan and the Position Allocation Schedule shall receive an eight percent (8.0%) across-the-board adjustment effective upon the first payroll period that begins after July 1, 2023, whereas further the County Manager is authorized to execute a single and exclusive waiver for the 2024 Fiscal Year making those classified under the Bulloch County Classification and Compensation Plan who are above the maximum of their pay grade/range to be eligible for this adjustment as applied to their wage or salary instead of in a lump sum, according to the Bulloch County Personnel Policies, and the Bulloch County Classification and Compensation Plan; and

**BE IT FURTHER RESOLVED,** that full and part time employees employed on or before July 1, 2023, 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 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 full and part time employees employed on or before July 1, 2023, 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 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 full time employees that are classified only under the Bulloch County Classification and Compensation Plan and the Position Allocation Schedule 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 State Court Judge and the Solicitor-General shall receive an eight percent (8%) compensation increase to become effective upon the payroll period that begins on July 1, 2023; and

**BE IT FURTHER RESOLVED,** that all compensation adjustments for county elected and appointed officials subject to compensation adjustments adopted by the Georgia General Assembly and authorized by the Governor of the State of Georgia shall become effective upon the first payroll period that begins on January 1, 2024, or as otherwise prescribed by law; 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 full and part-time positions and employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any additional positions or employees or shall be approved without an amendment to the General Appropriations Budget by the Board of Commissioners; and

**BE IT FURTHER RESOLVED,** that the Board of Commissioners may, from time to time during the year, change the adopted Position Allocation Schedule upon a petition of amendment, and/or impose a hiring freeze as circumstances warrant, and that the same limitation will apply as to the number of employees who can be employed with a revised Position Allocation Schedule; and

**BE IT FURTHER RESOLVED,** that the Board of Commissioners authorize the County Manager to recommend a contingency plan for expenditure reductions including but not limited to reductions-in-force (under the operational jurisdiction of the Board of Commissioners), hiring freezes, furloughs, reduced work hours or services, or other reductions in non-personnel or capital expenditures, during the course of the fiscal year for consideration by the Board as an amendment to the 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 sources 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 the 2024 Fiscal Year 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 or Chief Financial Officer to ensure proper controls.

**RESOLUTION APPROVED AND ADOPTED** this 27th day of June 2023.

**Board of Commissioners of**
**Bulloch County, Georgia**

Roy Thompson

Roy Thompson, Chairman

Venus S Mincey

Venus Mincey-White, Clerk of Board

(SEAL)



Table of Contents

# Financial Overview

Fiscal Year 2023-2024 Budget Book

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## Personnel Summaries

Staffing Overview and Trends
Full-Time Equivalency (FTE) Tables

# Revenue Overview

Fiscal Year 2023-2024 Budget Book

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## Introduction

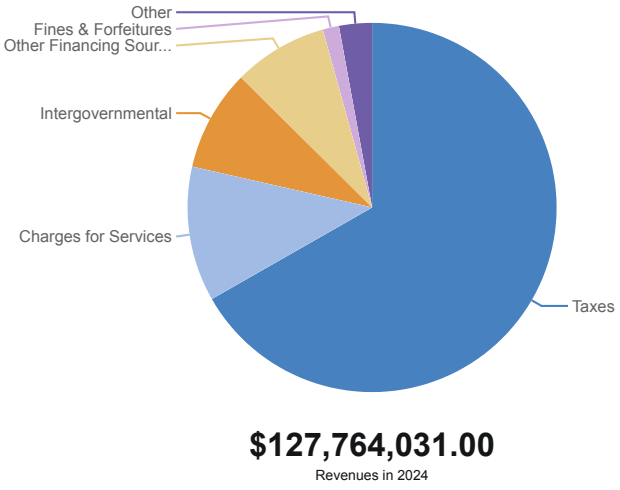
The total budget for Bulloch County's combined funds for Fiscal Year 2024 amounts to $127.76 million, an increase of 23.5% over the $111 million projected for FY 2023. The increase is due to higher sales tax collections in both the SPLOST and TSPLOST Funds, as well as increased property taxes resulting from both increases in property valuation and millage rates.

## 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.

**Revenues by Type**

Data Updated Jun 27, 2023, 5:49 PM




**$127,764,031.00**

Revenues in 2024

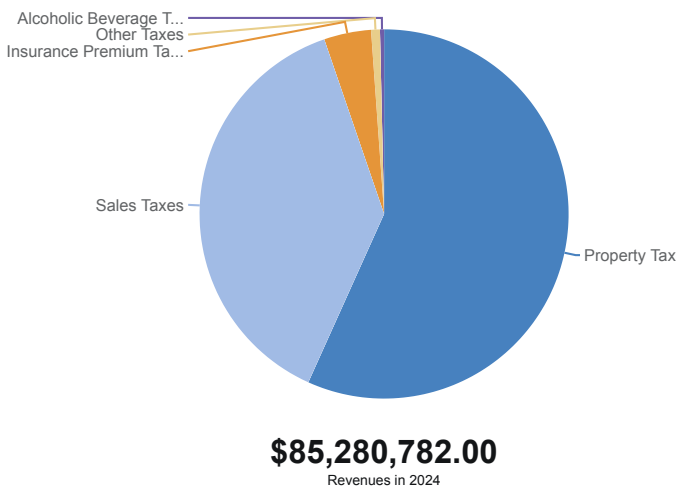
Total Revenue Categories

- 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

## Tax Revenues by Type

**Breakdown of Tax Revenues**

Data Updated Jun 27, 2023, 5:49 PM




## 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 increase by approximately 15% over the current fiscal year 2023 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 46.89% of total revenues. General Fund revenues will increase in FY 2024 by 15% from $52.1 million projected in FY 2023 to $59.9 million in FY 2024. This increase can be attributed to increases in the value of the property tax digest and an increased millage

rate which will result in more property tax revenues, as well as increased charges for services, and increased investment income. It is important to note that this revenue figure is less than budgeted expenditures because $1 million of fund balance will be allocated to balance the General Fund budget.

Enterprise Funds

The Enterprise Funds account for two business-type activities, and comprise 2.77% of total revenues. Enterprise Fund revenues will decrease in FY 2024 by 0.94% from $3.56 million projected for FY 2023 to $3.54 million in FY 2024. The small decrease is because 2023 saw slightly less funding from SPLOST used for capital improvements in the Aquatic Center.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 12.86% 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 29.69% from $12.6 million projected for FY 2023 to $16.4 million in FY 2024. The increase can be attributed mostly to the recognition of ARPA revenues as the funds are spent on qualifying projects.

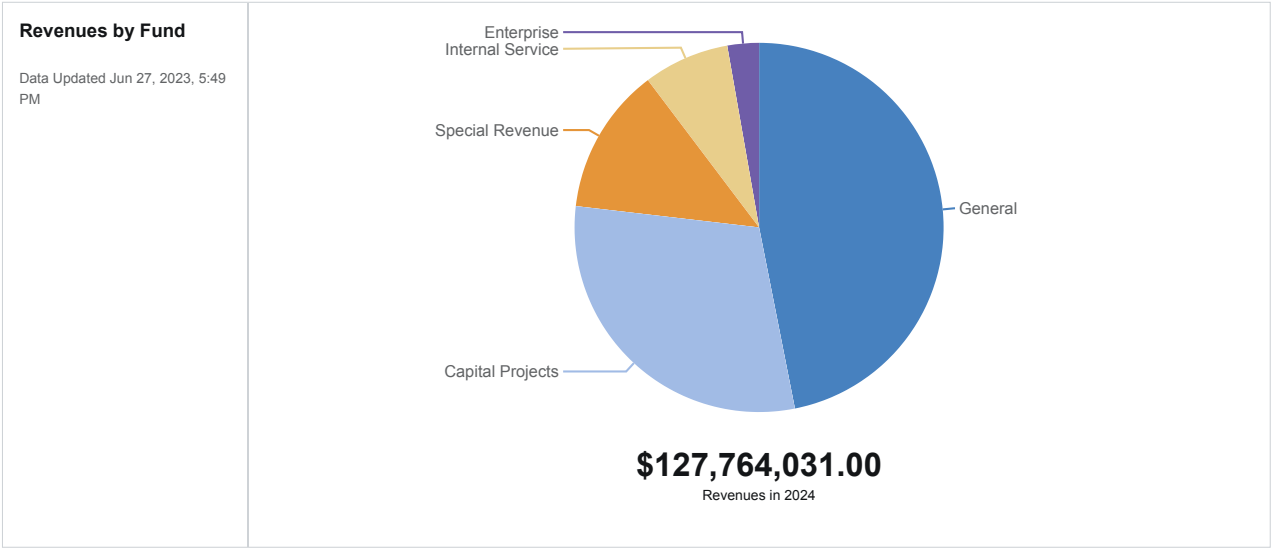
Capital Projects Funds

The Capital Projects Funds comprise 30.0% of the total budget. Capital revenues are expected to increase 7.17% from $35.7 million in FY 2023 to $38.3 million in FY 2024. This increase is due to stronger than expected sales tax collections in FY 2023 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 7.5% of the total budget. Internal Service revenues are expected to increase 37.3% from $7.0 million projected for FY 2023 to $9.6 million in FY 2024. Most of the increase is from additional funding needed to cover costs of employee health insurance 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.

# Expenditure Overview

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## Introduction

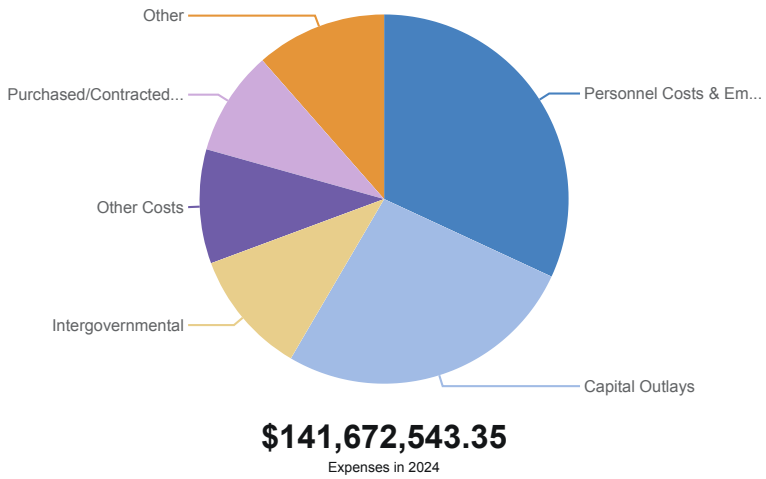
The total expenditures for Bulloch County's combined funds for Fiscal Year 2024 amounts to $141.7 million, an increase of 27.2% from the 2023 projection of $111.3 million. The increase occurred primarily from the increase in Capital expenditures in both the Capital Projects and Special Revenue Fund types, 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 (Brooklet, Portal, Register, and Statesboro) within the County.

**Expenses by Type**

Data Updated Jun 27, 2023, 5:49 PM

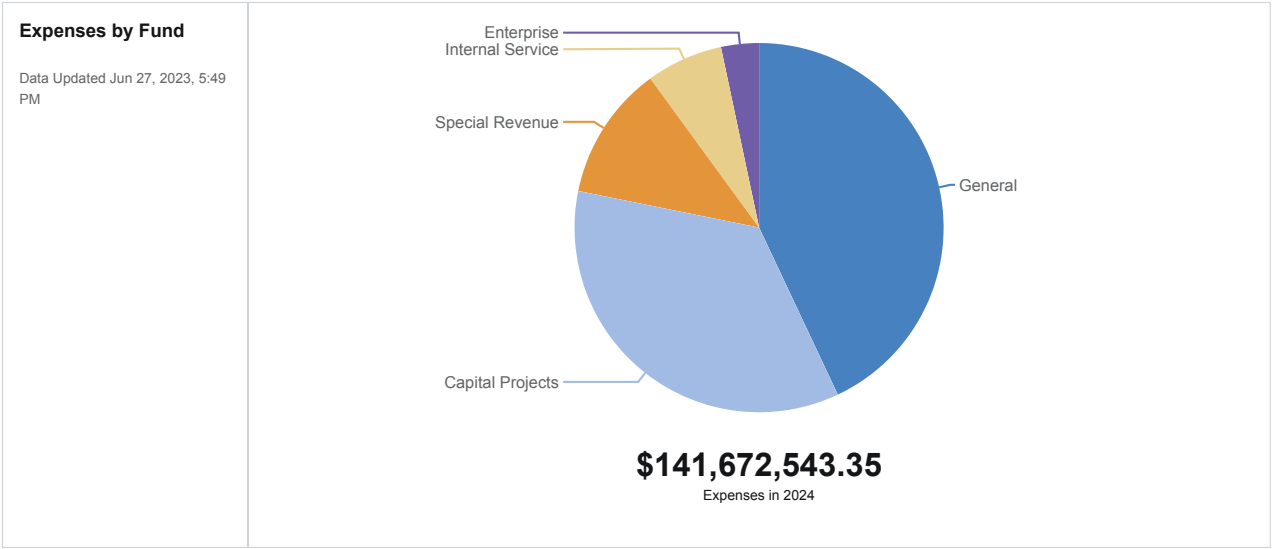



## Expenditure Projection Methodology

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. Departments do include requests for additional positions with their budget requests. The Budget Review Team, which consist

of the Chief Financial Officer, Assistant Chief Financial Officer, County Manager, and Assistant County Manager then meet to review and discuss all submissions 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.

## Portion of Total Expenditures by Fund Type




## Fund Expenditures Summaries

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

General Fund

The General Fund is the largest fund in the budget accounting for 43.0% of total expenditures. General Fund expenditures will increase in FY 2024 by 19.9% from $50.8 million projected for FY 2023 to $60.9 million in FY 2024. The increase is largely due to additional personnel costs related to improved pay and higher cost of benefits and additional approved positions, as well as increasing costs for goods and services due to inflation.

Enterprise Funds

The Enterprise Funds account for 3.3% of total County expenditures. The County operates two Enterprise Funds, which are business-type activities that are funded mainly by charges for the services provided. These include the Aquatic Center Fund and the Radio System Fund. Enterprise expenditures are expected to increase 10.3% from $4.3 million projected in FY 2023 to $4.7 million in FY 2024. 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 11.8% 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 34.4% from $12.4 million projected for FY 2023 to $16.7 million in FY 2024. 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 comprise the second largest fund type in the budget accounting for 35.2% of total expenditures. Capital expenditures are expected to increase by 38.2% from $36.1 million projected in FY 2023 to $49.9 million in FY 2024. Much of the increase is due to expected completion of several capital projects that will carry over from FY23 to FY24, as well as some newly funded projects that will utilize previously collected sales tax funds.

Internal Service Funds

The cumulative Internal Service Funds are the third largest fund type and account for 6.7% of total spending. The Internal Service Funds consist of the Employee Health, Workers Compensation, and Correctional Food Service Funds. Internal Service expenditures are proposed to increase 22.5% from $7.8 million projected for FY 2023 to $9.5 million in FY 2024. The increase is primarily due to expected increases in insurance claims and premiums.

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

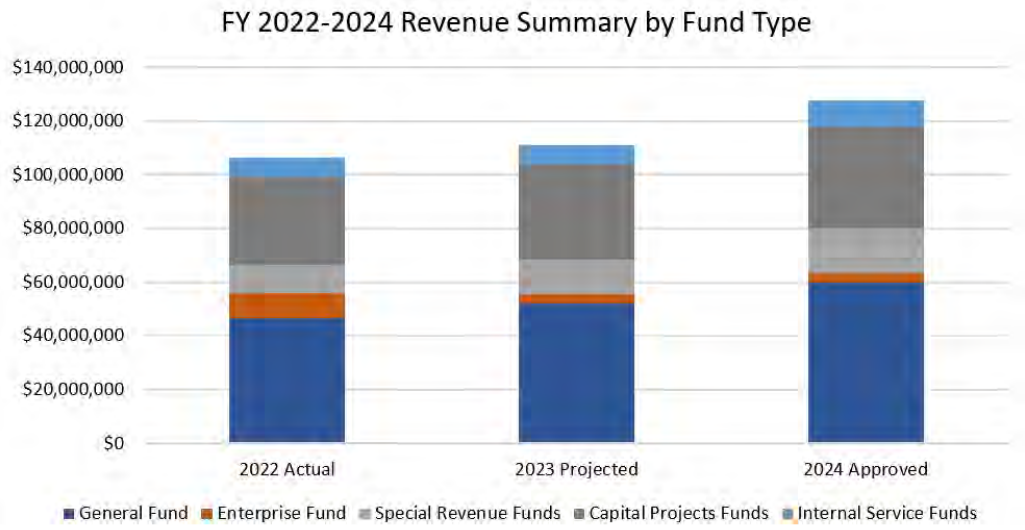
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## Three-Year Consolidated Financials and Fund Type Financial Schedule

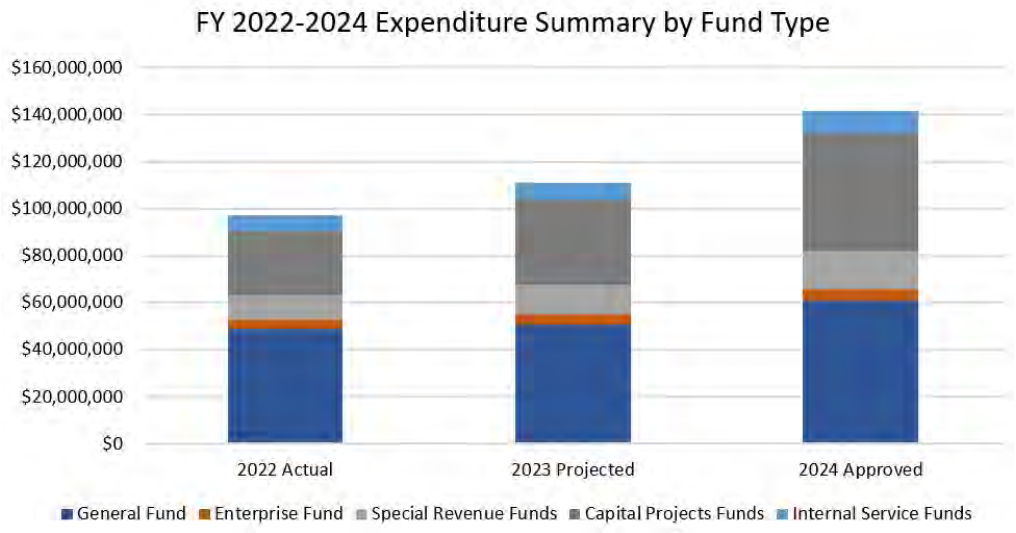
For all funds in FY 2024, we anticipate $127,764,031 in total revenue, an increase of 19.9% from FY 2022 revenues of $106,530,203. The table below summarizes total revenue from FY 2022 through FY 2024. The graph illustrates FY 2022 to FY 2024 revenues and includes other financing sources. FY 2022 revenues are actual audited numbers, while FY 2023 revenues are projections, and the FY 2024 revenues are estimated revenues included in the budget.

| FY 2022-2024 Revenue Summary by Fund Type | | | | |
|---|---|---|---|---|
| **Fund Type** | **2022 Actual** | **2023 Projected** | **2024 Budget** | **2022-2024 Increase / Decrease** |
| General | 46,699,501 | 52,099,383 | 59,905,872 | 13,206,371 |
| Enterprise | 9,303,077 | 3,569,444 | 3,535,725 | (5,767,352) |
| Special Revenue | 10,368,873 | 12,666,682 | 16,427,650 | 6,058,777 |
| Capital Projects | 33,162,211 | 35,710,858 | 38,272,921 | 5,110,710 |
| Internal Service | 6,996,541 | 7,008,235 | 9,621,863 | 2,625,322 |
| **Total** | **106,530,203** | **111,054,602** | **127,764,031** | **21,233,828** |



Based on expenditures from all funds (General, Enterprise, Capital Projects, Internal Services, and Special Revenue), the County's total adopted budget for FY 2024 is $141,672,543, an increase of 45.5% from FY 2022 expenditures of $97,396,568. The main reason for the significant increase is that several large capital projects are planned to be done during FY 2024 – including an athletic field lighting project, a park renovation to include a new walking trail and playground, a new water system project, and multiple dirt road paving projects, 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 2022 to FY 2024. The graph illustrates FY 2022 to FY 2024 expenditures.

| FY 2022-2024 Expenditure Summary by Fund Type | | | | |
|---|---|---|---|---|
| **Fund** | **2022 Actual** | **2023 Projected** | **2024 Budget** | **2022-2024 Increase / Decrease** |
| General | 49,015,726 | 50,816,342 | 60,905,873 | 11,890,147 |
| Enterprise | 3,851,904 | 4,359,512 | 4,708,064 | 856,160 |
| Special Revenue | 10,109,461 | 12,421,101 | 16,698,868 | 6,589,407 |
| Capital Projects | 27,402,554 | 36,078,436 | 49,852,741 | 22,450,187 |
| Internal Service | 7,016,923 | 7,762,019 | 9,506,998 | 2,490,075 |
| **Total** | **97,396,568** | **111,345,644** | **141,672,543** | **44,275,975** |




## FY 2024 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2024 revenues and expenditures for each fund type.

| FY 2024 Revenue/Expenditure Summary by Fund | | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Capital Projects Funds | Enterprise Funds | Special Revenue Funds | Internal Service Funds | 2023-2024 Totals |
| **FY 2024 Revenue** | | | | | | |
| Taxes | 47,112,692 | 32,410,930 | | 5,757,160 | | 85,280,782 |
| Licenses / Permits | 563,000 | | | | | 563,000 |
| Intergovernmental | 1,361,065 | 3,449,991 | | 6,521,746 | | 11,332,802 |
| Charges for Services | 8,045,994 | | 3,218,725 | 2,833,687 | 985,000 | 15,083,406 |
| Fines / Forfeitures | 1,534,300 | | | 287,000 | | 1,718,550 |
| Investment | 503,500 | 762,000 | | 439,50 | 13,100 | 1,718,550 |
| Miscellaneous | 397,321 | | | 551,250 | 456,500 | 1,405,071 |
| Other Financing | 388,000 | 1,650,000 | | 36,857 | 8,167,263 | 10,559,120 |
| Transfer In | | | 317,000 | | | |
| **Total** | **59,905,872** | **38,272,921** | **3,535,725** | **16,427,650** | **9,621,863** | **127,764,031** |
| **FY 2024 Expenditures** | | | | | | |
| Personnel Services | 39,137,750 | | 1,503,498 | 4,538,783 | 15,000 | 45,195,031 |
| Materials, Supplies | 14,586,731 | 1,159,000 | 1,575,041 | 3,150,360 | 2,071,504 | 22,542,636 |
| Capital Outlay | 1,204,643 | 30,529,593 | 317,000 | 5,537,383 | | 37,588,619 |
| Interfund Transfer | 2,044,130 | 317,000 | 74,075 | 452,350 | 72,350 | 2,959,905 |
| Other Costs | 3,932,618 | | 25,000 | 2,864,015 | 7,348,144 | 14,169,777 |
| Intergovernmental | | 15,233,456 | | | | 15,233,456 |
| Debt Service | | 2,613,692 | 588,450 | 155,977 | | 3,358,119 |
| Depreciation (non-cash) | | | 625,000 | | | 625,000 |
| **Total** | **60,905,872** | **49,852,741** | **4,708,064** | **16,698,868** | **9,506,998** | **141,672,543** |
| **Balance Summary** | | | | | | |
| Excess / (Deficiency) | (1,000,000) | (11,579,820) | (1,172,339) | (271,218) | 114,865 | (13,908,512) |
| Fund Balance (Begin*) | 16,953,875 | 27,465,316 | 6,104,506 | 4,372,870 | 787,084 | 56,138,651 |
| Fund Balance (End) | 15,953,875 | 15,885,496 | 4,932,167 | 4,101,652 | 901,949 | 42,230,139 |
| Fund Balance % Change | -5.90% | -42.16% | -19.20% | -6.20% | 14.59% | -24.78% |

- Enterprise Fund includes $625,000 depreciation expense, even though it is not a cash expenditure.
- Enterprise Fund also includes $470,000 debt principal payment, which is a cash expenditure but not considered an expense for financial reporting purposes.
- The Beginning Fund Balance for FY2023-2024 is a projection and does not reflect actual fund performance for the 2022-2023 fiscal year.

## FY 2022-2024 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2022 – FY 2024 revenues and expenditures for all funds.

| Category | 2022 Actual | 2023 Projected | 2024 Budget |
|---|---|---|---|
| **Revenue** | | | |
| Taxes | 67,830,585 | 74,488,962 | 85,280,782 |
| Licenses and Permits | 694,789 | 902,944 | 563,000 |
| Intergovernmental | 6,912,618 | 8,400,832 | 11,332,802 |
| Charges for Services | 13,957,374 | 15,373,220 | 15,083,406 |
| Fines / Forfeitures | 1,864,482 | 2,381,023 | 1,821,300 |
| Investment | 211,489 | 1,982,936 | 1,718,550 |
| Miscellaneous | 1,709,275 | 1,492,927 | 1,405,071 |
| Other Financing | 13,349,591 | 6,031,698 | 10,559,120 |
| **Total** | **106,530,203** | **111,054,602** | **127,764,031** |
| **Expenditures** | | | |
| Personnel Services | 33,724,418 | 38,051,989 | 45,195,031 |
| Materials, Supplies | 19,860,974 | 19,378,275 | 22,542,636 |
| Capital Outlay | 13,812,478 | 22,437,300 | 37,588,619 |
| Interfund Transfer | 3,023,418 | 480,050 | 2,959,905 |
| Other Costs | 9,816,111 | 11,127,543 | 14,169,777 |
| Debt Service | 4,169,917 | 3,618,235 | 3,358,119 |
| Intergovernmental | 13,562,708 | 15,265,565 | 15,233,456 |
| Depreciation (non-cash) | 976,544 | 986,687 | 625,000 |
| **Total** | **97,836,568** | **111,345,644** | **141,047,543** |
| **Balance Summary** | | | |
| Excess (Deficiency) of Revenue over Expenditures | 9,133,635 | 208,958 | (13,908,512) |
| Fund Balance – Ending | 55,474,693 | 55,183,651 | 41,775,139 |

- Enterprise Fund includes $625,000 depreciation expense, even though it is not a cash expenditure.
- Enterprise Fund also includes $470,000 debt principal payment, which is a cash expenditure but not considered an expense for financial reporting purposes.

# Fund Balance

Fiscal Year 2023-2024 Budget Book

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## 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 2022 to 2023

Since the General Fund had a very healthy fund balance at the end of FY 2022, the Board of Commissioners decided to assign approximately $2.5 million of fund balance to balance the FY 2023 budget. The budget was increased for FY 2023 for three main reasons – to hire some urgently needed personnel, to increase employee wages, and because high inflation led to higher costs for goods and services. However, some cost savings were found during the year and some revenues came in higher than expected, giving a much more positive outlook in the General Fund. Both Enterprise Funds are expected to see decreases in Fund Balance. The Aquatic Center Fund continues to be constrained by debt service costs and the Radio System Fund will see a decrease due to depreciation expense. Capital Projects Funds Balance will decrease by only 1.3%, due to several planned projects carrying over into the next year. In FY 2023 the County completed its largest resurfacing project to date, utilizing TSPLOST Funds that had been accumulating in Fund Balance. The Internal Service Fund Balance is expected to decrease by 72.4% mainly to some large claims in the Employee Health Insurance Fund. The latter part of FY 2023 brought to light some concerns about the funding position of the Health Insurance plan and may necessitate some funds to be transferred from the General Fund or elsewhere before the year is closed out in order to keep the Health Insurance plan solvent. This funding shortfall has been addressed in the FY 2024 budget, and the County is working closely with a new broker to find and take advantage of cost savings strategies for the plan.

| Fund Balance | | | | |
|---|---|---|---|---|
| **Fund Type** | **Ending Fund Balance (7/1/22)** | **Ending Fund Balance (6/30/23)** | **Increase / (Decrease)** | **Percent Change** |
| General | 15,670,834 | 16,953,875 | 1,283,041 | 8.19% |
| Enterprise | 6,802,808 | 6,104,506 | (698,302) | -10.26% |
| Special Revenue | 4,127,289 | 4,372,870 | 245,581 | 5.95% |
| Capital Projects | 27,832,894 | 27,465,316 | (367,578) | -1.32% |
| Internal Service | 1,040,868 | 287,084 | (753,784) | -72.42% |
| **Total** | **55,474,693** | **55,183,651** | **(291,042)** | **-0.52%** |

## Projected Changes in Fund Balance from Fiscal Year 2023 to 2024

In Fiscal Year 2024, most fund types are expected to see a reduction in fund balance. The General Fund will use excess funds for the purchase of property for future facilities. Excess funds are used to balance the budget in the Special Revenue Funds. Capital Projects Funds will decrease largely due to the anticipated completion of several projects that were carried over from prior years. The Enterprise Funds show decreases due to continued debt payments for the most recent waterpark expansion as well as depreciation expenses. The Internal Service Funds should recover some fund balance in FY 2024 as strategies are implemented to improve the financial condition of the Employe Health Insurance plan.

| Fund Balance | | | | |
|---|---|---|---|---|
| **Fund Type** | **Ending Fund Balance (7/1/23)** | **Ending Fund Balance (6/30/24)** | **Increase / (Decrease)** | **Percent Change** |
| General | 16,953,875 | 15,953,875 | (1,000,000) | -5.90% |
| Enterprise | 6,104,506 | 4,932,167 | (1,172,339) | -19.20% |
| Special Revenue | 4,372,870 | 4,101,652 | (271,218) | -6.20% |
| Capital Projects | 27,465,316 | 15,885,496 | (11,579,820) | -42.16% |
| Internal Service | 287,084 | 401,949 | 114,865 | 40.01% |
| **Total** | **55,183,651** | **41,275,139** | **(13,908,512)** | **-25.20%** |

# Staffing Overview and Trends

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## FY 2024 Staffing Overview

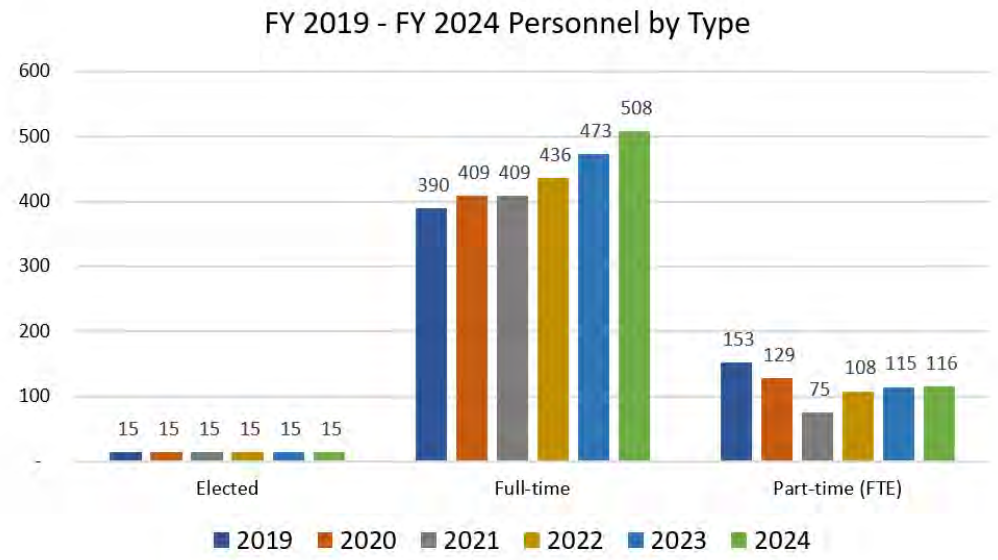
Funding for personnel costs within the County increased this fiscal year due to several factors. First, an across-the-board increase in pay for full-time and part-time employees is included, as well as an adjustment to the County's pay plan to keep it competitive with the market. Full-time equivalents (FTE's) also increased this fiscal year. For FY 2024, 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 2024. Most of the new positions will be added in Public Safety departments in order to maintain and improve service levels in these vital areas. Additional positions in the Sheriff's Office and Jail, EMS, and Fire are guided by professional studies conducted within the past five years that indicated then need for more staff in all of these areas.

## Personnel Trends

The County workforce will increase by 35.9 FTEs over the number of positions budgeted for FY 2023. Some of these changes took place during FY 2023 so this number is not an indication of all new positions approved to be added for the FY 2024 budget. The General Fund will add 31 additional full-time positions, as well as 3 additional part-time positions. The Special Revenue Funds will increase by 4 FTEs for E911, and 2.2 FTEs for Rural Fire and 2 additional part-time positions for the Airport, and the Enterprise Funds will maintain the same number of FTEs, while the Internal Service Funds will not have any FTEs in FY 2024. 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 (452) 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 24 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.

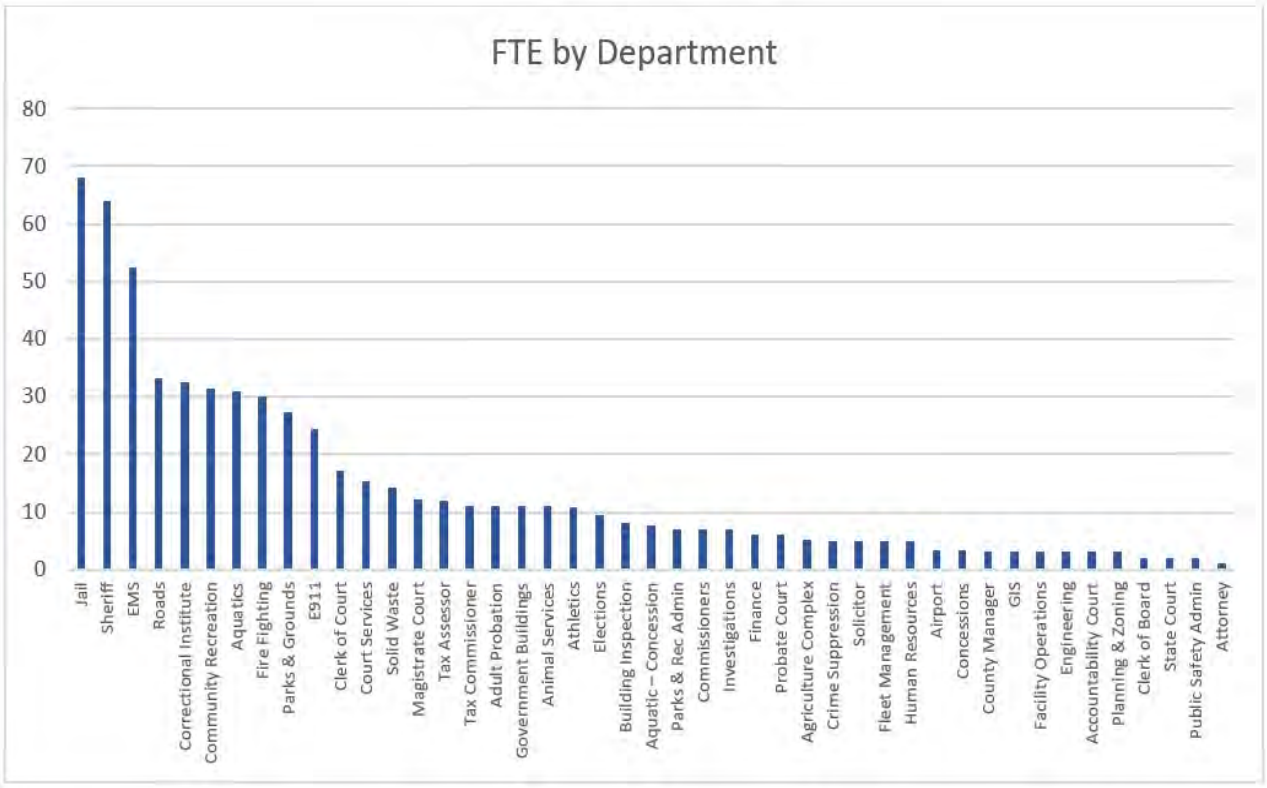



## Staffing Changes in FY 2024

Department FTE Decreases: Court Services (-1.2); Coroner (-0.1)

Department FTE Increases: Elections (0.3); Human Resources (1.0); Tax Assessor (1.0); Government Buildings (1.0); Engineering (1.0); Clerk of Court (1.0); Magistrate Court (0.4); Sheriff (3.0); Jail (6.0); Correctional Institute (1.0); Fire Fighting (2.2); EMS (13.0); E911 (4.0); Animal Services (1.3); Fleet Management (1.0)

The above information includes part-time positions. These are net changes and include the removal of grant-funded positions from the prior year that were removed when the grant funding was discontinued.




## Other Personnel Costs

Along with wages and payroll taxes, the County incurs costs to provide benefits such as health insurance and retirement to employees. It is very important to be able to offer a competitive benefits package in order to attract and retain quality employees to provide the essential services needed by Bulloch County citizens. During fiscal year 2023, the Commissioners approved a change in the County's retirement plan from the defined contribution plan that has previously been offered to a defined benefit pension plan. The new plan has an effective date of 7/1/2023 and early estimates projected that the annual cost would be similar to the amount that the County has previously contributed to the employee retirement accounts under the defined contribution plan. However, the actual cost will not be known until funds have been transferred from the defined contribution to the defined benefit plan and actuarial calculations are performed to determine the annual contribution needed to fund the plan at an appropriate level.

Another important piece of the County's benefits package is the employee health insurance plan. The County is self-insured, which means that the County is responsible for all claim costs and only maintains an outside insurance policy for very large claims. Over the past couple years, claims costs for healthcare and prescriptions have risen substantially, which is causing funding concerns for the County's Health Insurance Fund. The FY 2024 budget includes extra transfers to the Employee Health Insurance Fund to keep it solvent while management takes a close look at premiums and other funding for health insurance as well as ways to cut costs for healthcare while continuing to provide a rich benefit to our employees

# Full-time Equivalency Table

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| Department | FY 2022 | | | FY 2023 | | | FY 2024 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Elected | Full-time | Part-time | Elected | Full-time | Part-time | Elected | Full-time | Part-time | FTE Change |
| Commissioners | 7 | | | 7 | | | 7 | | | |
| County Manager | | 3 | | | 3 | | | 3 | | |
| Clerk of Board | | 2 | | | 2 | | | 2 | | |
| Elections | | 2 | 6.8 | | 3 | 6.2 | | 3 | 6.5 | 0.3 |
| Finance | | 6 | | | 6 | | | 6 | | |
| Attorney | | 1 | | | 1 | | | 1 | | |
| Human Resources | | 4 | | | 4 | | | 5 | | 1 |
| Tax Commissioner | 1 | 10 | | 1 | 10 | | 1 | 10 | | |
| Tax Assessor | | 10 | | | 11 | | | 12 | | 1 |
| GIS | | 3 | | | 3 | | | 3 | | |
| Government Buildings | | 11 | | | 10 | | | 11 | | 1 |
| Engineering | | 2 | | | 2 | | | 3 | | 1 |
| Public Relations | | 1 | 0.1 | | 1 | 0.1 | | 1 | 0.1 | |
| Accountability Court | | 2 | | | 3 | | | 3 | | |
| Clerk of Court | 1 | 12 | | 1 | 15 | | 1 | 16 | | 1 |
| State Court | 1 | 1 | | 1 | 1 | | 1 | 1 | | |
| Solicitor | 1 | 3 | 0.6 | 1 | 4 | | 1 | 4 | | |
| Magistrate Court | 1 | 9 | 2.3 | 1 | 9 | 1.8 | 1 | 10 | 1.2 | 0.4 |
| Probate Court | 1 | 5 | | 1 | 5 | | 1 | 5 | | |
| Public Safety Administration | | 2 | 0.6 | | 2 | | | 2 | | |
| Sheriff | 1 | 57 | | 1 | 60 | | 1 | 63 | | 3 |
| Investigations | | 7 | | | 7 | | | 7 | | |
| Crime Suppression | | 5 | | | 5 | | | 5 | | |
| Jail | | 58 | 0.8 | | 62 | 1.2 | | 68 | 1.2 | 6 |
| Court Services | | 11 | 2.4 | | 13 | 3.6 | | 13 | 2.4 | -1.2 |
| Correctional Institute | | 27 | 2.4 | | 28 | 3.6 | | 29 | 3.6 | 1 |
| Adult Probation | | 11 | | | 11 | | | 11 | | |
| Fire Fighting | | 16 | | | 23 | 4.8 | | 24 | 6 | 2.2 |
| EMS | | 29 | 6.5 | | 33 | 6.5 | | 46 | 6.5 | 13 |
| Coroner | 1 | | 0.1 | 1 | | 0.1 | 1 | | | -0.1 |
| E911 | | 16 | 1 | | 18 | 2.4 | | 22 | 2.4 | 4 |
| Animal Control | | 6 | 1.7 | | 8 | 1.7 | | 8 | 3 | 1.3 |
| Roads | | 30 | 1.3 | | 32 | 1.2 | | 32 | 1.2 | |
| Solid Waste | | 13 | 0.8 | | 13 | 1.2 | | 13 | 1.2 | |
| Fleet Management | | 4 | | | 4 | | | 5 | | 1 |
| Parks & Rec Admin | | 7 | | | 7 | | | 7 | | |
| Athletics | | 5 | 5.4 | | 6 | 4.8 | | 6 | 4.8 | |
| Aquatics | | 5 | 26 | | 5 | 26 | | 5 | 26 | |
| Aquatic – Concession | | | 7.7 | | | 7.7 | | | 7.7 | |
| Concessions | | 1 | 2.4 | | 1 | 2.4 | | 1 | 2.4 | |
| Facility Operations | | 2 | 0.6 | | 3 | | | 3 | | |
| Agriculture Complex | | 3 | 2.2 | | 3 | 2.2 | | 3 | 2.2 | |
| Community Rec (After-School) | | 3 | 28.4 | | 3 | 28.4 | | 3 | 28.4 | |
| Parks & Grounds | | 19 | 7.3 | | 20 | 7.3 | | 20 | 7.3 | |
| Building Inspection | | 8 | | | 8 | | | 8 | | |
| Planning & Zoning | | 2 | | | 3 | | | 3 | | |
| Airport | | 2 | 1.4 | 0 | 2 | 1.4 | | 2 | 1.4 | |
| Total | 15 | 436 | 108.8 | 15 | 473 | 114.6 | 15 | 508 | 115.5 | 35.9 |

This table shall serve as the Position Allocation Schedule for FY 2024.

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# Fund Summaries

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## General Fund

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

## Special Revenue 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 Fingerprinting 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
- Radio System Fund

## Internal Service Funds

Internal Service Funds Overview

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

## Capital Projects Funds

Capital Projects Funds Overview

- SPLOST 2007 Fund
- SPLOST 2013 Fund
- SPLOST 2019 Fund
- TSPLOST 2018 Fund
- Public Facilities Authority Bond Project Fund

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# General Fund Overview

Fiscal Year 2023-2024 Budget Book

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## 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

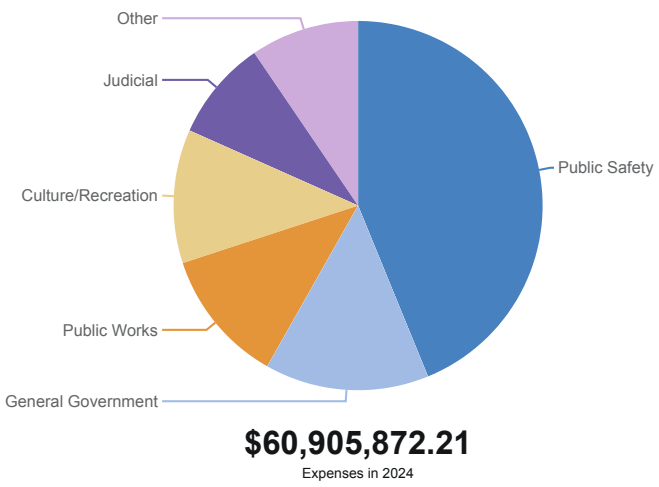
There have been few structural changes through the years in the General Fund. The accounting and budgeting has remained stable in the General Fund from FY 2023 to FY 2024.

**General Fund Summary Expenditures**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $28,495,422 | $27,218,543 | $29,872,652 | $34,363,842 | $39,137,751 |
| **Purchased/Contracted Services** | $5,881,497 | $5,657,959 | $7,006,673 | $7,142,346 | $8,511,000 |
| **Supplies and Materials** | $4,504,840 | $4,449,110 | $5,598,573 | $5,432,679 | $5,847,831 |
| **Other Costs** | $2,613,978 | $2,623,051 | $2,875,013 | $3,326,232 | $3,932,618 |
| **Capital Outlays** | $426,971 | $330,727 | $3,229,474 | $369,500 | $1,204,643 |
| **Interfund/Interdepartmental Charges** | $172,087 | $588,555 | $127,917 | $135,214 | $2,044,130 |
| **Intergovernmental** | $135,116 | $150,622 | $157,766 | $198,200 | $227,900 |
| **Debt Service** | $193,468 | $193,468 | $147,658 | $0 | $0 |
| TOTAL | **$42,423,381** | **$41,212,036** | **$49,015,726** | **$50,968,013** | **$60,905,872** |

**Gen Fund Expenditures by Function**

Data Updated Aug 11, 2023, 4:18 AM

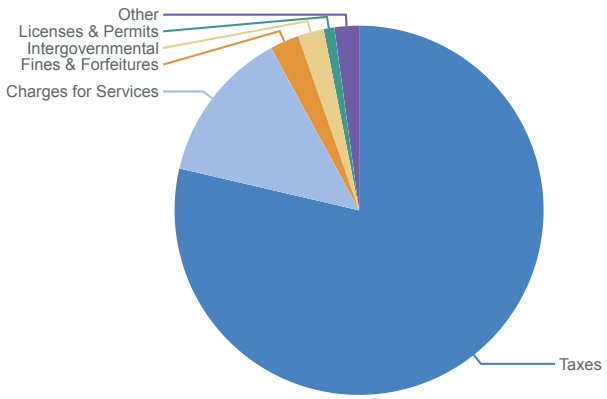


**General Fund Summary Revenues**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Taxes** | $31,651,359 | $34,062,142 | $34,799,617 | $36,780,965 | $47,112,692 |
| **Charges for Services** | $6,399,507 | $6,378,524 | $7,109,673 | $7,203,202 | $8,045,994 |
| **Intergovernmental** | $1,530,771 | $4,649,260 | $1,314,061 | $1,187,565 | $1,361,065 |
| **Fines & Forfeitures** | $1,409,623 | $1,360,032 | $1,621,814 | $1,356,000 | $1,534,300 |
| **Licenses & Permits** | $543,851 | $592,684 | $694,790 | $542,400 | $563,000 |
| **Other Financing Sources** | $430,931 | $288,032 | $566,940 | $898,000 | $388,000 |
| **Miscellaneous** | $392,123 | $390,817 | $531,279 | $371,370 | $397,321 |
| **Investment Income** | $217,368 | $42,968 | $61,326 | $42,200 | $503,500 |
| **TOTAL** | **$42,575,532** | **$47,764,459** | **$46,699,500** | **$48,381,702** | **$59,905,872** |

**Gen Fund Revenues by Type**

Data Updated Aug 11, 2023, 4:18 AM




**$59,905,872.00**

Revenues in 2024

# General Fund Revenues

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Overview

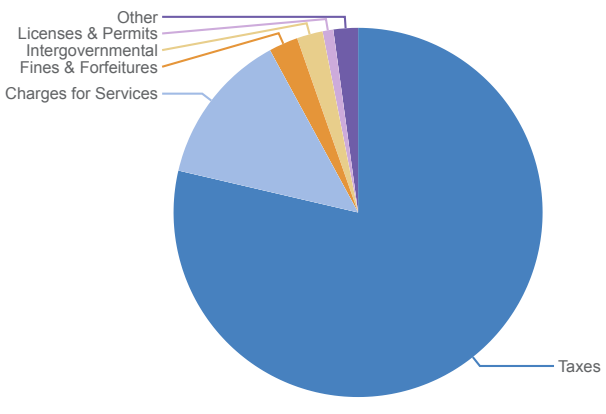
The County has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as property taxes, franchise taxes, 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 Jun 27, 2023, 5:49 PM




**$59,905,872.00**

Revenues in 2024

# 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 of interest earnings on funds held in deposit by local banks, funds invested in the Georgia Local Government Investment Pool, and funds invested in other securities allowed by State law
- Miscellaneous – consists mostly of rental of county owned property
- Other Financing Sources – consist mostly of transfers from other County funds

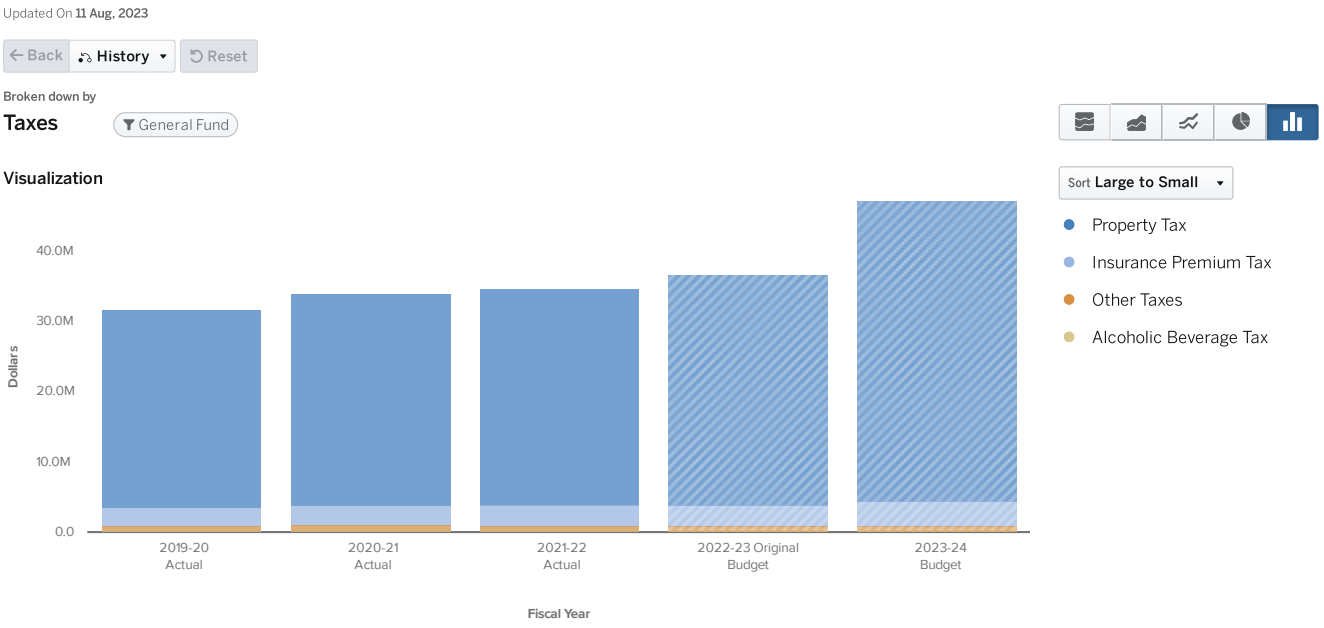
# General Fund Revenue Sources - Taxes

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 an increase in the property tax rate from 11.350 mills for 2022 to 12.850 mills for 2023, on top of a substantial increase in the tax digest. This increase in tax revenues has been carefully scrutinized by staff and Officials and will be used mainly for adding personnel and improving pay and benefits for employees to aid in retention of quality workers.

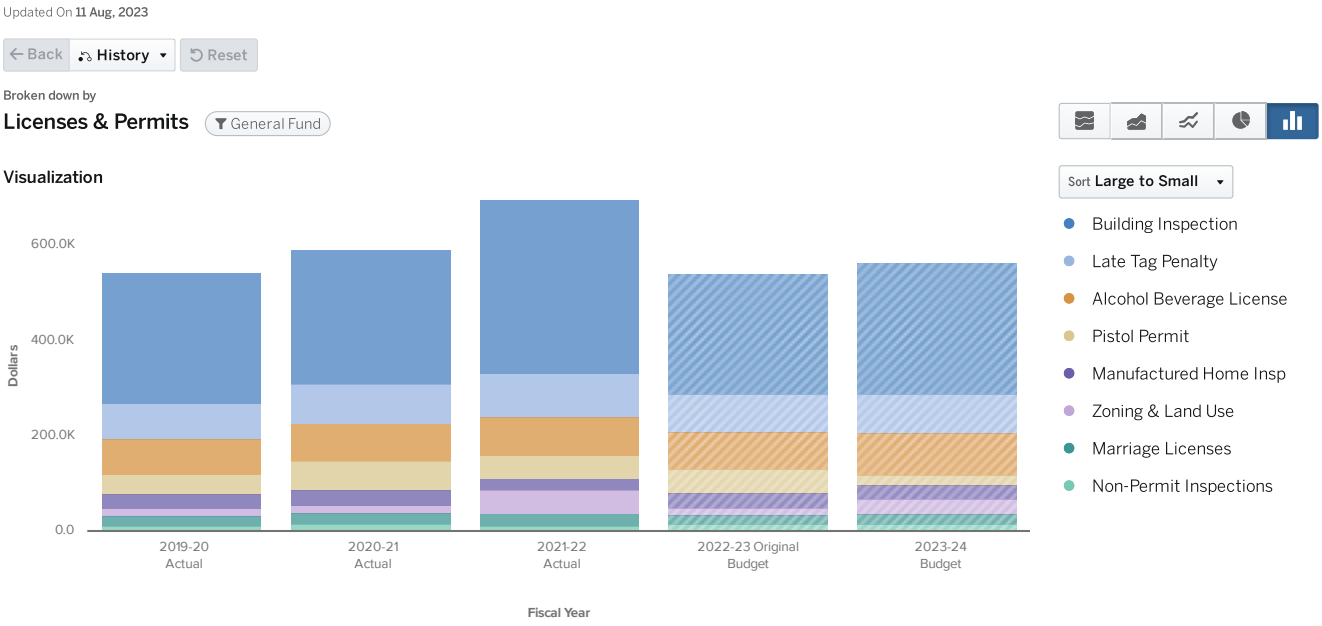
Other Tax Revenues

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.



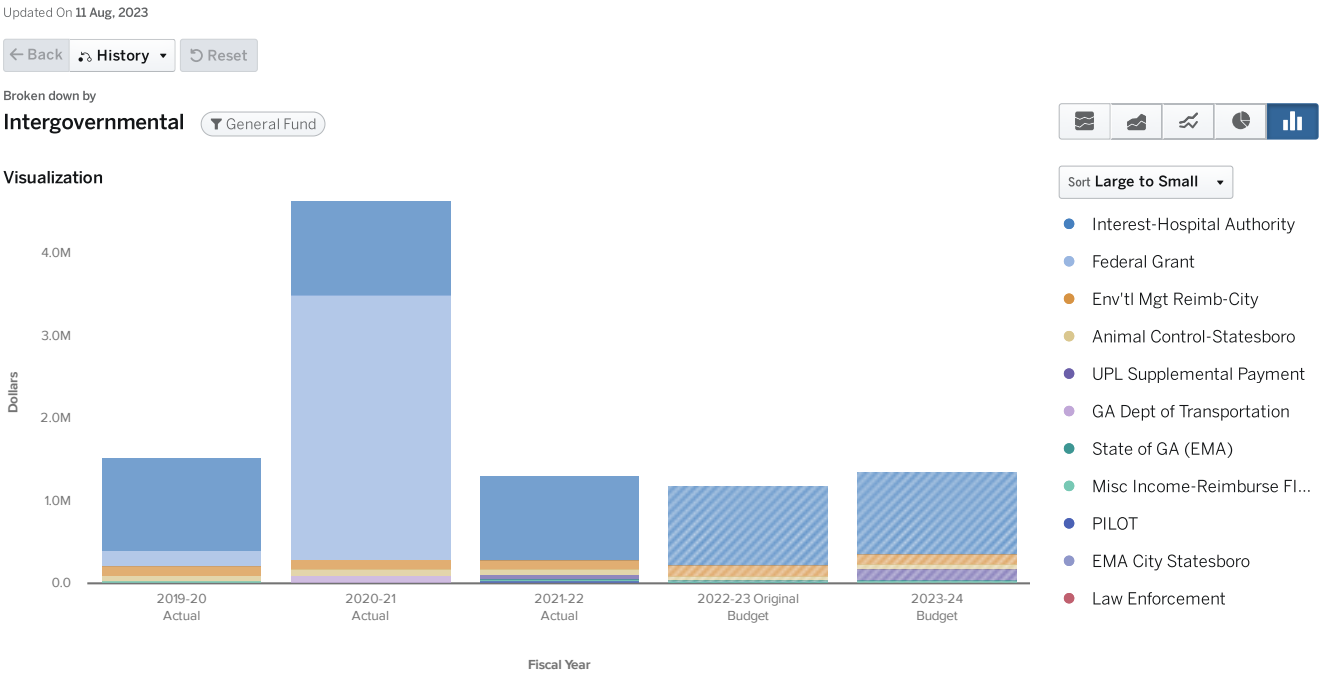

Licenses and Permits

Licenses and permits remain relatively stable, with an steady increases during FY 2022 largely due to increases in residential building permits. We expect to see a few large building permits over the next few years for new industrial facilities that will be starting to build in FY 2024, but this is not reflected in the budget yet as the amounts are unknown and will not be a reliable source of future income. The primary source of Licenses and Permits revenue are Building Inspection, Alcohol Beverage Licenses, and Late Tag Penalties.



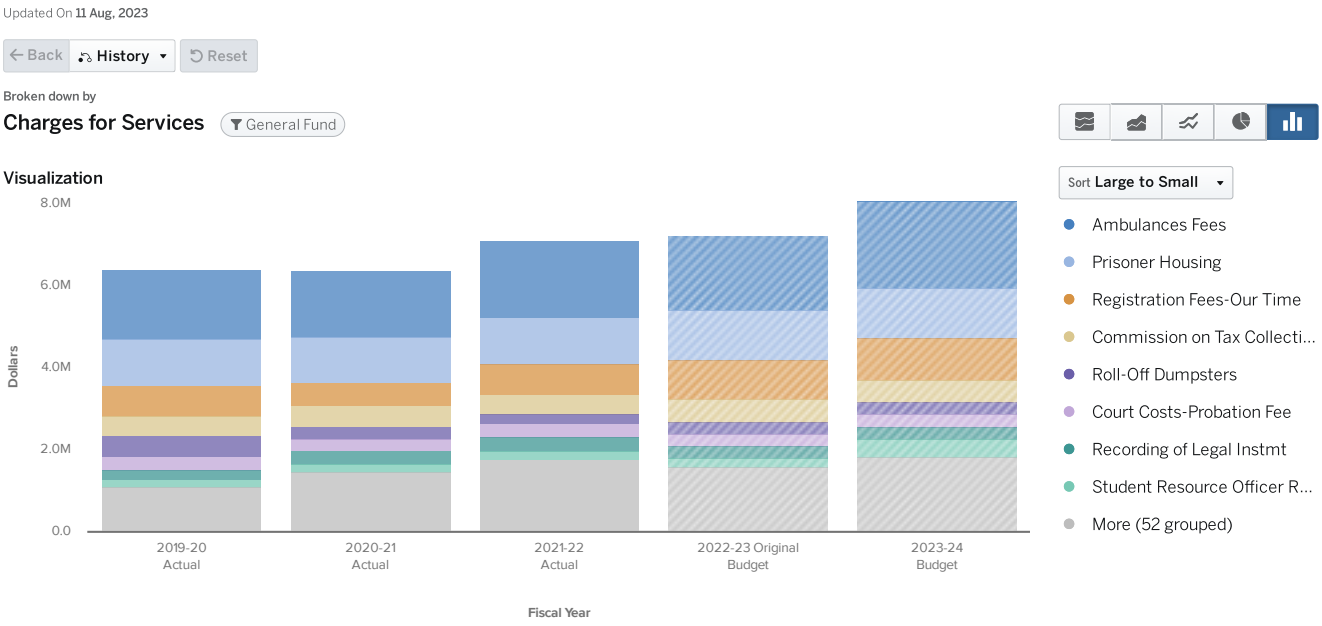

Intergovernmental Revenues

Intergovernmental Revenues have been fairly stable, although 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 County estimates a slight increase in intergovernmental revenues for 2024.



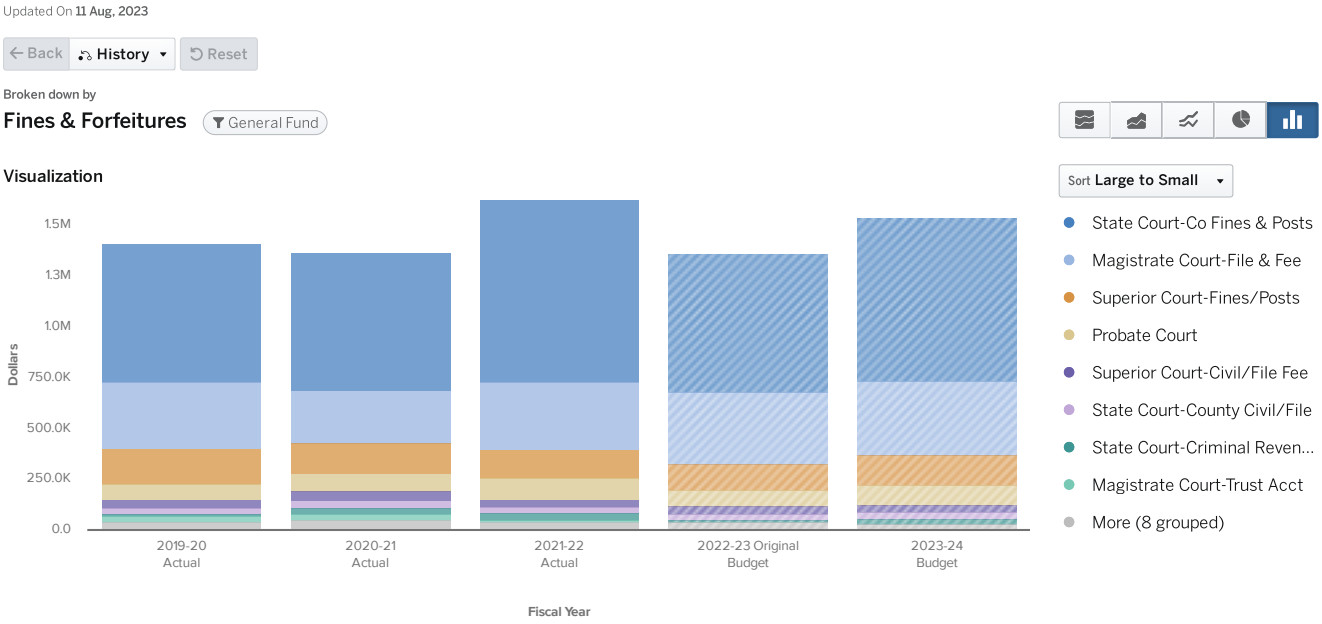
Charges for Services

Charges for Services experienced a significant decrease during FY 2020 and FY 2021 due to the impact of the COVID-19 pandemic. There was some recovery of these revenues during FY 2022, and by the end of FY 2023 we expect to be back to pre-pandemic levels. The largest sources of Charges for Services are Ambulance Fees, Prisoner Housing, Recreation Fees and Probation Fees. Ambulances fees increased during FY 2023 due in part to a new billing and insurance tracking software system, and that trend is expected to continue. Recreation fees are expected to increase during FY 2024 due to increased participation in programs.



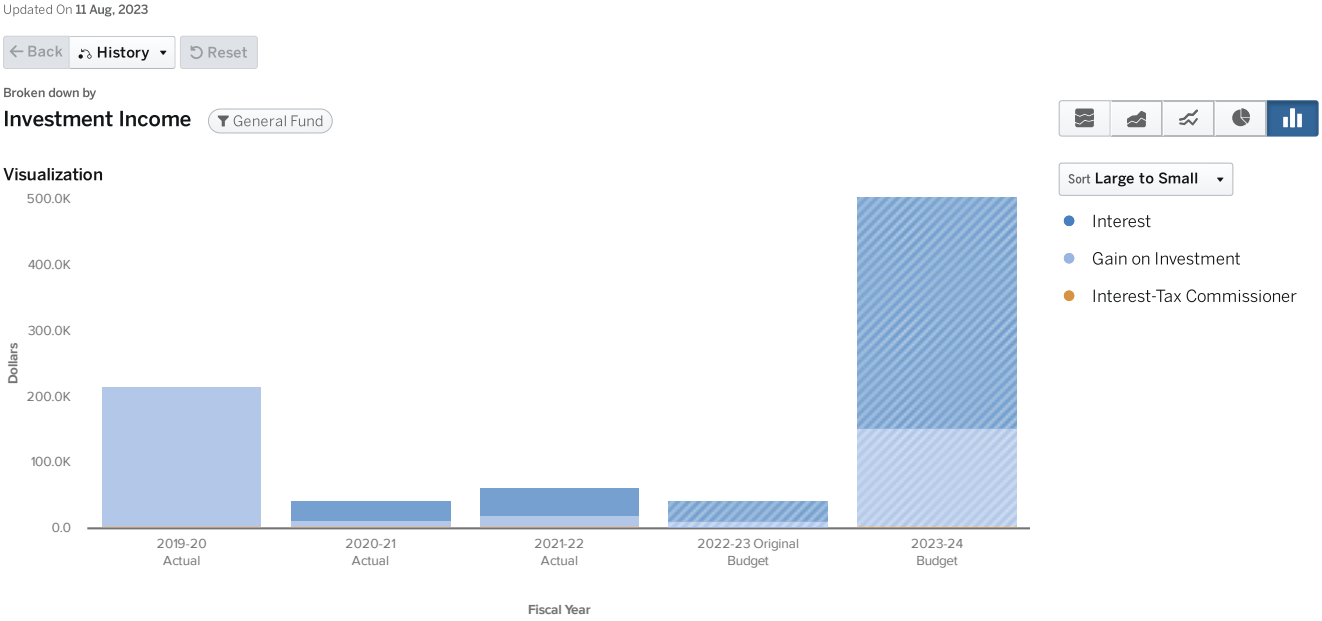

Fines and Forfeitures

Fines and Forfeitures are trending back up as case backlogs are being cleared through the judicial system after court closures during the COVID-19 pandemic. The FY 2024 budget anticipates some recovery in this revenue stream as the Courts continue to work through their backlog of cases. The increasing population also continues to lead to higher numbers of cases, which is expected to continue increasing over the next five years.



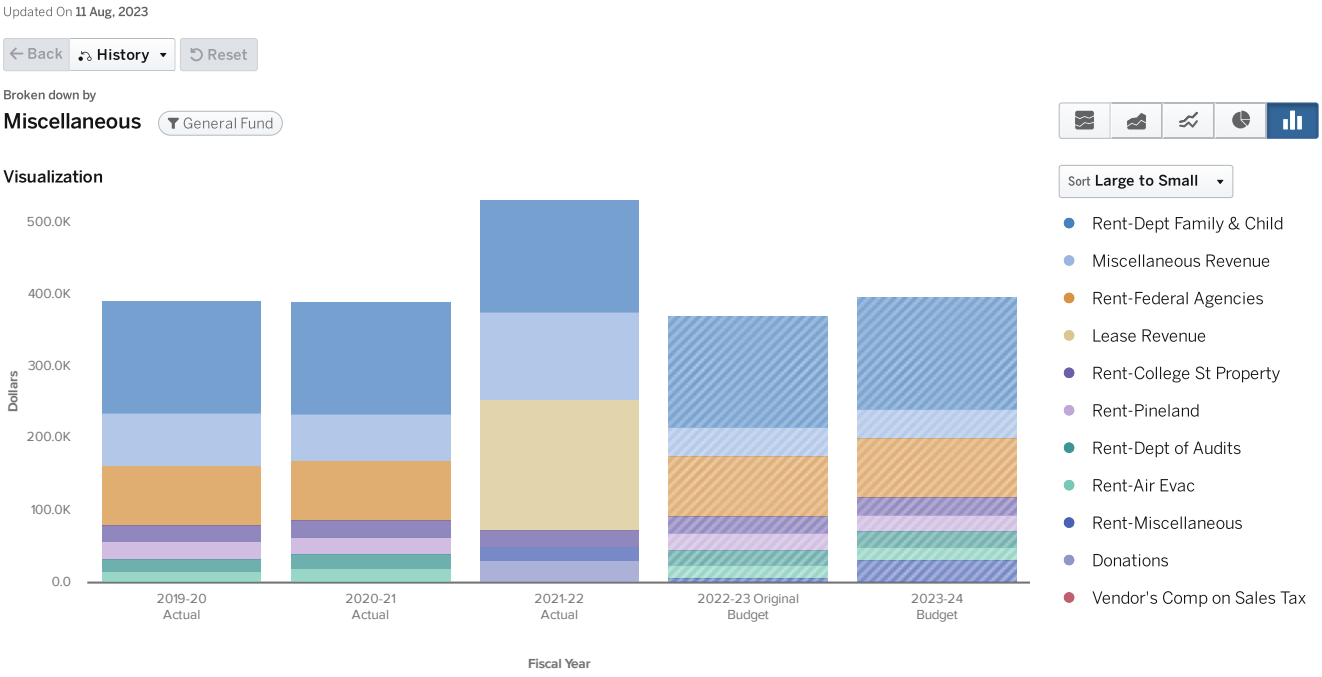

## Investment Income

The COVID-19 pandemic brought about an abrupt drop in interest rates, which eliminated the majority of the interest and other investment earnings in 2020. However, a change in banking service provider during FY 2021 has led to better interest rates on idle cash than the County received from its previous banking relationship. The new banking services agreement proved very beneficial for the County beginning at the end of FY 2022 because the County's interest rate is directly linked to the Fed Funds rate, so as the Federal Reserve began raising interest rates, the County's interest rate has risen with it. During FY 2023, the County began an investment program for idle funds under the direction of a municipal financial advisor. We anticipate that this investment program will also yield gains in the coming years.




## 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. This revenue source has remained relatively stable and is expected to continue on that trend. the increase shown in FY 2022, is due to a new standard issued by the Government Accounting Standards Board, which required a change in accounting.




Other Financing Sources

Other Financing Sources are volatile. The major sources of revenues are transfers into the General Fund and debt proceeds. The budgeted increase for FY 2023 comes from planned use of American Rescue Plan Act funding to hire additional Public Safety personnel, which would necessitate transfers from the ARPA Fund to the General Fund. This was a one-time plan to balance the FY 2023 budget and will not continue as on-time funds cannot be relied upon to support operations.

Updated On **11 Aug, 2023**

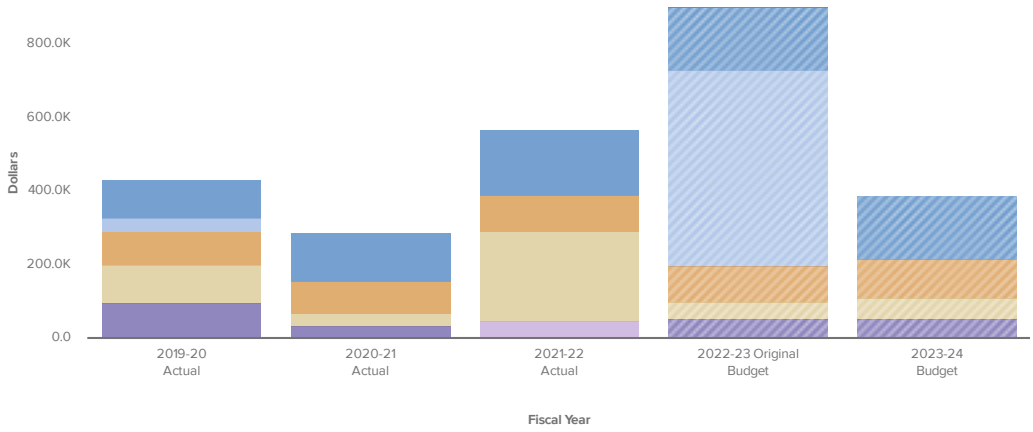
← Back | History ▾ | Reset

Broken down by

## Other Financing Sources

General Fund

### Visualization




Sort **Large to Small**

- Indirect Cost
- Transfer In
- Transfer Jail Add On
- Sale of Assets
- Reimb for Damaged Property
- OFS: Lease Financing

# Departments

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 - Training & Support
- Sheriff - Criminal Investigations
- Sheriff - Crime Suppression
- Sheriff - Field Operations
- Sheriff - Jail Operations
- Sheriff - Court Services
- Correctional Institute
- Adult Probation
- Emergency Medical Service
- Coroner
- Animal Services
- E911
- 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
- Aquatic Concessions

## Housing and Development

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

## Airport

- Airport

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# County Commission

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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).

## Strategic Goals

In order to shift our focus to plan for the long-term, the Board of Commissioners has initiated strategic planning goals for FY24. While the Commissioners embrace and support all of the countywide strategic initiatives, the two that seem most relevant to the day to day actions the Commission takes are **Fostering Stewardship** and **Promoting Engagement**.





## Objectives

In order to achieve our goal of Fostering Stewardship, the specific objectives we plan to work toward include:

- Participating in a formalized budget retreat to understand the whole financial picture
- Appointing steering committees for major changes that impacts finances to promote feedback
- Ensuring that waste is reduced by ending each fiscal year with a strong and balanced budget

To Promote Engagement, the objectives we plan to work toward are:

- Initiating townhalls with other municipalities within the County to ease accessibility
- Livestreaming regular called meetings to reach a wider audience

Advertising was adjusted to match spending trends however, Worker's Compensation was reduced, resulting in a decrease in the overall budget for FY 2024.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Participate in a formalbudget retreat to understand the whole financial picture | Budget retreat held? | Yes | Yes | 1 |
| Appoint steering committees for major changes that impact finances or operations | # of steering committees appointed | 2 | 2 | 1 |
| Reduce waste by ending each fiscal year with a strong, balanced budget | Was the budget balanced? | Yes | Yes | 1 |
| Initiate townhalls with other municipalities within the County to ease assessibility | # of townhall meetings | 3 | 3 | 1 |
| Livestream regular called meetings to reach a wider audience | # of livestreamed regular-called meetings | 24 | 24 | 1 |

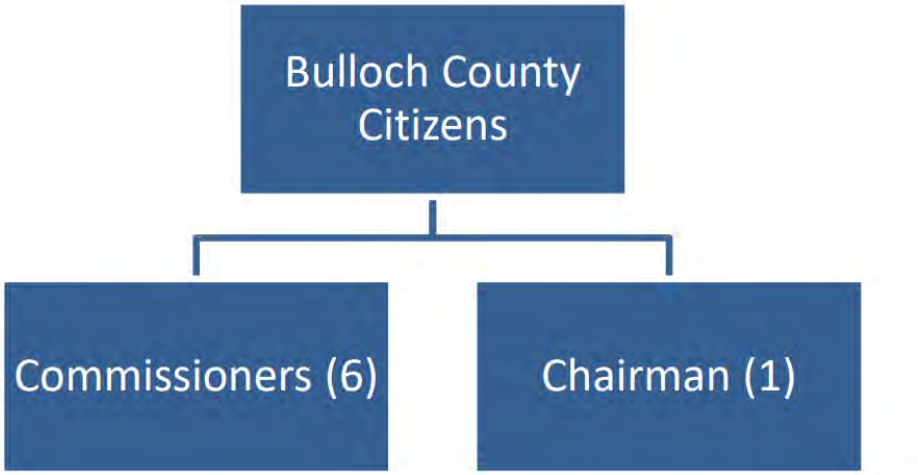
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Work Sessions Attended | 3 | 3 | 3 | 10 | 15 | County Commission | 1 |
| Regular-called Meetings | 11 | 23 | 19 | 24 | 24 | County Commission | 1 |
| Special-called Meetings | 3 | 4 | 5 | 5 | 5 | County Commission | 1 |
| Training Hours | 18 | 0 | 47 | 20 | 40 | County Commission | 1 |
| Resolutions Passed | 14 | 18 | 31 | 20 | 30 | County Commission | 1 |
| Ordinances Passed/Revised | 3 | 2 | 3 | 3 | 3 | County Commission | 1 |
| Executive Sessions | 9 | 11 | 11 | 11 | 15 | County Commission | 1 |
| | | | | | | | |

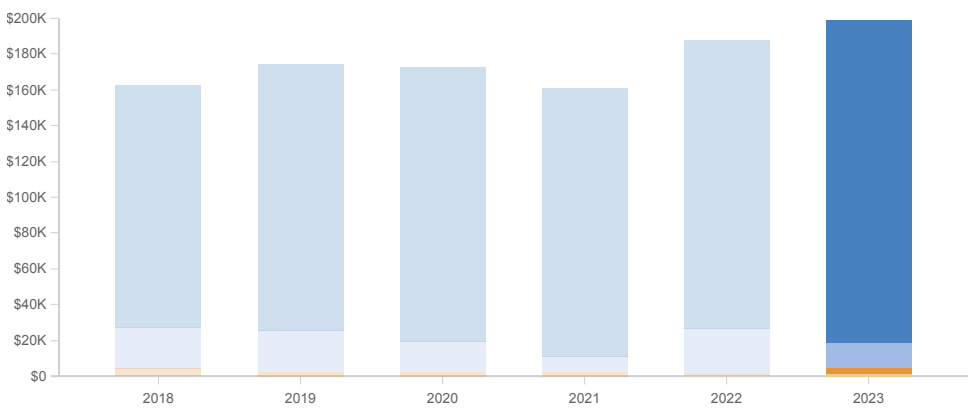
## Organization Chart




# Expenditure Trends Report

**County Commission**

Data Updated Aug 11, 2023, 4:18 AM




**$198,941.56**

Expenses in 2023

# Budget

**County Commission**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $149,953 | $161,299 | $180,481 | $183,816 | $232,242 |
| **Purchased/Contracted Services** | $8,689 | $24,972 | $14,582 | $22,365 | $24,196 |
| **Supplies and Materials** | $2,273 | $1,202 | $2,682 | $2,550 | $2,550 |
| **Interfund/Interdepartmental Charges** | $0 | $301 | $1,196 | $1,242 | $1,313 |
| **TOTAL** | **$160,914** | **$187,774** | **$198,942** | **$209,973** | **$260,301** |

# County Manager

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

For FY 2024, the County Manager will have a strategic focus on **Managing Growth and Change** and **Enhancing Service Delivery**.





## Objectives

The specific targets we plan to work toward in order to achieve our strategic goal of Managing Growth and Change are:

- To plan for succession by adding new positions
- To increase the quality and frequency of management to department communications

- To invest time in briefing the Board of Commissioners in open work sessions  to assist them in making informed decisions revolving around growth and change,
- To update Master Planning documents that will provide guidance on managing growth in several different facets

To help Enhance Service Delivery, the County Manager plans to focus on:

- Providing opportunities for leadership development of existing employees
- Implementing capital infrastructure improvements to make facilities more accessible and enjoyable

The FY 2024 budget was reduced by removing the telephone line item that will be placed in Government Buildings budget and deducting a professional services contract that will be allocated out to all departments rather than paid for completely by the County Manager department.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Plan for succession by adding new positions | # of new positions added | 23 | 41 | 1 |
| Increase management to department communications | # of department head meetings | 24 | 26 | 1 |
| Invest time briefing the Board of Commissioners in open work sessions | # of work sessions | 10 | 12 | 1 |
| Update Master Planning documents | # of master plans updated | 1 | 2 | 1 |
| Provide opportunities for leadership development of existing employees | # of employees that completed a Leadership Pro... | 24 | 25 | 1 |
| Improve capital infrastructure to make facilities more accessible and enjoyable | # of infrastructure improvements | 28 | 34 | 1 |
| | | | | |

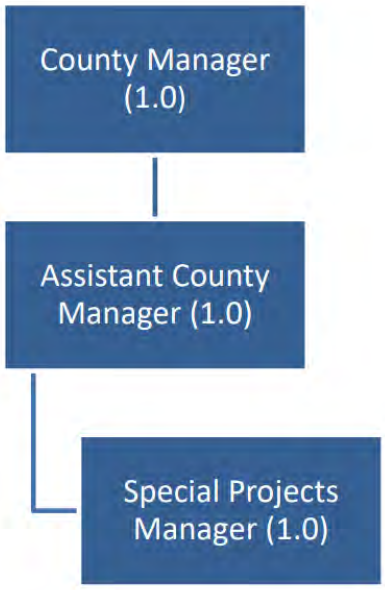
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Work Session Hours | 3 | 3 | 4 | 15 | 7 | County Manager | 1 |
| Regular-called Meetings | 11 | 23 | 24 | 24 | 24 | County Manager | 1 |
| Special-called Meetings | 3 | 4 | 5 | 7 | 6 | County Manager | 1 |
| Training Hours | 18 | 0 | 40 | 40 | 40 | County Manager | 1 |
| Ordinance Amendments | 3 | 2 | 2 | 3 | 2 | County Manager | 1 |
| Distinguished Budget Award Received | Yes | Yes | Yes | Yes | Yes | County Manager | 1 |
| Number of Press Releases | 3 | 3 | 5 | 7 | 10 | County Manager | 1 |
| | | | | | | | |

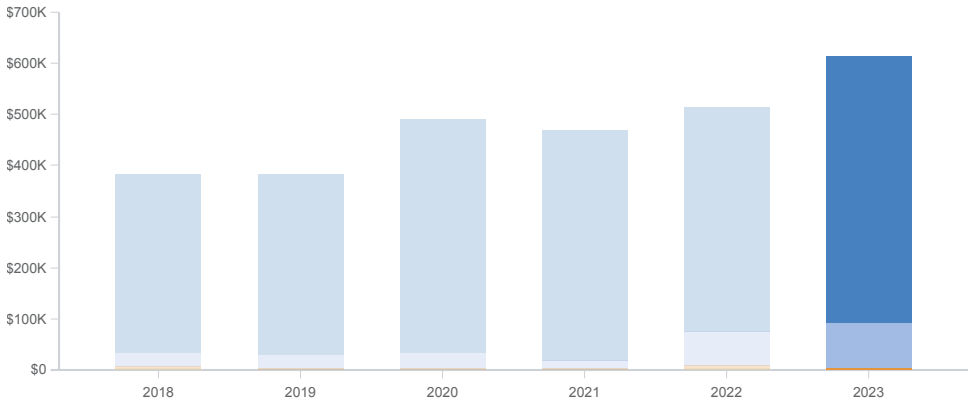
## Organization Chart




# Expenditure Trends Report

**County Manager**

Data Updated Aug 11, 2023, 4:18 AM




**$614,630.02**

Expenses in 2023

# Budget

**County Manager**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $453,134 | $440,100 | $523,689 | $497,364 | $554,701 |
| **Purchased/Contracted Services** | $14,569 | $67,788 | $88,330 | $81,685 | $24,125 |
| **Supplies and Materials** | $2,826 | $5,517 | $2,611 | $4,000 | $4,300 |
| **Capital Outlays** | $25 | $2,085 | $0 | $0 | $0 |
| TOTAL | **$470,554** | **$515,490** | **$614,630** | **$583,049** | **$583,126** |

Table of Contents

# Clerk of Board

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The strategic focus for the Clerk of the Board during FY 2024 will be **Enhancing Service Delivery**, **Promoting Engagement**, and **Encouraging Innovation**.







## Objectives

The following objectives are the specific targets we plan to work towards in order to achieve our strategic goals:

- Ensure timeliness, ease of access, and high quality responses to public inquiries and requests for information
- Ensure accessibility and transparency of meeting information by making meeting minutes and agendas available online
- Ensure meeting minutes are recorded and transcribed within two weeks
- Increase public engagement through promoting public comments at meetings

- Collaborate effectively with Commissioners in facilitating engagement opportunities and public involvement
- Promote and recruit committee member vacancies through social media and other means
- Obtain and record all approved contracts and track contract period dates to ensure complete records of action and elimination of waste
- Schedule meetings for various Commissioners with concerned citizens

The major expense for FY 2024 was for agenda management software, as well as additional training for the Clerk of the Board to obtain required certification.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Ensure timely, high-quality responses to public inquiries and requests for information | % of requests fulfilled within 3 business days of receipt | 0.7 | 0.85 | 1 |
| Ensure accessibility and transparency of meeting information | # of meeting agendas posted online (Calendar Year) | 64 | 70 | 1 |
| Ensure meeting minutes are recorded and transcribed within two weeks | % of minutes completed within two weeks | N/A | 0.9 | 1 |
| Increase public engagement through promoting public comments at meetings | % of public comments in open meetings (BOC and BOE) | 73 | 80 | 1 |
| Facilitate engagement opportunities and encourage public involvement | # of public engagement activities | 6 | 8 | 1 |
| Promote and recruit for committee vacancies through social media and other means | # of committee vacancies filled | 11 | 19 | 1 |
| Obtain and record all approved contracts and track contract period dates | # of new recorded contracts | N/A | 35 | 1 |
| Schedule meetings for various Commissioners with concerned citizens | # of meetings scheduled for Commissioners | 7 | 10 | 1 |
| | | | | |

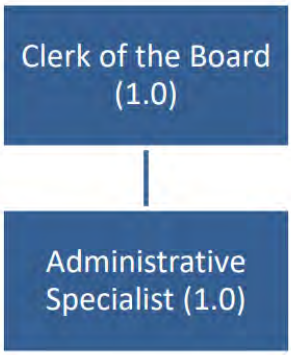
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Agendas Prepared | 52 | 57 | 63 | 53 | 64 | Clerk of the Board | 1 |
| Meeting Minutes Prepared | 60 | 71 | 73 | 61 | 88 | Clerk of the Board | 1 |
| Open Records Request Processed | 20 | 28 | 30 | 37 | 50 | Clerk of the Board | 1 |
| Executive Session minutues prepared | 9 | 11 | 11 | 11 | 15 | Clerk of the Board | 1 |
| Exhibits Recorded | 175 | 236 | 339 | 360 | 375 | Clerk of the Board | 1 |
| Staff training hours | 3 | 0 | 0 | 48 | 48 | Clerk of the Board | 1 |
| Work Sessions attended | 2 | 2 | 3 | 5 | 7 | Clerk of the Board | 1 |
| Open meetings attended | 60 | 71 | 73 | 61 | 88 | Clerk of the Board | 1 |
| | | | | | | | |

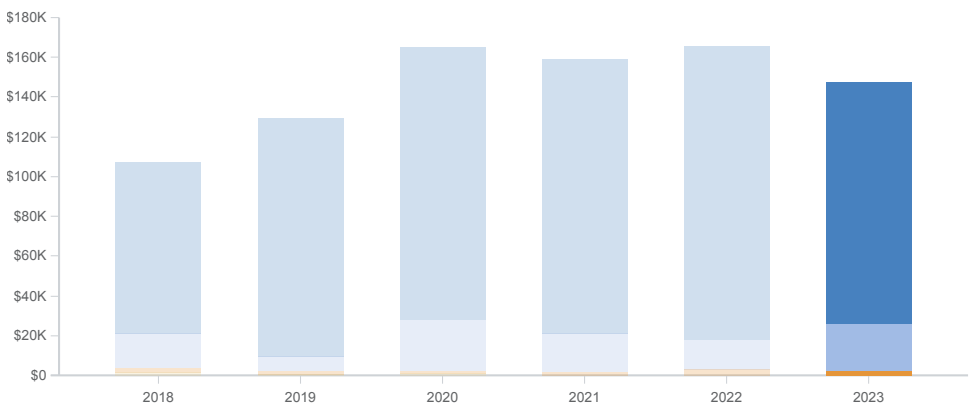
## Organization Chart




# Expenditure Trends Report

**Clerk of Board**

Data Updated Aug 11, 2023, 4:18 AM




**$147,716.02**

Expenses in 2023

# Budget

**Clerk of Board**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $138,124 | $147,411 | $121,898 | $155,317 | $139,823 |
| **Purchased/Contracted Services** | $19,390 | $14,965 | $23,676 | $18,120 | $12,979 |
| **Capital Outlays** | $0 | $0 | $0 | $0 | $25,686 |
| **Supplies and Materials** | $1,655 | $2,997 | $2,142 | $2,350 | $2,350 |
| TOTAL | **$159,169** | **$165,373** | **$147,716** | **$175,787** | **$180,837** |

# Elections

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

During FY 2024, the Elections and Registration Office will focus on **Promoting Engagement**, **Enhancing Service Delivery**, and **Managing Growth and Change**.







## Objectives

In order to meet our strategic goal of Promoting Engagement, the specific objectives we plan to implement are:

- To increase public engagement through education and transparency
- Engage public participation through digital notifications and content on the County's website and through local organizations to promote awareness in changes to election laws and voting procedures
- To engage the public by hosting election forums on voting laws, procedures, and equipment

We will Enhance Service Delivery by:

- Purchasing additional poll pads
- Assisting with a quicker delivery and collection of voting equipment

We will Manage Growth and Change by:

- Seeking a bigger operating facility that would allow for more parking and voting equipment storage

Due to various state mandates and changes in election laws, document processing for registration and elections have become overwhelming, creating the necessity for an additional employee. As such, an additional part time Registration Technician is included in the FY 2024 budget, on top of an additional full time Elections Assistant position that was previously approved but had not been filled. Many line items were increased in FY 2024 to accommodate next year's unusually busy election season including equipment maintenance, software maintenance, rentals (for each election), postage, advertising, supplies/materials, and election supplies.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Increase public engagement through education and transparency | # of public speaking events at local civic organizati... | 3 | 5 | 1 |
| Purchase additional poll pads | # of additional poll pads purchased | 10 | N/A | 1 |
| Ease physical strain and decrease time for setting up & breaking down equipment | # of voter hubs purchased | 52 | N/A | 1 |
| Seek a bigger operating facility | New facility located? | N/A | Yes | 1 |
| Create a Facebook page to update and educate voters | When was the page implemented | N/A | 2024-01-01 | 1 |
| Engage public by hosting election forums on voting laws, procedures, and equipment | # forums hosted | 2 | 3 | 1 |
| | | | | |

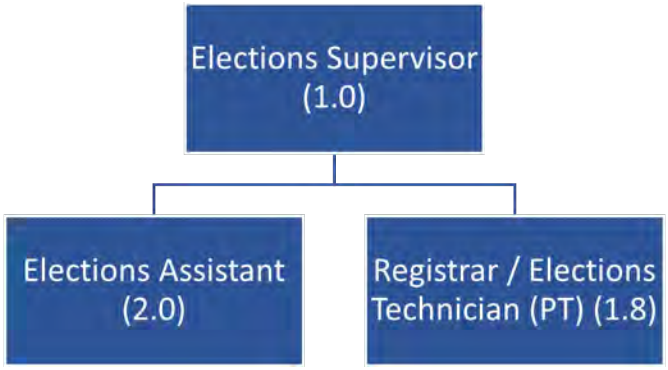
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Elections (municipal / countywide) | 1/1 | 3/0 | 0/4 | 2/0 | 0/5 | Elections | 1 |
| Active Voters* | 44201 | 45234 | 45160 | 46657 | 50000 | Elections | 1 |
| Inactive Voter | | | 4864 | 4760 | n/a | Elections | 1 |
| Total Voters | | | 50024 | 51417 | 52000 | Elections | 1 |
| Data Entry monthly total | | | 3089 | 3100 | 4500 | Elections | 1 |
| Early Voting* | 20.6 | 19.09 | 0.15 | n/a | 0.2 | Elections | 1 |
| Election Day Voting* | 13.3 | 17.02 | 0.18 | n/a | 0.23 | Elections | 1 |
| % Voter Turnout | | 47.07 | 0.23 | n/a | 0.5 | Elections | 1 |
| Officer Training hours | | | 24 | 24 | 30 | Elections | 1 |
| Absentee Ballots Received | | | | n/a | | Elections | 1 |
| # Precincts | | 16 | 16 | 5/0 | | Elections | 1 |
| # of Voting Units (Touchscreen) | | | 182 | 32 | | Elections | 1 |
| # of Electronic Poll Books (Check-in) | | | 51 | 20 | | Elections | 1 |
| Conduct trainings for Voter Registration Agents (... | | | 20 | 10 | 48 | Elections | 1 |
| Conduct voter outreach events that engage citize... | | | 3 | 2 | 4 | Elections | 1 |
| | | | | | | | |

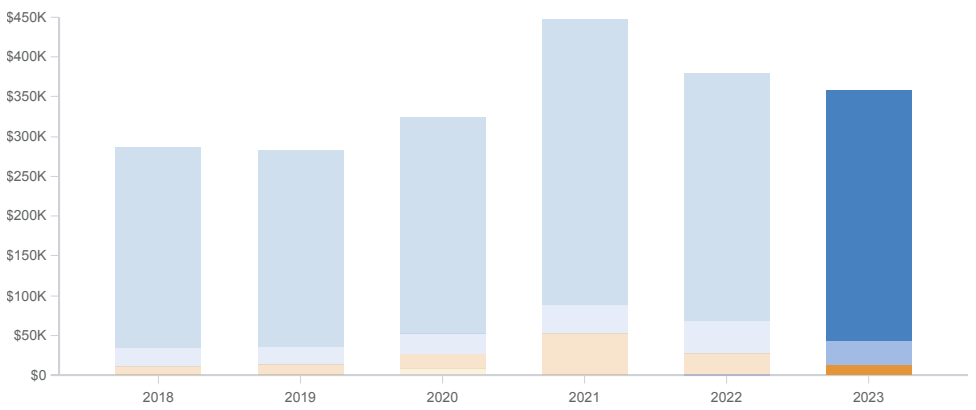
## Organization Chart




## Expenditure Trends Report

**Elections Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$358,429.59**

Expenses in 2023

# Budget

**Elections Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $360,714 | $310,948 | $314,684 | $308,863 | $406,140 |
| **Purchased/Contracted Services** | $34,549 | $40,637 | $32,491 | $35,935 | $55,037 |
| **Supplies and Materials** | $52,506 | $26,596 | $11,254 | $22,400 | $29,400 |
| **Debt Service** | $0 | $1,000 | $0 | $0 | $0 |
| TOTAL | **$447,769** | **$379,181** | **$358,430** | **$367,198** | **$490,577** |

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# Finance

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The Finance Department exists 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.

The Finance Department is responsible for the Accounts Payable, Payroll, Purchasing, and Treasury Management functions as well accounting for and reporting all financial transactions. We also manage the budget process and work with an independent auditor to prepare the audited Annual Comprehensive Financial Report.

## Strategic Goals

For FY 2024, the Finance Department will strategically focus on **Promoting Engagement** and **Fostering Stewardship**.





## Objectives

Some specific objectives we will work toward in order to achieve our strategic goal of Promoting Engagement will be:

- To increase communication with County departments/offices and the public
- To provide accurate and timely financial reports to Commissioners and County Departments

- To improve the quality of financial information provided to the public to help citizens better understand what funding sources are used for various purposes and how tax dollars are spent

In order to Foster Stewardship, the Finance Department will:

- Hold all County employees accountable for following policies with regard to purchasing, p-cards, and fuel cards
- Provide training to educate and remind County employees about all purchasing policies and why they are important

In FY 2024, professional services increased to accommodate the continuing retainer for the current financial advisor. The advisors offer expert guidance on a myriad of financial issues. Software maintenance will experience inflationary increases but is crucial to maintain as it includes 3 software packages upon which we rely. Travel and education/training are increased to encourage staff to attend additional finance training and to reinstate pre-COVID funding. Advertising also increased to assist with budget hearing and other finance related state mandated ads. The bank fee was reduced substantially due to changes in our banking relationships that have led to much lower fees. Accounts with higher monthly management fees will be closed.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Receive GFOA Distinguished Budget Presentation Award | Was it awarded? | Yes | Yes | 1 |
| Receive GFOA Award for Excellence in Financial Reporting | Was it awarded? | Yes | Yes | 1 |
| Receive a clean audit report with zero findings | # of Audit Findings | 0 | 0 | 1 |
| Maintain a healthy financial condition with a high bond rating | Bond Rating - Moody's | N/A | N/A | 1 |
| Maintain a healthy financial condition with a high bond rating | Bond Rating - Standard & Poor's | N/A | N/A | 1 |
| Send out monthly financial reports by the 15th of the following month | % of months we succeeded | 0.3333 | 0.75 | 1 |
| Complete bank reconciliations within 30 days following the end of the month | % of months we succeeded | 1 | 1 | 1 |
| Review P-card transactions & receipts within 30 days of the end of each billing cycle | % of months we succeeded | 1 | 1 | 1 |
| | | | | |

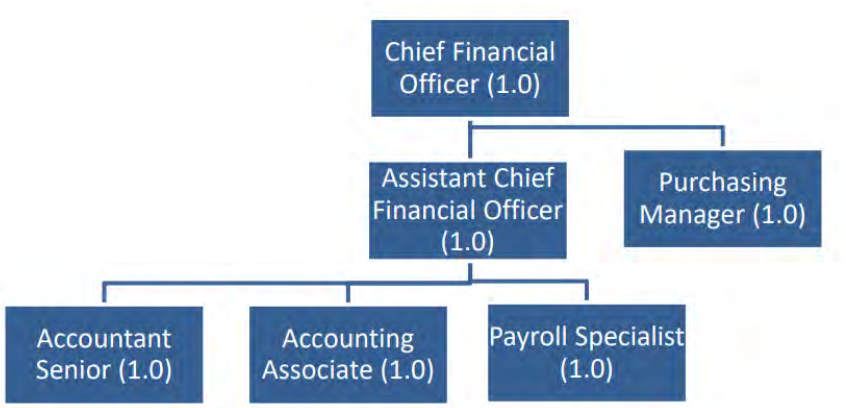
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| # of AP Checks Issued | 7376 | 5797 | 5613 | 5600 | 6000 | Finance | 1 |
| # of EFT Checks Issued | 492 | 512 | 472 | 500 | 500 | Finance | 1 |
| # of Payroll Checks Issued | 19306 | 17376 | 19497 | 22400 | 24000 | Finance | 1 |
| # of Purchase Orders Issued | 282 | 285 | 353 | 400 | 425 | Finance | 1 |
| # of Issued PO's still open | 0 | 0 | 0 | 0 | 0 | Finance | 1 |
| P-Card purchasing volume | 819179.57 | 834416.99 | 1300377.58 | 1395000 | 1400000 | Finance | 1 |
| # of Training classes conducted for other depart... | 0 | 0 | 0 | 2 | 4 | Finance | 1 |
| Assets Added | 193 | 140 | 173 | 175 | 175 | Finance | 1 |
| Staff Training Hours Completed | 93.9 | 87.2 | 262 | 489 | 375 | Finance | 1 |
| | | | | | | | |

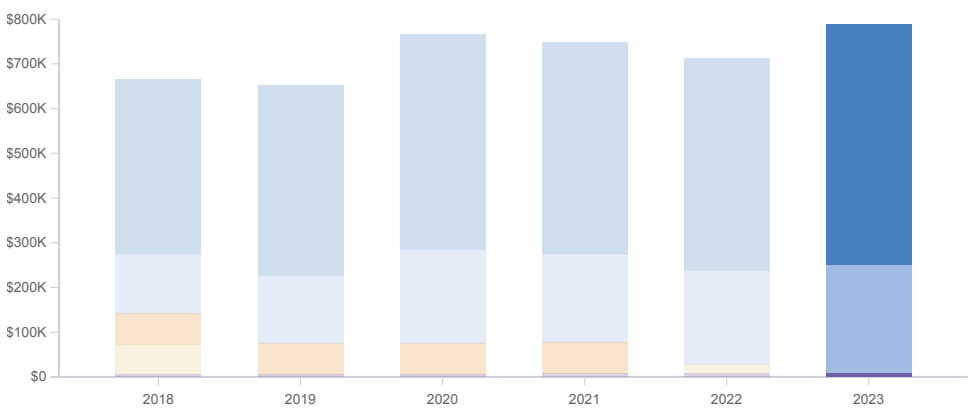
# Organization Chart




# Expenditure Trends Report

**Finance**

Data Updated Aug 11, 2023, 4:18 AM




**$787,507.35**

Expenses in 2023

# Budget

**Finance**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $470,552 | $475,218 | $537,593 | $520,071 | $572,332 |
| **Purchased/Contracted Services** | $200,594 | $208,267 | $243,789 | $238,195 | $286,208 |
| **Debt Service** | $69,533 | $1,662 | $0 | $0 | $0 |
| **Supplies and Materials** | $7,728 | $7,592 | $6,125 | $7,000 | $7,000 |
| **Capital Outlays** | $0 | $19,672 | $0 | $0 | $0 |
| **TOTAL** | **$748,408** | **$712,411** | **$787,507** | **$765,266** | **$865,540** |

# Attorney

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Department Description

The County Attorney's role is 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

The County Attorney's strategic goals  for FY24 are to **Enhance Service Delivery** and **Manage Growth and Change**.





## Objectives

Toward the goal of Enhancing Service Delivery, the County Attorney will implement the following objectives:

- To adopt bylaws and other policies and procedures for the Board of Elections
- To complete amendments to alcohol ordinance and zoning ordinance to accommodate passage of a referendum on package sales of distilled spirits
- To approve a "tethering" amendment to the animal control ordinance

In an effort to Manage Growth and Change, the County Attorney plans to:

- Acquire right of way for Hightower Road and Josh Smith Road paving projects
- Complete acquisition of property for runway protection at the Airport
- Complete the acquisition of well sites for a water system in southeastern Bulloch County

FY 2024 includes an increase in books/periodicals and professional services to stay abreast of the latest laws and amendments.

# Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Adopt bylaws and other policies and procedures for Board of Elections | Bylaws and policies/procedures adopted? | N/A | Yes | 1 |
| Complete ordinance amendments to accommodate packagae sales of distilled spirits | Amendments completed? | N/A | Yes | 1 |
| Acquire right-of-way for Hightower Road and Josh Smith Road paving projects | Right-of-way acquired? | N/A | Yes | 1 |
| Approval of "tethering" amendment to animal control ordinance | "Tethering" amendment approved? | N/A | Yes | 1 |
| Complete acquisition of property for runway protection at Airport | Property acquisition completed? | N/A | Yes | 1 |
| Complete acquisition of well sites for water system in southeastern Bulloch County | Property acquisition completed? | N/A | Yes | 1 |
| | | | | |

# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Contracts, Lease and Other Agreements | 218 | 225 | 236 | 237 | 229 | 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 | 220 | 227 | 222 | 221 | Attorney | 1 |
| Litigation Notices Received | 12 | 15 | 13 | 10 | 12 | Attorney | 1 |
| Open Records Requests | 47 | 50 | 54 | 55 | 75 | Attorney | 1 |
| Research Items | 237 | 250 | 221 | 219 | 232 | Attorney | 1 |
| | | | | | | | |

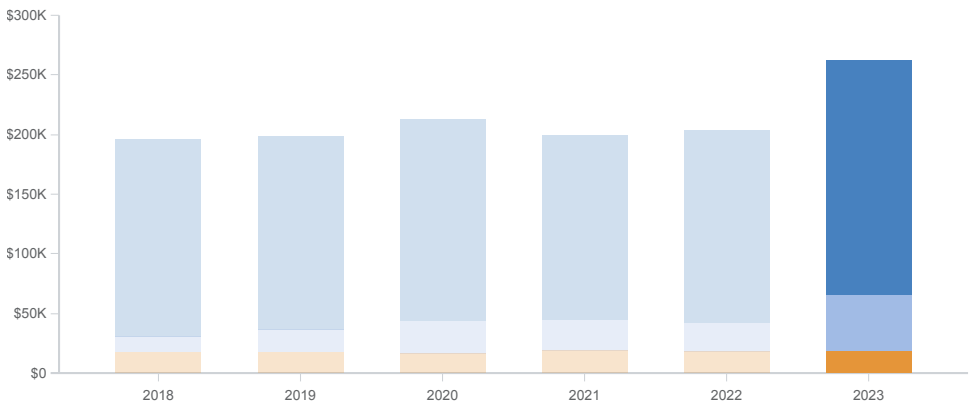
# Organization Chart




# Expenditure Trends Report

**Attorney**

Data Updated Aug 11, 2023, 4:18 AM




**$262,556.69**

Expenses in 2023

# Budget

### Attorney Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $153,957 | $161,162 | $197,265 | $171,161 | $211,388 |
| **Purchased/Contracted Services** | $25,322 | $23,605 | $46,839 | $29,640 | $35,160 |
| **Supplies and Materials** | $19,271 | $18,512 | $18,452 | $17,450 | $19,950 |
| TOTAL | **$198,550** | **$203,279** | **$262,557** | **$218,251** | **$266,498** |

# Human Resources

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

For FY 2024, the Human Resources Department plans to focus on **Encouraging Innovation** and **Promoting Engagement**.





## Objectives

The specific objective we plan to work toward in order to achieve our goal of Encouraging Innovation is to:

- Streamline the personnel actions process. We will research, develop, and implement a decentralized personnel actions process to reduce paper, establish an electronic workflow and eliminate data entry. To

accomplish this, we plan to create and implement automated Personnel Action Form generation through our Enterprise Resource Planning system to eliminate the need for manual creation of a form for the personnel files. We will then train supervisors on HR-related technology and software so that they can initiate personnel actions directly within the software system.

We plan to Promote Engagement by improving employee retention, increasing employee participation in HR training initiatives, and improving employee satisfaction with the County's benefits package. Some actions that we will put in place toward these goals include:

- Offering a wider variety of training that will appeal to employees' professional and personal development needs
- Increasing communication to ensure that employees understand and are equipped to take advantage of their benefits
- Conducting strategic employee surveys and interviews to gauge satisfaction, invite feedback, and identify unmet needs

Bulloch County's strategic plan, as well as the HR's mission statement includes a commitment to workplace safety and risk reduction. The department is committed to this mission but current staffing levels and competing priorities don't allow sufficient focus on risk management-related initiatives. The number of full time employees has grown by 22% since FY 18, and more growth is anticipated. The upward trend in our workers' compensation is cause for concerns and our property and liability claims are higher than the ACCG average. As our organization continues to grow, it becomes more and more important to dedicate resources specifically for the purposes of risk education, hazard mitigation, and claims investigators/management. Progress in these areas will reduce costs, and, more importantly, will help protect employees from injury. As such, FY 2024 includes 1 full time Risk Management Technician to assist with such activities.

Additionally, Bulloch County invested in a Management Development Program to prepare employees for leadership opportunities. In FY 2024, other purchased services increased to continue the program and add DEI training. As growth occurs, the County is in need of a long-term workforce plan. Professional services is increased for engagement of a consultant to begin the process. Small equipment will increase to accommodate new personnel.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Streamline personnel actions process | # decentralized personnel actions generated | NA | 25 | 1 |
| Improve employee retention | Employee turnover rate | 0.18 | 0.16 | 1 |
| Increase employee participation in HR training initiatives | # training hours delivered | Not tracked | 500 | 1 |
| Improve employee satisfaction with benefits package | Net Promoter Score - Employee Survey | NA | 30 | 1 |

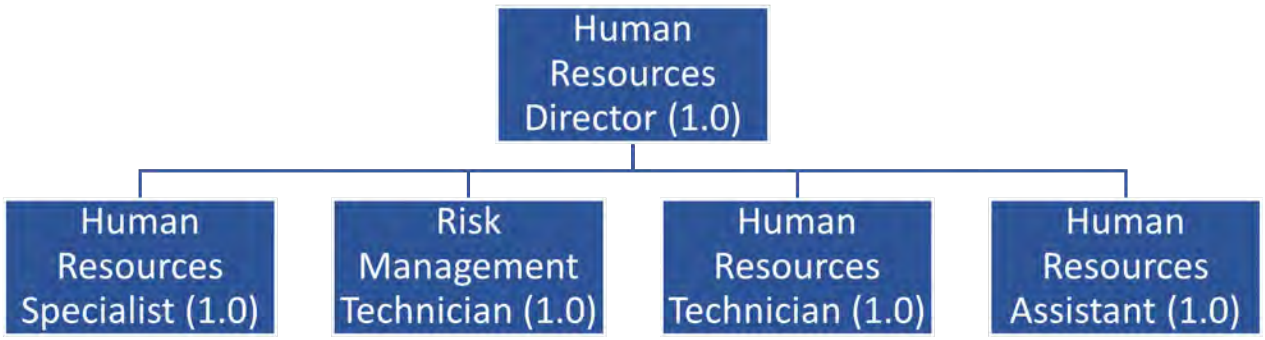
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Count |
|---|---|---|---|---|---|---|
| # of Jobs Posted | NA | 108 | 100 | 103 | 115 | 1 |
| # of Job Applicants | NA | 1406 | 1500 | 2500 | 2500 | 1 |
| Turnover Rate (Full-time employees) | 0.103 | 0.144 | 0.154 | 0.18 | 0.16 | 1 |
| New Hire 90 Day Failure (Separation) Rate - FT | 0.06 | 0.091 | 0.094 | 0.105 | 9.0% | 1 |

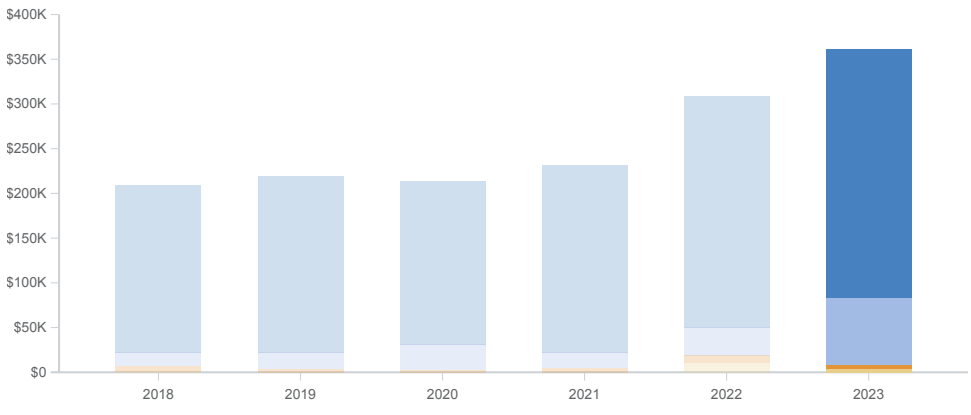
# Organization Chart




# Expenditure Trends Report

**Human Resources**

Data Updated Aug 11, 2023, 4:18 AM




**$361,793.95**

Expenses in 2023

# Budget

**Human Resources Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $208,641 | $259,765 | $278,694 | $283,469 | $376,425 |
| **Purchased/Contracted Services** | $18,088 | $30,921 | $74,790 | $81,640 | $349,598 |
| **Supplies and Materials** | $4,557 | $7,521 | $4,462 | $14,850 | $17,850 |

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| TOTAL | $231,286 | $298,207 | $357,946 | $379,959 | $743,873 |

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# Tax Commissioner

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The Tax Commissioner's Office strategic focus for FY 2024 will be on **Fostering Stewardship.**



## Objectives

Some actions that we will take to foster stewardship are as follows:

- To continue achieving excellent customer service for our rising number of citizens,
- To complete all services without adding additional staff this year outside of already budgeted positions
- To continue to achieve high collection rates as we always have to keep those rates high
- To increase our collaboration with the Tax Assessors to clean up issues with Personal Property and Mobile Homes

During FY 2023, the Tax Commissioner's office purchased new software to replace an outdated, unserviceable AS400 system. FY 2024 reflects the annual support for the new software. There are no additional increases.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| To continue achieving excellent customer service for our rising # of citizens | Google Reviews | 4 stars or higher | 4 stars or higher | 1 |
| Maintain level of service without adding additional staff positions | Additional Staff Members Hired | 0 | 0 | 1 |
| Continue to achieve high collection rates as we always have to keep those rates high | % of tax collected | 99 | 99 | 1 |
| Educate taxpayers on how to stay out of tax sale situations | % of properties going to tax sale | less than 1% | less than 1% | 1 |

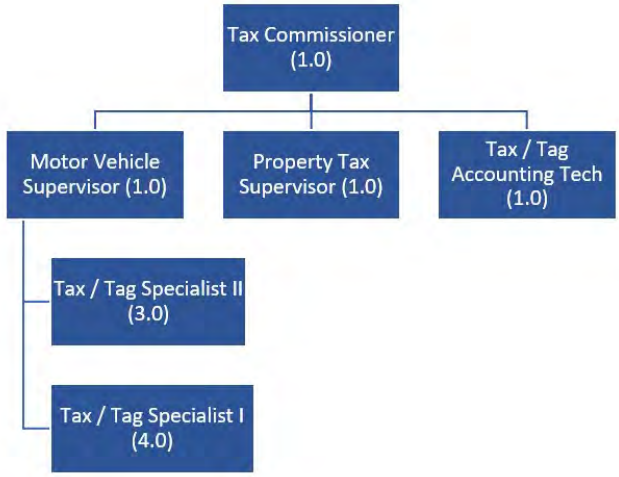
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimate: | Department | Count | Buc |
|---|---|---|---|---|---|---|---|---|
| Total DRIVES Transactions Performed in O... | 84818 | 85978 | 85919 | 87000 | 87500 | Tax Commissioner | 1 | |
| % Collected – Real and Personal Property | 99.28% (20 bills) | 99.53% (21 bills) | 97.45% (22 bills) | 0.99 | 0.99 | Tax Commissioner | 1 | |
| Total Real and Personal Property Tax to Co... | 43,759,803 (201... | 45,265,290 (20... | 46,705,526 (20... | 51,992,158 (2... | 60,000,000 (2023 est) | Tax Commissioner | 1 | |
| Total Revenue from all Sources Collected | 57,300,000 (FY20) | 61,432,526 (FY... | 62,448,880 (FY... | 68,500,000 (F... | 75,000,000 (estimate) | Tax Commissioner | 1 | |
| Property tax online bill transactions | | 2,617 (FY21) | 3,410 (FY22) | 3,900 (FY23 es... | 4000 | Tax Commissioner | 1 | |
| DRIVES e-services processed | | 10919 | 11916 | 13500 | 14500 | Tax Commissioner | 1 | |
| Titles processed | | 13679 | 13159 | 12825 | 12800 | Tax Commissioner | 1 | |
| # of Property Tax Bills Sent (Real & Person... | 33,558 (20 bills) | 33,996 (21 bills) | 34,409 (22 Bills) | 35,193 (23 esti... | 36,000 (FY24 Estimate) | Tax Commissioner | 1 | |
| # of Mobile Home Bills Sent | 4,036 (2021) | 4,097 (2022 bills) | 4,144 (2023 bills) | 4200 | 4200 | Tax Commissioner | 1 | |
| | | | | | | | | |

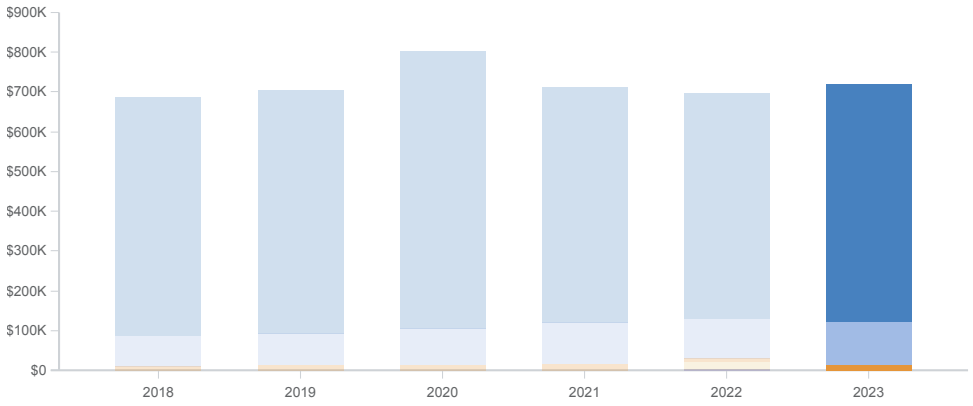
## Organization Chart




# Expenditure Trends Report

**Tax Commissioner**

Data Updated Aug 11, 2023, 4:18 AM




**$719,469.62**

Expenses in 2023

# Budget

**Tax Commissioner Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $593,600 | $566,311 | $599,074 | $671,588 | $731,577 |
| **Purchased/Contracted Services** | $104,511 | $99,252 | $108,150 | $116,070 | $135,090 |
| **Supplies and Materials** | $13,494 | $9,566 | $12,246 | $15,125 | $15,125 |
| **Capital Outlays** | $1,095 | $18,850 | $0 | $0 | $0 |
| **Debt Service** | $0 | $1,578 | $0 | $0 | $0 |
| TOTAL | **$712,700** | **$695,558** | **$719,470** | **$802,783** | **$881,792** |

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# Tax Assessor

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

For FY24, the Tax Assessor's strategic goals are focused on **Managing Growth and Change**.



# Objectives

In keeping with our strategic focus on managing growth during FY 2024 and into the future, we will take the following actions:

- Complete all property transfers, mapping, and listing of property in a timely manner that will allow for adequate review of all data
- Review personal property accounts through in-house and out sourced audits every three years
- Perform timely review and resolution of all property tax appeals

The Tax Assessor's office has experienced increased demands for measuring, listing, and reviewing of property for the current growth, while planning for expected growth. 1 additional full time Property Appraisal Trainee is included in FY 2024 budget, as well as the related equipment, supplies, software licenses, etc. State mandated education has made same-day travel impossible. As such, education and travel expenses have increased. Inflationary adjustments have been made in FY 2024 for software and technical services used in digest preparation. Professional services for rural land reevaluation were increased by the vendor and is also reflected in the budget.

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Complete all property transfers, mapping, and listing of property by March 1st | % of data changes completed by March 1 | 1 | 1 | 1 |
| 3 year review of personal property accounts through in-house and out sourced audits | % personal property audits/reviews completed | 0.3 | 0.3 | 1 |
| Timely review and resolution of all property tax appeals | % of appeals resolved annually | 1 | 1 | 1 |
| | | | | |

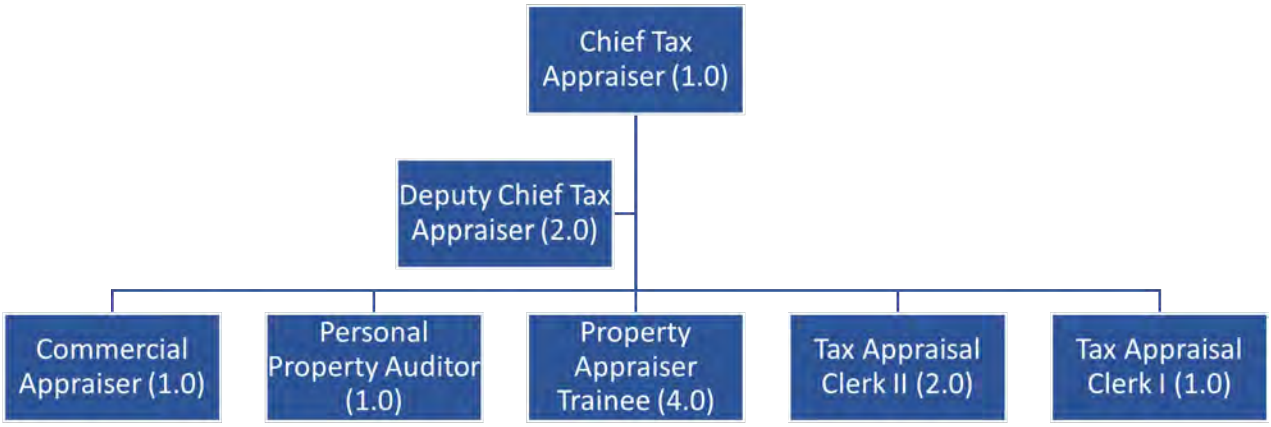
# Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Parcel Count Real Property | 31968 | 32335 | 32887 | 33400 | 34500 | Tax Assessor | 1 | 2024 |
| New Home Construction (Year added to Digest) | 403 | 412 | 555 | 480 | 525 | Tax Assessor | 1 | 2024 |
| Net M%O Digest Value (40%) | 215205... | 225310... | 252000... | 300000... | | Tax Assessor | 1 | 2024 |
| Total Field checks by Vehicle | 2552 | 2986 | 3504 | 3000 | 3000 | Tax Assessor | 1 | 2024 |
| Reviews utilizing Pictometry (Complies with IAAO ... | 10260 | 10650 | 9875 | 14852 | 18550 | Tax Assessor | 1 | 2024 |
| Website Visits | 420985 | 494081 | 568000 | 477600 | 450000 | Tax Assessor | 1 | 2024 |
| Conservation Use and Specialized Assessment P... | 2982 | 3033 | 3063 | 3048 | 3050 | Tax Assessor | 1 | 2024 |
| Appeals heard above BOA level | 209 | 151 | 325 | 119 | 100 | Tax Assessor | 1 | 2024 |
| Discovered but unreturned Personal Property Val... | 32107825 | 2320000 | 3100000 | 8502508 | 3500000 | Tax Assessor | 1 | 2024 |
| Personal Property Return Forms mailed/Process... | 2643/19... | 1.2825 | 2672/2... | 3167/22... | 3000/2100 | Tax Assessor | 1 | 2024 |
| | | | | | | | | |

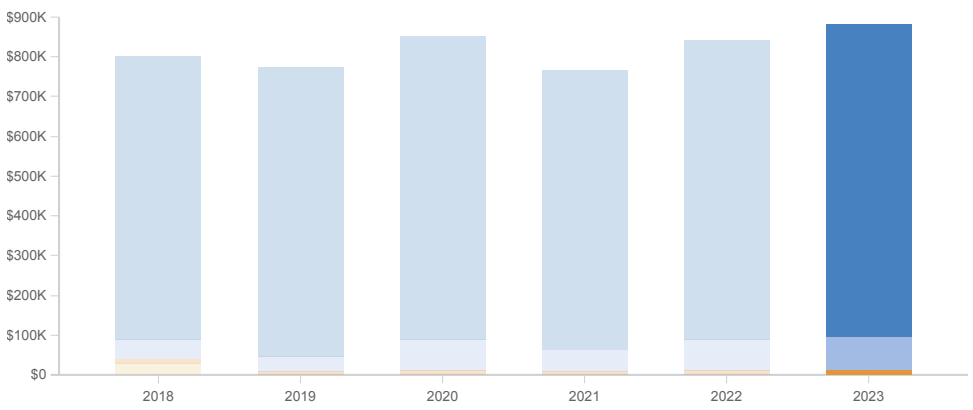
# Organization Chart




# Expenditure Trends Report

**Tax Assessor**

Data Updated Aug 11, 2023, 4:18 AM




**$882,729.26**

Expenses in 2023

# Budget

**Tax Assessor Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $702,951 | $753,576 | $788,883 | $804,222 | $1,000,171 |
| **Purchased/Contracted Services** | $54,814 | $77,986 | $83,260 | $56,833 | $125,739 |
| **Supplies and Materials** | $8,137 | $11,326 | $10,587 | $11,310 | $12,800 |
| **Capital Outlays** | $0 | $0 | $0 | $7,300 | $0 |
| TOTAL | **$765,902** | **$842,888** | **$882,729** | **$879,665** | **$1,138,711** |

# Geographic Information System

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The mission of GIS is to provide high quality spatial data of the infrastructure and assets of Bulloch County. The office will produce the data and maps in a formative and interactive way to help the departments and citizens of Bulloch County make decisions for the improvement and efficiency of better government.

## Department Description

The GIS department consists of 3 components. The first component is the addressing office, which handles issuing all new address, readdressing, and also updating the road centerline spatial layer. 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

The GIS office will have a strategic focus on **Encouraging Innovation** for FY24. We utilize technology to assist all County departments as needed and it is vital to our operations to stay on top of technology changes and advances in order to provide the best services possible to other departments and to citizens.



## Objectives

Our office will perform the following actions during FY 2024 and beyond as we encourage innovation among our staff:

- Utilize change detection technology to review all parcels throughout the County every three years to make sure that all structures are accurately reflected on the tax digest

- Update and maintain all spatial layers and other departmental applications that use GIS spatial files as needed.
- Upgrade addressing procedure and build an app that will allow citizens to apply for addresses and make payments online
- Work with all departments to build needed apps to help with their department needs.

FY 2024 budget reflects the reclassification of the GIS Technician/Mobile Home Appraiser to a GIS Analyst. This reclassification aligns the department for future growth that will be needed. In the last couple of years, the demand on the department has grown significantly. The County growth is leading to not only more spatial editing work, but also the need for more technical work such as creating applications to help other departments work more efficiently and smarter.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Review of all parcels in Bulloch County every three years | % of review completed each year | 0.44 | 0.56 | 1 |
| Update all spatial layers and other applications within two weeks | % of completion two weeks after data received | 0.9 | 0.9 | 1 |
| Complete addressing process daily for individuals / within a week for large complexes | % of addresses completed within target timeframe | 0.75 | 0.8 | 1 |
| Work with all departments to build needed Apps on a monthly basis | % of months we succeeded | 0.9 | 0.95 | 1 |

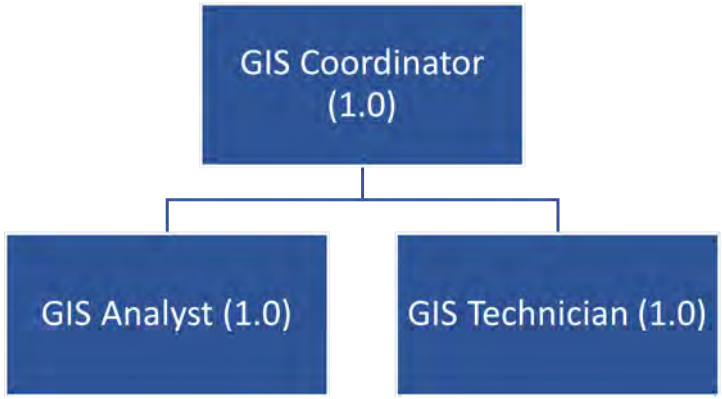
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Parcel Splits | 400 | 439 | 442 | 571 | 600 | GIS | 1 |
| Addresses Issued | 389 | 773 | 693 | 1062 | 1200 | GIS | 1 |
| Subdivisions Address Assignments | | 19 | 603 | 317 | 400 | GIS | 1 |
| Address Fees Collected | | 4189 | 6916.57 | 8623 | 9000 | GIS | 1 |
| GIS/Aerial Online Service Users/Viewers | | 43 | 50 | 50 | 50 | GIS | 1 |
| Digital Data Request | | 238 | 302 | 338 | 400 | GIS | 1 |
| Map and Data Sales | | 3600 | 1400 | 1400 | 1400 | GIS | 1 |
| Map Corrections | | 1317 | 1326 | 1213 | 1200 | GIS | 1 |
| Maps Produced | | 356 | 104 | 260 | 250 | GIS | 1 |
| Property Info Website Visits - annual | | 420468 | 520851 | 477453 | 500000 | GIS | 1 |
| Property Info Website Visits - daily | | 1151.97 | 1427 | 1308 | 1369 | GIS | 1 |
| Property Info Website data request - annual | | 7403829 | 8444007 | 8186641 | 8400000 | GIS | 1 |
| Property Info Website data request - per day | | 20284.46 | 23134 | 22429 | 23000 | GIS | 1 |
| Total Parcels in County | | 32445 | 32887 | 33418 | 3652 | GIS | 1 |
| Total Parcels reviewed for Change Detection | | 32445 | 442 | 14852 | 18566 | GIS | 1 |
| GIS Maps/Data Layers Created | | | | 0 | 1 | Planning and Zoning | 1 |
| | | | | | | | |

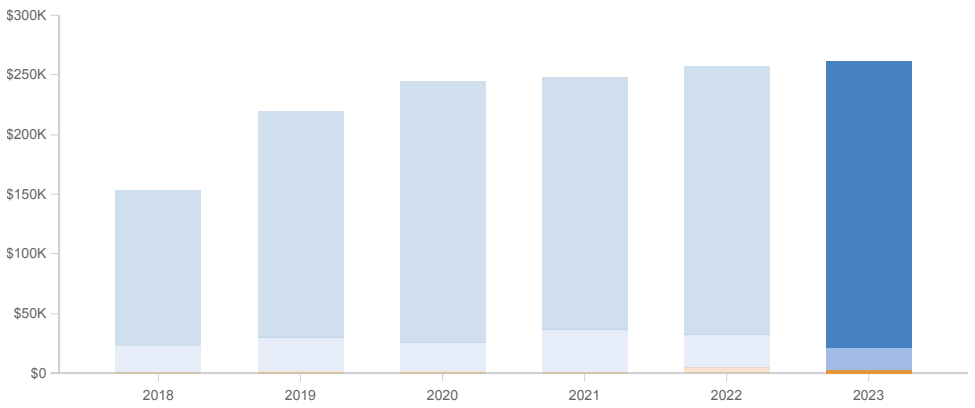
# Organization Chart




# Expenditure Trends Report

**GIS**

Data Updated Aug 11, 2023, 4:18 AM




**$261,461.84**

Expenses in 2023

# Budget

**GIS Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $211,576 | $225,155 | $240,898 | $237,109 | $259,076 |
| **Purchased/Contracted Services** | $35,497 | $28,380 | $18,046 | $35,150 | $74,296 |
| **Supplies and Materials** | $1,264 | $3,960 | $2,517 | $3,035 | $3,035 |
| TOTAL | **$248,337** | **$257,495** | **$261,462** | **$275,294** | **$336,407** |

# Risk Management

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

This department accounts 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

The Risk Management function has a strategic focus on **Prioritizing Safety.**



## Objectives

Some departmental objectives that relate to our strategic initiatives are:

- To improve attendance at safety committee meetings
- To reduce the frequency and severity of employee injuries
- To increase safety training opportunities for County employees

Bulloch County has experienced a 20% increase in automobile, liability, and property insurance premiums recently, which is reflected in FY 2024. Additionally, supplies and materials are increased for the purchase of 4 CPR/AED courses for employees as well as support for the Safety Committee initiatives (as required by insurance).

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Improve attendance at safety committee meetings | Attendance rate | 0.618 | 0.75 | 1 |
| Reduce the frequency and severity of employee injuries | # of employee injuries | 48 | 45 | 1 |
| Reduce the number of automobile claims | # of auto claims submitted to ACCG | 21 | 20 | 1 |
| | | | | |

## Workload Statistics

Data

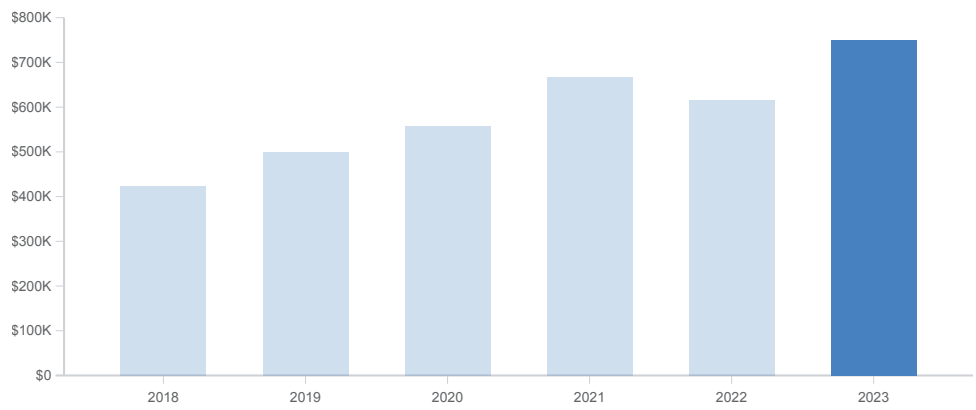
Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Count |
|---|---|---|---|---|---|---|
| # of Employee Injuries | 57 | 54 | 30 | 48 | 45 | 1 |
| Average Cost (Incurred) per Employee Injury | 6180 | 3318 | 11120 | 3000 | 3000 | 1 |
| # of County-Wide Safety Committee Mtgs | 4 | 4 | 4 | 4 | 4 | 1 |
| # of Property and Liability Claims | 49 | 64 | 40 | 44 | 40 | 1 |

## Expenditure Trends Report

**Risk Management**

Data Updated Aug 11, 2023, 4:18 AM




**$750,407.04**

Expenses in 2023

# Budget

**Risk Management Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $666,683 | $616,621 | $749,707 | $750,500 | $959,150 |
| **Supplies and Materials** | $0 | $0 | $700 | $1,500 | $3,000 |
| **TOTAL** | **$666,683** | **$616,621** | **$750,407** | **$752,000** | **$962,150** |

# Government Buildings

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

Building and Facilities strives to fulfill and exceed our maintenance and janitorial responsibilities and obligations while remaining a fiscally sound department. We are committed to providing high quality services while creating a cost-efficient, safe and productive work environment.

## 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. The mission is to maintain the appearance, structural integrity, safety and functionality of all county-owned buildings in a cost-effective manner.

## Strategic Goals

The Government Buildings department will focus on strategic objectives that will **Enhance Service Delivery**.



## Objectives

To Enhance Service Delivery, we will take action to:

- Decrease deferred building maintenance by performing preventive maintenance on public facilities and pursuing proactive, rather than reactive, maintenance and janitorial services.

Bulloch County Government Buildings manages and/or maintains more than 30 facilities. The department has operated with 1 Buildings & Facilities Director for well over a decade. Multiple new buildings and expansions have placed higher demand on the Government Buildings Department. As space becomes scarce for multiple

departments and further expansion becomes necessary, additional personnel is needed to help manage staff and facilities. As such, 1 full time Assistant Buildings & Facilities Manager is included in the FY 2024 budget. Over the past two years, the department has worked hard to put energy efficient measures in place to offer savings where possible. Electricity for FY 2024 was reduced as a result of those measures. County-wide telephone costs were moved from individual departments to this budget for FY 2024 to relieve administrative burden of accounts payable. Small equipment and uniforms increased to accommodate the additional personnel.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Perform regular monthly maintenance/janitorial building inspections | % of months completed | N/A | 1 | 1 |
| Pursue proactive not reactive maintenance and janitorial services | % of proactive maintenance completed | N/A | 1 | 1 |

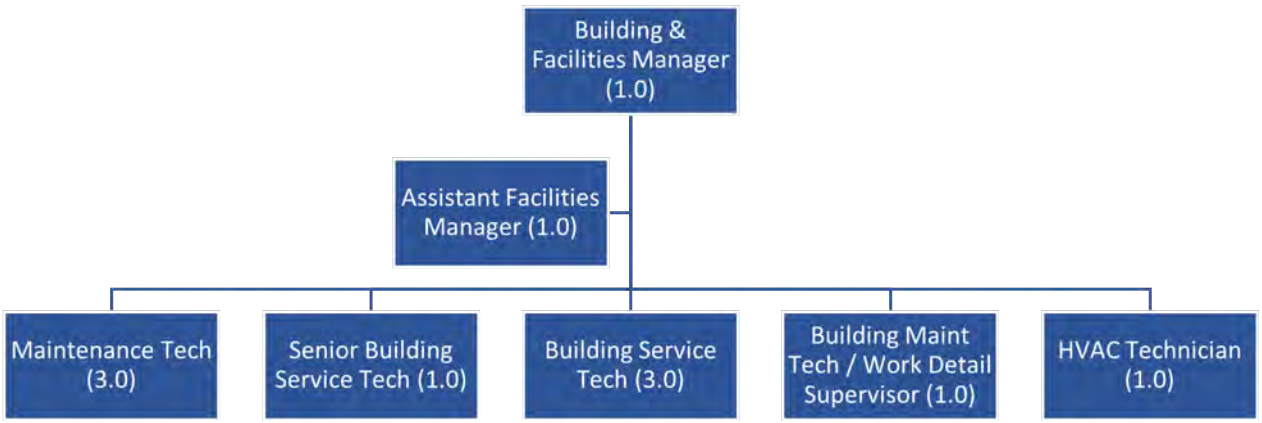
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| # of County Facilities Maintained | 167 | 167 | 167 | 167 | 167 | Government Buildings | 1 |
| County Facilities Gross Square Feet (GSF) | 737246 | 737246 | 737246 | 737246 | 737246 | Government Buildings | 1 |
| Total Work Orders | 372 | 500 | 900 | 505 | 450 | Government Buildings | 1 |
| Government Buildings - # of Facilities Maintained | 24 | 25 | 25 | 25 | 25 | Government Buildings | 1 |
| Government Buildings - Gross Square Feet (GSF) | 193327 | 193327 | 193327 | 193327 | 193327 | Government Buildings | 1 |
| Government Buildings - Maintenance Cost per GSF | 0.39 | 0.41 | 0.38 | 0.46 | 0.45 | Government Buildings | 1 |
| Government Buildings - Janitorial Services Provided GSF | 117380 | 117380 | 117380 | 117380 | 117380 | Government Buildings | 1 |
| Government Buildings - Janitorial Services Cost per GSF | 0.21 | 0.26 | 0.17 | 0.19 | 0.19 | Government Buildings | 1 |
| Government Buildings - Energy Cost per GSF | 1.47 | 1.34 | 1.3 | 1.32 | 1.32 | Government Buildings | 1 |
| Government Buildings - KWh usage | 1176822 | 1004429 | 985000 | 875000 | 900000 | Government Buildings | 1 |
| Government Buildings - # of Leased Facilities | 7 | 7 | 7 | 7 | 7 | Government Buildings | 1 |
| Government Buildings - Leased Space GSF | 72129 | 72129 | 72129 | 72129 | 72129 | Government Buildings | 1 |
| | | | | | | | |

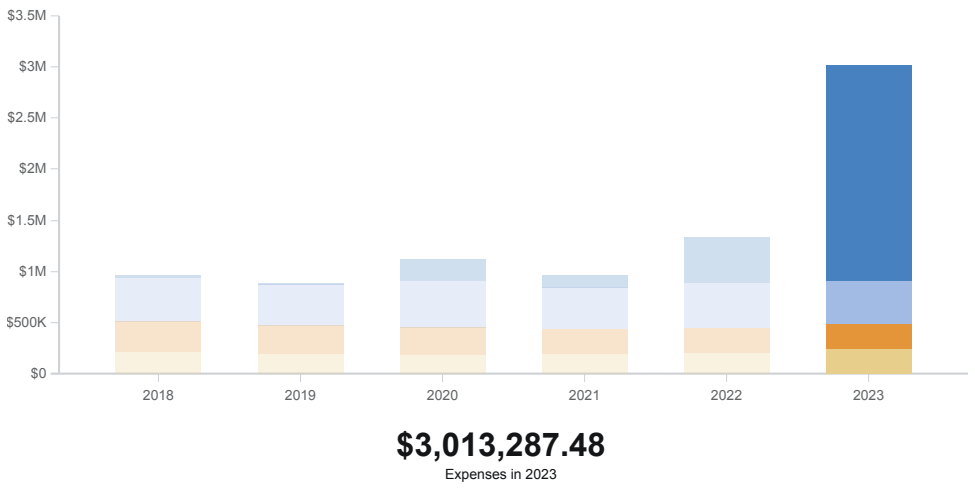
## Organization Chart




# Expenditure Trends Report

**Government Buildings**

Data Updated Aug 11, 2023, 4:18 AM




**$3,013,287.48**

Expenses in 2023

# Budget

**Government Buildings Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $399,876 | $445,926 | $419,997 | $608,715 | $743,026 |
| **Supplies and Materials** | $245,665 | $239,174 | $236,992 | $266,613 | $257,900 |
| **Purchased/Contracted Services** | $194,769 | $201,955 | $246,581 | $207,755 | $257,960 |
| TOTAL | **$840,309** | **$887,055** | **$903,571** | **$1,083,083** | **$1,258,886** |

Table of Contents

# Public Relations

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

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

## Department Description

The Public Relations department exists 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

During FY 2024, the Public Relations departments plans to implement strategies that will **Promote Engagement** and **Encourage Innovation**.





## Objectives

The specific targets we plan to work toward in achieving our goal of Promoting Engagement include:

- Ensuring information is easily assessible in a timely manner
- Gathering feedback through open dialogue with citizens
- Developing workforce to keep employees engaged and motivated
- Widening employee recruiting efforts to ensure a diverse candidate pool

To Encourage Innovation, we plan to:

- Use the existing software to the best of its ability to improve the effectiveness of the workflow process
- Train staff on work-related software
- Introduce up-to-date technology processes into our workflow across divisions

In FY 2024, software maintenance, small equipment, and purchased services increased to accommodate monthly subscription fees for graphics, technology, website maintenance, etc. These increases were offset by a significant reduction in awards/presentation which were previously increased to make up for awards ceremonies that were not held during COVID-19.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Ensure information is easily accessible in a timely manner | % of social media engagment to posts/press releases | 0.28 | 0.35 | 1 |
| Gather feedback through open dialogue with citizens | Measure social media stats (POSTS REACH) | 19000 | 21000 | 1 |
| Develop workforce to keep employees engaged and motivated | Click through rate of important emails | 625 | 1000 | 1 |
| Widen employee recruiting efforts to ensure diverse candidate pool | # applications received | 2459 | 3000 | 1 |
| Use existing software to maximize the effectiveness of the workflow process | % employee productivity inside software (>10%) | 0.15 | 0.25 | 1 |
| Training of staff on work-related software | # trainings provided | 0 | 2 | 1 |
| Introduce up-to-date technology processes into our workflow across divisions | % of devices within county that are up-to-date | 0.6 | 0.75 | 1 |
| | | | | |

## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Number of Social Media Platforms | 9 | 10 | 3 | 3 | 3 | Public Relations | 1 |
| Number of Social Media Followers | N/A | 93060 | 2616 | 3500 | 4000 | Public Relations | 1 |
| Number of Press Releases | 7 | 13 | 9 | 18 | 25 | Public Relations | 1 |
| | | | | | | | |

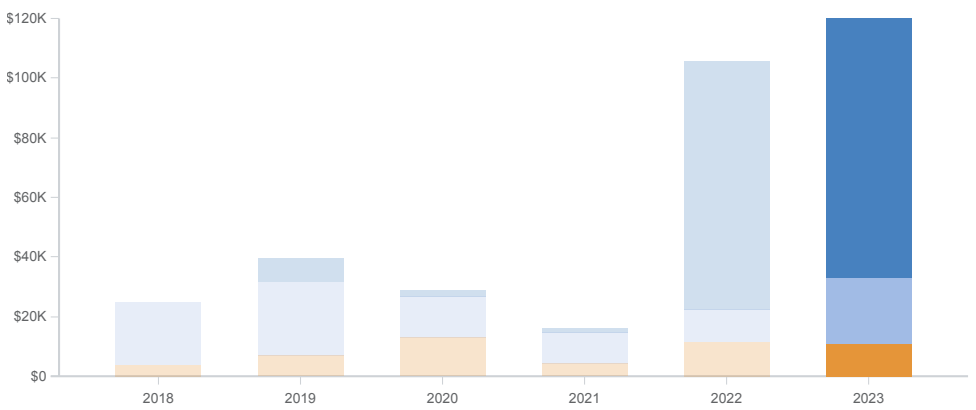
## Organization Chart



# Expenditure Trends Report

**Public Relations**

Data Updated Aug 11, 2023, 4:18 AM




**$119,960.30**

Expenses in 2023

# Budget

**Public Relations Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $1,601 | $83,506 | $87,131 | $87,000 | $92,929 |
| **Supplies and Materials** | $10,411 | $10,646 | $22,018 | $46,500 | $39,500 |
| **Purchased/Contracted Services** | $4,182 | $11,601 | $10,811 | $17,500 | $24,639 |
| TOTAL | **$16,193** | **$105,753** | **$119,960** | **$151,000** | **$157,068** |

# Engineering

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

To proactively apply sound engineering and planning practices to the design and construction of capital improvement projects, as well as the plan review and inspection of private development; to utilize Vision Zero strategies to decrease injuries and fatalities on County roads. Our department's vision is to create efficient infrastructure in Bulloch County, in which all users reach their destinations safely, the environment is protected, and high quality of life is enhanced.

## Department Description

The Engineering Department currently consists of the County Engineer and Civil Engineering Technician and will add an additional engineer position during FY 2024. 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

The Engineering Department will implement actions and strategies that will have a focus on **Prioritizing Safety**, **Enhancing Service Delivery**, and **Managing Growth and Change**.







## Objectives

The specific targets we plan to work towards in order to achieve our strategic goal of Prioritizing Safety are:

- Decrease serious injuries and fatalities on County roads, increase mobility for all users by adding safe facilities for pedestrians and bicycles
- Improve safety at key intersections
- Finalize a Local Road Safety Plan

- Implement safety improvements in capital projects
- Work with other departments in finalizing the Local Road Safety Plan
- Ensure that new developments have safety measures in place on new infrastructure through a thorough plan review process
- Strategically target capital projects are the strategies we plan to initiate in order to achieve these targeted goals

To Enhance Service Delivery, the specific targets we will work towards will be to:

- Improve the level of pavement condition index of County-wide paved roads
- Improve the sufficiency rating of County bridges
- Decrease mileage of County-maintained dirt roads by paving
- Improve the level of service at key intersections.

By developing a five-year resurfacing and pavement preservation strategy, developing a more aggressive bridge maintenance program, and utilizing additional staff or consultants for right of way acquisition and project management on capital projects to decrease duration of preconstruction activities, we will be able to achieve our goal of Enhancing Service Delivery.

Lastly, to Manage Growth and Change we plan to:

- Pave dirt roads using a more strategic approach
- Review development plans using updated standards and ensure that construction meets those standards
- Increase mobility for all users by adding safe facilities for pedestrians and bicycles
- Plan capital improvement projects based on projected growth.

Targeting the most impactful dirt road projects and intersection projects, as well as utilizing an additional staff engineer or consultants to assist with right of way acquisition and construction inspections will be important strategies to help us achieve these goals.

The FY 2024 budget reflects an additional 1 Full Time Assistant County Engineer and additional related equipment, which is needed to adequately manage projects and infrastructure as demand increases.

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Decrease serious injuries & fatalities on county-maintained roads | # of fatal or serious injury crashes | | no more than 15 | 1 |
| Decrease serious injuries & fatalities in unincorporated areas (including state routes) | # of fatal or serious injury crashes | | no more than 35 | 1 |
| Decrease serious roadway departure crashes on county-maintained roads | # of fatal or serious injury crashes | | no more than 7 | 1 |
| Decrease serious roadway departure crashes in unincorporated areas (incl. state routes) | # of fatal or serious injury crashes | | no more than 15 | 1 |
| Increase mobility for all users by adding safe facilities for pedestrians and bicycles | % of projects with accomodations for pedestrians & bicyc... | 1 | 1 | 1 |
| Finalize a Local Road Safety Plan | LRSP finalized? | no | yes | 1 |
| Improve sufficiency rating of county bridges | Average sufficiency rating of bridges county-wide | 84 | 86 | 1 |
| Improve level of service at key intersections | Intersection improvement projects completed | 1 | 2 | 1 |
| Pave dirt roads using a strategic approach to give each road a numerical grade | Average prioritization score of dirt roads paved | 52 | 55 | 1 |
| Review development plans using updated standards within two weeks | % development plans reviewed within two weeks | 0.92 | 1 | 1 |
| Increase mobility for all users by adding safe facilities for pedestrians and bicycles | Length (miles) of sidewalk and bicycle lanes constructed | 0 | 5 | 1 |
| Plan intersection-related projects based on projected growth | # intersection improvement projects completed | 2 | 2 | 1 |
| | | | | |

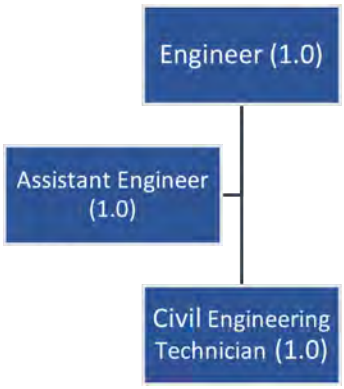
# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Miles of County Roads Resurfaced | 16 | 15 | 15 | 60 | 10 | Engineering | 1 |
| # of Subdivision Roads Subgrade / Base Proof Roll Inspections | 13 | 30 | 15 | 17 | 25 | Engineering | 1 |
| # of site construction/erosion control inspections | | 113 | 130 | 105 | 135 | Engineering | 1 |
| Miles of County Road Restriping | 32 | 50 | 68 | 35 | 40 | Engineering | 1 |
| Intersection Improvement Projects Completed | | 0 | 0 | 1 | 2 | Engineering | 1 |
| Miles of Dirt Roads Paved | | 1.8 | 1 | 3 | 3 | Engineering | 1 |
| Speed Limit Engineering Studies Completed | | 6 | 12 | 5 | 5 | Engineering | 1 |
| Site/Subdivision Plan Reviews | | 10 | 25 | 13 | 20 | Engineering | 1 |
| # of Driveway Permit Inspections | | 75 | 126 | 73 | 75 | Engineering | 1 |
| # of Hydrology Studies completed for culvert replacements | | 5 | 5 | 2 | 5 | Engineering | 1 |
| % of development site plans Reviewed within 2 weeks | | 0.75 | 0.88 | 0.92 | 1 | Engineering | 1 |
| % of capital projects construction completed on schedule | | 0.33 | 0.25 | 0.5 | 0.6 | Engineering | 1 |
| % of bids below or nor more than 15% over cost estimates | | 100 | 0.8 | 0.9 | 0.83 | Engineering | 1 |
| Drainage complaints processed and investigated | | 11 | 10 | 12 | 15 | Engineering | 1 |
| Speed hump requests processed | | 2 | 2 | 2 | 2 | Engineering | 1 |
| % of capital projects implemented on budget schedule | | 0.33 | 0.25 | 0.5 | 0.6 | Engineering | 1 |
| # of dirt road paving petitions received and evaluated | | 5 | 4 | 2 | 3 | Engineering | 1 |
| Current mileage of county dirt roads | | | 652.8 | 649.5 | 646.5 | Engineering | 1 |
| | | | | | | | |

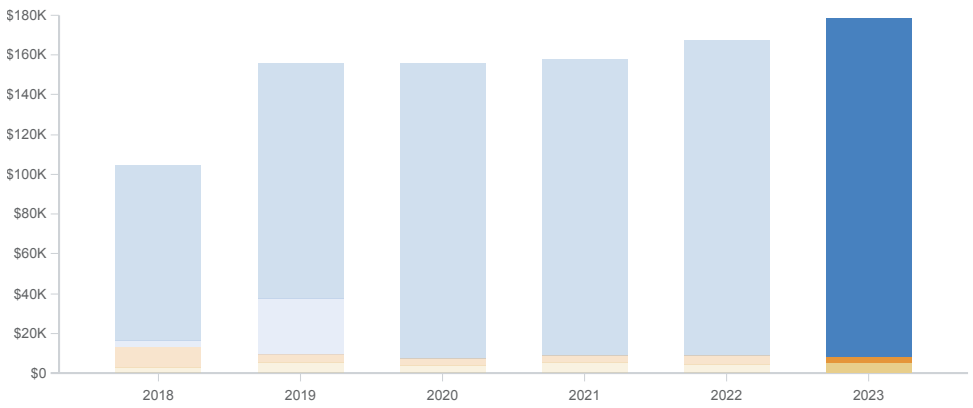
# Organization Chart




# Expenditure Trends Report

**Engineering**

Data Updated Aug 11, 2023, 4:18 AM




**$178,392.45**

Expenses in 2023

# Budget

### Engineering Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $148,886 | $158,492 | $170,325 | $167,182 | $277,517 |
| **Supplies and Materials** | $3,700 | $4,773 | $3,282 | $4,750 | $8,700 |
| **Purchased/Contracted Services** | $5,194 | $4,247 | $4,785 | $4,570 | $5,344 |
| TOTAL | **$157,781** | **$167,512** | **$178,392** | **$176,502** | **$291,561** |

# General Administrative Fees

Fiscal Year 2023-2024 Budget Book

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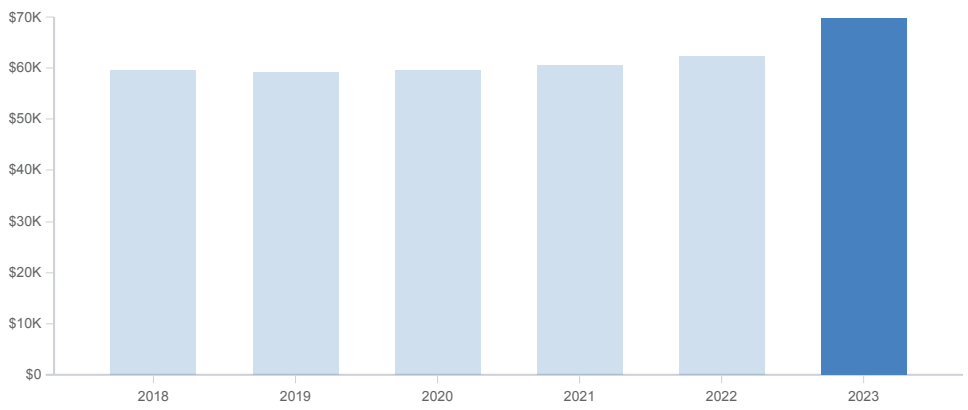
## Department Description

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 2024, 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 Aug 11, 2023, 4:18 AM




**$69,785.25**

Expenses in 2023

## Budget

**General Administrative Fees Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $60,718 | $62,247 | $69,785 | $69,100 | $71,000 |
| **TOTAL** | **$60,718** | **$62,247** | **$69,785** | **$69,100** | **$71,000** |

# Superior Court

Fiscal Year 2023-2024 Budget Book

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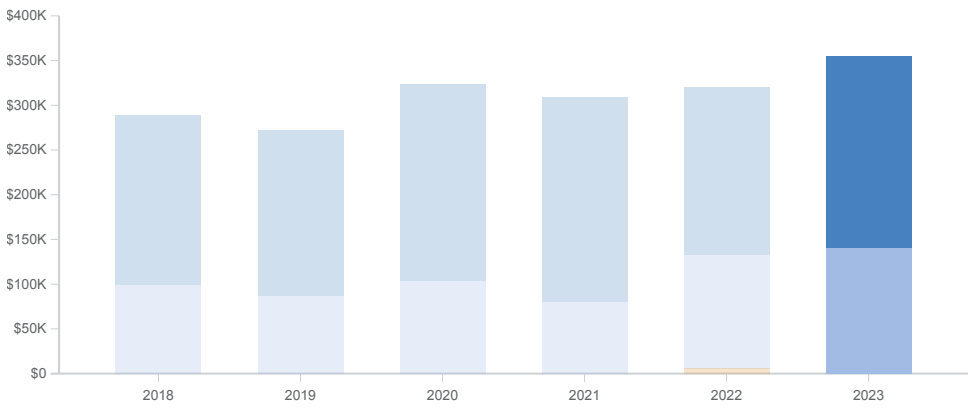
## Department Description

The Ogeechee Judicial Circuit provides 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 Aug 11, 2023, 4:18 AM




**$354,522.48**

Expenses in 2023

## Budget

**Superior Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $229,120 | $186,913 | $214,089 | $214,089 | $254,348 |
| **Purchased/Contracted Services** | $79,653 | $127,469 | $140,433 | $100,000 | $145,000 |
| **Interfund/Interdepartmental Charges** | $0 | $5,298 | $0 | $8,976 | $12,337 |
| **TOTAL** | **$308,773** | **$319,680** | **$354,522** | **$323,065** | **$411,685** |

# Clerk of Court

Fiscal Year 2023-2024 Budget Book

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## 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. As public servants who value the citizens of Bulloch County, we commit to provide accurate service and ease of accessibility to public records through continuous improvement and technological advancements.

## 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

For FY24, the Clerk of Court plans to focus on strategies and objectives that will **Enhance Service Delivery**.



## Objectives

The specific target we plan to work toward in achieving our strategic goal of Enhancing Service Delivery is:

- Acquire more training opportunities for staff specific to their daily duties and responsibilities, which will foster their individual growth and development.

In FY 2024, 1 additional Full Time Deputy Clerk II will be included beginning January 1, 2024. The Justice Plus Court Applications maintenance and support requires a 6% increase in software maintenance. ARPA funds temporarily offset jury fees in FY 2023 but the expiration of ARPA requires reinstatement of funds. Contract labor and bank fees were reduced.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Increase training opportunities for employees | Average annual # of training hours per employee | 5-10 hrs | 12-15 hrs. | 1 |
| | | | | |

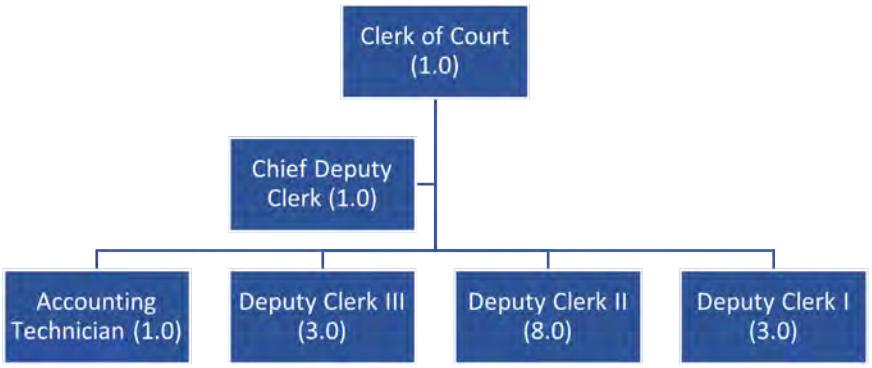
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Civil Superior Cases Filed | 575 | 920 | 916 | 1022 | 969 | Clerk of Court | 1 |
| Criminal Superior Cases Filed | 1500 | 1430 | 1307 | 1978 | 1642 | Clerk of Court | 1 |
| Civil State Cases Filed | 300 | 297 | 326 | 374 | 350 | Clerk of Court | 1 |
| Criminal State Cases Filed | 2100 | 1935 | 2230 | 2274 | 2252 | Clerk of Court | 1 |
| Deed Instruments | 9900 | 13076 | 11735 | 9840 | 10787 | Clerk of Court | 1 |
| Plats | 325 | 352 | 354 | 340 | 347 | Clerk of Court | 1 |
| Uniform Commercial Code Financing State... | 2300 | 2218 | 2391 | 2110 | 2250 | Clerk of Court | 1 |
| Liens | 7500 | 7763 | 8534 | 6042 | 7288 | Clerk of Court | 1 |
| Civil Domestic Filings | 1000 | 471 | 431 | 388 | 409 | Clerk of Court | 1 |
| Traffic Tickets | 3700 | 4378 | 4590 | 5702 | 5146 | Clerk of Court | 1 |
| % of clerks that can process/manage all fun... | | 4 | 5 | 5 | 50 | Probate Court | 1 |
| | | | | | | | |

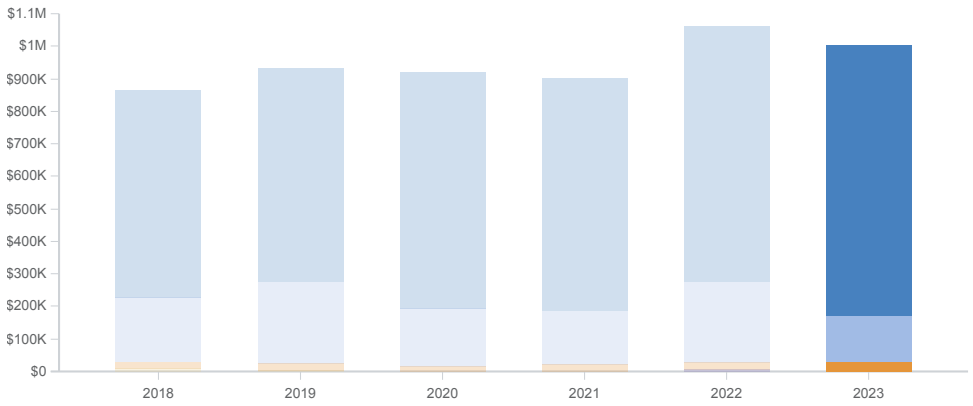
## Organization Chart




# Expenditure Trends Report

**Clerk of Court**

Data Updated Aug 11, 2023, 4:18 AM




**$1,004,168.35**

Expenses in 2023

# Budget

**Clerk of Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $714,580 | $785,288 | $833,380 | $870,729 | $1,028,699 |
| **Purchased/Contracted Services** | $165,220 | $245,343 | $142,768 | $229,245 | $226,762 |
| **Supplies and Materials** | $20,993 | $22,347 | $28,020 | $20,900 | $22,400 |
| **Debt Service** | $0 | $7,384 | $0 | $0 | $0 |
| TOTAL | **$900,793** | **$1,060,362** | **$1,004,168** | **$1,120,874** | **$1,277,861** |

# District Attorney

Fiscal Year 2023-2024 Budget Book

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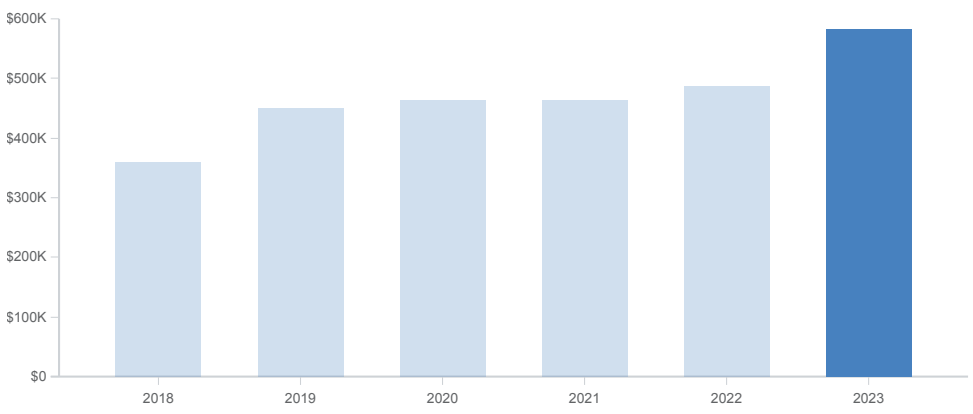
## Department Description

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

**District Attorney**

Data Updated Aug 11, 2023, 4:18 AM




**$581,867.04**

Expenses in 2023

## Budget

**District Attorney Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $463,500 | $485,850 | $581,867 | $581,867 | $625,507 |
| TOTAL | **$463,500** | **$485,850** | **$581,867** | **$581,867** | **$625,507** |

# State Court

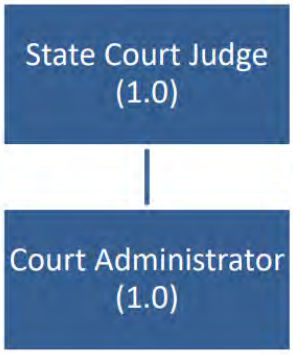
Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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.

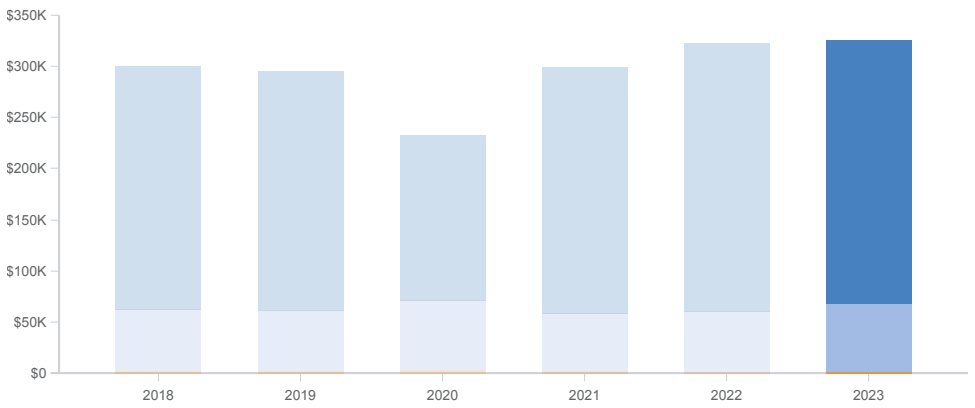
## Organization Chart




## Expenditure Trends Report

**State Court**

Data Updated Aug 11, 2023, 4:18 AM




**$325,191.61**

Expenses in 2023

# Budget

**State Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $241,110 | $261,934 | $257,620 | $274,038 | $297,756 |
| **Purchased/Contracted Services** | $55,540 | $59,349 | $66,487 | $79,465 | $82,239 |
| **Supplies and Materials** | $2,119 | $1,092 | $1,085 | $5,900 | $5,900 |
| TOTAL | **$298,769** | **$322,375** | **$325,192** | **$359,403** | **$385,895** |

# Solicitor

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 is an elected position that 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

During FY  2024, the Solicitor-General plans to focus on strategies and actions to **Enhance Service Delivery,**.



## Objectives

In order to Enhance Service Delivery, we plan to:

- Oversee the efficient, just, and fair prosecution of misdemeanor and traffic offenses in State Court by continuing retention, education, and training opportunities
- Implement a continued focus on victims' services and outreach

FY 2024 includes additional funding for shredding services of sensitive documents and adjustments in education/training and equipment maintenance based on spending trends.

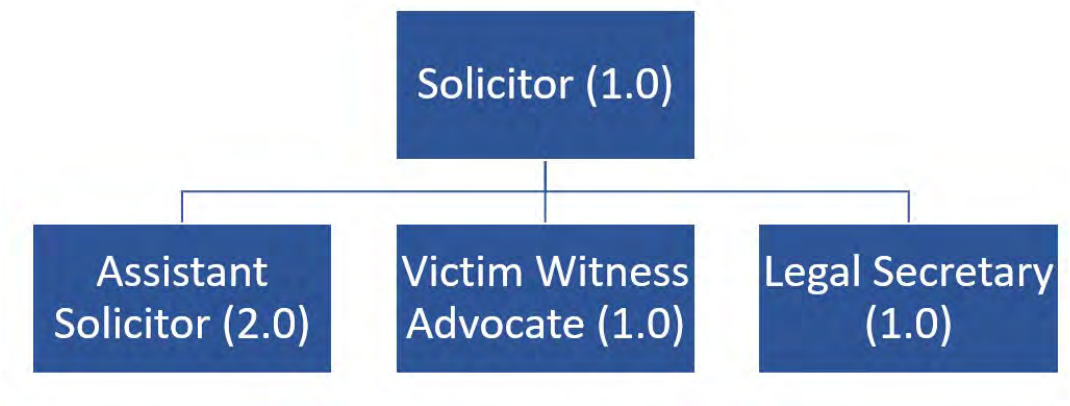
# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Criminal Cases | 1791 | 1935 | 2230 | 2270 | 2300 | Solicitor | 1 | 2024 |
| Traffic Cases | 2990 | 3250 | 4590 | 5500 | 5500 | Solicitor | 1 | 2024 |
| Victim/Witnesses Receiving Direct Se... | 450 | 560 | 600 | 900 | 900 | Solicitor | 1 | 2024 |
| Services Offered to Victims | 1010 | 941 | 2635 | 3950 | 3950 | Solicitor | 1 | 2024 |
| | | | | | | | | |

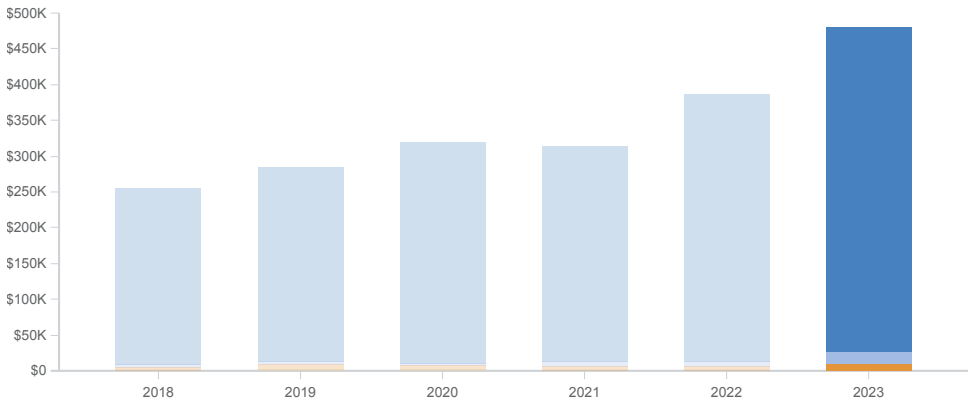
# Organization Chart




# Expenditure Trends Report

**Solicitor**

Data Updated Aug 11, 2023, 4:18 AM




**$479,108.25**

Expenses in 2023

# Budget

**Solicitor Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $301,467 | $374,721 | $452,871 | $476,827 | $556,123 |
| **Supplies and Materials** | $6,566 | $6,137 | $17,427 | $11,000 | $11,000 |
| **Purchased/Contracted Services** | $6,430 | $6,267 | $8,810 | $8,275 | $10,847 |
| **TOTAL** | **$314,463** | **$387,124** | **$479,108** | **$496,102** | **$577,970** |

# Magistrate Court

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 is lead by an elected position which 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

The Magistrate Court plans to **Enhance Service Delivery** as our strategic goal for FY24.



## Objectives

The specific objectives we plan to work toward in order to Enhance Service Delivery are:

- Hiring, training, and retaining qualified personnel to assist the public
- Providing help and guidance to all consumers regarding legal procedures available without giving legal advice
- Providing and assisting criminal and civil filings in a prompt and courteous manner

Inflationary costs and spending adjustments are reflected in the FY 2024 budget including equipment maintenance, software maintenance, advertising, printing/binding, professional dues, supplies/materials and uniforms.

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Hiring, training, and retaining qualified personnel to assist the public | # of "lunch and learns" | 4 | 6 | 1 |
| Provide help and guidance to all consumers regarding legal procedures | # of trainings with other Magistrate Courts | 2 | 2 | 1 |

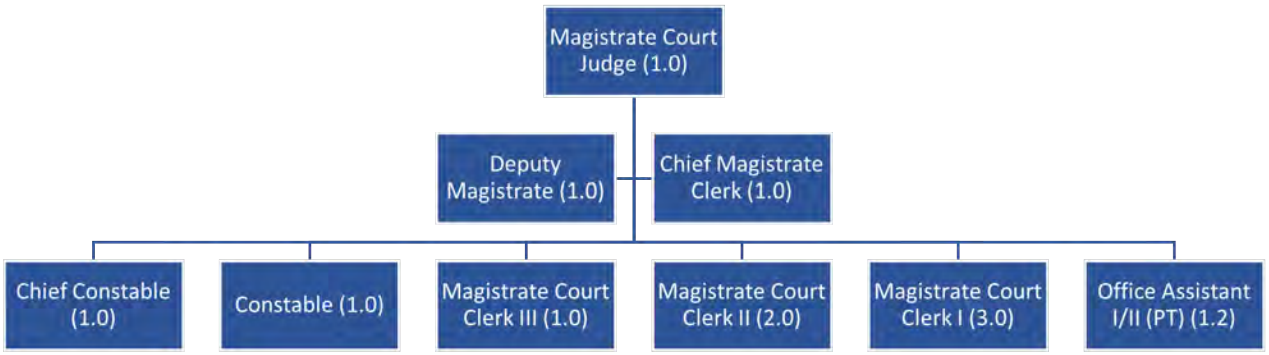
# Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| FIFAs | N/A | 240 | 245 | 385 | 425 | Magistrate Court | 1 |
| Total Civil Filings (Civil Claims, Disp, Garn, For... | 4808 | 2992 | 4044 | 4675 | 5150 | Magistrate Court | 1 |
| Civil Suits (Statements of Claim) | | | | 1363 | 1500 | Magistrate Court | 1 |
| Dispossessories Filed | N/A | 1631 | 2548 | 3030 | 3335 | Magistrate Court | 1 |
| Foreclosures | N/A | 54 | 98 | 89 | 100 | Magistrate Court | 1 |
| Garnishments | N/A | 145 | 147 | 180 | 200 | Magistrate Court | 1 |
| Abandoned motor vehicles | N/A | 23 | 12 | 13 | 15 | Magistrate Court | 1 |
| Civil Hearings Scheduled | N/A | 708 | 988 | 1202 | 1325 | Magistrate Court | 1 |
| Other Civil Hearings (Traverse, Foreclosures, I... | 1131 | 686 | 836 | 6 FC | 15 | Magistrate Court | 1 |
| Constable Assisted Move Outs | 223 | 112 | 115 | 124 | 140 | Magistrate Court | 1 |
| Total Criminal Warrants Issued | N/A | 3120 | 2935 | 3076 | 3385 | Magistrate Court | 1 |
| Felony Warrants Issued | N/A | 1607 | 1358 | 1374 | 1520 | Magistrate Court | 1 |
| Misdemeanor Warrants Issued | N/A | 1306 | 1022 | 1702 | 1875 | Magistrate Court | 1 |
| Bond/1st Appearance Hearings | N/A | 861 | 796 | 828 | 915 | Magistrate Court | 1 |
| Search Warrants | N/A | 202 | 203 | 271 | 300 | Magistrate Court | 1 |
| Probable Cause Hearings | 829 | 848 | 864 | 75 | 85 | Magistrate Court | 1 |
| Ordinance Violations | N/A | 146 | 150 | 171 | 190 | Magistrate Court | 1 |
| County Ordinance Hearings | 171 | 146 | 165 | 165 | 185 | Magistrate Court | 1 |

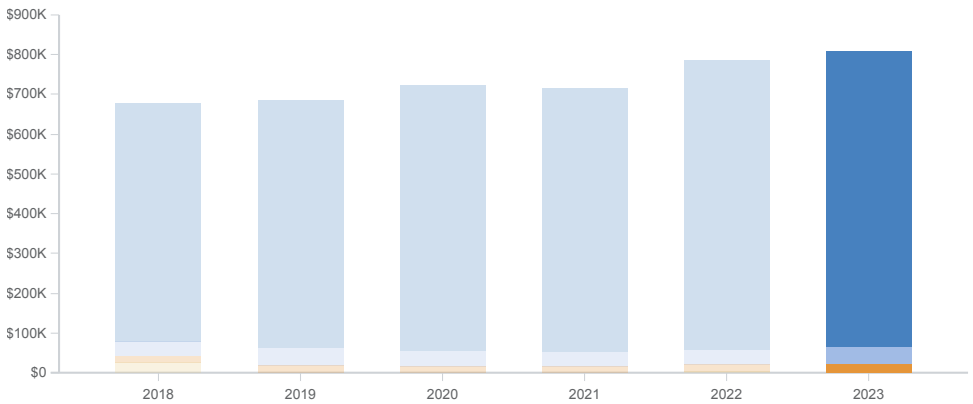
# Organization Chart




# Expenditure Trends Report

**Magistrate**

Data Updated Aug 11, 2023, 4:18 AM




**$807,272.95**

Expenses in 2023

# Budget

**Magistrate Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $662,117 | $728,198 | $742,675 | $784,580 | $869,160 |
| **Purchased/Contracted Services** | $38,151 | $36,954 | $44,217 | $34,505 | $40,970 |
| **Supplies and Materials** | $15,054 | $17,580 | $19,185 | $19,500 | $20,100 |
| **Interfund/Interdepartmental Charges** | $0 | $924 | $1,196 | $1,242 | $1,313 |
| **Capital Outlays** | $0 | $1,286 | $0 | $0 | $0 |
| **Debt Service** | $0 | $198 | $0 | $0 | $0 |
| TOTAL | **$715,323** | **$785,141** | **$807,273** | **$839,827** | **$931,543** |

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# Probate Court

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The mission of the Bulloch County Probate Court is to provide efficient and excellent service to the citizens of Bulloch County.

## Department Description

The Probate Court exists 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

The Probate Court will implement actions and objectives that will focus on **Managing Growth and Change** and **Enhancing Service Delivery**.





## Objectives

To Manage Growth and Change, we will need to:

- Identify and work with County officials to locate and acquire space for a new facility for operations and storage

To Enhance Service Delivery, we plan to:

- Implement a new program specifically focused on mental health

FY 2024 reflects an adjustment to a new cloud-based phone system and the addition of professional services for attorney fees for the AOT program. Additionally, small equipment including two scanners and a file stamp

machine are aging and malfunctioning and as such, are in need of replacement. Clerk training fees have increased, along with additional training for the AOT program, necessitated an increase in education and training.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Locate and acquire space for a new Probate building/storage | Space located and acquired? | N/A | Yes | 1 |
| Implement new program for mental health | Program implemented? | N/A | Yes | 1 |

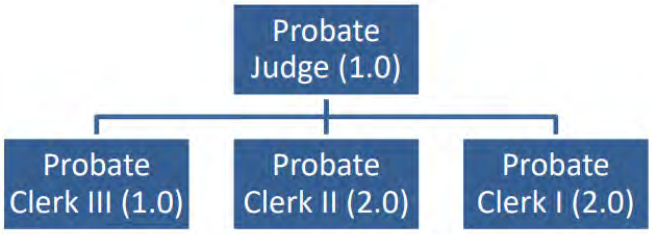
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Marriage Licenses | 400 | 450 | 450 | 450 | 480 | Probate Court | 1 |
| Firearm Licenses | 1521 | 2398 | 1200 | 800 | 900 | Probate Court | 1 |
| Guardianships | 149 | 230 | 230 | 230 | 230 | Probate Court | 1 |
| Estates | 833 | 800 | 800 | 800 | 1000 | Probate Court | 1 |
| Marriage License Certificates | 646 | 700 | 450 | 450 | 480 | Probate Court | 1 |
| Mental Health Filings | 36 | 40 | 40 | 60 | 80 | Probate Court | 1 |
| % of clerks that can process/manage all functio... | | 4 | 5 | 5 | 50 | Probate Court | 1 |
| Annual returns filed | | 85 | 450 | 100 | 350 | Probate Court | 1 |
| Certified copies of marriage licenses issued | | 30 | 50 | 75 | 150 | Probate Court | 1 |
| Firearm permits applied for | | 2398 | 1200 | 800 | 900 | Probate Court | 1 |
| Firearm permits issued | | 2200 | 1000 | 750 | 900 | Probate Court | 1 |
| Incapacitated adults | | 500 | 500 | 600 | 800 | Probate Court | 1 |
| Inventories | | 75 | 75 | 100 | 350 | Probate Court | 1 |
| Mental Health Cases | | 430 | | 60 | 80 | Probate Court | 1 |
| Minor/Adult guardianship cases processed | | 50 | 50 | 50 | 230 | Probate Court | 1 |
| Order to apprehend | | 45 | 50 | 50 | 60 | Probate Court | 1 |
| Processed probate packages within 3 business ... | | 175 | 100 | 100 | 90 | Probate Court | 1 |
| Notorizations from Probate & Superior Courts | | 200 | 100 | 75 | 100 | Probate Court | 1 |

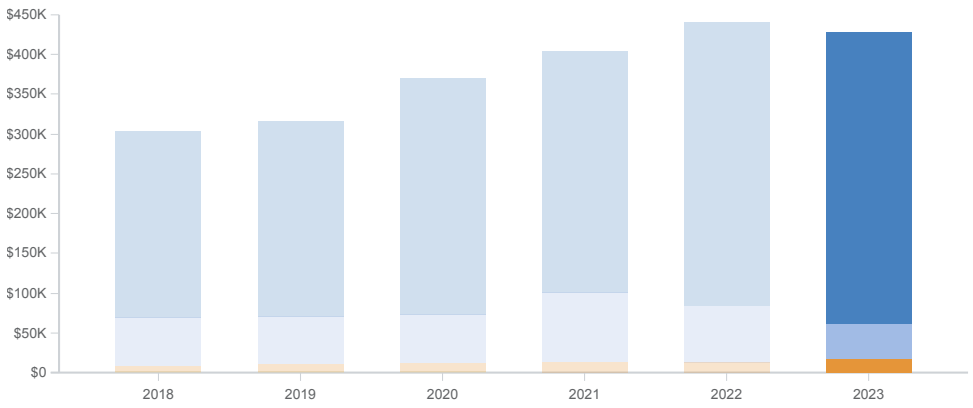
## Organization Chart




# Expenditure Trends Report

**Probate**

Data Updated Aug 11, 2023, 4:18 AM




**$427,747.08**

Expenses in 2023

# Budget

**Probate Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $303,631 | $356,831 | $366,943 | $389,973 | $399,852 |
| **Purchased/Contracted Services** | $86,979 | $70,229 | $44,416 | $65,268 | $72,545 |
| **Supplies and Materials** | $13,242 | $13,565 | $16,388 | $14,370 | $15,370 |
| TOTAL | **$403,851** | **$440,625** | **$427,747** | **$469,611** | **$487,767** |

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# Juvenile Court

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

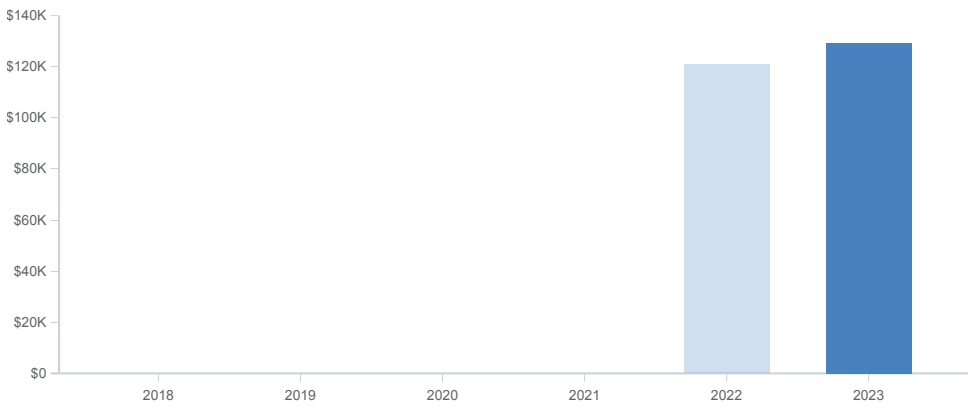
## Department Description

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 Aug 11, 2023, 4:18 AM




**$129,530.84**

Expenses in 2023

## Budget

**Juvenile Court Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $0 | $120,952 | $129,531 | $123,600 | $123,600 |
| **TOTAL** | **$0** | **$120,952** | **$129,531** | **$123,600** | **$123,600** |

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# Indigent Defense

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

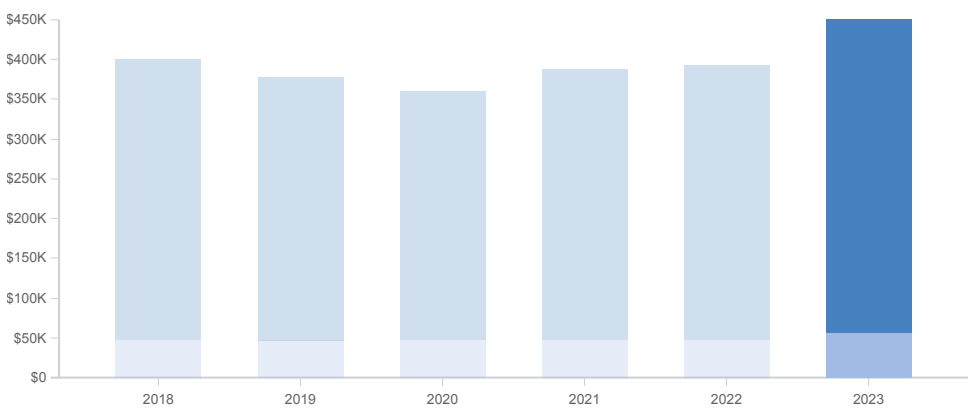
## Department Description

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 Aug 11, 2023, 4:18 AM




**$449,834.76**

Expenses in 2023

## Budget

**Indigent Defense Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $340,649 | $345,853 | $393,960 | $472,950 | $490,646 |
| **Other Costs** | $47,100 | $47,100 | $55,875 | $55,876 | $62,400 |
| TOTAL | **$387,749** | **$392,953** | **$449,835** | **$528,826** | **$553,046** |

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# Public Safety Administration

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Department Description

The Public Safety Administration Department leads and directs 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. We strive 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

**Public Safety Admin**

Data Updated Aug 11, 2023, 4:18 AM




# Budget

**Public Safety Admin Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $260,475 | $267,186 | $290,468 | $284,249 | $306,683 |
| **Purchased/Contracted Services** | $12,542 | $4,356 | $8,926 | $6,280 | $6,764 |
| **Interfund/Interdepartmental Charges** | $0 | $2,884 | $2,791 | $2,897 | $3,063 |
| **Supplies and Materials** | $1,933 | $1,771 | $1,322 | $1,950 | $1,950 |
| TOTAL | **$274,950** | **$276,197** | **$303,507** | **$295,376** | **$318,460** |

# Sheriff - Training and Support

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

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

## Department Description

Training and Support Operations is comprised of personnel whose mission is to support all other members of the Bulloch County Sheriff's Office. The training staff provide required classes and facilitate off-site training by assisting with class registration and travel logistics. This budget includes dispatchers who are responsible for radio communications and call taking for members of the public who request law enforcement assistance, and relaying those requests to the appropriate personnel. The administrative staff are responsible for the archiving and transfer of records of all types. This budget also funds agency wide maintenance and logistics.

Uniformed personnel such as Road Patrol, School Resource Officers, Patrol K-9, Warrant/Civil Division, and the Motor Unit have been removed from this department budget into a newly created Field Operations Department for the Sheriff.

## Strategic Goals

In order to shift our focus to a more long-term planning approach, the strategic goals we plan to implement in FY24 include **Managing Growth and Change** and **Prioritizing Safety.**





## Objectives

The specific objectives we will work toward to achieve our goal of Managing Growth and Change include:

- Restructuring the divisions within the Sheriff's Office so as to deal with changing or additional duties and responsibilities

- Broadening the pool of applicants for employment to be more selective in hiring and keeping pace with more stringent requirements imposed by the state and expected by the public
- Having the ability to keep pace with calls for service while simultaneously proactively patrolling

In order to Prioritize Safety, our objective will be:
- To create an emphasis on officer safety during enforcement operations

It is important to note that in FY 2024, uniformed personnel such as Road Patrol, School Resource Officers, Patrol K-9, Warrant/Civil Division, and the Motor Unit have been removed from this department budget into a newly created Field Operations Department for the Sheriff. This explains the significant decrease in personnel costs in the Training and Support Department from FY 2023 to FY 2024.

The FY 2024 budget reflects an increase in equipment for replacement of tasers, body cameras, and sights for handguns and rifles. An increased costs for additional P.O.S.T. psych evals and physicals necessitates and increase in the professional services. Advanced level training that cannot be provided locally resulted in an increase in travel. Vehicle and software maintenance is experiencing inflationary increases. Building maintenance and supplies/materials were reduced.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Broaden pool of applicants for employment to be more selective in hiring | Ratio of applicants to qualified applicants | 104/23 | 400/45 | 1 |
| Emphasize officer safety during enforcement operations | # injuries during enforcement actions | 2 | 0 | 1 |

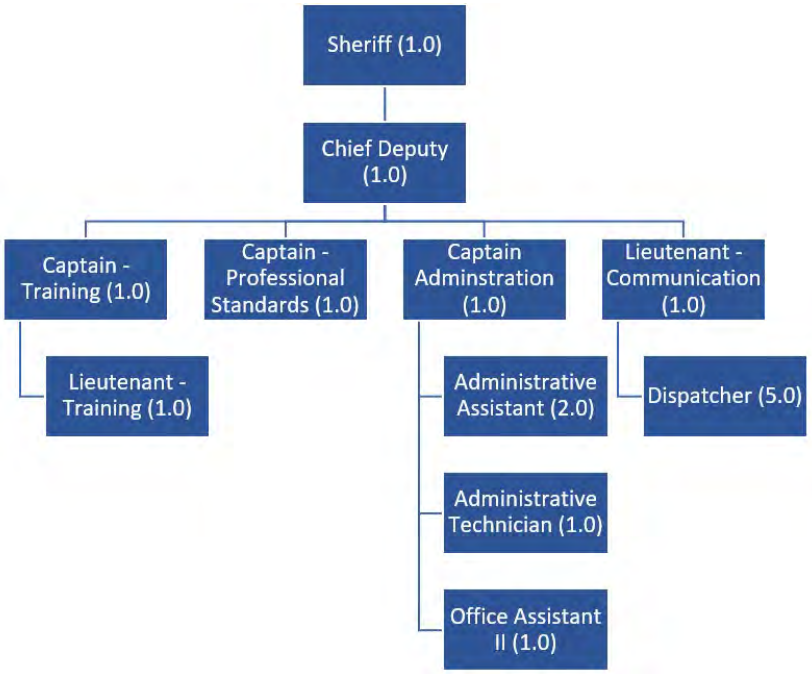
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Calls for Service | 33,493 | 34692 | 32524 | 33758 | 34000 | Sheriff | 1 | 2024 |
| Incident Reports | 4290 | 4300 | 4907 | 5093 | 5200 | Sheriff | 1 | 2024 |
| Family Violence Incidents | 153 | 160 | 155 | 122 | 135 | Sheriff | 1 | 2024 |
| Incidents Cleared by Arrest | 887 | 895 | 715 | | | Sheriff | 1 | 2024 |
| Total Arrests | 1055 | 1100 | 1221 | 1527 | 1600 | Sheriff | 1 | 2024 |
| Accident Reports | 250 | 300 | 351 | 459 | 500 | Sheriff | 1 | 2024 |
| Citations | 2306 | 2450 | 2264 | 1217 | 1300 | Sheriff | 1 | 2024 |
| Firearms Background Checks | 1600 | 1650 | 1987 | 800 | 800 | Sheriff | 1 | 2024 |
| GCIC Data Entries (Total Transacti... | 45185 | 46800 | 118405 | 136605 | 145000 | Sheriff | 1 | 2024 |

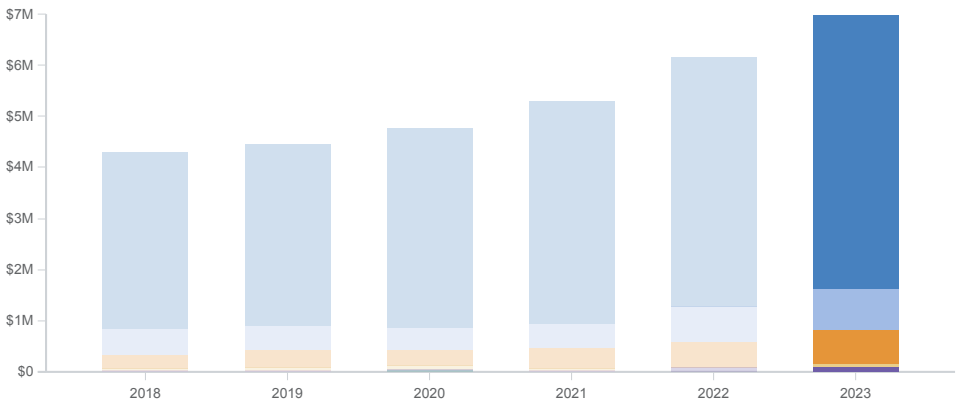
# Organization Chart




# Expenditure Report

**Sheriff**

Data Updated Aug 11, 2023, 4:18 AM




**$6,986,940.17**

Expenses in 2023

# Budget

**Sheriff - Training & Support Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $4,347,153 | $4,888,889 | $5,374,816 | $5,139,438 | $1,677,767 |
| **Supplies and Materials** | $473,366 | $697,435 | $805,880 | $574,060 | $649,810 |
| **Purchased/Contracted Services** | $407,108 | $500,456 | $664,939 | $463,959 | $619,618 |
| **Interfund/Interdepartmental Charges** | $0 | $74,567 | $72,170 | $74,913 | $79,208 |
| **Capital Outlays** | $35,200 | $1,150 | $69,135 | $0 | $0 |
| **Debt Service** | $20,263 | $3,840 | $0 | $0 | $0 |

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| TOTAL | $5,283,091 | $6,166,337 | $6,986,940 | $6,252,370 | $3,026,403 |

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# Sheriff - Criminal Investigations Division

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

Criminal Investigations is responsible for investigating major felony crimes and responding to crime scenes when requested by Patrol Deputies. Criminal Investigations is also responsible for maintaining the sexual offender registry for the County by law. This unit maintains all non-drug evidence recovered by Investigators or Patrol Deputies.

## Strategic Goals

The Sheriff's Office will be focused on **Prioritizing Safety** and **Managing Growth and Change** during FY 2024.





## Objectives

The objectives and goals to Prioritize Safety and Manage Growth and Change will be obtained through a coordinated effort between the Criminal Investigative Division, the Patrol Division, and the Crime Suppression Team:

- 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

There are no major increases in FY 2024.

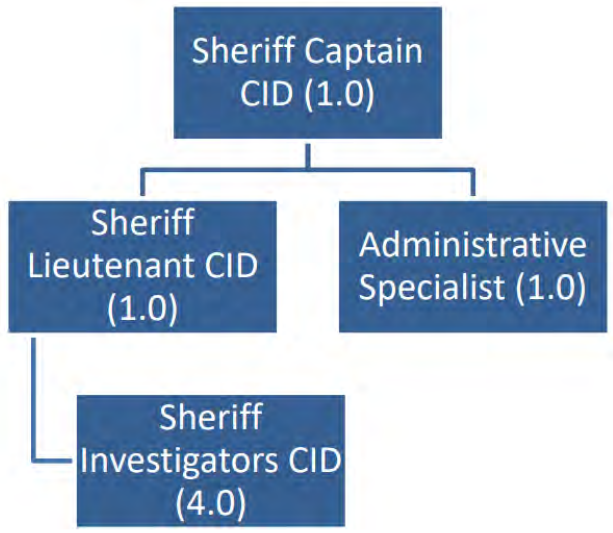
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Active Investigations | 425 | 415 | 430 | 455 | 470 | Criminal Investigation | 1 |
| Clearance Rate | 0.3 | 0.35 | 0.42 | 0.45 | 0.47 | Criminal Investigation | 1 |
| Stolen Property | 1000000 | 1250000 | 1400000 | 1500000 | 1500000 | Criminal Investigation | 1 |
| Recovered Property | 500000 | 280000 | 300000 | 400000 | 500000 | Criminal Investigation | 1 |
| Sex Offenders Registered Per Month | 18 | 17 | 20 | 23 | 24 | Criminal Investigation | 1 |
| Total Sex Offenders on Registry | 120 | 115 | 120 | 130 | 155 | Criminal Investigation | 1 |
| | | | | | | | |

## Organization Chart




## Budget

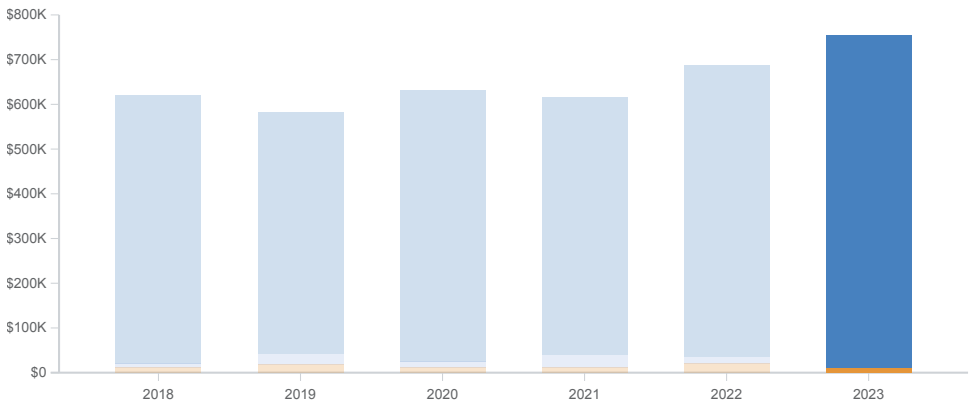
**Sheriff - CID Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $577,725 | $650,996 | $746,920 | $664,307 | $714,343 |
| **Purchased/Contracted Services** | $11,240 | $21,719 | $8,498 | $18,905 | $7,576 |
| **Supplies and Materials** | $27,501 | $14,187 | $1,159 | $10,750 | $3,000 |
| TOTAL | **$616,466** | **$686,902** | **$756,577** | **$693,962** | **$724,919** |

# Expenditure Trends Report

**Criminal Investigation**

Data Updated Aug 11, 2023, 4:18 AM




**$756,577.21**

Expenses in 2023

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# Shriff - Crime Suppression Team

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

To proactively investigate quiality of life crimes which tend to abet more serious crimes. The primary focus of this unit is on illegal drug activity, which is often associated with violent crime and unlawful possession of firearms. The Crime Suppression Team operates to reduce crime in the unincorporated areas of Bulloch County, as well as the municipalities located within the County.

## Strategic Goals

The Sheriff's Crime Suppression Team will be focused on **Prioritizing Safety** during FY 2024.



## Objectives

The Crime Suppression Team will be taking actions to Prioritize Safety by:

- Reducing violent crimes in the County by assigning personnel to focus on proactive enforcement
- Field testing and implementing new procedures and equipment where needed

Major increases in FY 2024 are building maintenance for mounting repairs within the building occupied by CST which is aging (built in 1970's); canine supplies for an additional canine; and uniform cost increases.

# Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Reduce of violent crime in the county | Violent crime incidents | 12 | 11 | 1 |
| | | | | |

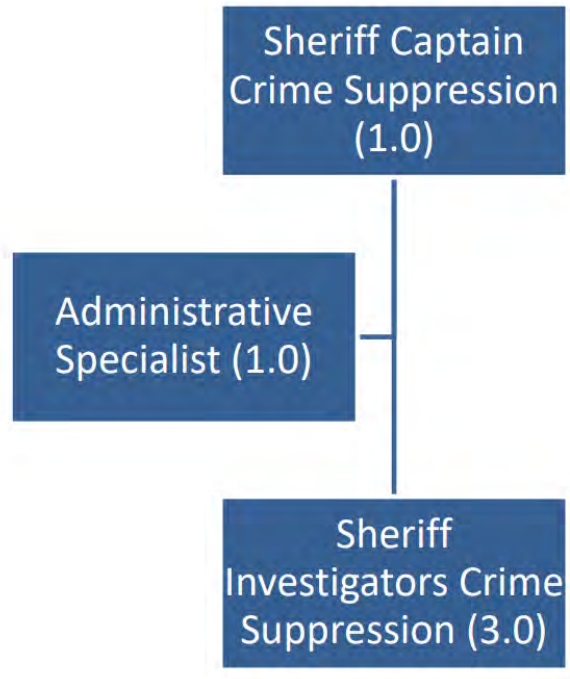
# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Drug Related Arrests | 219 | 223 | 235 | 247 | 258 | Crime Supression | 1 |
| Deployments | 373 | 800 | 810 | 820 | 831 | Crime Supression | 1 |
| Public Demonstrations | 47 | 60 | 75 | 82 | 88 | Crime Supression | 1 |
| Drug Detections | 265 | 490 | 500 | 512 | 513 | Crime Supression | 1 |

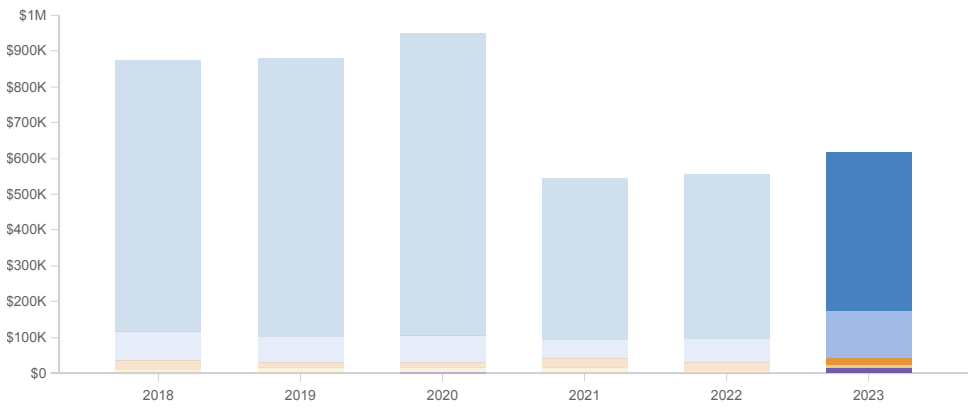
# Organization Chart




# Expenditure Trends Report

**Crime Suppression**

Data Updated Aug 11, 2023, 4:18 AM




**$615,024.10**

Expenses in 2023

# Budget

**Crime Suppression - Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $448,567 | $457,712 | $440,047 | $493,550 | $531,580 |
| **Supplies and Materials** | $53,183 | $66,835 | $134,802 | $64,025 | $32,525 |
| **Purchased/Contracted Services** | $25,504 | $24,903 | $19,075 | $21,315 | $32,018 |
| **Other Costs** | $15,000 | $5,000 | $10,000 | $15,000 | $15,000 |
| **Capital Outlays** | $0 | $0 | $11,100 | $0 | $0 |
| TOTAL | **$542,254** | **$554,450** | **$615,024** | **$593,890** | **$611,124** |

# Sheriff - Field Operations

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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's Field Operations department includes all uniformed law enforcement personnel, with the exception of Court Security. Field Operations includes Road Patrol, School Resource Deputies, Patrol K-9, Warrant/Civil Division, and the Motor Unit. Prior to FY 2024, these personnel costs were included with the Administration, Training and Support staff under the Training and Support Department budget. For FY 2024, the Sheriff chose to break the uniformed personnel costs out into a separate budget department for greater transparency of the costs of each function within the Sheriff's Office and easier tracking and control by supervisory staff.

## Strategic Goals

The Sheriff's Office will be focused on **Managing Growth and Change** and **Prioritizing Safety** during FY 2024.





## Objectives

The specific objectives we will work toward to achieve our goal of Managing Growth and Change include:

- Restructuring the divisions within the Sheriff's Office so as to deal with changing or additional duties and responsibilities
- Broadening the pool of applicants for employment to be more selective in hiring and keeping pace with more stringent requirements imposed by the state and expected by the public
- Having the ability to keep pace with calls for service while simultaneously proactively patrolling

In order to Prioritize Safety, our objective will be:

- To create an emphasis on officer safety during enforcement operations

This budget funds all uniformed law enforcement operations, with the exception of Court Security including Road Patrol, School Resource Deputies, Patrol K-9, Warrant/Civil Division, and the Motor Unit. The FY 2024 budget includes 1 full time Patrol Deputy to be hired in January and 2 additional School Resource Officers. The SRO's are partially funded by the school system to cover expenses incurred during school hour shifts. The remainder of expenses are funded by Bulloch County for time spent during County activities and enforcement.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Broaden pool of applicants for employment to be more selective in hiring | Ratio of applicants to qualified applicants | 104/23 | 400/45 | 1 |
| Emphasize officer safety during enforcement operations | # injuries during enforcement actions | 2 | 0 | 1 |
| | | | | |

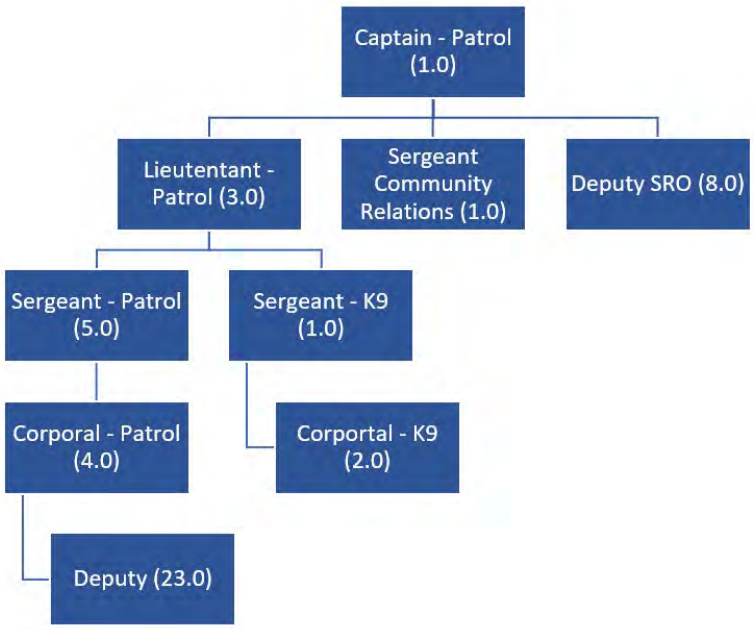
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Calls for Service | 33,493 | 34692 | 32524 | 33758 | 34000 | Sheriff | 1 | 2024 |
| Incident Reports | 4290 | 4300 | 4907 | 5093 | 5200 | Sheriff | 1 | 2024 |
| Family Violence Incidents | 153 | 160 | 155 | 122 | 135 | Sheriff | 1 | 2024 |
| Incidents Cleared by Arrest | 887 | 895 | 715 | | | Sheriff | 1 | 2024 |
| Total Arrests | 1055 | 1100 | 1221 | 1527 | 1600 | Sheriff | 1 | 2024 |
| Accident Reports | 250 | 300 | 351 | 459 | 500 | Sheriff | 1 | 2024 |
| Citations | 2306 | 2450 | 2264 | 1217 | 1300 | Sheriff | 1 | 2024 |
| Firearms Background Checks | 1600 | 1650 | 1987 | 800 | 800 | Sheriff | 1 | 2024 |
| GCIC Data Entries (Total Transacti... | 45185 | 46800 | 118405 | 136605 | 145000 | Sheriff | 1 | 2024 |
| | | | | | | | | |

## Organization Chart




## Expenditure Trends Report




**There is no data to show here because this budget unit was created for the FY 2024 Budget. In all previous years, these costs were combined into the Sheriff - Training and Support Department.

## Budget

**Field Operations Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $0 | $0 | $0 | $0 | $3,895,278 |
| TOTAL | **$0** | **$0** | **$0** | **$0** | **$3,895,278** |

# Sheriff - Court Services

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

To protect the users of Bulloch County Court facilities including court officials and County personnel doing business with the County judiciary and citizens. The Sheriff, in consultation with the County Judiciary, is responsibile for Court Security by law. Currently, this provides a system of adequate coverage for the Courthouse, Judicial Annex, and Magistrate Court buildings. Court Services is also responsible for transporting inmates from various facilities throughout the state to the Bulloch County Courthouse for scheduled court actions.

## Strategic Goals

The Sheriff's Office, including the Court Services division will be focused on **Prioritizing Safety** during FY 2024.



## Objectives

The specific objective we will work toward to achieve our goal of Prioritizing Safety include:

- Providing adequate security for the courthouse staff and visitors

The Ogeechee Judicial Circuit has added 3 additional full time judges since there has been any increase in court security personnel. Additional deputies are needed in the Court Services Division to provide security for individual judges to maintain order in the courtroom and provide access control into the courthouses. As such,

1 additional Court Services Deputy has been included in FY 2024 to begin in January. Additionally, 1 full time Court Services Corporal is included to transport in-custody defendants to and from court. Inmate Telephone Funds will be used to purchase the transport vehicle for this position, rather than the General Fund. There are no major increases in the FY 2024 operating budget aside from additional uniforms for the new personnel.

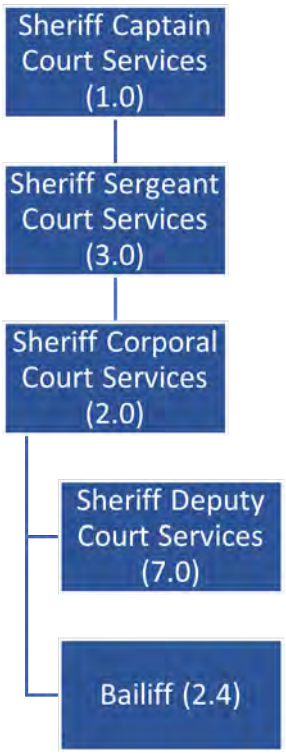
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Count |
|---|---|---|---|---|---|---|
| Civil Papers Served or Attempted | 1,904 | 1990 | 2015 | 2020 | 2035 | 1 |
| Subpoenas Served or Attempted | 1046 | 1500 | 1650 | 1675 | 1680 | 1 |
| Misdemeanor and Felony Warrants | 1913 | 2300 | 2215 | 2230 | 2250 | 1 |
| Mental Health Transports | 85 | 110 | 123 | 90 | 96 | 1 |
| Transport Trips | 2500 | 2700 | 2785 | 2000 | 2100 | 1 |
| Inmates Transported | 4400 | 4700 | 4758 | 2500 | 2650 | 1 |

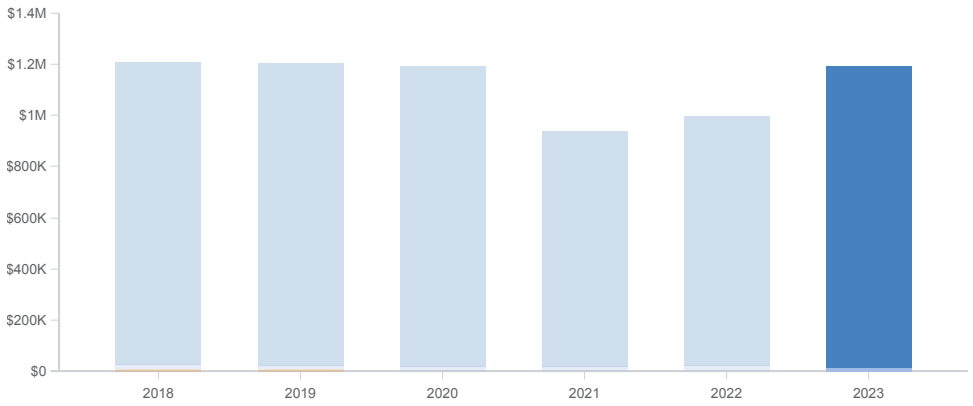
## Organization Chart




## Expenditure Trends Report

**Court Services**

Data Updated Aug 11, 2023, 4:18 AM




**$1,191,063.39**

Expenses in 2023

# Budget

**Court Services Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $919,772 | $976,741 | $1,176,845 | $1,042,369 | $1,234,165 |
| **Purchased/Contracted Services** | $14,800 | $17,875 | $13,818 | $30,960 | $13,255 |
| **Supplies and Materials** | $1,205 | $468 | $400 | $3,000 | $3,400 |
| TOTAL | **$935,776** | **$995,083** | **$1,191,063** | **$1,076,329** | **$1,250,820** |

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# Sheriff - Jail Operations

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 Sheriff is responsible for operating the County jail and implementing policies for the jail staff. The jail is primarily responsible for holding pre-trial inmates. However, many of the inmates in the County jail have been sentenced to the state prison system or are serving time for misdemeanors or violations. The Sheriff is often forced to hold sentenced state prisoners for lengthy periods of time when awaiting bed space to come available in the state system. Prisoners senetenced to the jail as a County inmate are utilized by the Sheriff to perform cleaning and maintenance functions within the jail, as well as community service. The biggest costs associated with the County jail are inmate medical services and inmate meals. Both of these services are contracted to private providers.

## Strategic Goals

The Sheriff's Office and Jail will be focused on **Managing Growth and Change** and **Prioritizing Safety** during FY 2024.





## Objectives

The specific objective we will work toward to achieve our goal of Managing Growth and Change include:

- Expanding the jail capacity

The specific objective we will work toward in order to achieve our goal of Prioritizing Safety will be:

- To maintain a safe and secure environment within the jail for staff and inmates

Based on the agreement with the current inmate medical company, there is a substantial cost increase in professional services. The number of healthcare providers will need to be increased in order to open the new intake/medical building. Hiring nursing staff with the necessary training and certification willing to work in a correctional setting is much more costly than it was even a year ago. Providing health care to incarcerated inmates in the jail is a necessary expense which appears likely to continue to increase.

FY 2024 budget reflects 3 additional Detention Officers to be hired at the beginning of the budget year and 3 additional Detention Officers to be hired in January. Small equipment and uniforms are increased to provide tasers, protective vests, and radios for jail staff. Inflationary cost increases resulted in increases in inmate meals, equipment maintenance, and building maintenance. Travel and vehicle maintenance have been reduced.

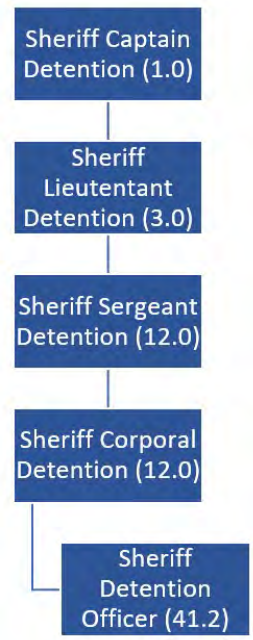
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Average Bookings Per Day | 11 | 12 | 13 | 18 | 19 | Jail | 1 |
| Average Daily Jail Population | 380 | 400 | 425 | 450 | 460 | Jail | 1 |
| Total Inmates Booked into Jail | 4596 | 4600 | 4750 | 4940 | 5100 | Jail | 1 |
| Lowest/Highest Inmate Count | 286/479 | 280/485 | 320/490 | 340/380 | 350/385 | Jail | 1 |

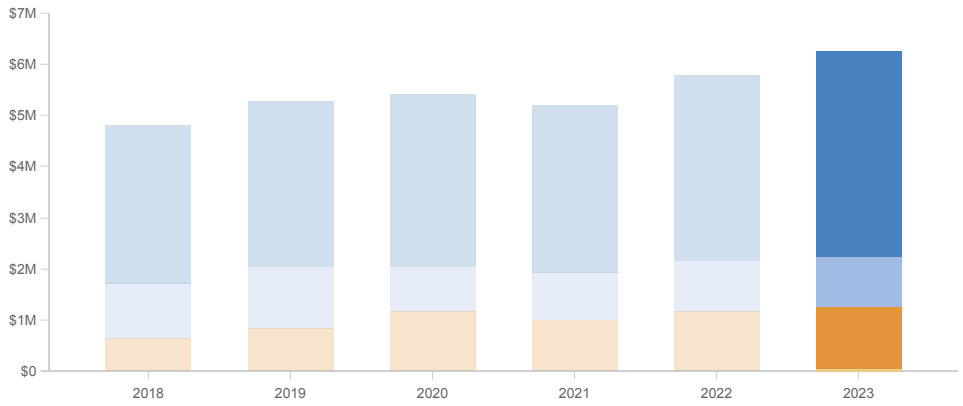
## Organization Chart




## Expenditure Trends Report

**Jail**

Data Updated Aug 11, 2023, 4:18 AM




**$6,266,550.16**

Expenses in 2023

# Budget

**Jail Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $3,277,588 | $3,623,315 | $4,021,623 | $4,319,542 | $4,964,877 |
| **Purchased/Contracted Services** | $1,001,238 | $1,164,245 | $1,214,287 | $1,083,433 | $1,400,673 |
| **Supplies and Materials** | $924,126 | $996,509 | $998,358 | $882,500 | $1,081,500 |
| **Capital Outlays** | $0 | $0 | $32,283 | $0 | $0 |
| TOTAL | **$5,202,952** | **$5,784,069** | **$6,266,550** | **$6,285,475** | **$7,447,050** |

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# Correctional Institute

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The Bulloch County Correctional Institute's (BCCI) mission is to provide safe and secure housing for offenders while supplementing the Bulloch County workforce. BCCI offers cost avoidance to the County in the form of inmate labor while helping inmates develop a work ethic that will hopefully assist them in becoming productive citizens upon their release. Through the utilization of work details, rehabilitative programs, and a structured environment created with a team of committed professionals, we will release a more responsible, educated, disciplined, and productive individual to society while meeting the labor needs of Bulloch County.

## 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

The strategic focus of the Correctional Institute for FY 2024 will be to **Enhance Service Delivery** and **Promote Engagement.**





## Objectives

The specific targets we plan to work toward in order to achieve our goals of Enhancing Service Delivery and Promoting Engagement are to

- Implement dynamic two-way communication between BCCI and the Georgia Department of Corrections
- Enhance job skills assessments conducted on new arrival inmates to better catalogue their skills and to match these skills with the needs of other County departments
- Maintain the inmate population at current contract numbers
- Reduce the opportunities for contraband interdiction leading to a more stable inmate workforce

BCCI has identified a need for an additional full time Correctional Counselor to provide enhanced services to the areas of inmate detail placement and job skills development. One of the biggest benefits to the County is in the form of inmate labor and skills. The availability of skilled inmates as seen a decline over the years and BCCI would like to place additional emphasis on training and developing the skillsets of qualified inmates moving forward. This benefits both the County and the inmate. As such, 1 full time Correctional Counselor is funded in FY 2024. Other increases are included to adjust to spending trends.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Maintain inmate population at current contract # | Average % of beds filled to contract capacity | 0.969 | 0.975 | 1 |
| Match inmate skills with department needs to fill requested detail assignments | % of inmate detail assignments filled per month | N/A | 0.95 | 1 |
| Reduce opportunities for contraband interdiction (Goal is 0) | # of contraband arrests / contraband finds | 29 | 0 | 1 |

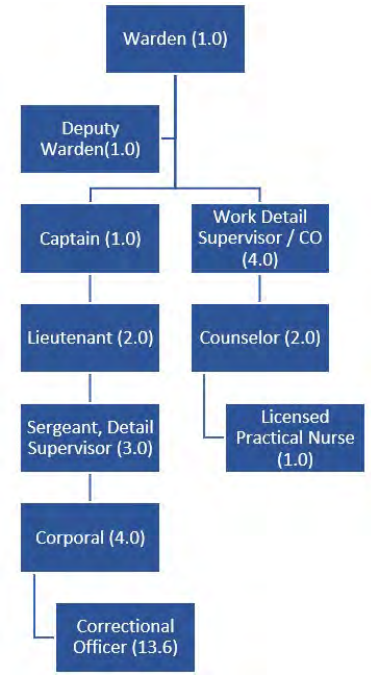
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Inmates receiving OJT Certification | | | 85 | 56 | 70 | Correctional Institute | 1 |
| Average Daily Census | 149 | 137 | 141 | 155 | 156 | Correctional Institute | 1 |
| Assigned Daily Outside County Work Detail Inmat... | 57 | 72 | 108 | 118 | 120 | 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 | 96836 | 91354 | 94462 | 103471 | 104138 | Correctional Institute | 1 |
| Miles of County Road – Trash Removed per Month | | 169 | 100.56 | 275 | 400 | Correctional Institute | 1 |
| Average Inmate Labor Hours per Day | | 728 | 851 | 1050 | 1200 | Correctional Institute | 1 |
| Inmates Earning GED | | | 5 | 9 | 10 | Correctional Institute | 1 |
| Inmate on Inmate Assults | | | 1 | 0 | 0 | Correctional Institute | 1 |
| # of Escapes | | | 1 | 1 | 0 | Correctional Institute | 1 |
| # of inmate grievances handled by staff | | | 0 | 0 | 0 | Correctional Institute | 1 |
| # of inmate-on-staff assaults | | | 0 | 0 | 0 | Correctional Institute | 1 |
| # of inmates completing evidence based and re-... | | | 195 | 205 | 200 | Correctional Institute | 1 |
| # of medical related deaths | | | 0 | 0 | 0 | Correctional Institute | 1 |
| # of suicides | | | 0 | 0 | 0 | Correctional Institute | 1 |
| # of use of force | | | 0 | 0 | 0 | Correctional Institute | 1 |
| Average inmate population – County sentenced | | | 1 | 1 | 5 | Correctional Institute | 1 |
| Annual value of work performed by inmates $ | | | 3077620 | 3832500 | 4380000 | Correctional Institute | 1 |
| | | | | | | | |

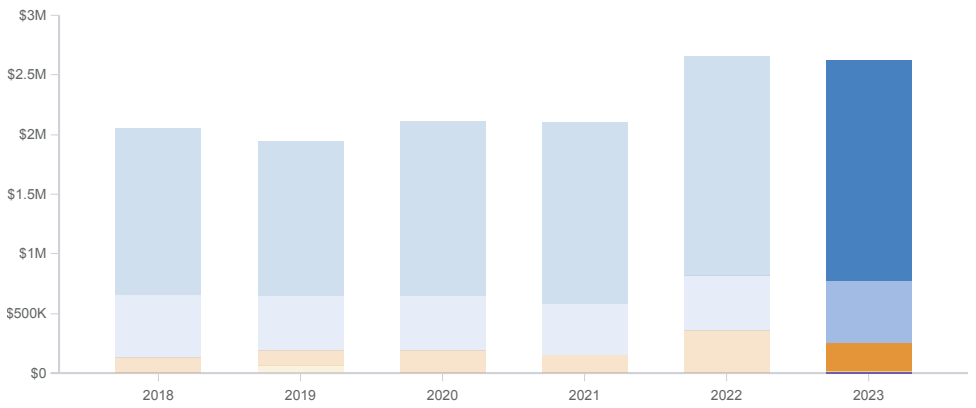
# Organization Chart




# Expenditure Trends Report

**Correctional Institute**

Data Updated Aug 11, 2023, 4:18 AM




**$2,625,606.80**

Expenses in 2023

# Budget

**Correctional Institute Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $577,725 | $650,996 | $746,920 | $664,307 | $714,343 |
| **Purchased/Contracted Services** | $11,240 | $21,719 | $8,498 | $18,905 | $7,576 |
| **Supplies and Materials** | $27,501 | $14,187 | $1,159 | $10,750 | $3,000 |
| TOTAL | **$616,466** | **$686,902** | **$756,577** | **$693,962** | **$724,919** |

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# Adult Probation

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The mission of the Bulloch County Probation Department is to serve the State and Superior Courts of Bulloch County, enhance public safety, and promote positive behavioral changes in offenders. The vision of the Bulloch County Probation Department is to help rebuild lives by fostering positive change in offender behavior through supervision and support necessary to prevent re-offending and provide for a healthier and safer community. We will accomplish this by providing a safe and humane environment of supervision, utilizing an integrated approach to improve offender behavior, and ensure victim's voices are heard and victim's rights are protected.

## 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 assist not only the courts, but also to ensure that the defendants complete the court ordered conditions within the allotted amount of time. By managing misdemeanor sentences, jail population and costs are controlled to prevent overcrowding.

## Strategic Goals

During FY 2024, the Probation Department will have a strategic focus on **Prioritizing Safety** and **Enhancing Service Delivery**.





## Objectives

To reach our strategic goal of Prioritizing Safety, we plan to:

- Continue to be of service to the court which lowers County costs to house the offenders
- Ensure the defendant has the appropriate guidance and services from outside providers
- Promote positive behavior changes to provide for a safer community for our citizens

- Work with all law enforcement, corrections, and other public safety agencies to protect County facilities by planning for and being prepared to handle any disaster
- Continue to plan for the growth in population and be prepared to increase staff as needed

To reach our goal of Enhancing Service Delivery we plan to:

- Upgrade our case management system to ensure that the newest technology is being used to efficiently
- Increase collection of court ordered monies to offset funding of the Probation Department budget
- Increase staff and training to ensure that we are satisfying state standards
- Create educational materials and programs that will guide the department, defendants, and citizens to better understand probation processes and procedures

State mandates require training hours of all Adult Probation employees. Travel and education/training funds have been reinstated since a decrease in 2020 as a result of COVID-19. State mandated guidelines to provide payment receipts, along with an increase in defendants, necessitates an increase in postage and software maintenance. Supplies, materials, and other purchased services decreased.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Upgrade probation case management system | Software updated? | N/A | Yes | 1 |
| Increase collection of court ordered fines | Increase in total fines collected? | N/A | Yes | 1 |
| Increase training opportunities for employees | Total # training hours for all employees | N/A | 200 | 1 |
| Create materials for distribution that will explain how the department functions | Materials and programs created? | N/A | Yes | 1 |
| Serve Court by helping decrease # of offenders that stay in jail | % of offenders in jail | N/A | 0.1 | 1 |
| Work through cases by providing needed guidance and resources | % of successfully completed cases | N/A | 0.45 | 1 |
| Prepare for disasters that may occur (man-made or natural) | Disaster plan created? | N/A | Yes | 1 |
| Increase staffing as population grows to maintain reasonable caseloads | Average caseload per officer | N/A | 260/officer | 1 |
| | | | | |

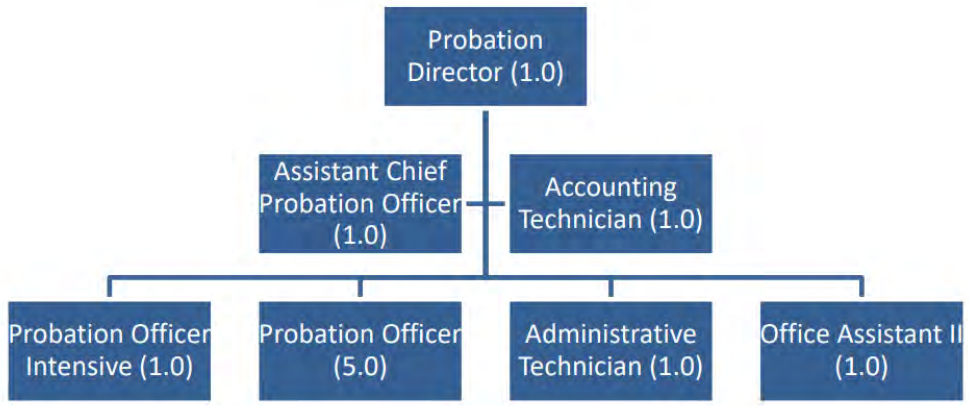
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Average Open Caseload | 900 | 1050 | 1125 | 1367 | 1485 | Adult Probation | 1 |
| Per Officer Caseload | 140 | 180 | 180 | 228 | 248 | Adult Probation | 1 |
| Hours of Community Service Labor Provided | 20500 | 31250 | 37521 | 37572 | 40000 | Adult Probation | 1 |
| New Warrants Issued (monthly) | 20 | 30 | 30 | 25 | 40 | Adult Probation | 1 |
| # of offenders placed in Anger Management | | | 28 | 47 | 50 | Adult Probation | 1 |
| # of offenders placed in Batterer's Intervention Program | | 54 | 90 | 90 | 130 | Adult Probation | 1 |
| Total dollar amount of restitution collected from offenders in th... | 35732.86 | 26723.43 | 32520 | 10446.77 | 11800 | Adult Probation | 1 |
| | | | | | | | |

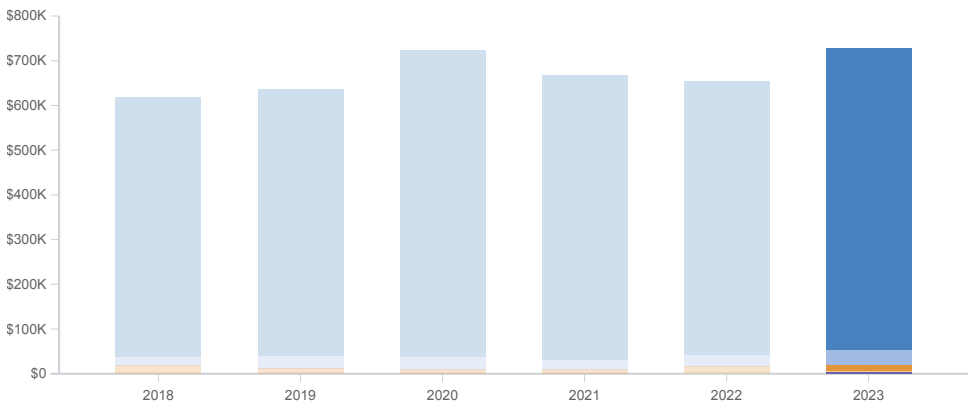
# Organization Chart




# Expenditure Trends Report

**Adult Probation**

Data Updated Aug 11, 2023, 4:18 AM




**$728,530.65**

Expenses in 2023

# Budget

**Adult Probation Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $636,167 | $613,185 | $674,521 | $735,686 | $796,680 |
| **Purchased/Contracted Services** | $20,715 | $25,403 | $36,060 | $31,125 | $40,359 |
| **Supplies and Materials** | $9,967 | $13,931 | $13,910 | $25,000 | $21,000 |
| **Interfund/Interdepartmental Charges** | $0 | $1,225 | $1,890 | $1,656 | $2,188 |
| **Capital Outlays** | $0 | $0 | $2,150 | $0 | $0 |
| **Debt Service** | $0 | $720 | $0 | $0 | $0 |
| **TOTAL** | **$666,849** | **$654,464** | **$728,531** | **$793,467** | **$860,228** |

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# Emergency Medical Service (EMS)

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

Bulloch County Emergency Medical Services (EMS) is an essential service dedicated to providing the highest quality of patient care in the pre-hospital setting to the citizens and visitors of Bulloch County through preparedness, education, training, and timely response to emergencies. The Vision of the Bulloch County Emergency Medical Services is to strive to deliver the highest quality of care to meet the daily needs of our citizens and visitors.

## 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

The EMS Department will implement strategic objectives that will **Prioritize Safety**, **Encourage Innovation**, and **Enhance Service Delivery** during FY 2024.







## Objectives

The specific targets we will work toward in order to achieve our goal of Prioritizing Safety are:

- Maximize provider competency, professionalism, and compunction by continuing education and skill verification
- Reduce response times to emergencies by having strategically placed EMS stations
- Adopt a proactive policy/plan for fleet vehicle cycling which reflects the CPSM study recommendations

To Encourage Innovation, we will:

- Increase pre-hospital medical skills of all staff with the most up-to-date medical and trauma evidence based practices
- Maximize community engagement with unique, interactive and informative events which will help to improve the health of our citizens and visitors
- Achieve a keen relationship with other local public safety partners to prepare and implement a fluid management plan for large scale incidents
- Initiate engaging and desirable training for emergency medical providers to enhance patient care outcomes

In order to Enhance Service Delivery, the objectives we plan to work toward are:

- Increase staffing and ambulance coverage to better serve all areas of the County
- Achieve a more immediate higher level of patient care delivery and an improved return of all units to service
- On scene times to remain 10 minutes or less on critical calls, unless in the case of cardiac arrest

EMS continues to experience an increase in requests for service to citizens and visitors of Bulloch County. In anticipation of growth and the rise in demand, the FY 2024 budget reflects 6 additional full time personnel to staff a 24 hour truck in the Portal Fire Department station and 6 additional full time personnel to staff a 24 hour truck in the Register Fire Department station.  Equipment, training, and uniform costs increased to accommodate additional personnel. Travel costs have increased to train instructors that now provide in-house training to staff and others instead of relying upon and paying outside agencies for such service. Vehicle maintenance costs have risen with inflation. The front and rear doors of the current EMS station are in need of replacement, necessitating an increase in building maintenance.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Increase staffing and ambulance coverage to better serve all areas of the county | # ambulances per coverage area - Statesboro | 3 - 24 hr ... | 3 - 24 hr truck | 1 |
| Increase staffing and ambulance coverage to better serve all areas of the county | # ambulances per coverage area - Brooklet | 1 - 24 hr ... | 1 - 24 hr truck | 1 |
| Increase staffing and ambulance coverage to better serve all areas of the county | # ambulances per coverage area - Portal | 0 | 1 - 24 hr truck | 1 |
| Increase staffing and ambulance coverage to better serve all areas of the county | # ambulances per coverage area - Register | 0 | 1 - 24 hr truck | 1 |
| Increase staffing and ambulance coverage to better serve all areas of the county | # ambulances per coverage area - Stilson | 0 | 1 - 24 hr truck | 1 |
| Return units to service from hospital within 10 minutes | % of times returned to service in 10 minutes or less | 0.75 | 0.9 | 1 |
| On scene times should remain 10 minutes or less on critical calls | % of calls arriving in 10 minutes or less | 0.6 | 80-85% | 1 |
| Increase pre-hospital medical skills of all staff | # trainings specific to pre-hospital medical skills | 12 | 52 | 1 |
| Maximize community engagement with unique, interactive and informative events | # community events attended | 12 | 20 | 1 |
| Work with other local public safety partners to plan and train for large-scale incidents | Multi-agency training simulation developed and initiated? | No | Yes | 1 |
| Provide engaging and desirable training for emergency medical providers | # trainings offered and % completed | 12 / 100... | 52 | 1 |
| Perform regurlar continuing education and verify skills every month | # of months skills verification was completed | n/a | 12 | 1 |
| Reduce response times to emergencies by having strategically placed EMS stations | % of emergencies responded to under 10 minutes | 0.6 | 0.85 | 1 |
| Adopt a proactive policy/plan for fleet vehicle cycling | Servicing guideline created? | Yes | Yes | 1 |

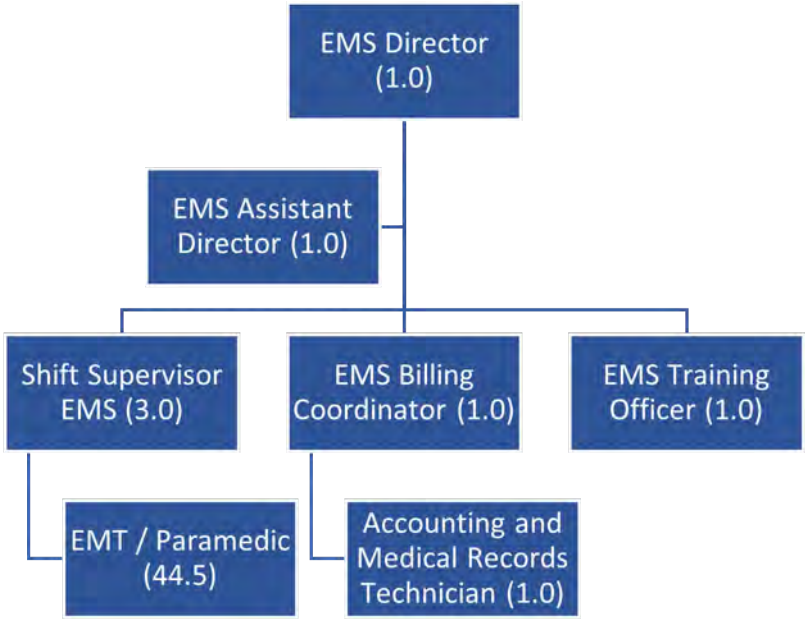
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Service Requests | 9,225 | 9400 | 10000 | 10500 | 11250 | EMS | 1 |
| Local Transports | 6166 | 6400 | 7000 | 7000 | 7500 | EMS | 1 |
| Out-of-Town Transports | 301 | 400 | 400 | 400 | 500 | EMS | 1 |
| No Transport Calls | 3059 | 3000 | 3000 | 3000 | 3250 | EMS | 1 |
| Average Revenue per Call | 244 | 260 | 262 | 270 | 290 | EMS | 1 |
| # Staffed stations | | 2 | 2 | 3 | 4 | EMS | 1 |
| Residential Populations served | | 80000 | 80000 | 80000 | 90000 | EMS | 1 |
| Ambulances staffed on 24 hour basis | | 4 | 4 | 5 | 6 | EMS | 1 |
| EMS Courses Offered | | 6 | 6 | 6 | 6 | EMS | 1 |
| 1st Responder (EMS) Call | 235 | 199 | 347 | 1,545 (est) | 1685 (est) | Rural Fire | 1 |
| | | | | | | | |

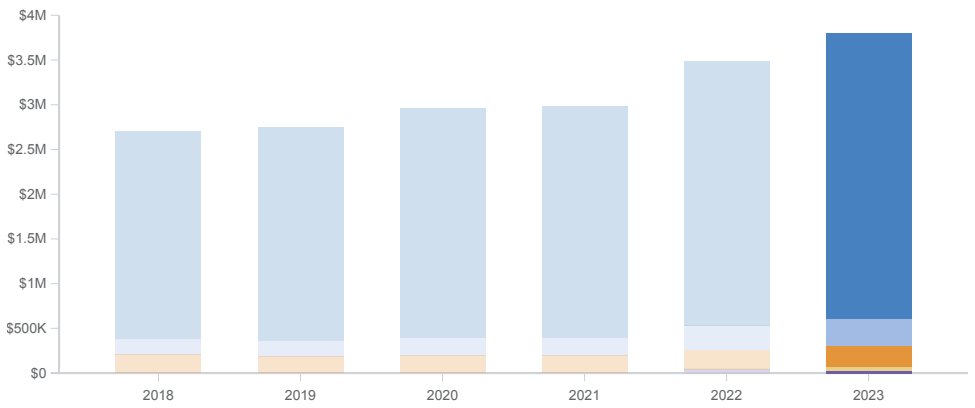
## Organization Chart




## Expenditure Trends Report

**EMS**

Data Updated Aug 11, 2023, 4:18 AM




**$3,802,325.12**

Expenses in 2023

# Budget

**EMS Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $2,600,598 | $2,955,913 | $3,194,897 | $2,951,037 | $3,936,689 |
| **Purchased/Contracted Services** | $188,063 | $268,367 | $303,620 | $243,735 | $298,384 |
| **Supplies and Materials** | $201,673 | $215,974 | $241,665 | $197,475 | $252,775 |
| **Interfund/Interdepartmental Charges** | $0 | $24,497 | $25,503 | $25,248 | $25,248 |
| **Other Costs** | $150 | $13,300 | $36,640 | $150 | $150 |
| **Capital Outlays** | $0 | $6,946 | $0 | $0 | $10,000 |
| **Debt Service** | $0 | $702 | $0 | $0 | $0 |
| TOTAL | **$2,990,484** | **$3,485,699** | **$3,802,325** | **$3,417,645** | **$4,523,246** |

# Coroner

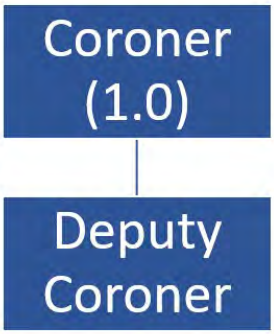
Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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.

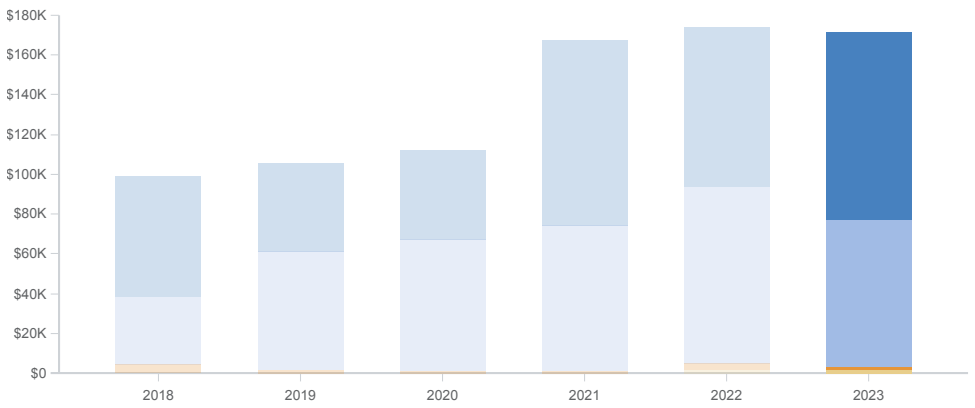
## Organization Chart




## Expenditure Trends Report

**Coroner**

Data Updated Aug 11, 2023, 4:18 AM




**$171,477.00**

Expenses in 2023

# Budget

**Coroner Budgeted Exenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $93,183 | $80,279 | $94,358 | $70,170 | $85,479 |
| **Personnel Costs & Employee Benefits** | $73,367 | $89,005 | $74,435 | $80,613 | $85,980 |
| **Supplies and Materials** | $1,110 | $3,021 | $1,089 | $1,700 | $1,700 |
| **Interfund/Interdepartmental Charges** | $0 | $1,648 | $1,595 | $1,656 | $1,751 |
| TOTAL | **$167,660** | **$173,953** | **$171,477** | **$154,139** | **$174,911** |

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# Animal Services

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

Bulloch County Animal Services is committed to excellence in animal welfare and care by endorsing responsible pet ownership through engagement of the community to advance spay/neuter awareness, humane treatment of all animals, enforcement of applicable ordinances, and the pledge to be advocates for all animals in Bulloch County. Bulloch County Animal Services envisions a humane and compassionate future for every animal friend by engaging citizens and organizations to come together with the intent of saving today, while also partnering to prevent future neglected, homeless, and abused animals.

## 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 a 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

For FY 2024, the Animal Services Department will implement strategic objectives with a focus on **Prioritizing Safety** and **Managing Growth and Change**.





## Objectives

In keeping with our focus on Prioritizing Safety, we will be initiating the following actions:

- We will seek training opportunities for our Animal Control officers in de-escalation tactics

- We will enhance the security camera system at the Animal Shelter facility
- We will implement body cameras for officers

Toward our goal of Managing Growth and Change, we plan on taking steps to:

- Increase the live outcome percentage for animals that come into the shelter
- Have all animals spayed/neutered before adoption
- Increase the enforcement of ordinances
- Increase the staffing at the shelter in order to give more attention to the animals

2 additional part time animal shelter attendants were added in the FY 2024 budget to be more attentive to the animals, assist more customers with adoption, and participate in more community adoption events. A need for body-worn cameras for Animal Control Officers has arisen and is included in the budget as well. Utility and licensing costs have increased, as well as travel for Animal Control Officer training. However, utility costs have decreased thanks in part to the addition of energy saving practices.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Seek training for AC officer in deescalation tactics | # training hours for AC officers | N/A | 35 | 1 |
| Enhance camera system for facility | Was camera system purchased and installed? | N/A | Yes | 1 |
| Implement body cameras for officers | Were body cameras purchased and implemented? | N/A | Yes | 1 |
| Increase live outcome percentage | % of live outcome vs euthanasia | N/A | 95%live outcome | 1 |
| Spay/Neuter before adoption | % spayed/neutered before adoption | N/A | 1 | 1 |
| Increase enforcement of ordinances | % of calls to citations per month | N/A | 0.25 | 1 |
| Increase staffing/training | # certifications from trainings | N/A | 5 | 1 |
| | | | | |

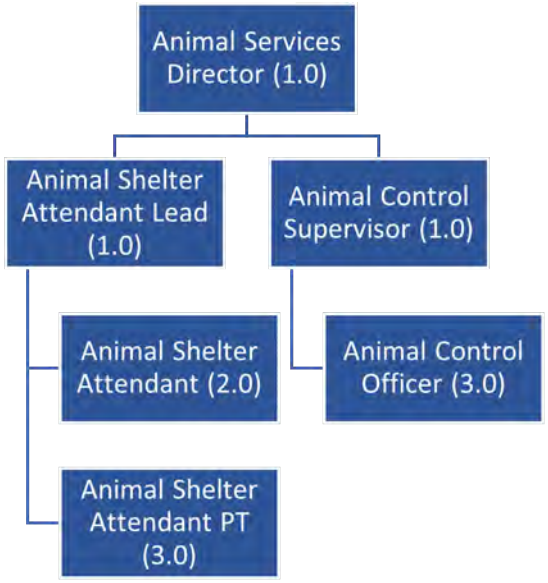
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Call Volume | 132,625 | 131200 | 144693 | 148448 | 160251 | E911 | 1 |
| Bulloch County Service Effort | 52965 | 52555 | 55879 | 64945 | 74037 | E911 | 1 |
| Candler County Service Effort | 5724 | 6123 | 6427 | 6433 | 6400 | E911 | 1 |
| Evans County Service Effort | 4298 | 3672 | 5039 | 5044 | 5100 | E911 | 1 |

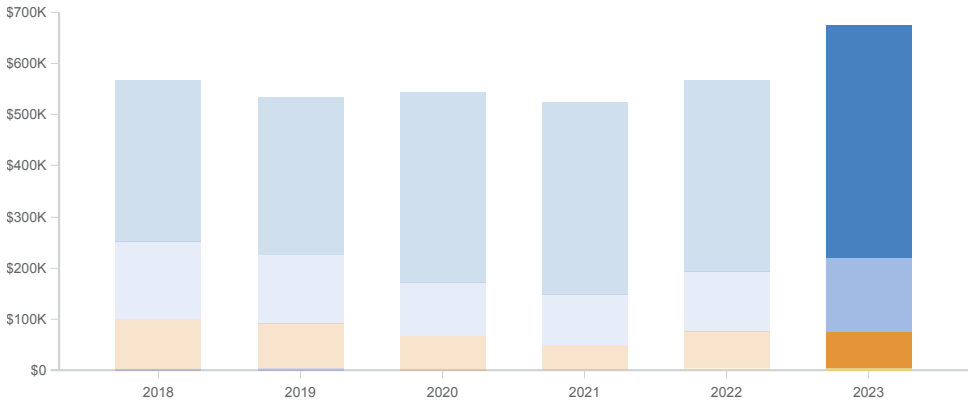
## Organization Chart




# Expenditure Trends Report

**Animal Services**

Data Updated Aug 11, 2023, 4:18 AM




**$674,592.52**

Expenses in 2023

# Budget

**Animal Services Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $376,967 | $372,856 | $453,923 | $479,448 | $589,505 |
| **Supplies and Materials** | $99,461 | $118,567 | $146,975 | $117,000 | $124,000 |
| **Purchased/Contracted Services** | $49,485 | $72,360 | $70,210 | $58,980 | $62,502 |
| **Interfund/Interdepartmental Charges** | $0 | $3,296 | $3,485 | $3,311 | $3,939 |
| **Intergovernmental** | $0 | $0 | $0 | $200 | $200 |
| TOTAL | **$525,914** | **$567,079** | **$674,593** | **$658,939** | **$780,145** |

# Roads

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The Roads Department exists 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

The strategic goals we plan to implement for FY24 are to **Foster Stewardship** and **Enhance Service Delivery**.





## Objectives

The specific objectives we plan to initiate in order to reach our goal of Fostering Stewardship are:

- Providing the highest quality of service available by efficiently utilizing budgeted funds
- Increasing professional knowledge and training of supervisors and employees.

To maximize efficiency in service delivery times to reach our goal of Enhancing Service Delivery, we will:

- Boost time management and mechanical skills

FY 2024 reflects an increase in road signage, gasoline/diesel and uniforms due to inflationary increases. The Roads Department also has a large number of users of the Public Safety radio system and shares in the cost for system maintenance. Multiple areas within the budget were decreased based on spending trends and other factors such as supplies/materials, purchased services, tools, rental equipment, and telephone.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Provide highest quality service available by efficiently utilizing budgeted funds | Complied with budget? | Y | Y | 1 |
| Increase professional knowledge and training of supervisors and employeers | # training hours completed | 375 | 100 | 1 |
| Maximize efficiency in service delivery times for requested services | % work orders completed in expected time f... | 98-100% | 0.99 | 1 |
| | | | | |

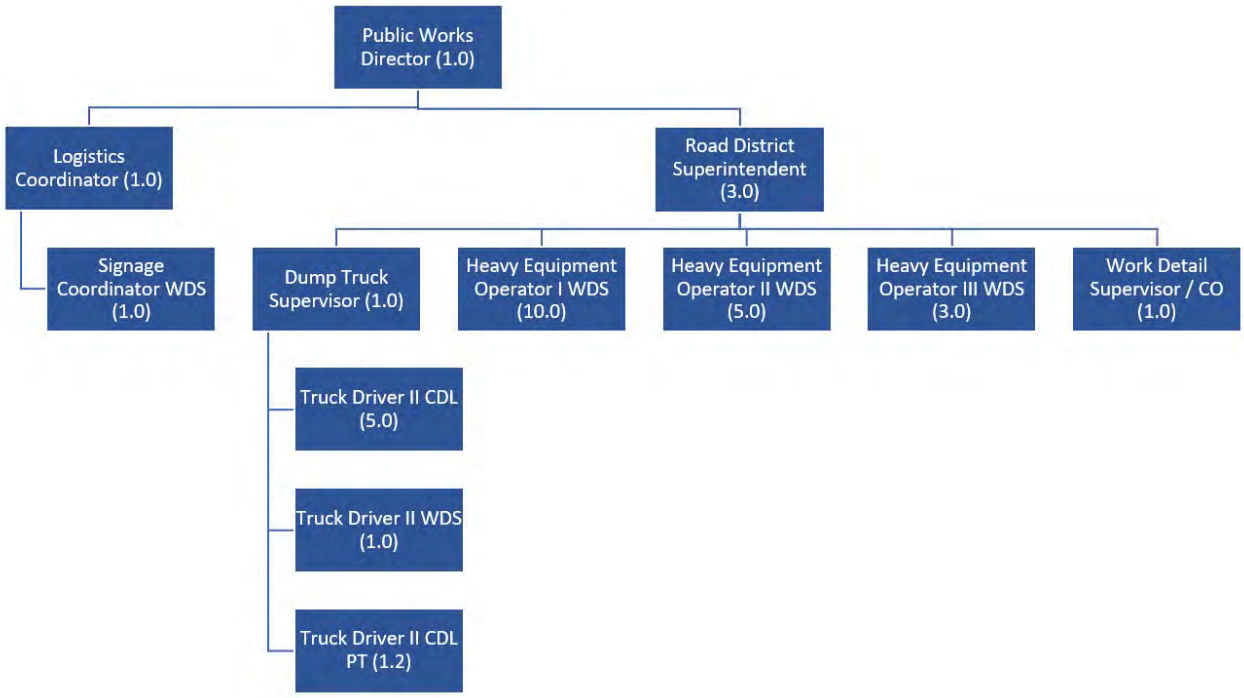
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Paved Road Maintenance (Mileage) | 553 | 553 | 553 | 553 | 553 | Roads | 1 | 2024 |
| Dirt Road Maintenance (Mileage) | 657 | 657 | 657 | 657 MI X 6 T... | 657 MI X 6 Trips | Roads | 1 | 2024 |
| Storm Recovery | 1 | 0 | 0 | 0 | 0 | Roads | 1 | 2024 |
| # of safety meetings | N/A | 52 | 52 | 52 | 52 | Roads | 1 | 2024 |

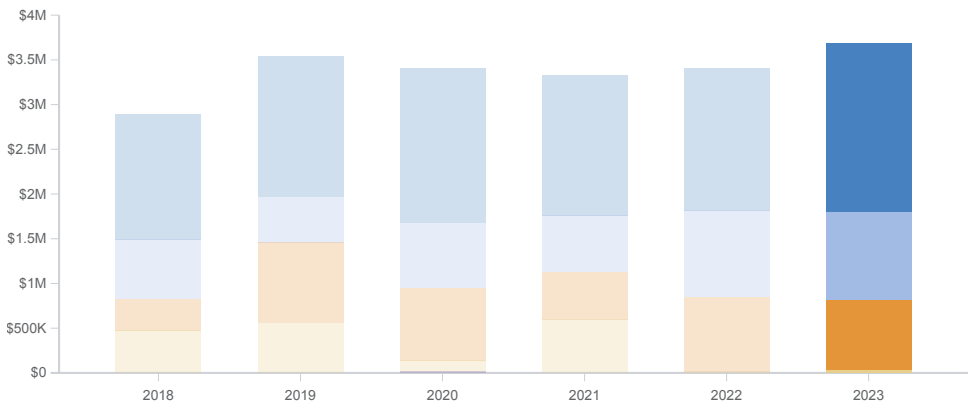
## Organization Chart




# Expenditure Trends Report

**Roads**

Data Updated Aug 11, 2023, 4:18 AM




**$3,684,209.09**

Expenses in 2023

# Budget

**Roads Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $1,575,677 | $1,588,723 | $1,889,997 | $2,229,323 | $2,338,901 |
| **Supplies and Materials** | $630,340 | $967,357 | $976,881 | $934,649 | $925,213 |
| **Purchased/Contracted Services** | $533,523 | $840,887 | $794,747 | $720,305 | $751,912 |
| **Interfund/Interdepartmental Charges** | $588,555 | $6,983 | $17,319 | $7,864 | $22,757 |
| **Capital Outlays** | $0 | $1,545 | $5,265 | $0 | $0 |
| **Other Costs** | $1,451 | $1,351 | $0 | $1,050 | $1,050 |
| TOTAL | **$3,329,545** | **$3,406,846** | **$3,684,209** | **$3,893,191** | **$4,039,834** |

# Solid Waste

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

As a division of Public Works, 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 customers.

## Strategic Goals

During FY 2024, the Solid Waste Department will focus on strategies that will **Enhance Service Delivery** and **Promote Engagement**.





## Objectives

The specific targets we plan to work toward in order to meet our strategic goal of Enhancing Service Delivery are to:

- Maintain efficiency in the way centers are serviced and maintained to keep operating costs low and residents satisfied with facilities
- Upgrade centers to maximize space utilization and functionality
- Guide staff to be friendly and courteous

To meet our strategic goal of Promoting Engagement, we plan to:

- Promote citizen education
- Develop a better relationship with the public through interaction

The FY 2024 budget reflects several inflationary increases such as uniforms, supplies/materials, and building maintenance. Tippage fees were adjusted to match the City of Statesboro disposal fee increases at the transfer station. Additional funds are allocated to education/training and travel to allow certifications for employees from the American Public Works Association. Deductions in equipment maintenance, janitorial supplies, equipment, and gasoline/diesel resulted in a decrease in the overall budget.

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Efficiently maintain and service all centers to keep costs low and residents satisfied | % of operating cost per center | 0.033 | 0.033 | 1 |
| Promote citizen education and interact with the public to build better relationships | # events attended/held each year | 1 | 2 | 1 |
| Upgrade centers to maximize space utilization and functionality | % centers upgraded | 0.2 | 0.2 | 1 |
| Guide staff to be friendly and courteous | # customer complaints | 3 | 0 | 1 |

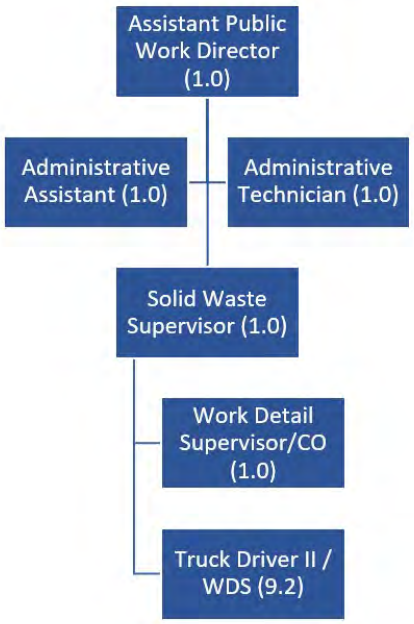
## Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Solid Waste Tonnage | 20,000 | 20000 | 20000 | 20000 | 20000 | Solid Waste | 1 | 2024 |
| Recycle Cardboard Tonnage | 0 | 120 | 0 | 0 | 0 | Solid Waste | 1 | 2024 |
| Recycled Glass Tonnage | 0 | 0 | 0 | 0 | 0 | Solid Waste | 1 | 2024 |
| Recycled Metal Tonnage | 0 | 500 | 500 | 200 | 250 | Solid Waste | 1 | 2024 |

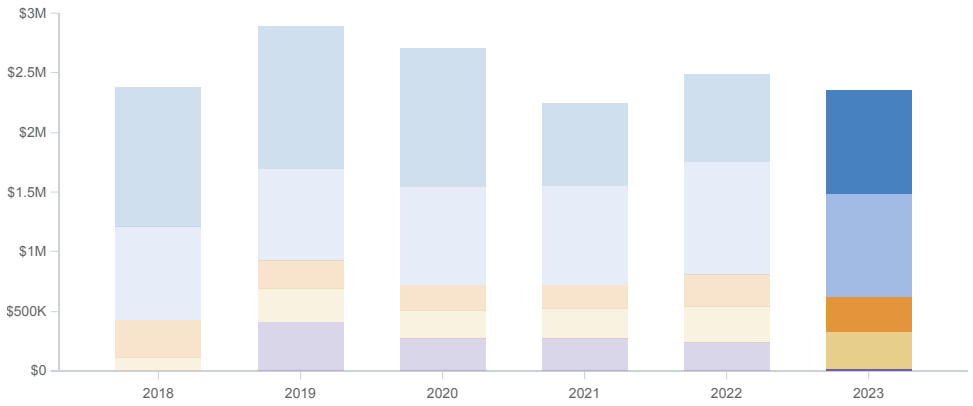
## Organization Chart




# Expenditure Trends Report

**Solid Waste**

Data Updated Aug 11, 2023, 4:18 AM




**$2,358,509.89**

Expenses in 2023

# Budget

**Solid Waste Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $830,578 | $942,301 | $862,682 | $876,100 | $951,100 |
| **Personnel Costs & Employee Benefits** | $686,217 | $728,592 | $875,779 | $932,702 | $960,380 |
| **Purchased/Contracted Services** | $258,977 | $305,611 | $311,740 | $311,553 | $262,987 |
| **Supplies and Materials** | $198,130 | $272,103 | $301,509 | $333,530 | $305,980 |
| **Capital Outlays** | $268,437 | $237,156 | $6,800 | $262,000 | $0 |
| TOTAL | **$2,242,339** | **$2,485,764** | **$2,358,510** | **$2,715,885** | **$2,480,447** |

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# Fleet Management

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

As a division of Public Works, the Fleet Management Department 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 Management 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

The Fleet Maintenance Department will focus on objectives and actions that will **Prioritize Safety** and **Enhance Service Delivery.**





## Objectives

The specific objective we plan to implement in order to Prioritize Safety is to

- Improve safety for the Fleet department and County departments' vehicles and drivers

To Enhance Service Delivery, we plan to:

- Monitor time and cost efficiency
- Utilize available space to accommodate the increase in services needed from emergency vehicles
- Increase utilization of inventory software capabilities to more timely service responses

During FY 2023, Fleet began reducing expenses by maintaining Fire and EMS vehicles in-house, rather than the prior practice of outsourcing. This specialized, but necessary practice, illustrated a great need for a Fleet Maintenance Technician in FY 2024. This position will be specifically dedicated to the additional Fire and EMS maintenance workload. Continuing this service on Public Safety vehicles will provide extensive cost savings in the future but require initial investments. In order to become fully responsible for these apparatus, an investment in small equipment, oil/grease,  software for Fire and EMS vehicles are crucial, as well as additional education/training and associated travel for such maintenance. This budget also reflects machines to service newer vehicles as well as door and heating repairs.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Minimize safety incidents through training and procedures | # of incidents | 0 | 0 | 1 |
| Monitor time and cost efficiency | % of time and cost of service | 100 | 1 | 1 |
| Accommodate increased service needed from emergency vehicles | % of emergency vehicles serviced | 50 | 1 | 1 |
| | | | | |

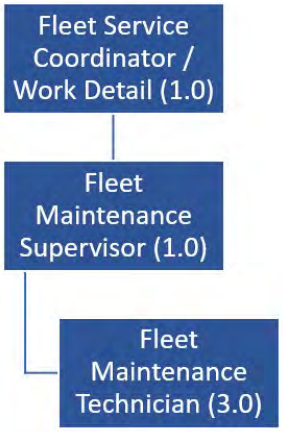
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Total Number of Vehicles in Fleet | 309 | 310 | 315 | 320 | 325 | Fleet Management | 1 |
| Number of Sheriff Vehicles/Trucks | 85 | 85 | 90 | N/A | N/A | Fleet Management | 1 |
| Number of Pickup Trucks | 115 | 115 | 115 | 120 | 125 | Fleet Management | 1 |
| Number of Fire Trucks | 30 | 30 | 31 | 35 | 35 | Fleet Management | 1 |
| Number of Ambulances | 9 | 9 | 10 | 12 | 15 | Fleet Management | 1 |
| Number of Roll-off Trucks/Grapple Trucks | 8 | 12 | 12 | 12 | 13 | Fleet Management | 1 |
| Average Age of Fleet | 9 | 9 | 9 | 9 | 9 | Fleet Management | 1 |
| | | | | | | | |

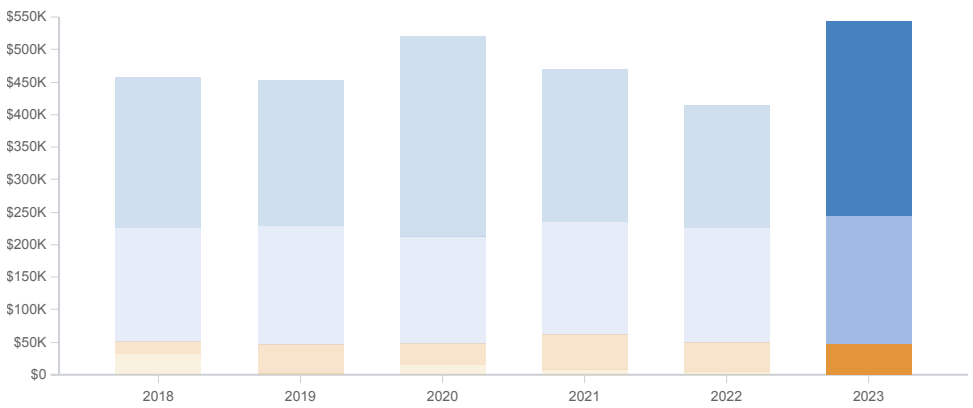
## Organization Chart




# Expenditure Trends Report

**Fleet Management**

Data Updated Aug 11, 2023, 4:18 AM




**$543,845.93**

Expenses in 2023

# Budget

**Fleet Management Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $236,185 | $188,506 | $299,260 | $335,059 | $404,262 |
| **Supplies and Materials** | $171,355 | $176,660 | $197,633 | $181,000 | $182,360 |
| **Purchased/Contracted Services** | $54,721 | $43,841 | $46,953 | $52,781 | $52,218 |
| **Capital Outlays** | $8,290 | $5,500 | $0 | $0 | $12,000 |
| TOTAL | **$470,551** | **$414,507** | **$543,846** | **$568,840** | **$650,841** |

# Public Health

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

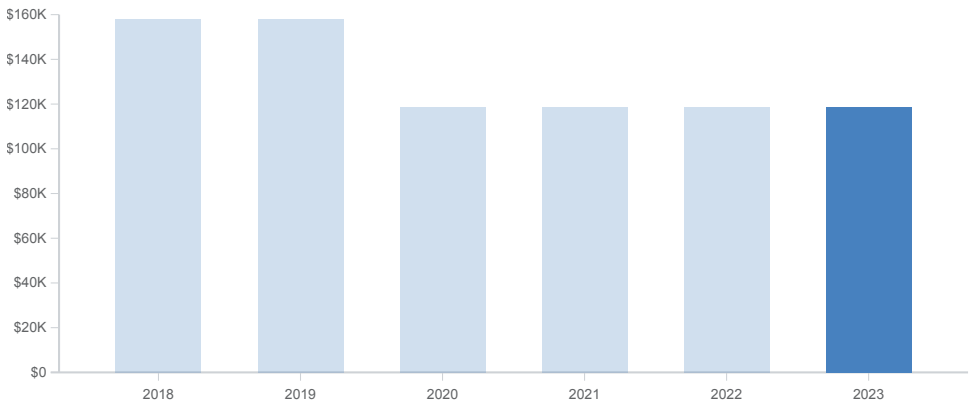
## Program Description

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 Aug 11, 2023, 4:18 AM




**$118,650.00**

Expenses in 2023

## Budget

**Public Health Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $118,650 | $118,650 | $118,650 | $118,650 | $118,650 |
| TOTAL | **$118,650** | **$118,650** | **$118,650** | **$118,650** | **$118,650** |

# Mental Health

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Program Description

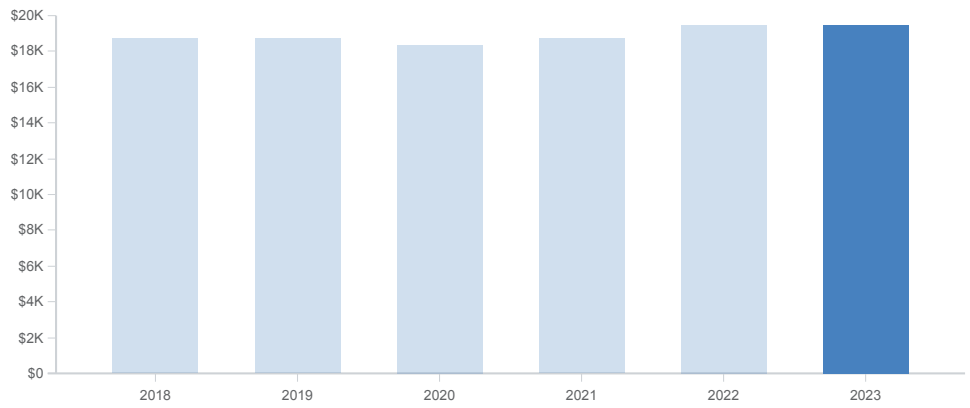
An allocation is made to the Pineland Behavioral Health and Developmental Disabilities (BHDD) Community Services Board for mental health services provided in Bulloch County. Pineland BHDD's mission is to develop and provide a wide array of services needed to minimize the impact of mental illness, developmental 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 beginning in 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

**Mental Health**

Data Updated Aug 11, 2023, 4:18 AM




**$19,500.00**

Expenses in 2023

# Budget

**Mental Health Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $18,700 | $19,500 | $19,500 | $19,500 | $19,500 |
| **TOTAL** | **$18,700** | **$19,500** | **$19,500** | **$19,500** | **$19,500** |

# DFACS

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

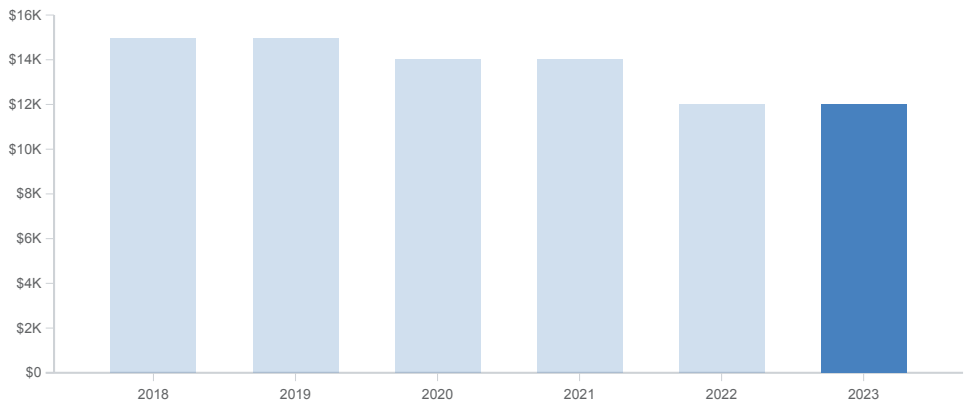
## Program Description

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 Aug 11, 2023, 4:18 AM




**$12,000.00**

Expenses in 2023

## Budget

**DFACS Budgeted Exenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $14,000 | $12,000 | $12,000 | $12,000 | $12,000 |
| **TOTAL** | **$14,000** | **$12,000** | **$12,000** | **$12,000** | **$12,000** |

# Pauper Burials

Fiscal Year 2023-2024 Budget Book

Expect Excellence!

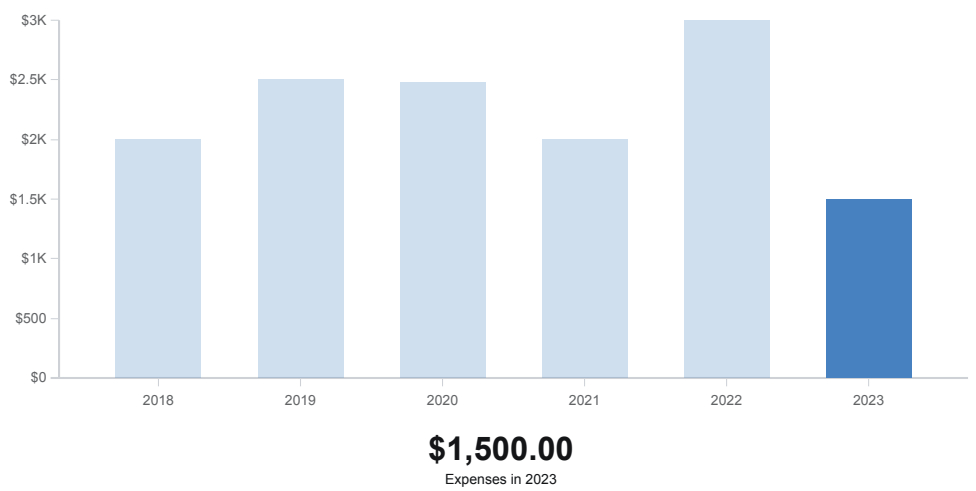
## Program Description

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 Aug 11, 2023, 4:18 AM




**$1,500.00**

Expenses in 2023

## Budget

**Pauper Burials**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $2,000 | $3,000 | $1,500 | $3,000 | $3,000 |
| **TOTAL** | **$2,000** | **$3,000** | **$1,500** | **$3,000** | **$3,000** |

# DFACS Building and Plant

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

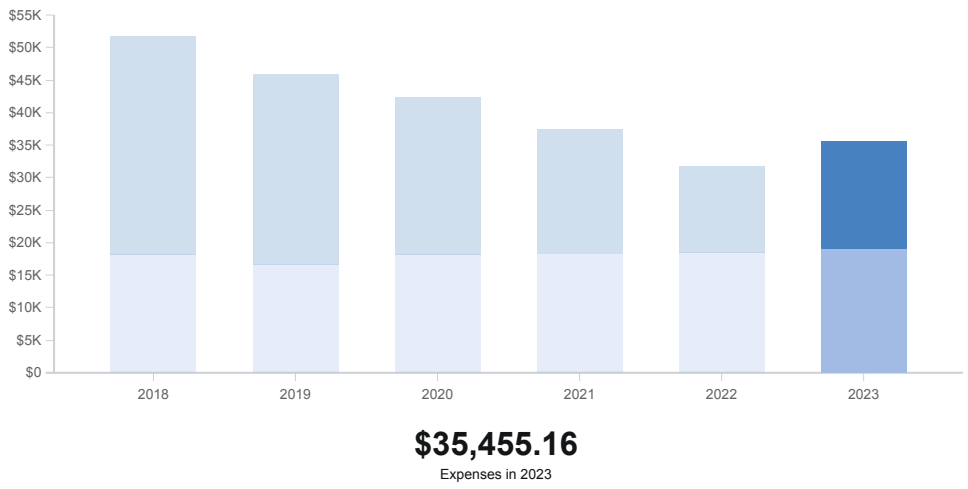
## Program Description

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 Aug 11, 2023, 4:18 AM




**$35,455.16**

Expenses in 2023

## Budget

**DFACS Building and Plant Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $19,272 | $13,330 | $16,483 | $21,300 | $21,300 |
| **Purchased/Contracted Services** | $18,192 | $18,511 | $18,972 | $15,160 | $15,160 |
| TOTAL | **$37,464** | **$31,841** | **$35,455** | **$36,460** | **$36,460** |

# Transportation Services

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

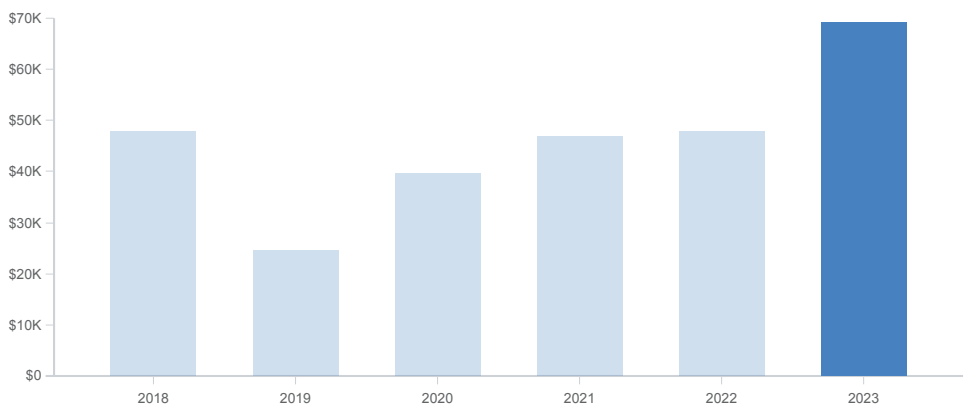
## Program Description

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 Aug 11, 2023, 4:18 AM




**$69,091.53**

Expenses in 2023

## Budget

**Transportation Services Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $46,708 | $47,824 | $69,092 | $48,850 | $50,000 |
| TOTAL | **$46,708** | **$47,824** | **$69,092** | **$48,850** | **$50,000** |

# Action Pact

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

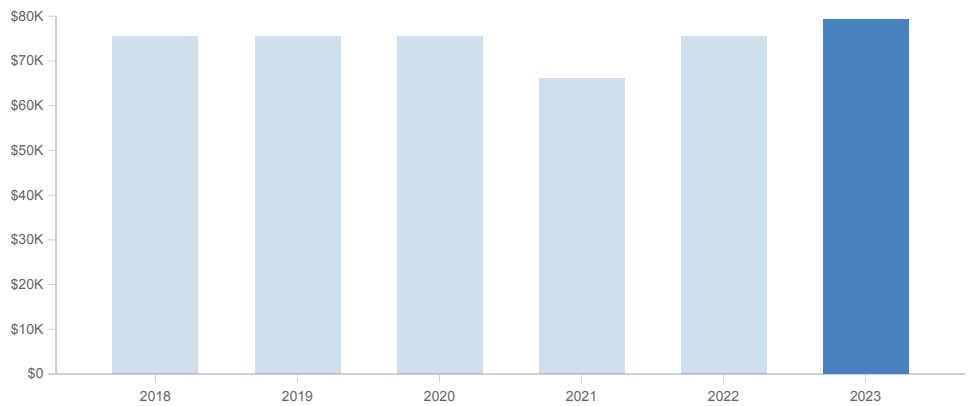
## Program Description

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 Aug 11, 2023, 4:18 AM




**$79,380.00**

Expenses in 2023

## Budget

**Action Pact Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $66,000 | $75,600 | $79,380 | $79,380 | $85,334 |
| **TOTAL** | **$66,000** | **$75,600** | **$79,380** | **$79,380** | **$85,334** |

# Library

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

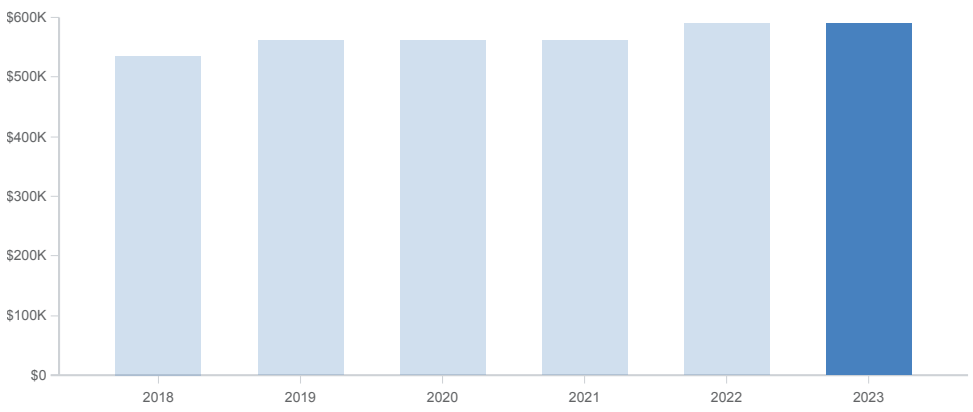
## Program Description

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 Aug 11, 2023, 4:18 AM




**$590,169.96**

Expenses in 2023

## Budget

**Library Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $562,065 | $590,170 | $590,170 | $590,170 | $619,679 |
| TOTAL | **$562,065** | **$590,170** | **$590,170** | **$590,170** | **$619,679** |

Table of Contents

# Recreation Administration

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

To provide quality, diversity, wholesome recreation and parks services to meet the needs of the citizens of Bulloch County. Our services should ensure a better quality of life.

## 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

The Recreation Administration staff will focus their objectives and actions on **Enhancing Service Delivery** and **Fostering Stewardship**.





## Objectives

To achieve our strategic goal of Enhancing Service Delivery, we will:

- Market our department mission and programs within our community, as well as adding multiple language options to our websites.
- Achieve more involvement from the community in our events, making them a truly community focused event.

In order to Foster Stewardship, we will:

- Complete fiscally responsible budgets based on a thorough budgeting process, which includes reporting methods to document progress, as well as develop strategies for budget monitoring to maintain cost efficiency.

All events have resumed since COVID-19 necessitating the replacement of funding in several areas that were decreased or removed since 2020 including rental equipment (i.e. generators, stage covers, inflatable, etc.), travel, food, and small equipment. More credit transactions also resulted in an increase in the bank fee for FY 2024.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Attend community events to inform public about Recreation programs | # events attended | 10% increase | 15% increase | 1 |
| Increase community involvement in Recreation Department events | # vendors/sponsors for community e... | 10% increase | 15% increase | 1 |
| Perform monthly reviews of actual spending compared to budget for all of Recreation | % months budget reviewed | 1 | 1 | 1 |
| | | | | |

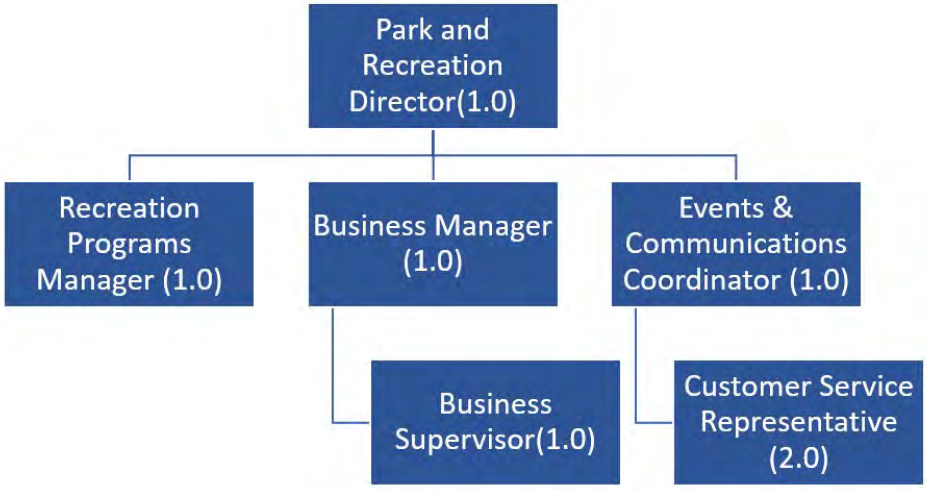
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Online Transactions | 947 | 1300 | 19941 | 18470 | 21000 | Recreation Administration | 1 |
| # of Orientations held (Rec HR liaison assisted) | | 40 | 6 | 9 | 6 | Recreation Administration | 1 |
| # of Orientation attendees (new hires, rehires, addt'l jo... | | 586 | 513 | 675 | 600 | Recreation Administration | 1 |
| # of Separations completed (PAF, calculate earnings, s... | | 205 | 456 | 515 | 500 | Recreation Administration | 1 |
| Donations (Scholarship / Stirrup Some Donations) | | 1312 | 30887.15 | 2854 | 1000 | Recreation Administration | 1 |
| www.bullochrec.com website visits | 49,500 | 46000 | 80019 | 65000 | 70000 | Recreation Administration | 1 |
| Social Media Followers | 8120 | 10445 | 81100 | 11543 | 12000 | Recreation Administration | 1 |
| Social Media Impressions/Reach | 362900 | 385000 | 173251 | 567714 | 600000 | Recreation Administration | 1 |
| Website Visit: splashintheboro.com | | | 72161 | 420101 | 450000 | Recreation Administration | 1 |
| Social Media Impressions / Reach (Splash) | | | 676091 | 1356868 | 1145000 | Recreation Administration | 1 |
| Social Media Followers (Splash) | | | 607328 | 53243 | 60000 | Recreation Administration | 1 |
| Website Visit: bullochag.com | | | | 14484 | 16000 | Recreation Administration | 1 |
| Social Media Impressions / Reach (Ag) | | | | 326474 | 35000 | Recreation Administration | 1 |
| Social Media Followers (Ag) | | | | 4526 | 4800 | Recreation Administration | 1 |
| | | | | | | | |

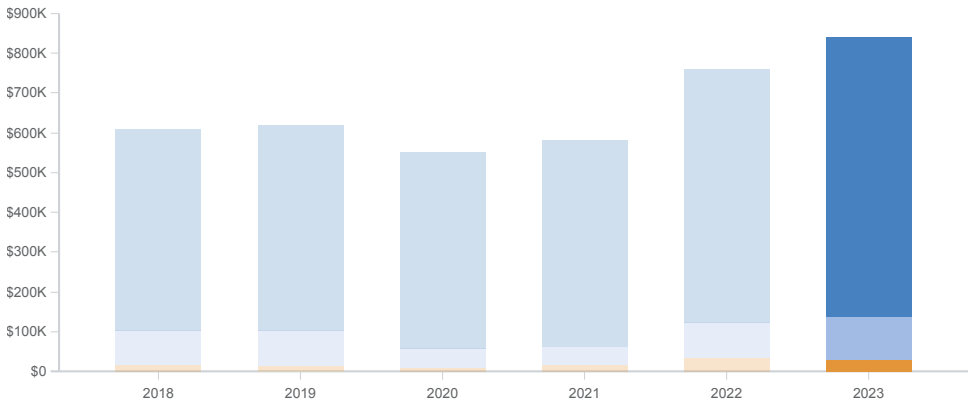
## Organization Chart




# Expenditure Trends Report

**Recreation Administration**

Data Updated Aug 11, 2023, 4:18 AM




**$840,125.90**

Expenses in 2023

# Budget

**Recreation Admin Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $520,827 | $637,954 | $704,519 | $714,274 | $653,317 |
| **Purchased/Contracted Services** | $44,293 | $88,346 | $106,776 | $115,400 | $127,576 |
| **Supplies and Materials** | $15,278 | $33,537 | $28,364 | $31,500 | $35,000 |
| **Capital Outlays** | $0 | $975 | $467 | $0 | $0 |
| TOTAL | **$580,399** | **$760,812** | **$840,126** | **$861,174** | **$815,894** |

# Athletics

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The 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

The Athletics Department will focus on activities that will **Manage Growth and Change** during FY 2024.



# Objectives

The specific targets we plan to work toward in order to achieve our goal of Managing Growth and Change are to:

- Encourage citizens of the benefits to recreational activities
- Recognize the growth potential
- Have a dedicated stable of volunteers
- Determine the current trends in athletics and future needs for athletics programming

As the Athletics Department invests in employees to provide certification training, travel and education/training costs have increased for FY 2024. We will also direct some of our funding to replacement of some equipment items and smaller capital maintenance and improvement projects. These will be paid for using General Fund dollars in order to conserve SPLOST funds for some  much needed larger capital projects for Recreation.

# Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Encourage citizens of the benefits to recreational activities | # registrants | N/A | 25% increase | 1 |
| Recognize the growth potential | % of participants based on population | N/A | 15% increase | 1 |
| Have a dedicated stable of volunteers | % of volunteers who stay for a full year | N/A | 0.8 | 1 |
| What are the current trends in athletics and future needs for athletics programming | addition of 1 activity per calendar year | N/A | 1 | 1 |

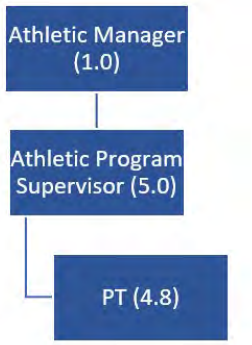
# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Youth League and Specialized Sports Participation | 3,500 | 2685 | 4100 | 5250 | 6140 | Athletics | 1 |
| Youth Events, Camps and Clinics | 615 | 191 | 600 | 600 | 650 | Athletics | 1 |
| Adult League Play Participation | 570 | 325 | 650 | 450 | 515 | Athletics | 1 |
| Number of Volunteers | 202 | 371 | 500 | 550 | 495 | Athletics | 1 |
| Grants Applied For | 1 | 1 | 1 | 1 | 1 | Athletics | 1 |
| Total Number of Volunteer Hours | 12120 | 6142 | 25000 | 27500 | 31000 | Athletics | 1 |
| # Fields Used for Tournaments | | 12 | 15 | 17 | 19 | Athletics | 1 |
| # of recreational activities offered | | 10 | 18 | 22 | 24 | Athletics | 1 |
| Track Participation | | 96 | 170 | 250 | 325 | Athletics | 1 |
| | | | | | | | |

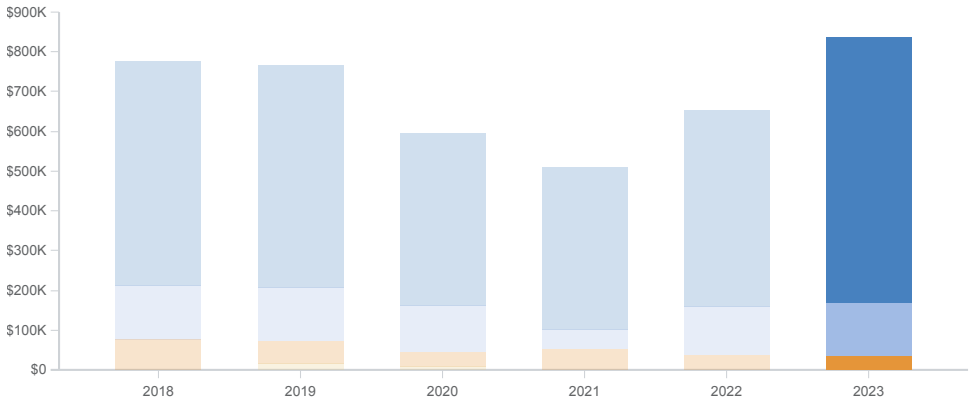
# Organization Chart




# Expenditure Trends Report

**Athletics**

Data Updated Aug 11, 2023, 4:18 AM




**$836,963.95**

Expenses in 2023

# Budget

**Athletics Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $407,653 | $493,893 | $668,636 | $589,923 | $659,269 |
| **Supplies and Materials** | $49,178 | $124,800 | $135,205 | $158,800 | $158,800 |
| **Purchased/Contracted Services** | $52,170 | $35,872 | $33,122 | $55,235 | $60,078 |
| **Capital Outlays** | $0 | $0 | $0 | $0 | $24,500 |
| TOTAL | **$509,001** | **$654,565** | **$836,964** | **$803,958** | **$902,647** |

# Concessions

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

Provide food and service that delivers quality concessions for the patrons of various community events.

## 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

The Concessions Department will focus its activities on **Enhancing Service Delivery** during FY 2024.



## Objectives

Measures we will take to Enhance Service Delivery are to:

- Secure backup food and supply vendors to help with acquiring concessions products in a timely manner
- Provide employees with extensive training on software system, customer service etiquette, and better overall understanding of our concessions objectives and goals
- Maintain two open windows to reduce wait times.
- Take pre-orders while customers are waiting in line to allow preparation of food orders prior to the customer reaching the counter to pay

The FY 2024 budget reflects inflationary costs for food and uniforms. Professional services costs have been removed.

# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Revenue | 257747 | 200000 | 425000 | 500000 | 500000 | Concessions | 1 |
| | | | | | | | |

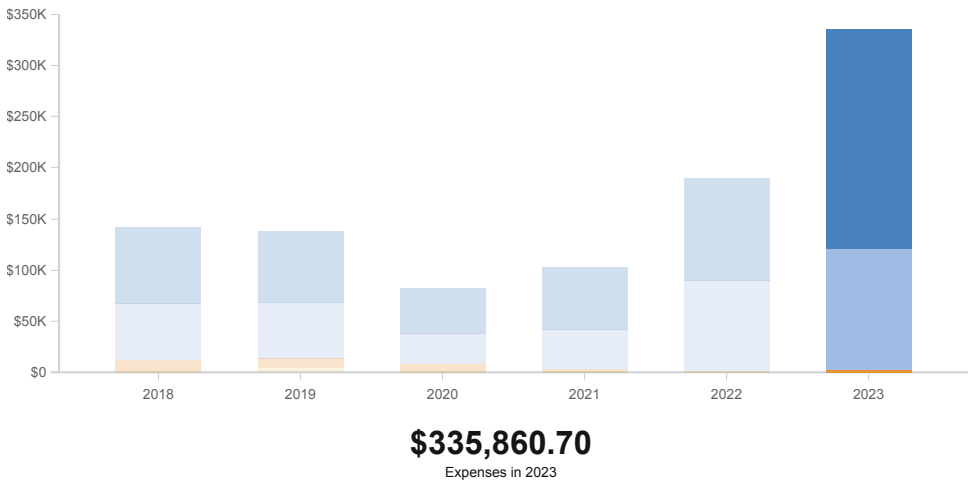
# Organization Chart




# Expenditure Trends Report

**Concessions**

Data Updated Aug 11, 2023, 4:18 AM




**$335,860.70**

Expenses in 2023

# Budget

**Concessions Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $61,302 | $101,144 | $215,559 | $79,778 | $113,990 |
| **Supplies and Materials** | $38,943 | $88,515 | $118,165 | $60,000 | $75,200 |
| **Purchased/Contracted Services** | $2,907 | $714 | $2,137 | $8,680 | $7,389 |

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $47 | $0 | $0 | $0 | $0 |
| **TOTAL** | **$103,200** | **$190,373** | **$335,861** | **$148,458** | **$196,579** |

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# Facility Operations

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The strategic focus of the Recreation Facilities Department will be on objectives and activities that will **Enhance Service Delivery** and **Foster Stewardship.**





## Objectives

In order to Enhance Service Delivery, the specific targets we plan to work toward are:

- Inspect facilities to ensure they are clean and safe and to keep all facilities in ready to use condition through preventative maintenance

The specific targets we plan to work toward in order to Foster Stewardship are:

- Have open communication with our Parks Division Manager and the Government Buildings Manager and to continue work by inmate crews.

During FY 2024, utility costs increased due to inflationary costs and introduction of new facilities. The budget also includes the addition of 2 climate storage rentals for programming and the purchase of tents.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Inspect facilities daily to ensure they are clean and safe | % of days succeeded | N/A | 1 | 1 |
| Keep all facilities in ready to use condition through preventative maintenance | % of cost in equipment repairs/purchase | N/A | 0.3 | 1 |
| Maintain open communication with Parks Manager and Gov't Buildings Manager | # meetings with all present? | N/A | 12 | 1 |
| Continue to utilize work by inmate crew | % work orders completed by inmate crew | N/A | 0.35 | 1 |

## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Weekends on call | | 47 | 49 | 50 | 50 | Facility Operations | 1 |
| Number of times tile floors are stripped/wax... | | 2 | 9 | 9 | 9 | Facility Operations | 1 |
| Weekends trailheads bathrooms cleaned | | 50 | 50 | 50 | 50 | Facility Operations | 1 |
| Rentals-Building | | 348 | 611 | 585 | 630 | Facility Operations | 1 |

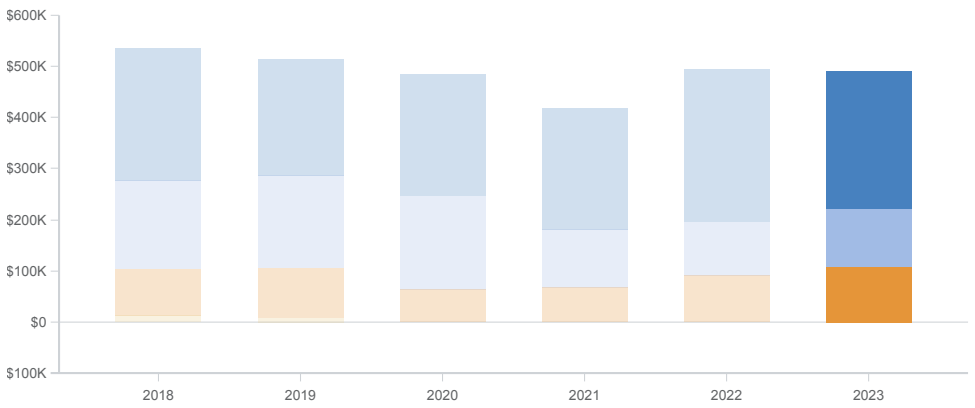
## Organization Chart




## Expenditure Trends Report

**Facility Operations**

Data Updated Aug 11, 2023, 4:18 AM




**$491,021.16**

Expenses in 2023

# Budget

**Rec Facility Operations Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $238,312 | $299,571 | $272,373 | $271,640 | $309,140 |
| **Personnel Costs & Employee Benefits** | $113,851 | $103,193 | $110,468 | $147,206 | $212,701 |
| **Purchased/Contracted Services** | $66,762 | $92,154 | $108,263 | $109,872 | $115,981 |
| **Capital Outlays** | $0 | $0 | -$82 | $0 | $0 |
| TOTAL | **$418,925** | **$494,917** | **$491,021** | **$528,718** | **$637,823** |

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# Agricultural Complex

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

To provide quality, diversity, wholesome recreation and parks services to meet the needs of the citizens of Bulloch County and to ensure a better quality of life.

## 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 is mainly 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.

## Strategic Goals

The strategic focus of the Ag Complex for FY 2024 will be on **Enhancing Service Delivery**.



## Objectives

To Enhance Service Delivery, we strive to:

- Increase the total number of attendees
- Increase the total number of events held
- Increase the total number of non-livestock events held at the Ag Complex
- Generate gross revenue that is greater than it's operating cost

During FY 2022, the County purchased additional property adjacent to the Ag Complex with the intent to expand. Site planning will take place during FY 2024, and will include additional parking and additional RV

hookups which will assist with the aforementioned objectives. Inflationary costs have increased building maintenance, utilities, gasoline/diesel bagged shavings (supplies and materials), and food. Much of this increase is offset by decreases in tippage fees, chemicals, bank fees, advertising, professional services and telephone.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Increase the total # of attendees to the Ag Complex | # attendees | 28290 | 23000 | 1 |
| Increase the total # of events held at the Ag Complex | # events | 45 | 45 | 1 |
| Increase the total # of non-livestock events held at the Ag Complex | # non-livestock events | 15 | 15 | 1 |
| Gross revenue generated by the facility to be greater than it's operating cost | % of facility cost to revenues | 0.49 | 0.15 | 1 |

## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Attendance In County | 1604 | 3320 | 9650 | 18590 | 14000 | Ag Complex | 1 |
| Attendance Out of County | 5564 | 3640 | 8670 | 9700 | 9000 | Ag Complex | 1 |
| Livestock \ Animal Events (Including Dogs) | 18 | 18 | 31 | 28 | 30 | Ag Complex | 1 |
| Non Livestock \ Animal Events (Including Dogs) | 10 | 10 | 14 | 17 | 15 | Ag Complex | 1 |
| Free To Public Events | 20 | 20 | 32 | 27 | 25 | Ag Complex | 1 |
| Events Charging Admission | 1 | 2 | 2 | 3 | 3 | Ag Complex | 1 |
| Private Events | 7 | 8 | 9 | 12 | 10 | Ag Complex | 1 |
| Weekend Event Rentals | 19 | 14 | 32 | 28 | 25 | Ag Complex | 1 |
| Weekday and Night Rentals | 17 | 14 | 10 | 16 | 15 | Ag Complex | 1 |
| Program Participation PUBLIC RIDING PROGRAM | 389 | 600 | 686 | 450 | 500 | Ag Complex | 1 |
| Facility Ratio of Cost vs. Revenue | 0.95 | 0.75 | 0.8 | 0.49 | 0.15 | Ag Complex | 1 |
| Website Visit | 5160 | 6000 | 10070 | 9000 | 9000 | Ag Complex | 1 |
| Social Media Impressions / Reach | 114788 | 125000 | 52406 | 50000 | 50000 | Ag Complex | 1 |
| Social Media Followers | 2170 | 2375 | 4641 | 2500 | 2500 | Ag Complex | 1 |

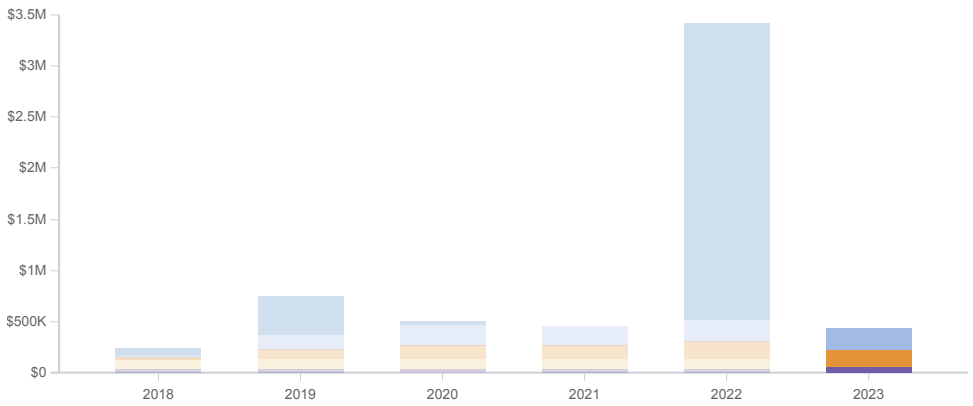
## Organization Chart




# Expenditure Trends Report

**Ag Complex**

Data Updated Jun 27, 2023, 4:18 AM




**$436,840.89**

Expenses in 2023

# Budget

**Agricultural Complex Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $0 | $2,893,270 | $0 | $0 | $33,500 |
| **Personnel Costs & Employee Benefits** | $185,759 | $216,709 | $224,222 | $275,465 | $291,796 |
| **Supplies and Materials** | $137,740 | $169,182 | $192,390 | $180,040 | $194,190 |
| **Debt Service** | $103,672 | $103,672 | $0 | $0 | $0 |
| **Purchased/Contracted Services** | $26,092 | $31,192 | $50,532 | $41,165 | $37,089 |
| **Other Costs** | $564 | $0 | $0 | $7,500 | $0 |
| TOTAL | **$453,827** | **$3,414,024** | **$467,145** | **$504,170** | **$556,575** |

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# Community Recreation

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

The Community Recreation Department will focus on **Promoting Engagement** and **Prioritizing Safety** during FY 2024.





# Objectives

Some initiatives that will promote engagement include:

- Providing the community with six stable school year round programs for children
- Providing three adult programs for a minimum of three months
- Increasing summer day camp participation
- Collaborating with co-workers on a community event. We also plan to reach out to the community and speak with groups in order to get the word out about programs, involve adults 50+ in exercise classes to maintain/improve their overall health, and involve adults 50+ in a variety of activities to socialize and grow their circles within the community.

Some safety related initiatives include:

- Creating a supportive environment within our staff that focuses on the safety of our youth and building relationships with the community, and teaches students respect for others and responsible behavior,
- Emphasizing a need for a well-structured program within all the sites that is consistent across the County

In FY 2023, the department experienced the first fully staffed program, according to state guidelines, since COVID-19. Turnover has significantly decreased following a 20% increase in part-time wages in FY 2023 to assist with recruitment and retention. Due to the loss of the old Julia P. Bryant facility, cleaning services are no longer needed on a contractual basis at that facility for FY 2024. Approximately half of the funding for contract labor has been diverted to supplies and materials to accommodate inflationary costs of supplies. A state grant has been awarded in support of after school and summer camp programming that has increased personnel costs and supplies, but then reimburses those expenses.

# Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Speak with community groups about available programs | # community/speaking events attended | 3 | 5 | 1 |
| Increase participation by 5% in adults 50+ exercise classes | Total attendance in exercise classes | 930 | 976 | 1 |
| Increase participation by 10 %in adults 50+ programs | Total attendance in social activities | 74 | 80 | 1 |
| Foster a good working environment and receive 80% positive feedback from staff | Percent of positive feedback from staff surveys | 0.806 | 0.81 | 1 |
| Receive 80% positive feedback through program participant surveys | Percent of positive feedback from participant ... | 0.801 | 0.81 | 1 |
| Provide community with 6 stable school year around programs for children | Yes or No | Yes | Yes | 1 |
| Provide 3 adult programs for a minimum of 3 months | Yes or No | Yes | Yes | 1 |
| Increase summer day camp participation | Yes or No | Yes | Yes | 1 |
| Provide 1 community recreation event per year | Yes or No | No | Yes | 1 |
| Attend community events to inform public about Recreation programs | # events attended | 10% increa... | 15% increase | 1 |
| Increase community involvement in Recreation Department events | # vendors/sponsors for community events | 10% increa... | 15% increase | 1 |
| | | | | |

# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| AfterSchool Programming | 19238 | 13577 | 17938 | 18866 | 19500 | Community Recreation | 1 |
| Camp Adventure Programming | 1411 | 1345 | 1400 | 2048 | 2050 | Community Recreation | 1 |
| Summer Day Camp Programming | | 960 | 1440 | 1469 | 1500 | Community Recreation | 1 |
| Instructional Programming | 3150 | 3600 | 3800 | 896 | 900 | Community Recreation | 1 |
| Senior Adults (Line Dancing/Quilting/Art participation... | 4420 | 676 | 700 | 2846 | 2900 | Community Recreation | 1 |
| Afterschool = Weekly registration numbers | 29 weeks | 34 weeks | 37 weeks | 37 weeks | 37 weeks | Community Recreation | 1 |
| Camp Adventure = daily registration numbers | 19 days | 25 days | 28 days | 27 days | 27 days | Community Recreation | 1 |
| Summer Day Camp = weekly registration numbers | 5 weeks | 6 weeks | 9 weeks | 9 weeks | 9 weeks | Community Recreation | 1 |
| Senior Adults (line dancing; memberships; trips) | | | | 50 weeks | 50 weeks | Community Recreation | 1 |
| | | | | | | | |

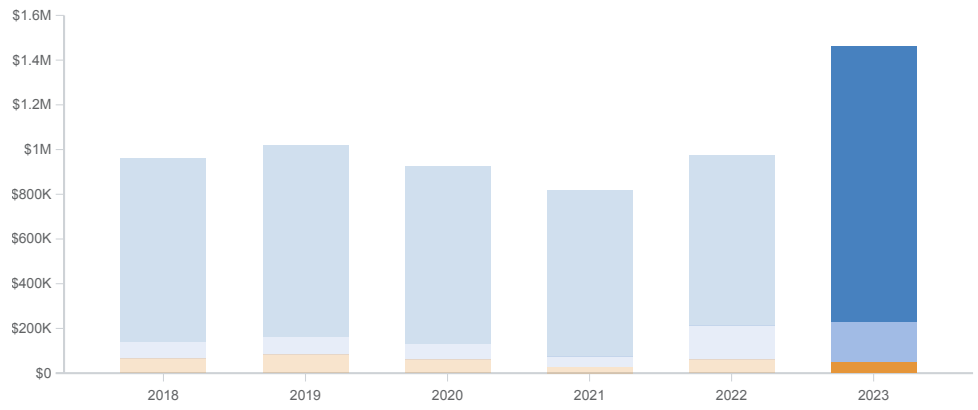
# Organization Chart




# Expenditure Trends Report

**Community Recreation**

Data Updated Aug 11, 2023, 4:18 AM




**$1,459,173.07**

Expenses in 2023

# Budget

**Community Recreation Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $744,116 | $763,573 | $1,232,193 | $878,976 | $1,132,461 |
| **Supplies and Materials** | $48,252 | $149,916 | $180,353 | $70,008 | $70,008 |
| **Purchased/Contracted Services** | $27,196 | $62,057 | $46,627 | $89,343 | $58,175 |
| **TOTAL** | **$819,565** | **$975,547** | **$1,459,173** | **$1,038,327** | **$1,260,645** |

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# Parks & Grounds

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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

During FY 2024, the Parks & Grounds will focus on activities and objectives that will **Enhance Service Delivery**.



## Objectives

To Enhance Service Delivery, we will ensure:

- All work orders are submitted and completed through Munis to ensure the extra work needed is being recorded
- Install drainage systems on athletic fields to ensure the playing fields will drain properly and would not require closing fields or cancelling events with minimal rainfall
- Continue normal cultural practices such as aerating and topdressing all fields to assist with drainage.

In FY 2024, vehicle maintenance will increase due to inflationary costs of parts and labor. Tree trimming at Fletcher Park increased other purchased services in preparation of opening the park safely to the public. Building improvements increased due to the necessity of a roof replacement at the Brooklet Pavilion.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Leverage technology to track submitted and completed work orders | % of work orders completed in software | 0.95 | 1 | 1 |
| Install drainage system on athletic fields | # fields drainage systems installed | 2 soccer fields | 4 acres / 2-3 fields | 1 |
| Install drainage system on athletic fields | # cancellations due to wet fields after normal rain events | 2 | less than 5 | 1 |
| Maintain practices such as aerifying and topdressing on all fields to assist with drai... | % of fields aerified and topdressed | 0.1 | 0.25 | 1 |

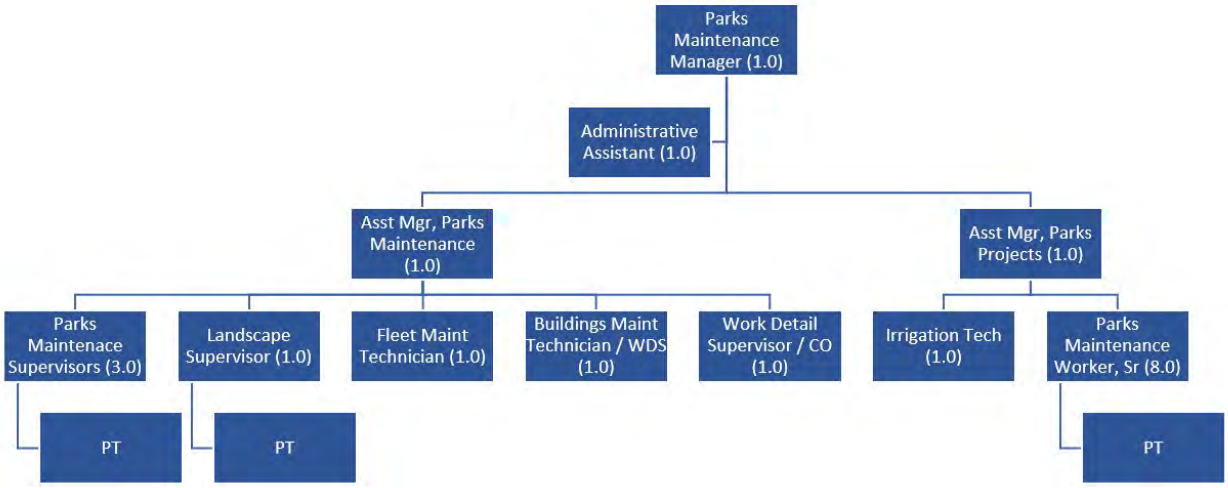
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| General Maintenance work orders completed | 75 | 6 | 23 | 12 | 50 | Parks and Grounds | 1 |
| Fleet Maintenance work orders completed | 140 | 90 | 145 | 150 | 200 | Parks and Grounds | 1 |
| Number of Park Acres per 1,000 Population | 4.1 | 4 | 4 | 4 | 4 | Parks and Grounds | 1 |
| Work Order Completed | 75 | 96 | 168 | 162 | 250 | Parks and Grounds | 1 |

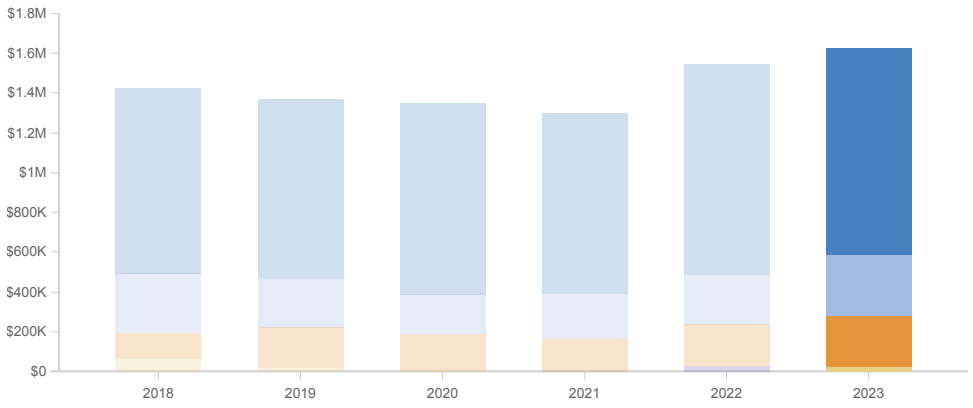
## Organization Chart




# Expenditure Trends Report

**Parks & Grounds**

Data Updated Aug 11, 2023, 4:18 AM




**$1,626,680.73**

Expenses in 2023

# Budget

**Parks & Grounds Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $912,066 | $1,058,234 | $1,042,187 | $1,353,501 | $1,453,190 |
| **Supplies and Materials** | $227,481 | $251,547 | $308,682 | $330,050 | $310,550 |
| **Purchased/Contracted Services** | $159,946 | $206,894 | $257,178 | $247,915 | $278,930 |
| **Capital Outlays** | $0 | $0 | $18,634 | $30,200 | $58,600 |
| **Debt Service** | $0 | $26,902 | $0 | $0 | $0 |
| **Other Costs** | $150 | $150 | $0 | $150 | $150 |
| TOTAL | **$1,299,643** | **$1,543,727** | **$1,626,681** | **$1,961,816** | **$2,101,420** |

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# Agricultural Resources

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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. Our vision is to provide empowering, impactful programming containing unbiased, research-based information to Bulloch County residents in the areas of Agriculture and Natural Resources, 4-H Youth Development, and Family and Consumer Sciences.

## Department Description

By linking the resources 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 opportunities 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

During FY 2024, we will focus on objectives and activities that will **Enhance Service Delivery** and **Promote Engagement**.





# Objectives

To Enhance Service Delivery, the specific targets we plan to work toward include:

- Maintaining 80-85 club meetings each month for the Bulloch 4-H program
- Continuing to have 4-H provide supplemental educational programs related to leadership, citizenship, agriculture, STEM, and healthy living to all Bulloch County youth in 5th - 12th grade
- Provide summer camp opportunities through 4-H with at least 90% of assigned camp quota spaces filled each year

The specific targets we will work toward in order to Promote Engagement include:

- Engaging with 80+ classrooms on a monthly basis during the school year while continuing to offer a minimum of 4+ extracurricular opportunities each month
- Continuing to maximize the use of volunteer leaders to assist with and coach 3+ shooting sports teams, 3+ judging teams, and utilize volunteer leaders at 80% of 4-H functions throughout the year

In FY 2024, an increase in the cost of postage and supplies are reflected. The budget also supports a match for the continuance of the AmeriCorps State Grant to hire an individual to work with the Bulloch County 4-H/Youth Program.

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Maximize agricultural educational opportunities and programs for producers in county | # educational opportunities/programs | 8 | 8 | 1 |
| Provide educational opportunities through 4-H clubs to all youth in 5th-12th grade | # club meetings per month | 90 | 90-95 | 1 |
| Bulloch County 4-H staff will fill at least 90% of assigned summer camp quota spaces | % of assigned camp quota | 1 | 1 | 1 |
| Increase in participation on Bulloch County AG News blog by 10% | # participants (tracked in mailchimp) | 245 | 270 | 1 |
| Include all Bulloch County Extension On-Farm Research results on our website | % of months website was updated with this info | 1 | 1 | 1 |
| | | | | |

# Workload Statistics

**Data**

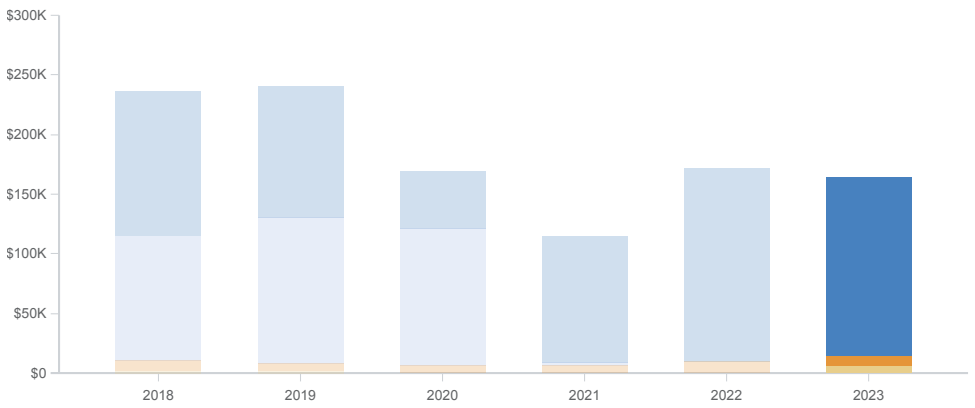
Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimate | Department |
|---|---|---|---|---|---|---|
| Continue to initiate on-farm research to address critical issues facing Bulloch County farmers | | | X | X | X | Ag Resources |
| Initiate research projects to focus on cotton disease and nematodes, as well as white mold disease control in ... | | | X | X | X | Ag Resources |
| Development of 4-H Project SAFE Trap/Skeet/Sporting Clays program in Bulloch County | | | X | X | X | Ag Resources |
| Recruit and train 2 to 3 new Project SAFE coaches for both archery and shotgun programs | | | X | X | X | Ag Resources |

# Expenditure Trends Report

**Agricultural Resources**

Data Updated Aug 11, 2023, 4:18 AM




**$164,332.52**

Expenses in 2023

# Budget

### Ag Resources Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $106,669 | $162,141 | $150,528 | $232,505 | $262,117 |
| **Supplies and Materials** | $6,313 | $9,652 | $8,599 | $9,230 | $9,730 |
| **Capital Outlays** | $0 | $0 | $5,205 | $0 | $0 |
| **Personnel Costs & Employee Benefits** | $1,994 | $75 | $0 | $0 | $0 |
| TOTAL | **$114,976** | **$171,867** | **$164,333** | **$241,735** | **$271,847** |

# Building Inspection

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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. We strive to deliver services that contribute to the safety and well-being of our citizens.

## 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." Building Inspections is housed within the Planning and Development Department and exists to ensure compliance with adopted codes that regulate structural strength, stability, sanitation, lighting, ventilation, fire safety, and other hazards associated with construction, alteration, removal, demolition, use or occupancy of buildings, structures, or property. This division includes 10 employees, including building inspectors, permit technicians, and code enforcement.

## Strategic Goals

During FY 2024, the Building Inspections Department plans to focus on activities that will **Enhance Service Delivery**.



## Objectives

The specific targets we will work toward in order to achieve our goal of Enhancing Service Delivery are to:

- Enhance and maintain customer satisfaction and response times
- Conduct accurate code violations investigations within two (2) business days of the initial call

- Provide staff reviews one week prior to Planning and Zoning Commission meetings
- Achieve 40% permit submittals originating on the Citizen Self Service Portal

During FY 2023, all Occupational Tax Certificates and Alcoholic Beverage Licenses were relocated from the Clerk's office to the Building Inspections Department to create a customer friendly "one stop shop" for permitting and licenses. The indirect costs associated with these licenses and certificates (i.e. postage for renewals, state review services, advertising) have been deducted from the Clerk of the Board's budget and included within Building Inspection's budget during FY 2024. Code Enforcement Officers began utilizing body-worn cameras in FY 2023 and have included body armor vests for the officers for FY 2024. While some areas of this budget have increased to accommodate OTC's and Alcoholic Beverage License administration, the overall budget slightly decreased from the prior year.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Enhance/maintain customer satisfaction and response times. | Customer response rate and percentage of satisfied custom... | N/A | 0.7 | 1 |
| Conduct accurate code violations investigations within 2 business days of initial call | % of investigations completed with two business days | N/A | 0.95 | 1 |
| Provide staff reviews one week prior to Planning and Zoning Commission meetings | % of reviews completed within time frame | N/A | 0.95 | 1 |
| Achieve 40% permit submittals originating on the Citizen Self Service Portal | % permit submittals originating on CSS portal | N/A | 0.4 | 1 |

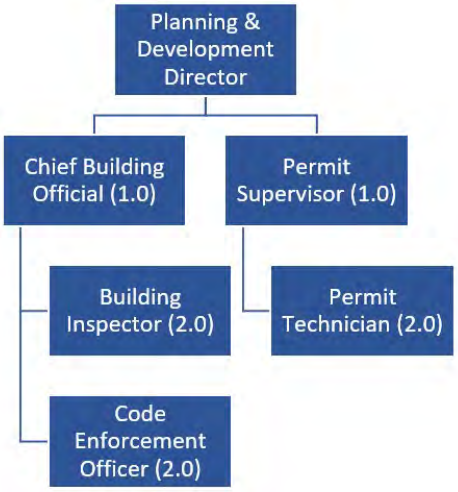
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Single-family Home Permits | 330 | 328 | 325 | 351 | 345 | Building Inspections | 1 |
| Manufactured Home Permits | 143 | 149 | 145 | 99 | 155 | Building Inspections | 1 |
| Total Building Permits | 840 | 889 | 914 | 881 | 1025 | Building Inspections | 1 |
| Single Family Permit Valuation | 74112452 | 59732644 | 61800000 | 86518729 | 71250000 | Building Inspections | 1 |
| Building Inspections | 10773 | 9770 | 9600 | 9079 | 10900 | Building Inspections | 1 |
| Land Disturbing Inspections | 475 | 450 | 375 | 67 | 395 | Building Inspections | 1 |
| Code Inspections | 828 | 800 | 815 | 70 | 225 | Building Inspections | 1 |
| | | | | | | | |

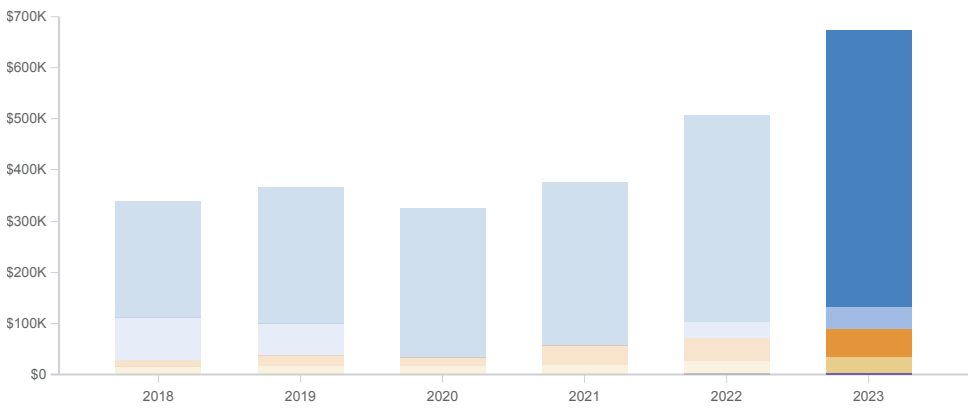
## Organization Chart




# Expenditure Trends Report

**Building Inspection**

Data Updated Aug 11, 2023, 4:18 AM




**$674,382.33**

Expenses in 2023

# Budget

**Building Inspections Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $318,646 | $404,285 | $542,753 | $568,492 | $579,616 |
| **Purchased/Contracted Services** | $39,033 | $44,282 | $53,015 | $45,915 | $53,207 |
| **Capital Outlays** | $0 | $30,992 | $44,286 | $70,000 | $40,357 |
| **Supplies and Materials** | $18,867 | $25,720 | $33,133 | $30,520 | $32,470 |
| **Interfund/Interdepartmental Charges** | $0 | $1,236 | $1,196 | $1,242 | $1,313 |
| TOTAL | **$376,546** | **$506,515** | **$674,382** | **$716,169** | **$706,963** |

# Planning and Zoning

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 balanced growth and 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. Our vision is to deliver services that contribute to the safety and well-being of our citizens.

## 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 promotes orderly growth, development, redevelopment, and preservation of the unincorporated areas of Bulloch County.

## Strategic Goals

During FY 2024, the Planning and Zoning Department will focus on activities that will **Encourage Innovation**.



## Objectives

Some of the actions we will take to Encourage Innovation will be:

- To develop an update to the County Comprehensive Plan and incorporate new growth trends with the plans
- Promote the department's key statistics to better inform the public
- Determine opportunities within the department to utilize technology
- Create one GIS system to view zoning items and related details.

As interest in development continues to grow, the cost of mandated postage and advertising increased for FY 2024. Travel increases are reflected also reflected in this budget to allow the staff to obtain professional certifications for a higher level of service and job enhancement.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Update various County plans and ordinances to incorporate new growth trends | # Comprehensive Plan amendments/updates | 1 | 1 | 1 |
| Update various County plans and ordinances to incorporate new growth trends | # Zoning Ordinance updates | 1 | 0 | 1 |
| Update various County plans and ordinances to incorporate new growth trends | # Subdivision Ordinance updates | 1 | 0 | 1 |
| Update various County plans and ordinances to incorporate new growth trends | # Long range transportation plan update | 0 | 1 | 1 |

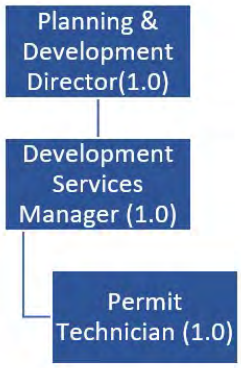
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Conditional Use Applications | 14 | 13 | 12 | 26 | 40 | Planning and Zoning | 1 |
| Variance Applications | 21 | 22 | 33 | 19 | 35 | Planning and Zoning | 1 |
| Rezone Applications | 15 | 11 | 15 | 66 | 75 | Planning and Zoning | 1 |
| Department Reviews | 20 | 18 | 45 | 152 | 193 | Planning and Zoning | 1 |
| Sketch Plan Application | 10 | 6 | 6 | 13 | 16 | Planning and Zoning | 1 |
| Preliminary Plat | 3 | 5 | 5 | 8 | 10 | Planning and Zoning | 1 |
| Final Plat | 11 | 9 | 9 | 11 | 12 | Planning and Zoning | 1 |
| Text Amendment | 4 | 2 | 2 | 9 | 5 | Planning and Zoning | 1 |
| Development of Regional Impacts Processed | | | | 2 | 1 | Planning and Zoning | 1 |
| CSS Portal Plan Submittals | | | | 5 | 75 | Planning and Zoning | 1 |
| GIS Maps/Data Layers Created | | | | 0 | 1 | Planning and Zoning | 1 |
| Training hours received by Planning staff | | | | 45 | 60 | Planning and Zoning | 1 |
| Training hours received by elected and appoi... | | | | 35 | 40 | Planning and Zoning | 1 |
| | | | | | | | |

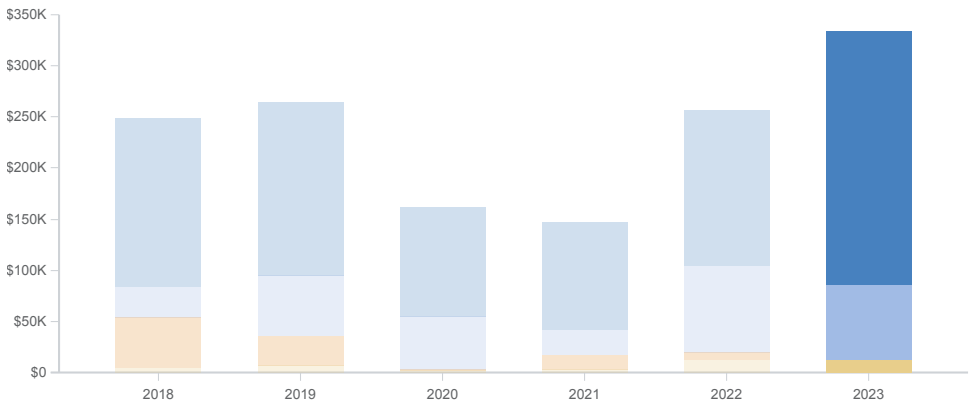
## Organization Chart




# Expenditure Trends Report

**Planning and Zoning**

Data Updated Aug 11, 2023, 4:18 AM




**$334,075.47**

Expenses in 2023

# Budget

**Planning & Zoning Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $104,769 | $152,466 | $249,043 | $201,979 | $264,990 |
| **Purchased/Contracted Services** | $24,675 | $84,547 | $73,319 | $92,990 | $99,041 |
| **Supplies and Materials** | $2,972 | $12,709 | $11,714 | $5,100 | $5,100 |
| **Capital Outlays** | $13,920 | $6,389 | $0 | $0 | $0 |
| TOTAL | **$146,335** | **$256,112** | **$334,075** | **$300,069** | **$369,131** |

# Economic Development

Fiscal Year 2023-2024 Budget Book

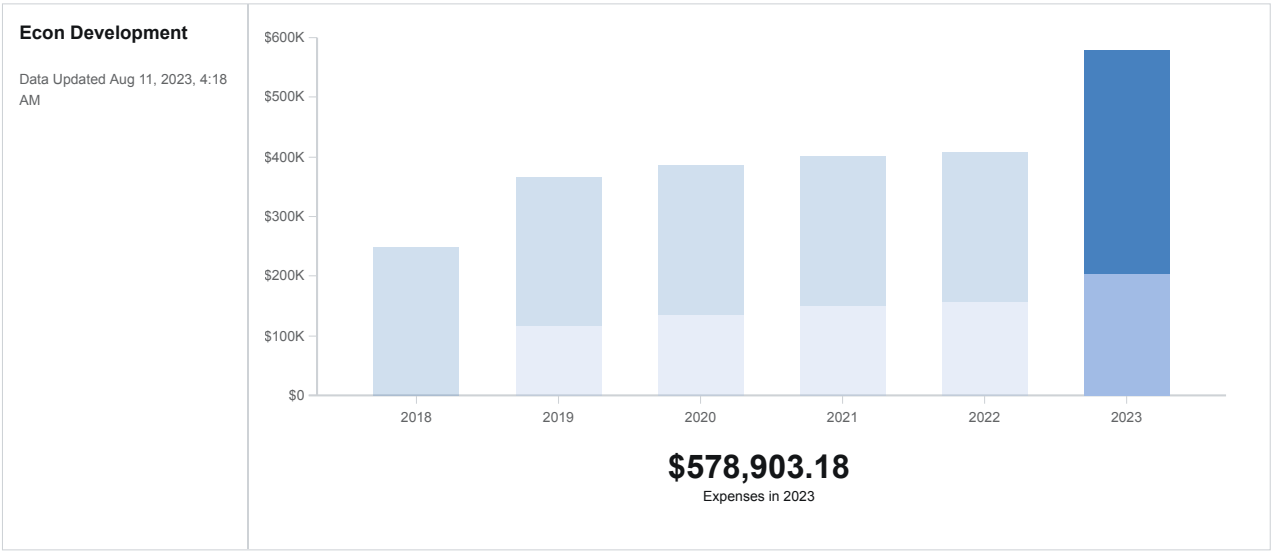
*Expect Excellence!*

## 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. The Authority is a component unit of the County, and is reliant on the County for funding. For years, the Development Authority was partially supported by revenues from a lease-to-own agreement with a local industry to purchase a building from the Development Authority. That agreement has now expired, which has led to a need for additional funding from the County to operate the Development Authority. We have taken a phased approach to this by increasing the Development Authority's funding level each year until the County is fulling funding the Authority's operating budget. These increases began in FY 2023 and will continue through FY 2026, at which point the funding is expected to level off.

In FY19, Bulloch County agreed to begin making payments to the City of Statesboro for the Tax Allocation District surrounding the Blue Mile redevelopment area to help incentivize development. This payment increases each year as new development and revitalization projects increase the digest value of properties in the district. A second TAD for the City of Statesboro is currently being developed at the site of the new Publix and soccer stadium on Old Register Road, but these taxes will be sent directly to the City of Statesboro without passing through the County's General Fund.

## Expenditure Trends Report



# Budget

**Economic Development Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $250,000 | $250,000 | $375,000 | $375,000 | $500,000 |
| **Intergovernmental** | $150,622 | $157,766 | $203,903 | $198,000 | $227,700 |
| **TOTAL** | **$400,622** | **$407,765** | **$578,903** | **$573,000** | **$727,700** |

# Contingency / Non-Department Charges

Fiscal Year 2023-2024 Budget Book

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## General Fund Contingency and Other Non-Departmental Charges

This budget unit does not represent an actual operating department. It has been mainly used to hold some money for contingencies that come up during the year that could not have been foreseen or planned for. In some years when the budget was particularly tight, we may not have included funding in the category with the hope that some areas would not spend their full budget and that could make up for other unplanned expenses and keep the General Fund from going over its total budget.

The Contingency budget is much larger this year for several reasons. First, the County has increased its planned contingency funds from $250,000 to $500,000 in hopes that will fully cover any unbudgeted needs that may come up without needing to rely on additional funding sources.

The $1M budgeted for property is planned to use existing fund balance for the purchase of property to be used for future facilities. We put this in the non-departmental budget because we don't yet have a clear picture of what property may be purchased or what purpose that property may serve as there are multiple needs we see coming.

The largest item in this budget is funding set aside for funding the County's self-insured health plan. Due to several different factors that have come up over the last two years, it has been projected that if current trends continue, our health insurance fund will use up all of its reserves and could go into a substantial deficit during FY 2024. While we are addressing this problem from several angles (premium adjustments, cost savings strategies, etc.), we put transfers in the budget from each fund that houses employees to cover the costs should the projected deficit occur. As we develop and implement new premium amounts or other strategies, we expect to do a budget amendment to allocate this amount to each department based on the employees in that department and their actual health plan elections as that will determine how the costs are actually recorded.

At the end of each fiscal year, items paid for under the contingency budget are moved out to their appropriate department for accurate financial reporting, and a budget amendment is made to move the budget for those costs from here to the department where they were actually spent. This is why there is no expense shown for fiscal years 2021 and 2022 actual costs. The zero year-end balances are not necessarily an indication that the contingency funds were not needed.

## Budget

**Non-Departmental Charges**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Interfund/Interdepartmental Charges** | $0 | $0 | $0 | $0 | $1,884,448 |
| **Capital Outlays** | $0 | $0 | $0 | $0 | $1,000,000 |
| **Other Costs** | $0 | $0 | $14,000 | $250,000 | $500,000 |

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| TOTAL | $0 | $0 | $14,000 | $250,000 | $3,384,448 |

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# Special Revenue Funds Overview

Fiscal Year 2023-2024 Budget Book

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## Definition of Special Revenue Funds

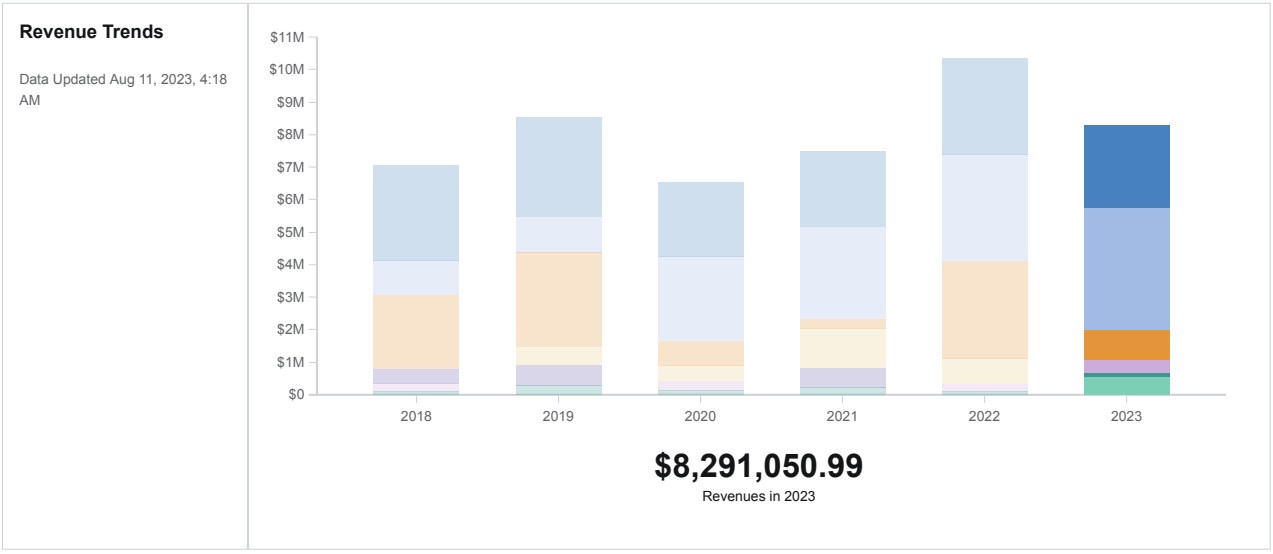
Special Revenue Funds are created to account for a specific revenue source that must be used for a specified purpose. In other words, these funds account for earmarked revenue. The purpose of these accounts is to provide an enhanced level of transparency and accountability. This is achieved by having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

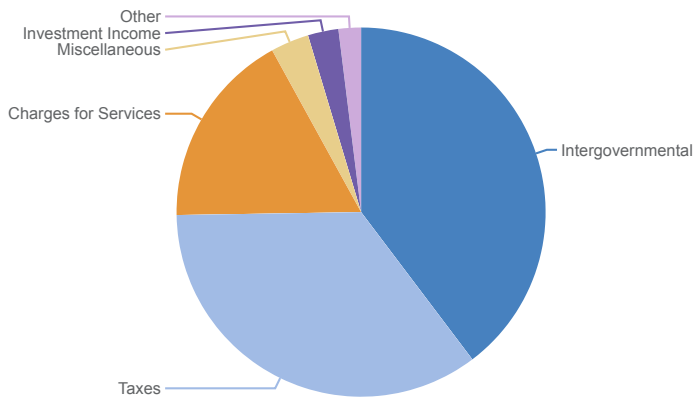
The County has 19 Special Revenue Funds: Law Library, BCCI Designated Special Projects, Jail Add-on Fee, Drug Education, Juvenile Services, Accountability Court, E-911, BCCI Inmate, Jail Inmate Phone, Jail Commissary, Sheriff's Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act, Grants, 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 Aug 11, 2023, 4:18 AM

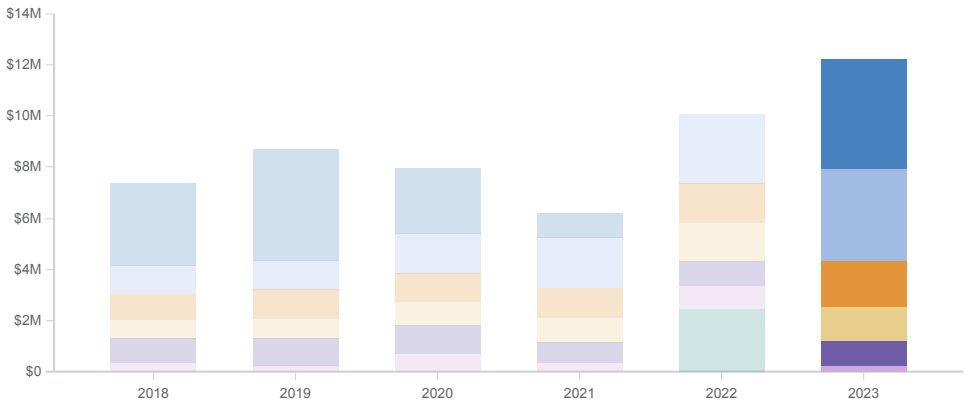



**$16,427,650.00**
Revenues in 2024

# Special Revenue Funds Expenditures

**Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM



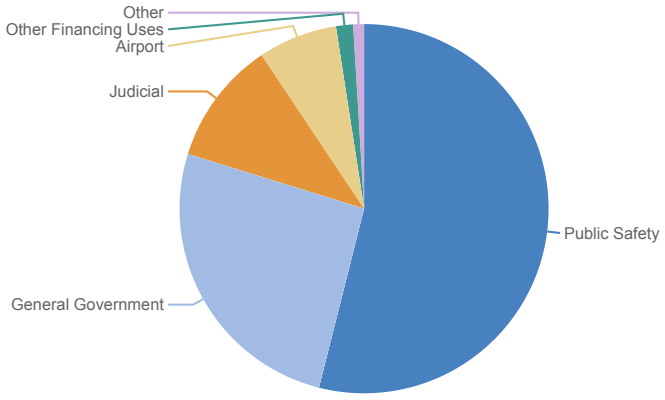

**$12,190,042.89**
Expenses in 2023

**Revenue Budget**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Taxes** | $2,593,409 | $2,813,485 | $3,234,365 | $3,579,564 | $5,757,160 |
| **Intergovernmental** | $783,752 | $257,909 | $3,014,652 | $6,379,364 | $6,521,746 |
| **Charges for Services** | $2,288,276 | $2,350,439 | $2,995,912 | $2,733,667 | $2,833,687 |
| **Miscellaneous** | $483,436 | $1,214,087 | $794,625 | $563,750 | $551,250 |
| **Fines & Forfeitures** | $256,695 | $228,037 | $242,667 | $277,000 | $287,000 |
| **Other Financing Sources** | $140,087 | $611,254 | $46,475 | $27,456 | $36,857 |
| **Investment Income** | $3,623 | $7,892 | $40,177 | $6,950 | $439,950 |
| TOTAL | **$6,549,280** | **$7,483,102** | **$10,368,874** | **$13,567,751** | **$16,427,650** |

**Budgeted Expenditures by Function**

Data Updated Aug 11, 2023, 4:18 AM




**$16,698,867.99**

Expenses in 2024

**Expenditure Budget**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $2,550,152 | $996,158 | $772,448 | $5,319,125 | $5,537,383 |
| **Personnel Costs & Employee Benefits** | $1,602,400 | $1,972,867 | $2,747,300 | $3,927,537 | $4,538,783 |
| **Other Costs** | $1,081,498 | $1,141,945 | $1,531,300 | $2,366,890 | $2,864,015 |
| **Purchased/Contracted Services** | $1,114,041 | $820,269 | $966,154 | $1,529,730 | $1,727,956 |
| **Supplies and Materials** | $934,570 | $976,200 | $1,530,625 | $1,199,927 | $1,422,404 |
| **Interfund/Interdepartmental Charges** | $516,869 | $157,366 | $2,444,652 | $206,410 | $452,350 |
| **Debt Service** | $169,719 | $169,719 | $116,982 | $155,977 | $155,977 |
| TOTAL | **$7,969,249** | **$6,234,524** | **$10,109,461** | **$14,705,596** | **$16,698,868** |

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# Law Library Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

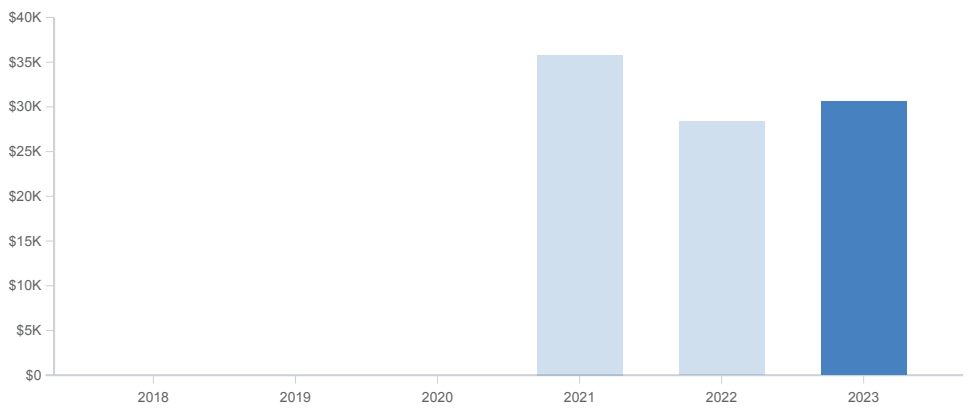
## Fund Description

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 Aug 11, 2023, 4:18 AM



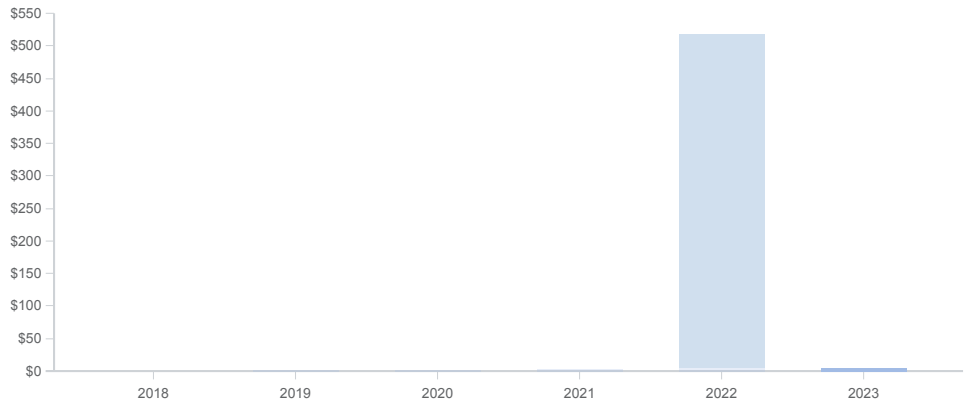

**$30,529.90**

Revenues in 2023

## Expenditure Trends

**Law Library Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

### Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $35,770 | $28,379 | $30,523 | $25,000 | $30,000 |
| **Investment Income** | $0 | $3 | $7 | $10 | $10 |
| **TOTAL** | **$35,770** | **$28,382** | **$30,530** | **$25,010** | **$30,010** |

### Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $0 | $0 | $0 | $10,000 | $10,000 |
| **Supplies and Materials** | $0 | $513 | $0 | $5,000 | $5,000 |
| **Purchased/Contracted Services** | $0 | $1 | $0 | $500 | $500 |
| **TOTAL** | **$0** | **$513** | **$0** | **$15,500** | **$15,500** |

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# BCCI Designated Special Projects Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

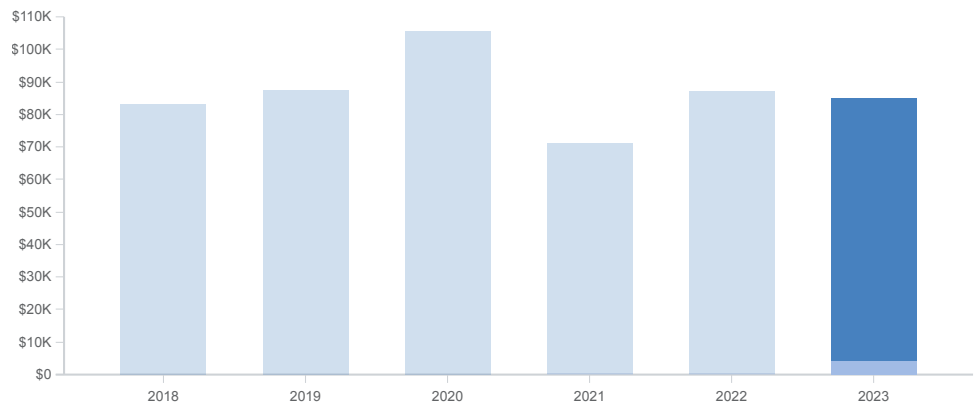
## Fund Description

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. This funding is usually used for capital maintenance or improvement projects related to the prison facility, or to purchase replacement equipment that can be used in the kitchen. Planned projects for FY 2024 include a plumbing project to replace old pipes and fixtures in the dorm bathrooms, a basketball court for the recreation yard, and replacement of several pieces of kitchen equipment.

## Revenue Trends

**Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



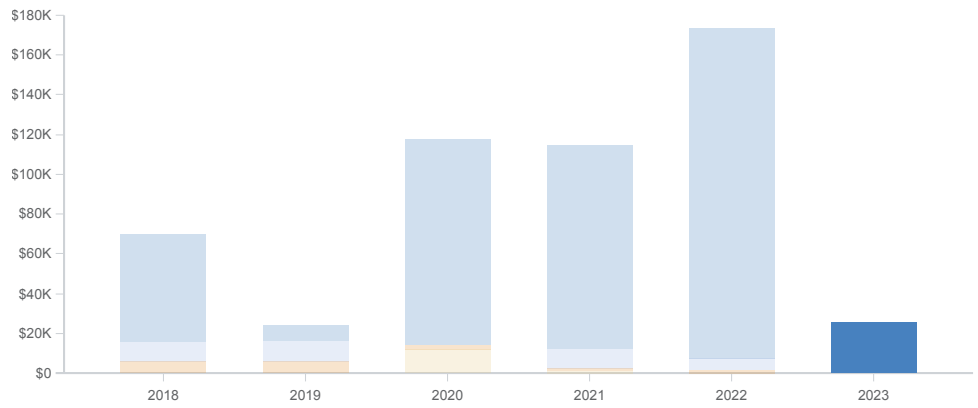

**$85,028.57**

Revenues in 2023

## Expenditure Trends

**Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$25,602.56**

Expenses in 2023

# Budget

### Designated Special Projects Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Miscellaneous** | $70,774 | $87,019 | $80,935 | $85,000 | $75,000 |
| **Investment Income** | $443 | $413 | $4,093 | $0 | $3,000 |
| **TOTAL** | **$71,217** | **$87,432** | **$85,029** | **$85,000** | **$78,000** |

### Designated Special Projects Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $102,271 | $166,384 | $25,603 | $83,000 | $143,500 |
| **Purchased/Contracted Services** | $9,914 | $5,355 | $0 | $0 | $0 |
| **Interfund/Interdepartmental Charges** | $1,424 | $1,749 | $0 | $2,000 | $2,000 |
| **Supplies and Materials** | $914 | $0 | $0 | $0 | $0 |
| **TOTAL** | **$114,523** | **$173,487** | **$25,603** | **$85,000** | **$145,500** |

# Jail Add-On

Fiscal Year 2023-2024 Budget Book

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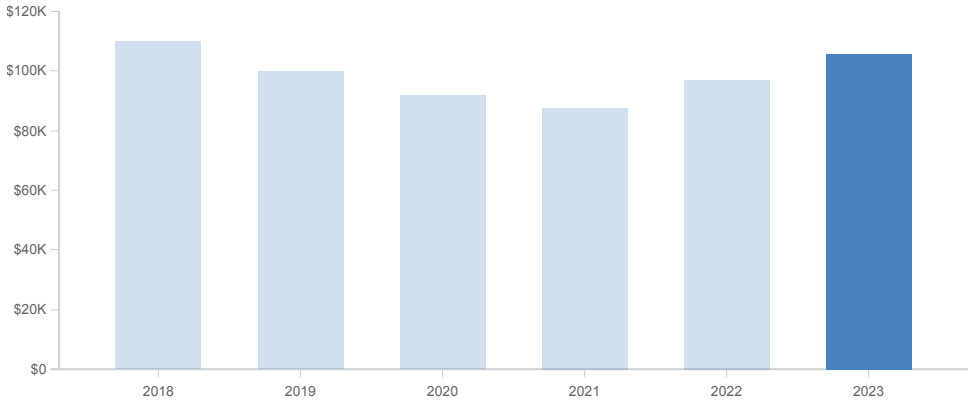
## Fund Description

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 operations. This funding is used to reimburse the General Fund for meals prepared for inmates at the County Jail. This is usually done with one transfer at the end of the fiscal year, so it is not unusual to see no expense activity in this fund during the year.

## Revenue Trends

**Jail Add-On Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



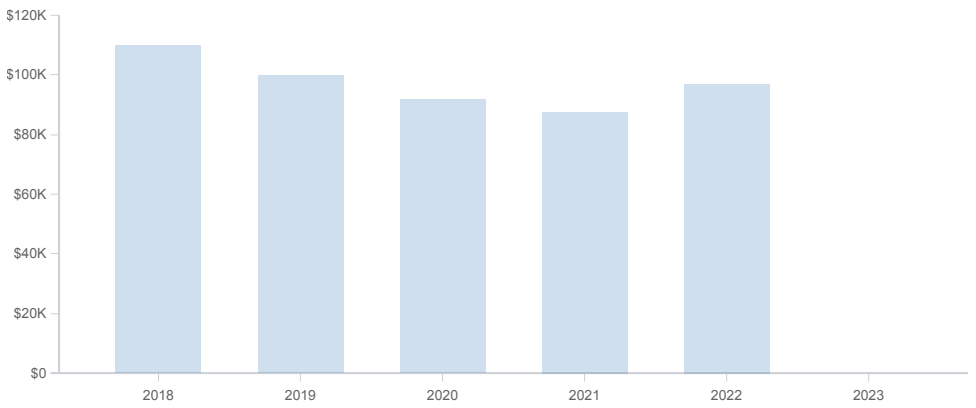

**$105,762.95**

Revenues in 2023

## Expenditure Trends

**Jail Add-On Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

**Jail Add-On Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Fines & Forfeitures** | $87,487 | $96,844 | $105,763 | $98,000 | $108,000 |
| **TOTAL** | **$87,487** | **$96,844** | **$105,763** | **$98,000** | **$108,000** |

**Jail Add-On Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $87,487 | $96,844 | $0 | $98,000 | $108,000 |
| **TOTAL** | **$87,487** | **$96,844** | **$0** | **$98,000** | **$108,000** |

# Drug Education

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

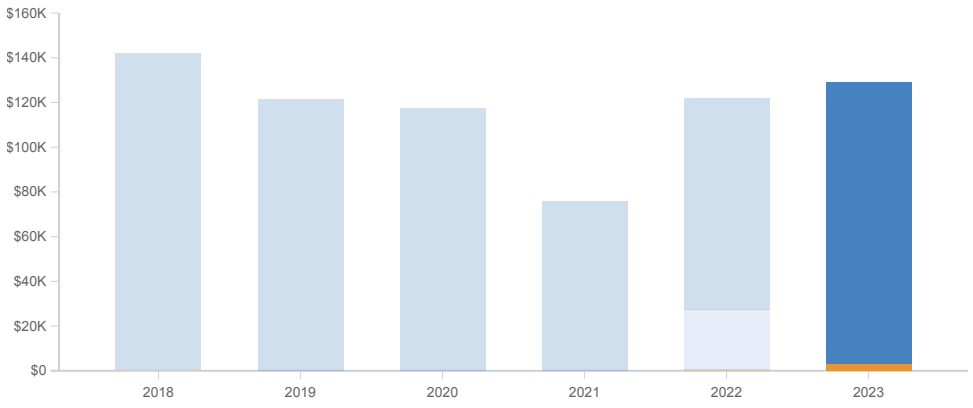
## Fund Description

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 Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



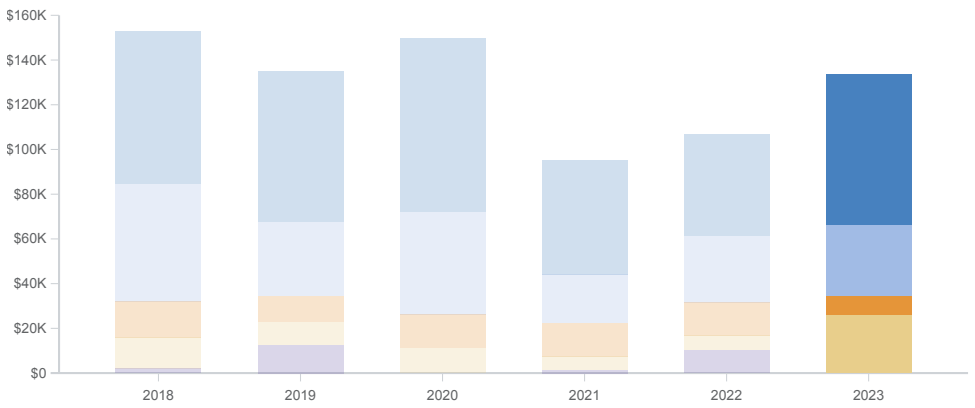

**$129,102.37**

Revenues in 2023

## Expenditure Trends

**Drug Education Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$133,528.20**

Expenses in 2023

# Budget

### Drug Education Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Fines & Forfeitures** | $75,651 | $94,486 | $126,258 | $130,000 | $130,000 |
| **Other Financing Sources** | $0 | $27,000 | $0 | $0 | $0 |
| **Investment Income** | $150 | $329 | $2,845 | $180 | $180 |
| **TOTAL** | **$75,801** | **$121,814** | **$129,102** | **$130,180** | **$130,180** |

### Drug Education Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $50,964 | $45,534 | $67,492 | $85,000 | $110,000 |
| **Supplies and Materials** | $21,895 | $29,470 | $31,817 | $50,000 | $46,000 |
| **Purchased/Contracted Services** | $5,864 | $6,628 | $25,678 | $21,500 | $19,500 |
| **Other Costs** | $14,913 | $15,118 | $8,541 | $15,000 | $15,000 |
| **Interfund/Interdepartmental Charges** | $1,516 | $10,004 | $0 | $15,480 | $21,520 |
| **TOTAL** | **$95,152** | **$106,755** | **$133,528** | **$186,980** | **$212,020** |

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# Juvenile Services

Fiscal Year 2023-2024 Budget Book

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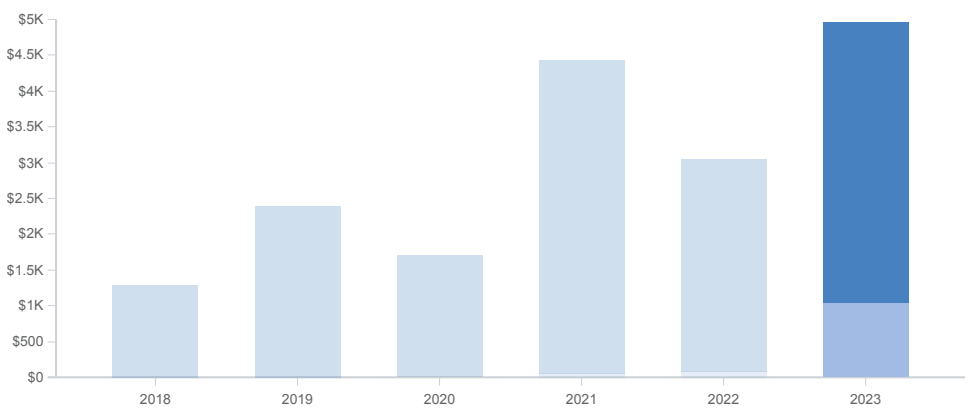
## Fund Description

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

**Juvenile Services Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



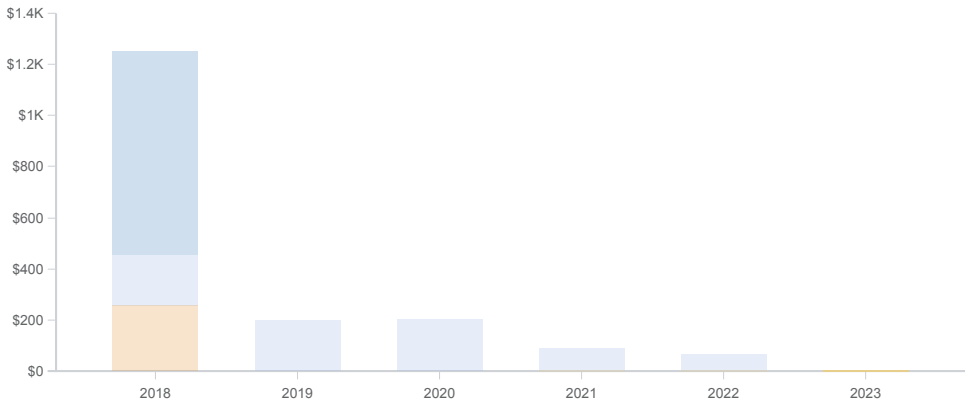

**$4,978.18**

Revenues in 2023

## Expenditure Trends

**Juvenile Services Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

### Juvenile Services Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Fines & Forfeitures** | $4,375 | $2,975 | $3,950 | $4,000 | $4,000 |
| **Investment Income** | $51 | $82 | $1,028 | $0 | $0 |
| **TOTAL** | **$4,426** | **$3,057** | **$4,978** | **$4,000** | **$4,000** |

### Juvenile Services Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $0 | $0 | $0 | $2,000 | $2,000 |
| **Interfund/Interdepartmental Charges** | $89 | $61 | $0 | $200 | $200 |
| **TOTAL** | **$89** | **$61** | **$0** | **$2,200** | **$2,200** |

# Accountability Court

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

It is the goal of the Ogeechee Circuit Drug Court to impact positively persons with mental illness and/or addictions by facilitating stabilization and promoting self-sufficiency through a combined effort of the Court and community resources. It is our goal, 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 our community. Our vision is to continue to provide services for individuals in Drug Court and Mental Health Court.

## 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 Courts 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.

During FY 2023, the Accountability Court Coordinator applied for and was awarded an additional federal grant to expand the Ogeechee Circuit Drug Court program. This grant will provide approximately $739,000 to be spent over four years on the Drug Court program. This additional funding will allow more people to participate in the program as well as a higher level of service for the participants.

## Strategic Goals

The Accountability Courts will focus on **Enhancing Service Delivery** in all of our activities throughout FY 2024.



## Objectives

The specific objectives we will work toward in order to meet our strategic goal of Enhancing Service Delivery is to obtain funding from CJCC, being to use the SAMSHA grant awarded for four years, provide excellent services to participants, and to continue to foster relationships with CSBs and others.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Obtain funding from CJCC | Funding obtained? | Yes | Yes | 1 |
| Begin using SAMSHA Grant awarded for 4 years | Funds expended? | Yes | Yes | 1 |
| Provide excellent services to participants | # of participants who completed program | 20 | 20 | 1 |
| Continue to foster relationships with CSBs and others | # of active CSBs | 3 | 3 | 1 |

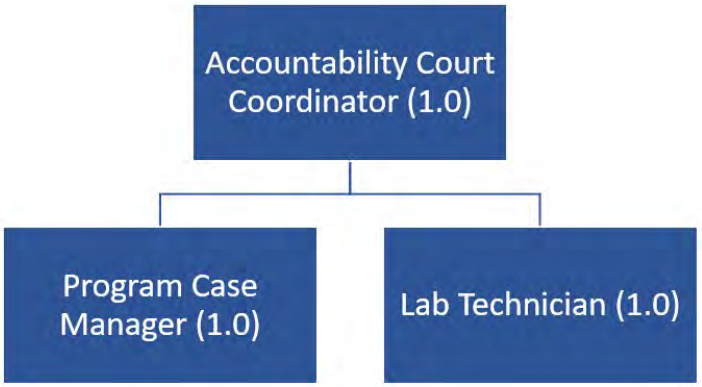
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Number of Individuals Reviewed | 100 | 110 | 99 | 75 | 75 | Accountability Court | 1 |
| Denied Entry | 30 | 22 | 28 | 25 | 25 | Accountability Court | 1 |
| Declined Entry | 5 | 15 | 17 | 5 | 5 | Accountability Court | 1 |
| Total Accepted (Active and Inactive) | 65 | 65 | 43 | 40 | 40 | Accountability Court | 1 |

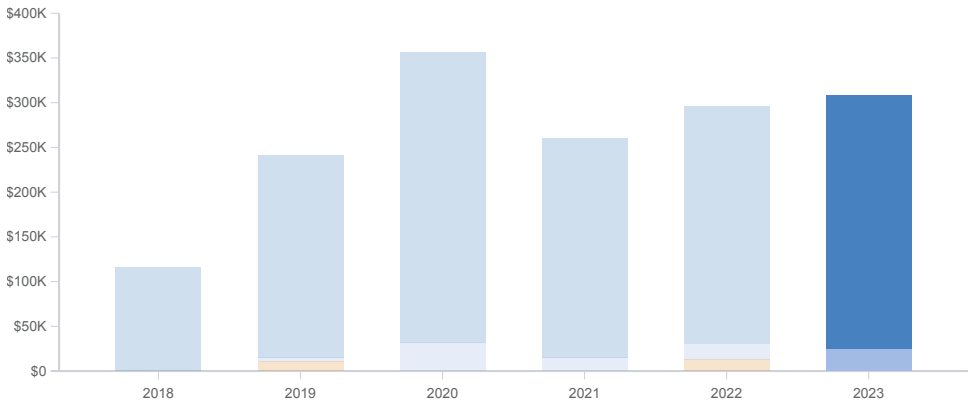
## Organization Chart




## Revenue Trends

**Accountability Court Revenues**

Data Updated Aug 11, 2023, 4:18 AM



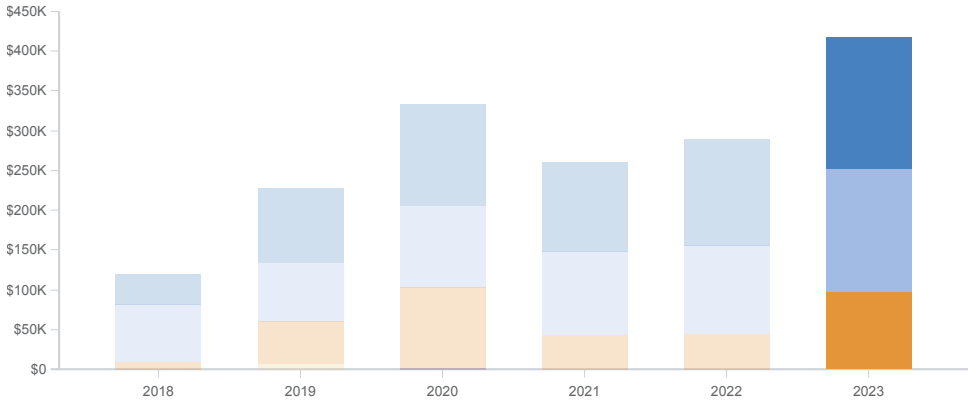

**$307,824.09**

Revenues in 2023

## Expenditure Trends

**Accountability Court Expenses**

Data Updated Aug 11, 2023, 4:18 AM




**$417,696.18**

Expenses in 2023

# Budget

### Accountability Court Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Intergovernmental** | $245,909 | $265,677 | $283,203 | $375,708 | $722,782 |
| **Charges for Services** | $14,590 | $17,032 | $24,558 | $13,000 | $20,000 |
| **Other Financing Sources** | $0 | $12,866 | $0 | $22,456 | $31,857 |
| **Investment Income** | $0 | $11 | $64 | $0 | $0 |
| **TOTAL** | **$260,499** | **$295,586** | **$307,824** | **$411,164** | **$774,639** |

### Accountability Court Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $112,111 | $132,628 | $167,057 | $166,890 | $324,140 |
| **Personnel Costs & Employee Benefits** | $104,719 | $111,730 | $154,359 | $173,155 | $170,376 |
| **Supplies and Materials** | $43,427 | $44,542 | $96,280 | $84,937 | $261,046 |
| **Interfund/Interdepartmental Charges** | $0 | $0 | $0 | $0 | $19,341 |
| **TOTAL** | **$260,257** | **$288,900** | **$417,696** | **$424,982** | **$774,904** |

# E-911

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

To provide Bulloch, Evans and Candler Counties with a reliable, cost effective and state of the art enhanced 911 emergency telephone system, to maintain the system with complete public confidence and accountability, and to provide residents of these counties with demonstrated lifesaving responsiveness in any emergency. By taking and dispatching calls in a prompt, efficient and professional manner, we strive to 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

The strategic objectives of the E-911 Department will focus on **Enhancing Service Delivery** and **Managing Growth and Change**.





## Objectives

The specific objectives we will work toward in order to reach our goal of Enhancing Service Delivery will be to decrease the time from the ring of the 911 line to the answer of the call for service and to decrease our time from the answer of the 911 call to processing and dispatching the calls for service.

The specific objectives we will work toward in order to reach our goal of Managing Growth and Change will be to properly plan and implement our 911 center to be a Next Gen 911 center and to make sure all new equipment purchased can handle the Next Gen integration.

Due to population growth as well as the ease of calling from cell phones, 911 calls have increased substantially over the years. This is often because everyone has a phone with them so multiple people will call regarding the same incident. This creates an issue because the 911 center needs to answer all calls and gather information to determine what is a duplicate and what is a call about a separate issue. In order to keep up with the higher volume of calls, we will be adding two Communications Officers and two Shift Supervisors in FY 2024. This will allow the 911 Center to operate an additional station to answer calls during peak hours, and will put a Supervisor on every shift rather than rotating them during peak hours only. During FY 2024 we will also be purchasing the equipment and technology needed to implement and operate that extra station.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Answer 95% of calls received in 15 seconds or less | % of calls answered in 15 seconds or less | 0.9961 | 1 | 1 |
| Answer 99% of calls received in 40 seconds or leass | % or calls answered in 40 seconds or less | 1 | 1 | 1 |
| Process & dispatch 90% of calls within 64 seconds | % of calls processed within 64 seconds | 0.345 | 0.5 | 1 |
| Process & dispatch 95% of calls within 106 seconds | % of calls processed within 106 seconds | 0.692 | 0.75 | 1 |
| Prepare for next gen 911 so that we can implement as needed | All equipment is upgraded? | N/A | Yes | 1 |
| Ensure all new equipment purchased can handle next gen integration | All new equipment next gen compatible? | N/A | Yes | 1 |

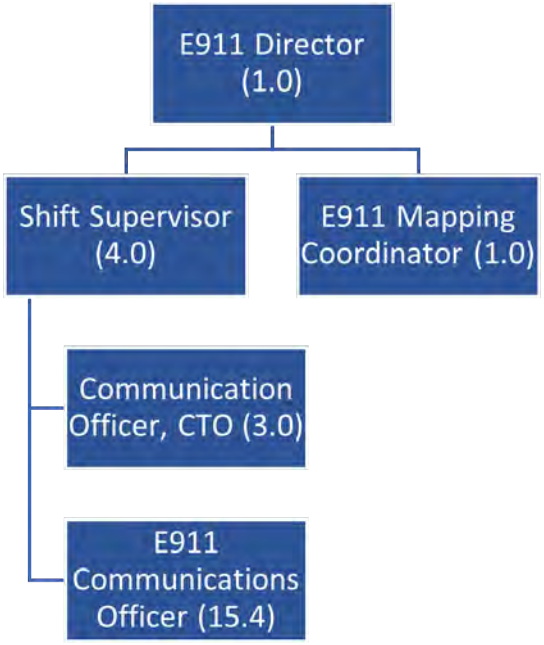
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Call Volume | 132,625 | 131200 | 144693 | 148448 | 160251 | E911 | 1 |
| Bulloch County Service Effort | 52965 | 52555 | 55879 | 64945 | 74037 | E911 | 1 |
| Candler County Service Effort | 5724 | 6123 | 6427 | 6433 | 6400 | E911 | 1 |
| Evans County Service Effort | 4298 | 3672 | 5039 | 5044 | 5100 | E911 | 1 |

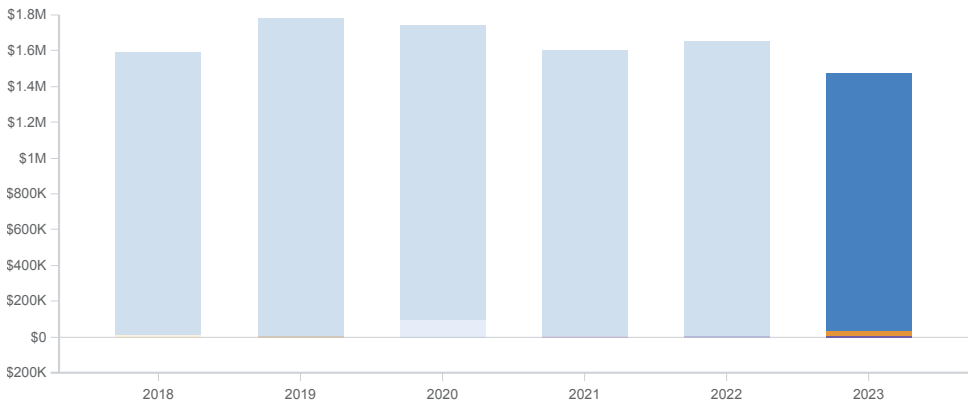
## Organization Chart




## Revenue Trends

**E911**

Data Updated Aug 11, 2023, 4:18 AM



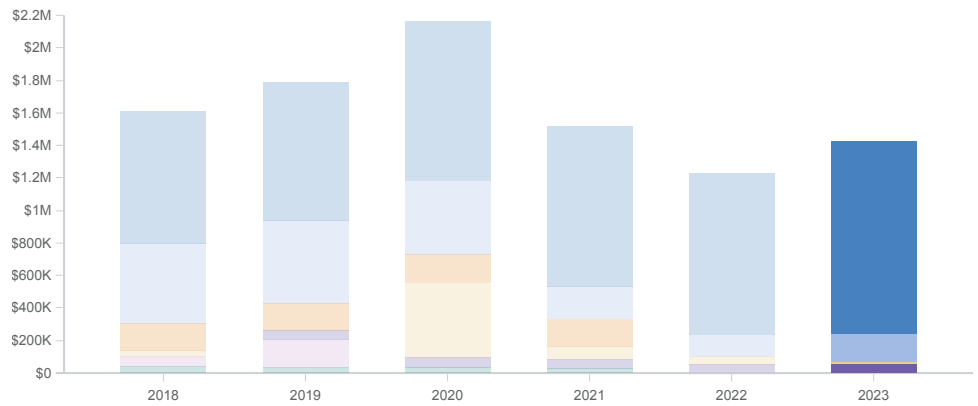

**$1,474,794.74**

Revenues in 2023

## Expenditure Trends

**E911**

Data Updated Aug 11, 2023, 4:18 AM




**$1,428,030.08**

Expenses in 2023

# Budget

### E911 Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $1,600,647 | $1,649,595 | $1,440,525 | $1,646,000 | $1,686,000 |
| **Investment Income** | $806 | $1,927 | $33,129 | $365 | $365 |
| **Taxes** | $593 | $989 | $1,141 | $600 | $1,200 |
| **TOTAL** | **$1,602,046** | **$1,652,511** | **$1,474,795** | **$1,646,965** | **$1,687,565** |

### E911 Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $983,590 | $994,720 | $1,190,490 | $1,293,628 | $1,631,242 |
| **Purchased/Contracted Services** | $196,308 | $132,857 | $173,114 | $257,723 | $260,197 |
| **Interfund/Interdepartmental Charges** | $82,697 | $48,490 | $14,851 | $53,314 | $147,894 |
| **Supplies and Materials** | $52,905 | $48,313 | $48,391 | $46,600 | $49,800 |
| **Capital Outlays** | $27,963 | $3,810 | $1,184 | $6,000 | $186,883 |
| **Debt Service** | $169,719 | $0 | $0 | $0 | $0 |
| **TOTAL** | **$1,513,182** | **$1,228,190** | **$1,428,030** | **$1,657,265** | **$2,276,016** |

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# BCCI Inmate Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

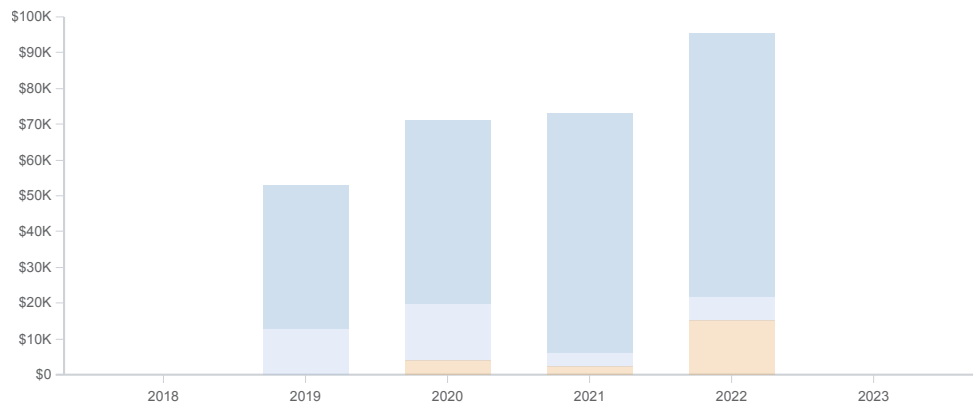
## Fund Description

This fund is used to account for funds received from vending commissions earned on purchases from the Inmate Commissary. This funding is limited to use for purposes that benefit inmates housed at the Bulloch County Correctional Institute (BCCI). Correctional Department staff control these funds and determine how best to use them. Clothing, bedding, and other supplies for the inmates are possible uses for this funding source.

## Revenue Trends

**CI Inmate Fund Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



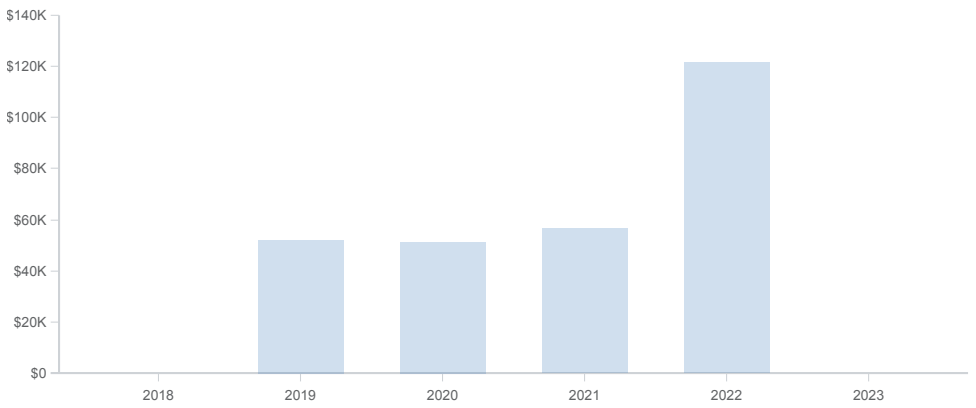

**$0.00**

Revenues in 2023

## Expenditure Trends

**CI Inmate Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

### CI Inmate Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Miscellaneous** | $66,866 | $73,666 | $0 | $60,000 | $60,000 |
| **Charges for Services** | $2,359 | $15,150 | $0 | $0 | $0 |
| **Intergovernmental** | $3,600 | $6,600 | $0 | $0 | $0 |
| **Investment Income** | $3 | $4 | $0 | $0 | $0 |
| **TOTAL** | **$72,828** | **$95,420** | **$0** | **$60,000** | **$60,000** |

### CI Inmate Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $56,451 | $121,841 | $0 | $50,000 | $50,000 |
| **Capital Outlays** | $0 | $0 | $0 | $10,000 | $10,000 |
| **TOTAL** | **$56,451** | **$121,841** | **$0** | **$60,000** | **$60,000** |

# Jail Inmate Phone

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

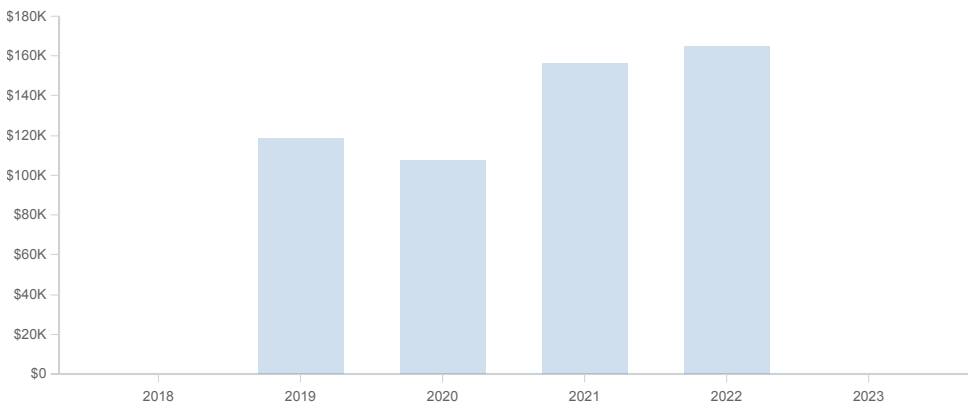
## Fund Description

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 Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



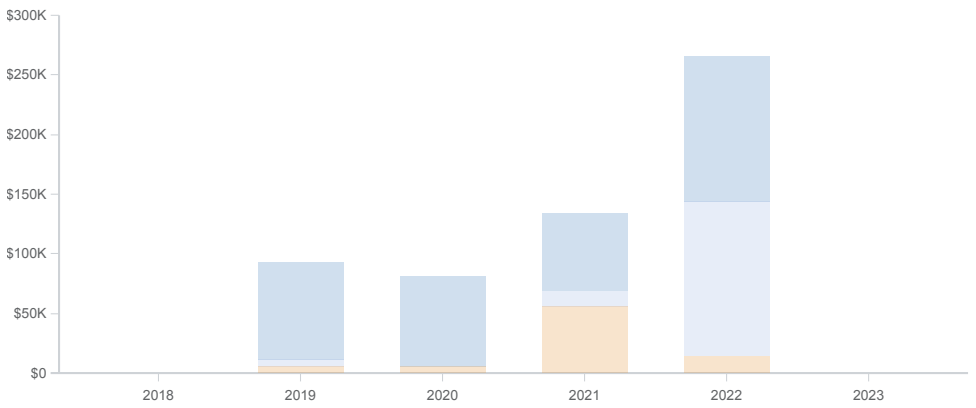

**$0.00**

Revenues in 2023

## Expenditure Trends

**Jail Inmate Phone Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

### Jail Inmate Phone Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Miscellaneous** | $156,582 | $165,066 | $0 | $140,000 | $140,000 |
| **TOTAL** | **$156,582** | **$165,066** | **$0** | **$140,000** | **$140,000** |

### Jail Inmate Phone Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $65,753 | $121,699 | $0 | $75,000 | $95,000 |
| **Supplies and Materials** | $13,178 | $130,779 | $0 | $14,000 | $14,000 |
| **Purchased/Contracted Services** | $55,630 | $13,526 | $0 | $11,000 | $11,000 |
| **TOTAL** | **$134,561** | **$266,005** | **$0** | **$100,000** | **$120,000** |

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# Jail Commissary

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

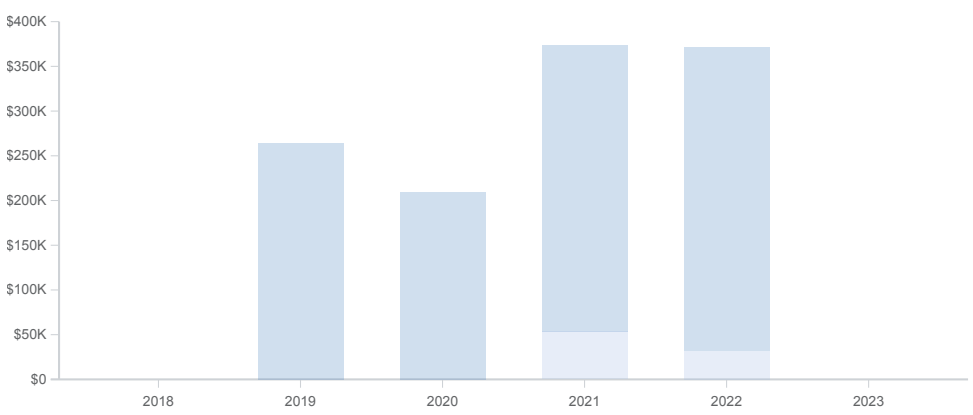
## Fund Description

This account is used to account for funds received as vending commissions earned on purchases from the Jail Commissary. Typically, this funding is used by the Sheriff's Office to purchase supplies and equipment, or for needed maintenance at the Jail Facility.

## Revenue Trends

**Jail Commissary Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



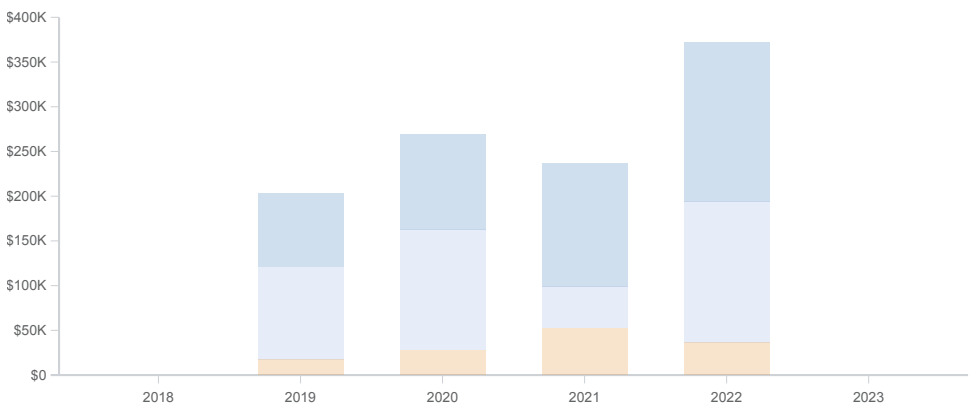

**$0.00**

Revenues in 2023

## Expenditure Trends

**Jail Commissary Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

**Jail Commissary Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Miscellaneous** | $319,849 | $339,053 | $0 | $270,000 | $270,000 |
| **Charges for Services** | $53,759 | $31,698 | $0 | $0 | $0 |
| **TOTAL** | **$373,609** | **$370,751** | **$0** | **$270,000** | **$270,000** |

**Jail Commissary Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $45,662 | $158,767 | $0 | $100,000 | $100,000 |
| **Supplies and Materials** | $138,679 | $177,552 | $0 | $25,000 | $25,000 |
| **Purchased/Contracted Services** | $52,872 | $35,537 | $0 | $125,000 | $125,000 |
| **TOTAL** | **$237,213** | **$371,856** | **$0** | **$250,000** | **$250,000** |

# Confiscated Assets

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

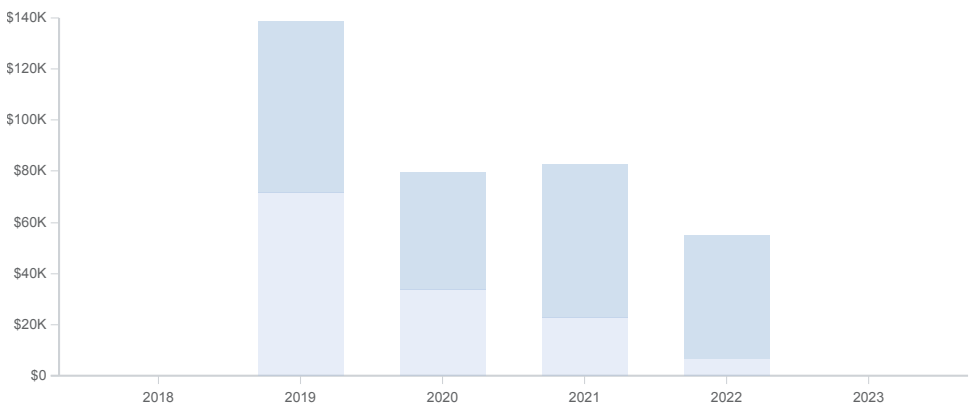
## Fund Description

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 Office to purchase equipment.

## Revenue Trends

**Confiscated Assets Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



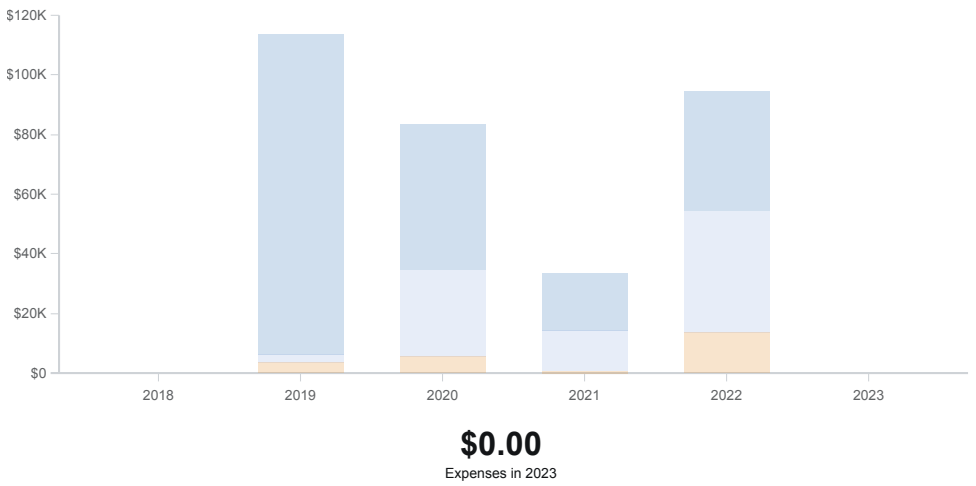

**$0.00**

Revenues in 2023

## Expenditure Trends

**Confiscated Assets Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




# Budget

### Confiscated Assets Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Fines & Forfeitures** | $60,524 | $48,362 | $0 | $45,000 | $45,000 |
| **Other Financing Sources** | $22,699 | $6,609 | $0 | $5,000 | $5,000 |
| **TOTAL** | **$83,223** | **$54,971** | **$0** | **$50,000** | **$50,000** |

### Confiscated Assets Fund Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $19,299 | $40,271 | $0 | $40,000 | $40,000 |
| **Supplies and Materials** | $13,495 | $40,699 | $0 | $10,000 | $10,000 |
| **Purchased/Contracted Services** | $712 | $13,618 | $0 | $0 | $0 |
| **TOTAL** | **$33,506** | **$94,588** | **$0** | **$50,000** | **$50,000** |

# Sheriff Fingerprinting

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

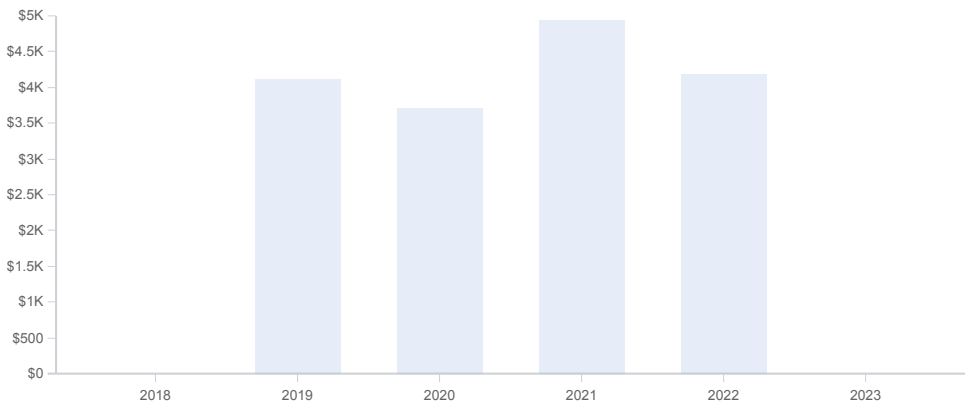
## Fund Description

This account is used to account for funds received for fingerprinting services. Typically, this funding is used by the Sheriff's Office to purchase supplies and equipment needed to perform this service.

## Revenue Trends

**Fingerprinting Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



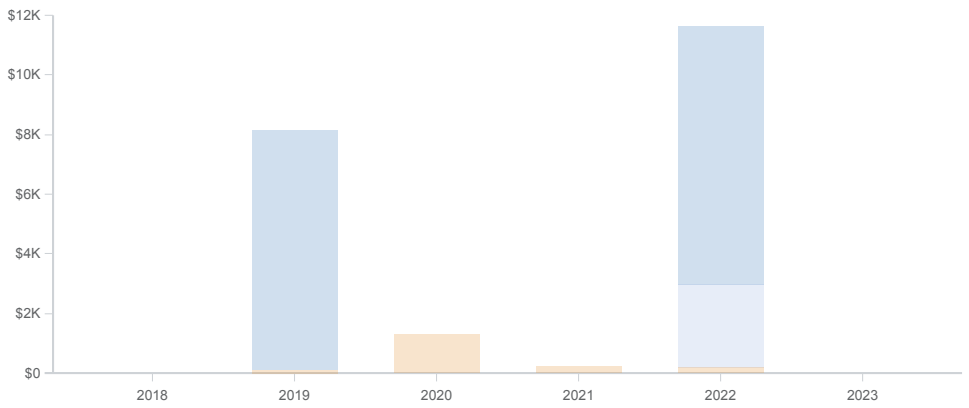

**$0.00**

Revenues in 2023

## Expenditure Trends

**Fingerprinting Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

### Fingerprinting Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $4,935 | $4,190 | $0 | $3,750 | $3,750 |
| **TOTAL** | **$4,935** | **$4,190** | **$0** | **$3,750** | **$3,750** |

### Fingerprinting Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $0 | $8,678 | $0 | $5,000 | $5,000 |
| **Purchased/Contracted Services** | $0 | $2,800 | $0 | $0 | $0 |
| **Supplies and Materials** | $212 | $173 | $0 | $500 | $500 |
| **TOTAL** | **$212** | **$11,651** | **$0** | **$5,500** | **$5,500** |

# American Rescue Plan Act Fund

Fiscal Year 2023-2024 Budget Book

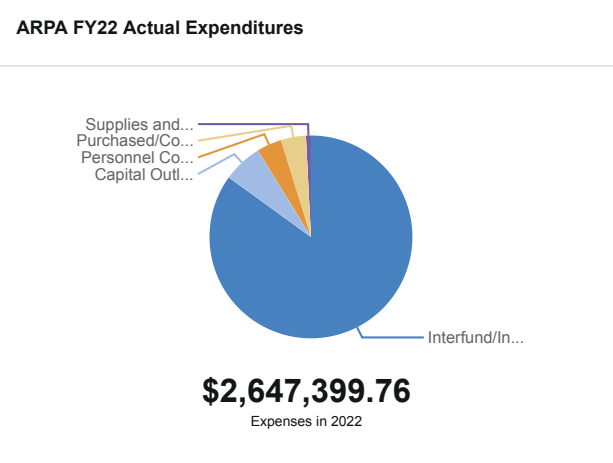
*Expect Excellence!*

## 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.

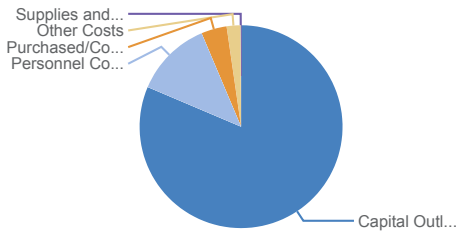
# ARPA Expenditures - FY 2023

During FY 2023, the County began several capital outlay projects using ARPA funding. The two largest projects are 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.

The County also continued to receive State ARPA funding to support Judicial Agencies in clearing the case backlogs.

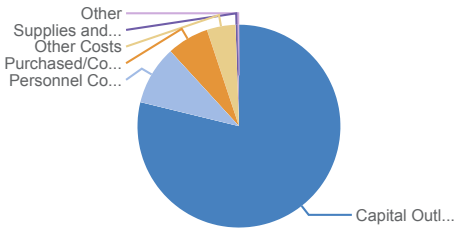
**ARPA FY23 Actual Expenditures**




**$4,798,939.88**

Expenses in 2023

**ARPA FY24 Budget**




**$5,469,028.00**

Expenses in 2024

# ARPA Budgeted Expenditures - FY 2024

FY 2024 will see the continuation of projects that began in the prior year. The North Main Annex renovation is projected to be completed during the first half of the year. The Food Bank project is moving along and construction will begin early in the summer of 2023.

The water and sewer project is still in the planning phase with land for new wells and lift stations being acquired and permits being applied for. We anticipate that construction work will begin in late 2023 or early 2024 on the system.

The State ARPA funding will also carry forward into 2024 to provide continued support to Judicial Agencies.

# Budget

**ARPA Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Intergovernmental** | $0 | $2,647,400 | $648,548 | $6,003,656 | $5,658,156 |
| **Investment Income** | $1,843 | $29,665 | $420,208 | $0 | $400,000 |
| **TOTAL** | **$1,843** | **$2,677,065** | **$1,068,756** | **$6,003,656** | **$6,058,156** |

**ARPA Budgeted Expenditures**

| | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|
| **Capital Outlays** | $164,889 | $3,905,892 | $4,240,125 | $4,310,000 |
| **Interfund/Interdepartmental Charges** | $2,250,000 | $0 | $0 | $12,273 |
| **Personnel Costs & Employee Benefits** | $105,820 | $587,546 | $763,160 | $513,652 |
| **Purchased/Contracted Services** | $105,518 | $195,425 | $380,090 | $365,603 |
| **Other Costs** | $0 | $105,000 | $610,375 | $250,000 |
| **Supplies and Materials** | $21,173 | $5,077 | $9,906 | $17,500 |
| **TOTAL** | **$2,647,400** | **$4,798,940** | **$6,003,656** | **$5,469,028** |

# Grants

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Fund Description

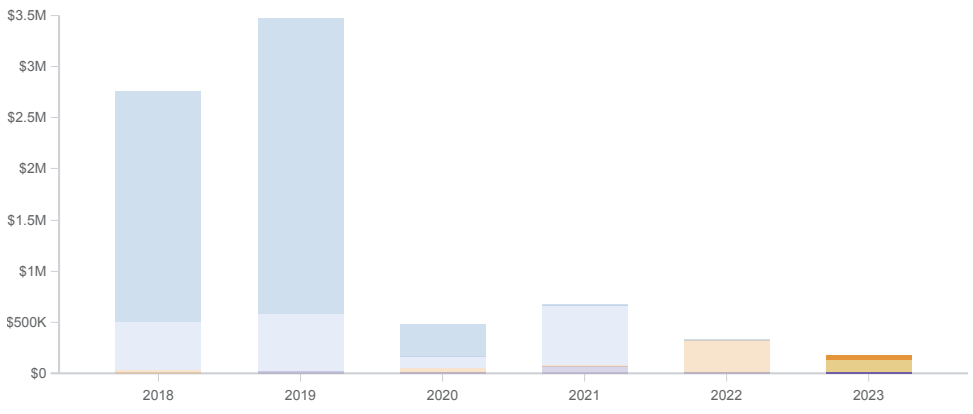
This fund is used to account for multiple small grants received from various sources and related expenditures. The significant decrease in the budget for this fund from 2019 to 2020 is due to a change in accounting for the Georgia Department of Transportation Local Maintenance and Improvement Grant (LMIG). This funding source is usually used for road resurfacing projects and the State portion is used in conjunction with sales tax funds to pay for these projects. Prior to 2020, the County accounted for the LMIG revenue and related expenses in the Grants Fund and the rest of the expenses were put in the TSPLOST Fund. Beginning in FY 2020, the entire resurfacing project is accounted for within the TSPLOST Fund and LMIG funds are deposited there to offset the total cost of the project.

The FY 2024 Budget for the Grants Fund includes a couple smaller items that are received most years, such as a Trauma Grant for EMS, and a Safety Grant from ACCG. Other grants received during the year may be accounted for here with a budget amendment.

## Revenue Trends

**Grants Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



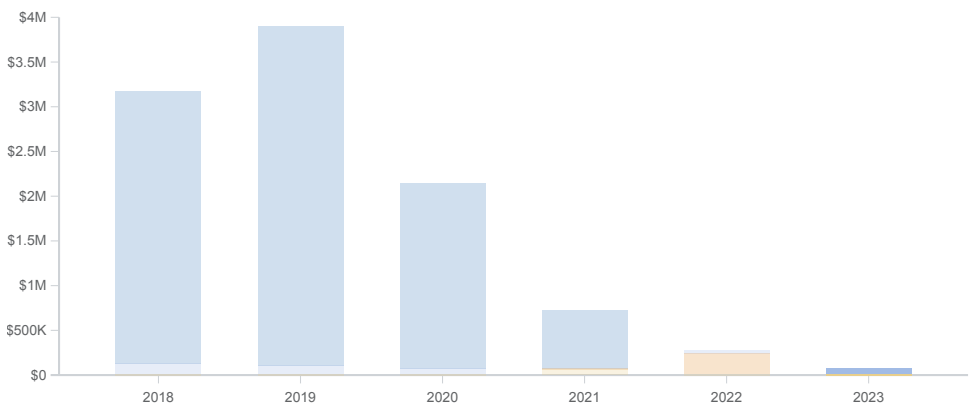

**$169,354.60**

Revenues in 2023

## Expenditure Trends

**Grants Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$72,057.24**

Expenses in 2023

# Budget

### Grants Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | $588,555 | $0 | $0 | $0 | $0 |
| **Charges for Services** | $7,499 | $314,870 | $40,675 | $21,000 | $14,000 |
| **Fines & Forfeitures** | $0 | $0 | $117,923 | $0 | $0 |
| **Miscellaneous** | $69,828 | $12,473 | $10,757 | $8,500 | $6,000 |
| **Intergovernmental** | $8,400 | $12,975 | $0 | $0 | $0 |
| **TOTAL** | **$674,281** | **$340,318** | **$169,355** | **$29,500** | **$20,000** |

### Grants Budgeted Expenditures

| | 2017 - 18 Actual | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021-22 Actual | 2022-23 YTD Actual | 2023 - 24 Budget |
|---|---|---|---|---|---|---|---|
| **Capital Outlays** | $3,047,636 | $3,787,961 | $2,074,039 | $651,999 | $5,930 | $1,910 | $0 |
| **Purchased/Contracted Services** | $111,011 | $93,388 | $55,518 | $5,395 | $30,155 | $54,763 | $2,460 |
| **Personnel Costs & Employee Benefits** | $0 | $0 | $0 | $5,515 | $231,823 | $0 | $0 |
| **Supplies and Materials** | $15,604 | $10,668 | $15,052 | $58,808 | $14,874 | $15,385 | $20,000 |
| **TOTAL** | **$3,174,251** | **$3,892,017** | **$2,144,609** | **$721,716** | **$282,781** | **$72,057** | **$22,460** |

# Airport

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

Statesboro-Bulloch County Airport is a general aviation airport, which is operated, maintained, and preserved for the benefit of the community and airport users; while supporting the economic, environmental, and recreational needs of the community through safe and secure operations. Statesboro-Bulloch County Airport is committed to operating a safe and efficient airport and effectively direct resources toward maintaining and improving facilities and services.

## 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.

## Strategic Goals

The Airport will have a strategic focus on actions and objectives that will **Enhance Service Delivery** during FY 2024.



## Objectives

The specific targets we will work toward in order to reach our strategic goal of Enhancing Service Delivery include adding additional personnel to ensure prompt customer service and maintenance, rehabilitating secondary runway, rehabilitating apron, and building additional t-hangers and corporate hangers.

In recent years, activity at the airport has increased significantly. Fuel costs have increased significantly, and gallons of fuel sold have also increased, especially for jet fuel. These two factors have led to higher revenues from fuel sales, but also higher costs to purchase the fuel for resale. Due to the higher level of activity in and around the airport, we identified a need for additional administrative and customer service help. In FY 2024, two part-time administrative positions will be added to assist the Airport Manager with some tasks and also to ensure there is a constant presence in the terminal to assist customers as they come in.

## Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Add additional personnel to ensure prompt customer service and maintenance | Personnel added? | N/A | Yes | 1 |
| Rehabilitate Secondary Runway | Rehab approved and initiated? | N/A | Yes | 1 |
| Design for Apron Rehab | Rehab approved and initiated? | N/A | Yes | 1 |
| Design Additional T-Hangers and Corporate Hangers | Hangers approved and initiated? | N/A | Yes | 1 |

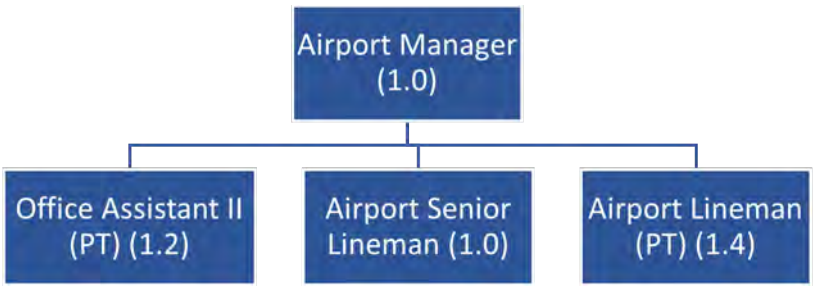
## Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Aviation Gas Gallons Sold | 49,434 | 65000 | 70000 | 75000 | 80000 | Airport | 1 |
| Jet Fuel Gallons Sold | 70513 | 80000 | 85000 | 90000 | 90000 | Airport | 1 |
| Hangar Occupancy Rate | 1 | 1 | 1 | 1 | 1 | Airport | 1 |
| # of Operations | 20500 | 21000 | 21500 | 22000 | 22000 | Airport | 1 |
| Charter Services Available | 4 | 4 | 4 | 4 | 4 | Airport | 1 |
| Based Aircraft | 60 | 64 | 69 | 70 | 70 | Airport | 1 |

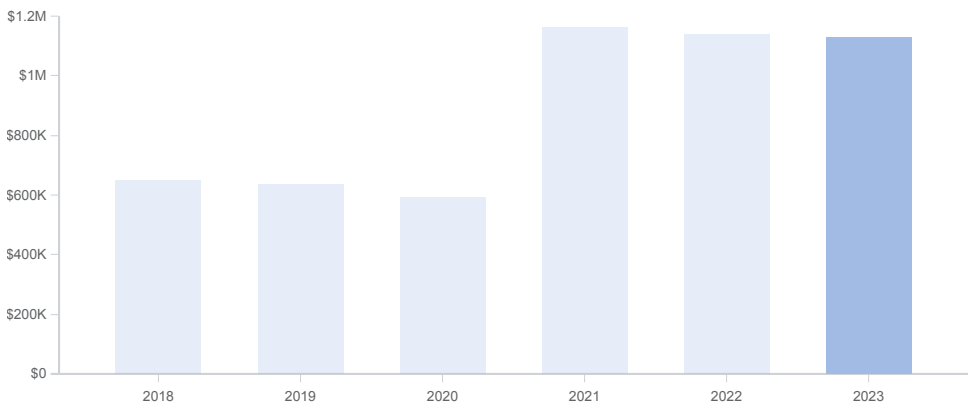
## Organization Chart



# Revenue Trends

**Airport Revenues**

Data Updated Aug 05, 2023, 4:18 AM



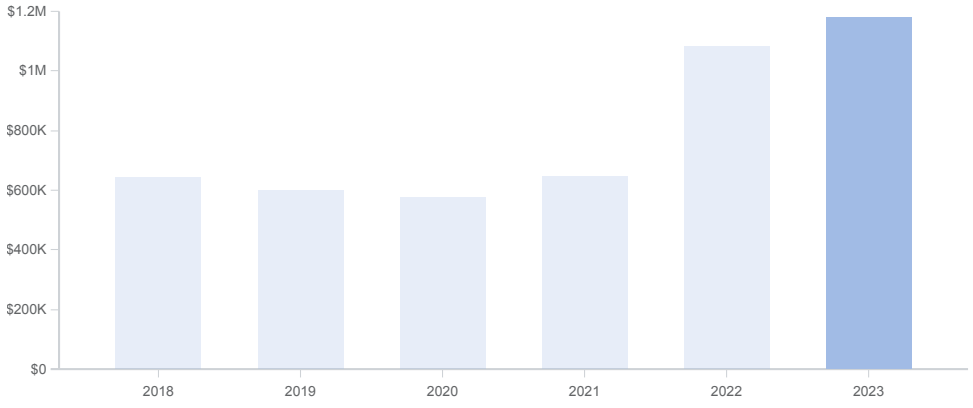

**$1,131,925.95**

Revenues in 2023

# Expenditure Trends

**Airport Expenditures**

Data Updated Aug 11, 2023, 4:18 AM




**$1,178,238.86**

Expenses in 2023

# Budget

**Airport Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $630,871 | $934,989 | $1,044,511 | $1,024,917 | $1,079,937 |
| **Miscellaneous** | $529,840 | $116,185 | $54,113 | $0 | $0 |
| **Intergovernmental** | $0 | $82,000 | $0 | $0 | $0 |
| **Investment Income** | $1,348 | $2,858 | $32,902 | $1,395 | $1,395 |
| TOTAL | **$1,162,059** | **$1,136,032** | **$1,131,526** | **$1,026,312** | **$1,081,332** |

**Airport Budgeted Expenses**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $391,683 | $674,787 | $753,844 | $615,150 | $617,650 |
| **Personnel Costs & Employee Benefits** | $151,168 | $167,606 | $190,559 | $178,360 | $279,916 |
| **Debt Service** | $0 | $116,982 | $136,203 | $155,977 | $155,977 |
| **Purchased/Contracted Services** | $89,941 | $105,394 | $94,989 | $78,742 | $89,726 |
| **Interfund/Interdepartmental Charges** | $6,621 | $11,360 | $0 | $2,000 | $10,329 |
| **Capital Outlays** | $7,133 | $6,300 | $2,644 | $2,000 | $2,000 |
| **Other Costs** | $50 | $50 | $0 | $50 | $50 |
| **TOTAL** | **$646,596** | **$1,082,479** | **$1,178,239** | **$1,032,279** | **$1,155,648** |

# Tax Lighting Districts

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Fund Description

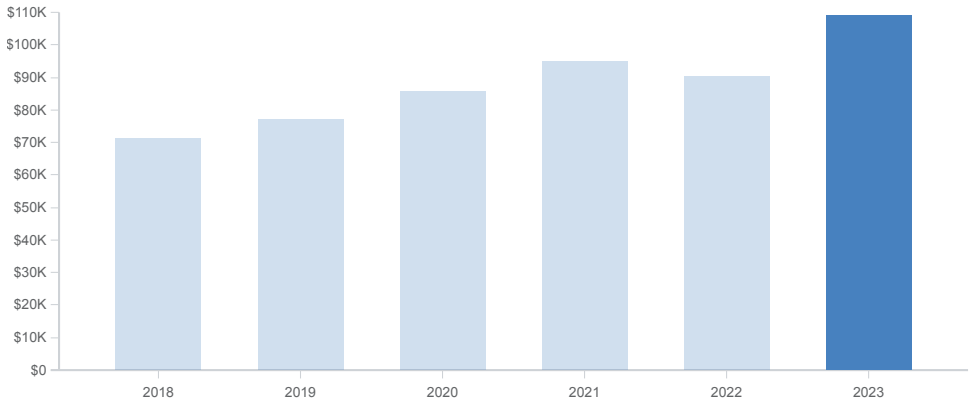
The purpose for this special tax district is to provide a voluntary special assessment upon residential neighborhoods for the installation and maintenance of streetlights to aid in the reduction of crime, and/or to improve aesthetics. The assessment is based on the annual actual costs of energy services and associated maintenance for each district as well as recovery of administrative costs for invoice processing.

The utility costs and tax revenues for this fund have increased substantially during FY 2023 and will continue to increase during FY 2024 due to new developments that are under construction and have already been approved as street lighting districts as construction is completed. With additional growth and new subdivisions expected to continue being developed in the coming years, we anticipate the growth in this fund to continue.

## Revenue Trends

**Lighting Districts Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



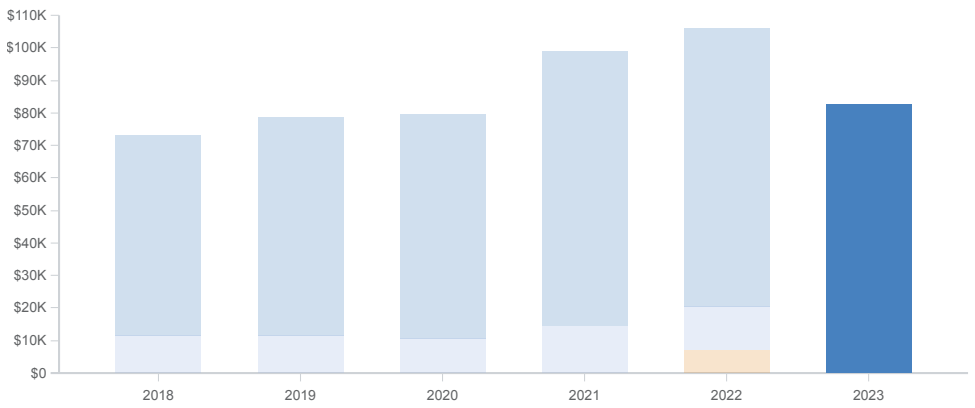

**$109,111.92**

Revenues in 2023

## Expenditure Trends

**Lighting Districts Expenditure Trends**

Data Updated Jul 29, 2023, 4:18 AM




**$82,445.18**

Expenses in 2023

# Budget

### Lighting District Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Taxes** | $94,815 | $90,206 | $109,112 | $109,595 | $124,710 |
| **TOTAL** | **$94,815** | **$90,206** | **$109,112** | **$109,595** | **$124,710** |

### Lighting Districts Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $84,535 | $85,595 | $82,445 | $95,084 | $105,408 |
| **Interfund/Interdepartmental Charges** | $14,342 | $13,421 | $0 | $15,540 | $18,602 |
| **Capital Outlays** | $0 | $7,000 | $0 | $0 | $0 |
| **TOTAL** | **$98,877** | **$106,016** | **$82,445** | **$110,624** | **$124,010** |

# Urban Fire District

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

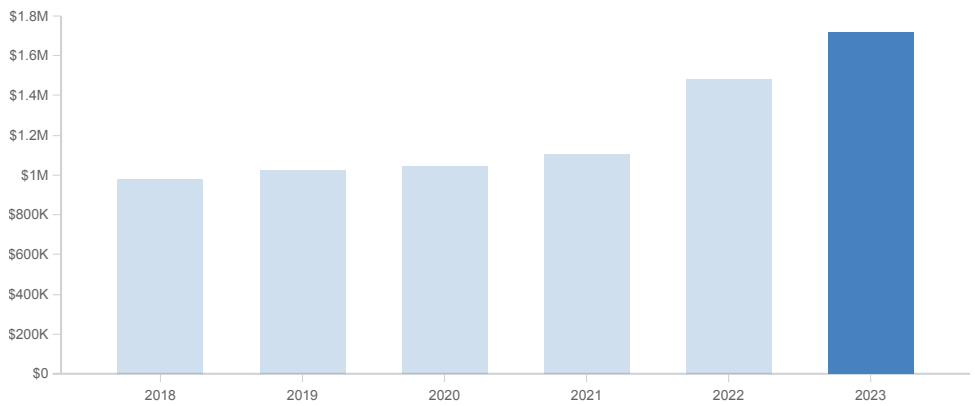
## Fund Description

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 remained stable at 2.25 mills, but an increase has been recommended for the 2023 tax levy.

## Revenue Trends

**Statesboro Fire District Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



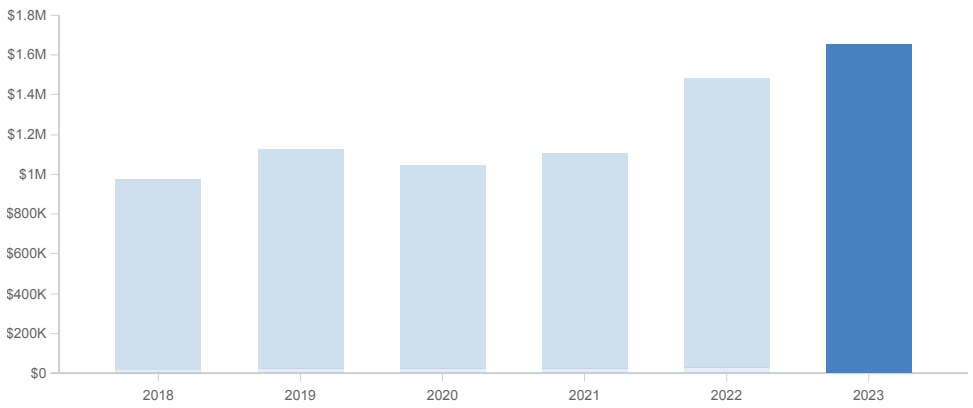

**$1,716,322.95**

Revenues in 2023

## Expenditure Trends

**Statesboro Fire District Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$1,651,178.00**

Expenses in 2023

# Budget

### Statesboro Fire District Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Taxes** | $1,106,667 | $1,481,543 | $1,716,323 | $1,715,814 | $2,585,000 |
| **TOTAL** | **$1,106,667** | **$1,481,543** | **$1,716,323** | **$1,715,814** | **$2,585,000** |

### Statesboro Fire District Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $1,086,193 | $1,454,134 | $1,651,178 | $1,684,071 | $2,537,177 |
| **Interfund/Interdepartmental Charges** | $20,473 | $27,409 | $0 | $31,743 | $47,823 |
| **TOTAL** | **$1,106,667** | **$1,481,543** | **$1,651,178** | **$1,715,814** | **$2,585,000** |

# Rural Fire

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

The mission of Bulloch County Fire Department exists to care for the families and visitors of our County. We perform this faithful mission with the highest level of honor and integrity while protecting life, preventing harm, mitigating incidents, and preserving property. Our vision at Bulloch County Fire Department centers on providing exceptional community safety and customer service to our citizens by providing the highest levels of training and professionalism. We serve to meet the ever-evolving needs of our citizen's safety and wellbeing by striving to build and sustain a culture known for family, remaining community focused, and embracing diversity of those we serve.

## 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 Board of Commissioners has made a long-term commitment to improve the service levels for rural fire protection. In FY 2010, the county was successful in lowering the insurance rating for many rural homeowners through an evaluation by the Insurance Services Organization (ISO) to determine community fire-fighting capabilities for equipment, facilities, and training. Bulloch County has
implemented most of these measures and will continue to invest in rural sub-stations. In FY 2020, the County Commission swtiched from a fee to a tax to more equitiby charge for this service. The Commission anticipates increasing the millage rate for the 2023 tax levy (which will be the revenue source for FY 2024 operations), from 1.97 mills to 3.0 mills in order to provide the Fire Department with additional revenues needed to replace aged equipment and renovate fire stations in preparation for department growth.

## Strategic Goals

The strategic focus for the Fire Department for FY 2024 and into future years will be on objectives and actions that will **Enhance Service Delivery**, **Manage Growth and Change**, and **Prioritize Safety**.







## Objectives

The specific objectives we will work toward in order to meet our strategic goal of Enhancing Service Delivery are:

- To increase engine company staffing from two firefighters to three personnel (company officer, fire apparatus operator, and firefighter)
- To decrease response times to all emergency scenes by adding strategically placed stations staffed with three personnel
- To increase the number of certified firefighters by 25% reporting to structure fires, and to build new stations in underserved areas
- To renovate and make additions to house career firefighters in current and soon to be staffed stations.

The specific objectives we will work town in order to meet our strategic goal of Managing Growth and Change include:

- Developing and implementing a division of fire prevention/fire marshal's office
- Increasing the number of fire inspectors, investigators, and fire safety educators to support new residences and businesses
- Developing and implementing a training division that oversees the growing ranks of firefighters, supplemented by training captains that assist in safely training new volunteers added by SAFER grant and career staff
- Acquiring and developing middle management (Battalion Chiefs) that oversee daily operations and ensures compliance and safety of the firefighters, FAOs, and company officers preparing the next generation of County leaders
- Increasing the administrative staff by providing a Deputy Chief and administrative technician that will support the Chief and staff, adding layers of accountability, providing succession planning, and ensuring that the citizens service delivery expectations are met

The specific targets we plan to work toward in order to Prioritize Safety are:

- To develop and implement an apparatus replacement plan following CPSM study recommendations
- To decrease firefighter carcinogen exposure by developing and implementing a purchase policy to ensure each certified firefighter has two sets of PPE and purchase two additional extractors to reduce the risk of firefighter's occupational cancer
- To continue the replacement plan for purchasing new Self Contained Breathing Apparatus,
- To complete a master plan to build a fire department headquarters with space for a training center, maintenance shop, and logistics warehouse

While the Fire Department has developed a comprehensive long-term plan for building a professional career firefighting department that works side-by-side with and is supplemented by a volunteer force, we are breaking the plans down into manageable pieces to implement one by one as funding is available. For FY 2024, we will be converting some firefighter positions to lieutenants to begin building a rank structure that will be needed as the department grows. We will also add a full time Fire Inspector to assist with plan reviews and fire inspections as we put a higher emphasis on fire prevention

## Performance Measures

Data

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Decrease response times to all emergency scenes | On scene time should be less than 560 seconds | N/A | 560 seconds | 1 |
| Increase the # of certified firefighters by 25% | # of certified firefighters reporting to structure fires | N/A | 16 | 1 |
| Develop and implement a division of fire prevention/fire marshal's office | # of Fire Inspector positions | 1 | 2 | 1 |
| Develop and implement a training division | % of firefighters meeting ISO minimum required hours | N/A | 1 | 1 |
| Develop and implement an apparatus replacement plan | New apparatus ordered | 1 | 3 | 1 |
| Decrease firefighter carcinogen exposure by purchasing a second set of PPE for each | % of firefighters with a second set of PPE? | N/A | 1 | 1 |
| Continue the replacement plan for Self Contained Breathing Apparatus | % of SCBA's replaced? | N/A | 1 | 1 |
| | | | | |

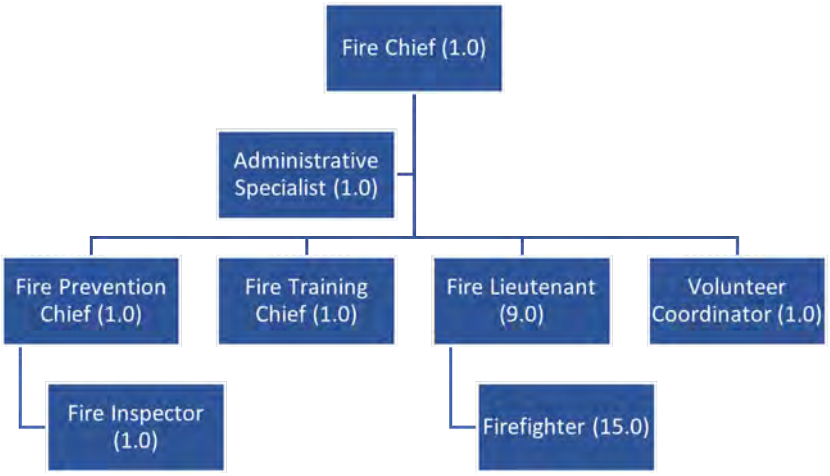
# Workload Statistics

Data

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count | Budget Book Year |
|---|---|---|---|---|---|---|---|---|
| Total Dispatched Calls | 744 | 795 | 1041 | 2,599 (est) | 2836 (est) | Rural Fire | 1 | 2024 |
| Structure Calls | 33 | 46 | 30 | 33 (est) | 36 (est) | Rural Fire | 1 | 2024 |
| 1st Responder (EMS) Call | 235 | 199 | 347 | 1,545 (est) | 1685 (est) | Rural Fire | 1 | 2024 |
| Rescue Calls/Where Victims were Extract... | 16 | 13 | 9 | 10 (est) | 11 (est) | Rural Fire | 1 | 2024 |
| Smoke Alarm Installs | 4 | 0 | 22 | 7 (est) | 43 (est) | Rural Fire | 1 | 2024 |
| Alarm Dispatches | 58 | 70 | 94 | 148 (est) | 161 (est) | Rural Fire | 1 | 2024 |
| Vehicle Fires | 48 | 49 | 36 | 57 (est) | 62 (est) | Rural Fire | 1 | 2024 |
| Wildland/Grass Fires | 77 | 127 | 111 | 117 (est) | 127 (est) | Rural Fire | 1 | 2024 |
| Hazardous Conditions | 29 | 37 | 30 | 41 (est) | 44 (est) | Rural Fire | 1 | 2024 |
| Service Calls | 27 | 14 | 100 | 175 (est) | 190 (est) | Rural Fire | 1 | 2024 |
| Severe Weather/Special Incident | 0 | 2 | 4 | 2 (est) | 2 (est) | Rural Fire | 1 | 2024 |
| Responding within 60 Seconds of Dispatc... | 0.99 | 0.99 | 0.99 | 0.999 | 0.999 | Rural Fire | 1 | 2024 |
| Responding within 120 Seconds of Dispat... | 0.99 | 0.99 | 0.99 | 0.999 | 0.999 | Rural Fire | 1 | 2024 |
| Business Inspections/Walk-Thru/Pre-plan | 2 | 14 | 72 | 177 (est) | 500 (est) | Rural Fire | 1 | 2024 |
| Public Relation/Education Visits | 11 | 4 | 10 | 41 (est) | 69 (est) | Rural Fire | 1 | 2024 |
| Fire Related Civilian Fatalities | 3 | 0 | 0 | 0 | 0 | Rural Fire | 1 | 2024 |
| New Full-Time Recruits being Certified | 1 | 1 | 1 | 1 | 1 | Rural Fire | 1 | 2024 |
| New Volunteer Recruits being Certified | 1 | 1 | 1 | 1 | 1 | Rural Fire | 1 | 2024 |
| | | | | | | | | |

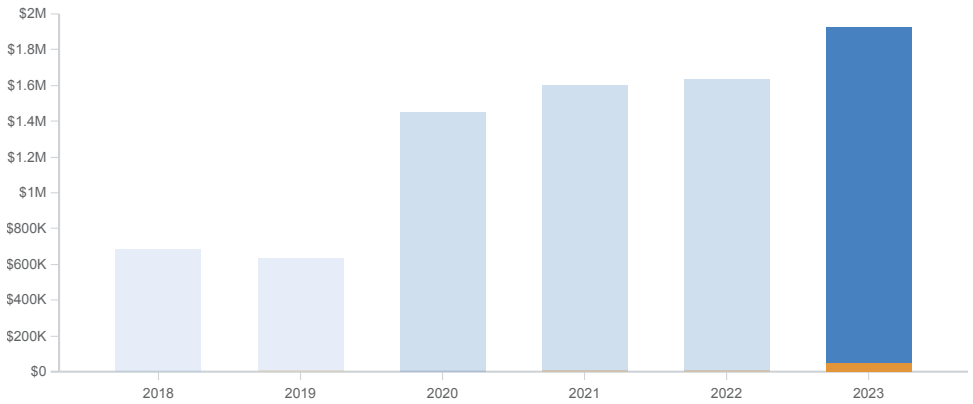
# Organization Chart




## Revenue Trends

**Rural Fire Revenues**

Data Updated Aug 11, 2023, 4:18 AM



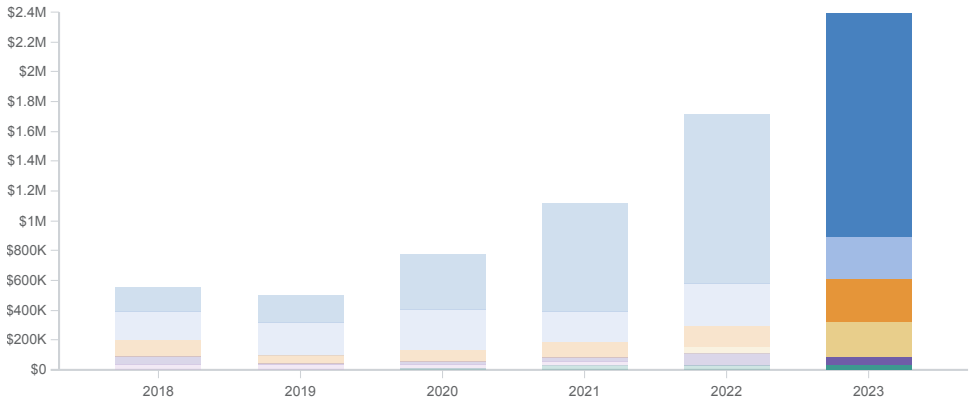

**$1,925,186.47**

Revenues in 2023

## Expenditure Trends

**Rural Fire Expenditures**

Data Updated Aug 11, 2023, 4:18 AM




**$2,393,761.24**

Expenses in 2023

# Budget

### Rural Fire Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Taxes** | $1,601,247 | $1,628,823 | $1,879,216 | $1,723,555 | $3,011,250 |
| **Intergovernmental** | $0 | $0 | $0 | $0 | $140,808 |
| **Investment Income** | $3,248 | $4,885 | $45,520 | $5,000 | $35,000 |
| **Miscellaneous** | $348 | $1,165 | $450 | $250 | $250 |
| **Charges for Services** | $8 | $9 | $1 | $0 | $0 |
| **TOTAL** | **$1,604,851** | **$1,634,882** | **$1,925,186** | **$1,728,805** | **$3,187,308** |

### Rural Fire Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $727,874 | $1,135,601 | $1,502,560 | $1,519,234 | $1,943,597 |
| **Purchased/Contracted Services** | $204,036 | $285,294 | $283,401 | $381,285 | $419,829 |
| **Capital Outlays** | $25,114 | $43,186 | $240,593 | $663,000 | $525,000 |
| **Supplies and Materials** | $100,019 | $140,315 | $285,293 | $171,250 | $200,500 |
| **Interfund/Interdepartmental Charges** | $29,696 | $80,518 | $52,483 | $82,495 | $168,124 |
| **Other Costs** | $31,133 | $30,833 | $29,432 | $31,032 | $31,032 |
| **TOTAL** | **$1,117,873** | **$1,715,747** | **$2,393,761** | **$2,848,296** | **$3,288,082** |

Table of Contents

# Hotel / Motel Tax Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

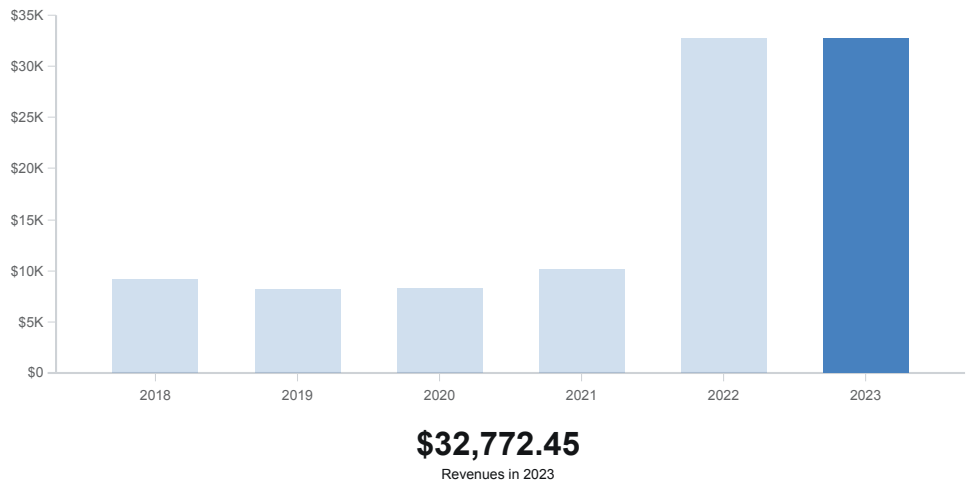
## Fund Description

To provide funding for the purpose of promoting tourism and attracting consumers who will lodge and consume goods and services in Bulloch County. The current tax rate is 5% levied on persons who use short-term lodging accommodations in Bulloch County. The funds will be allocated to the Statesboro Convention and Visitors Bureau (SCVB), Statesboro Arts Council, Statesboro-Bulloch Chamber of Commerce and Splash in the 'Boro. The significant increase in tax funds received in 2022 was the direct result of Georgia's marketplace facilitator law which requires marketplaces to collect applicable state sales and use tax on behalf of hotels and short-term rental hosts.

## Revenue Trends

**Hotel/Motel Tax Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



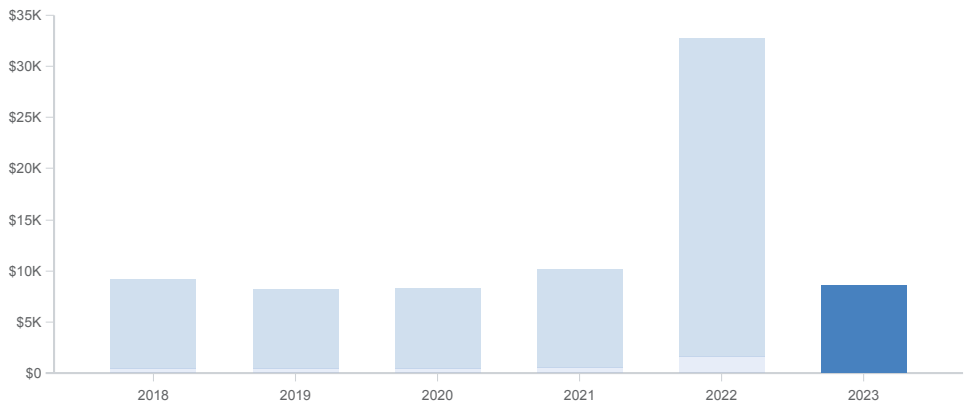

**$32,772.45**

Revenues in 2023

## Expenditure Trends

**Hotel/Motel Tax Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$8,565.47**

Expenses in 2023

# Budget

### Hotel/Motel Tax Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $9,656 | $31,164 | $8,565 | $26,362 | $30,756 |
| **Interfund/Interdepartmental Charges** | $508 | $1,640 | $0 | $3,638 | $4,244 |
| **TOTAL** | **$10,164** | **$32,804** | **$8,565** | **$30,000** | **$35,000** |

### Hotel/Motel Tax Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $9,656 | $31,164 | $8,565 | $26,362 | $30,756 |
| **Interfund/Interdepartmental Charges** | $508 | $1,640 | $0 | $3,638 | $4,244 |
| **TOTAL** | **$10,164** | **$32,804** | **$8,565** | **$30,000** | **$35,000** |

# Enterprise Fund Overview

Fiscal Year 2023-2024 Budget Book

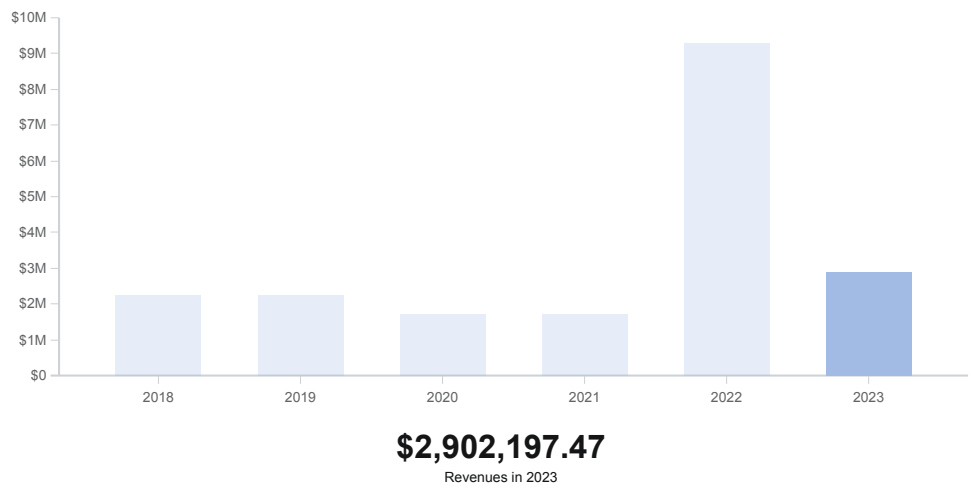
*Expect Excellence!*

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 two Enterprise Funds: the Aquatic Center Fund, which accounts for the operation of the Splash in the 'Boro Family Waterpark, and the Radio System Fund, which accounts for the maintenance and operation of a multi-jurisdictional public safety radio system.

## Enterprise Fund Revenues

**Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM

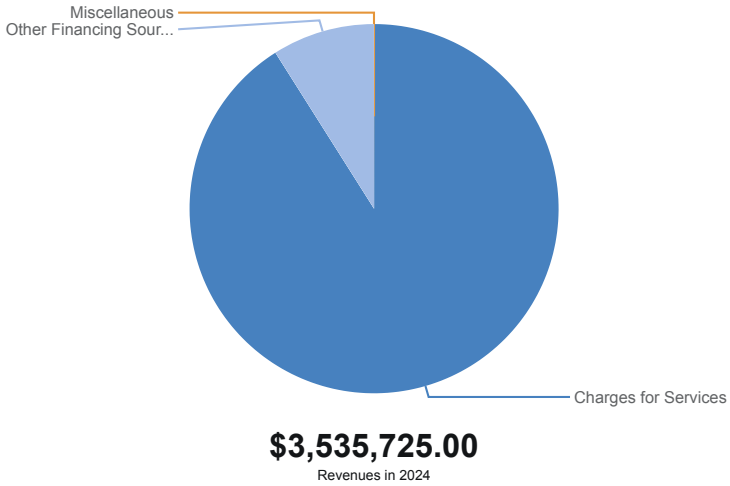



**$2,902,197.47**

Revenues in 2023

**Budgeted Revenues by Type**

Data Updated Aug 11, 2023, 4:18 AM




**$3,535,725.00**

Revenues in 2024

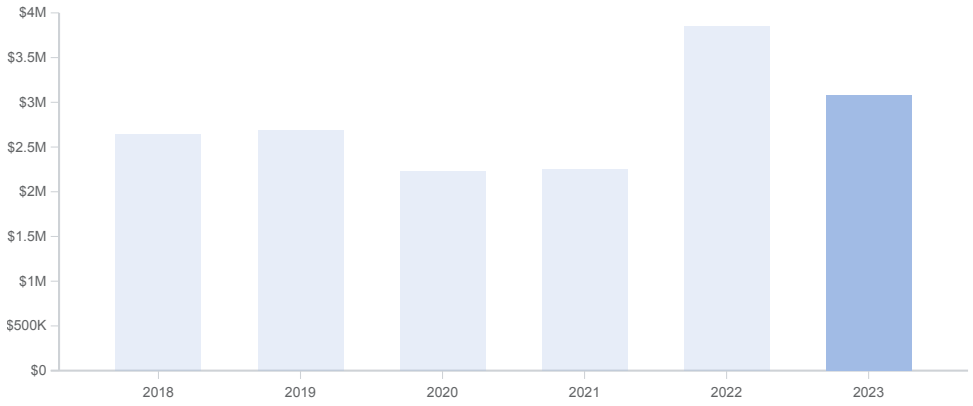
**Budgeted Revenues**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $1,308,689 | $1,364,306 | $3,229,824 | $2,978,190 | $3,218,225 |
| **Other Financing Sources** | $418,769 | $351,107 | $2,570,729 | $453,000 | $317,000 |
| **Contributions & Donations** | $0 | $0 | $3,502,047 | $0 | $0 |
| **Miscellaneous** | $458 | $74 | $463 | $500 | $500 |
| **Investment Income** | $423 | $6 | $14 | $0 | $0 |
| **TOTAL** | **$1,728,339** | **$1,715,493** | **$9,303,076** | **$3,431,690** | **$3,535,725** |

# Enterprise Fund Expenses

**Expense Trends**

Data Updated Aug 11, 2023, 4:18 AM

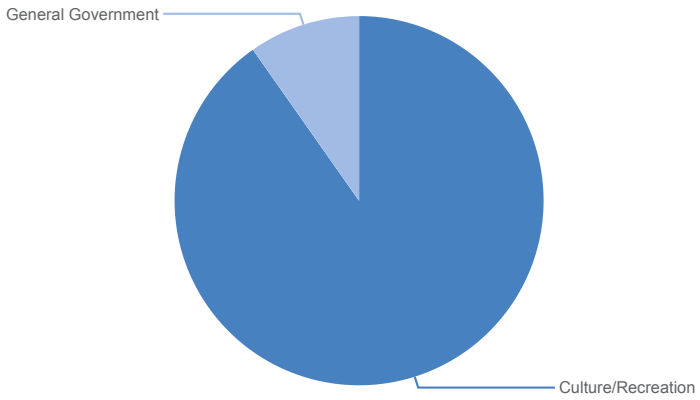



**$3,084,746.35**

Expenses in 2023

**Budgeted Expenses by Type**

Data Updated Aug 11, 2023, 4:18 AM




**$4,708,064.15**

Expenses in 2024

### Budgeted Expenses

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $811,689 | $752,572 | $1,097,137 | $1,333,982 | $1,503,498 |
| **Supplies and Materials** | $527,592 | $436,555 | $962,947 | $653,100 | $870,800 |
| **Depreciation & Amortization** | $591,170 | $626,378 | $976,544 | $625,000 | $625,000 |
| **Purchased/Contracted Services** | $131,962 | $204,981 | $481,486 | $661,715 | $704,241 |
| **Debt Service** | $137,141 | $126,774 | $116,636 | $587,325 | $588,450 |
| **Capital Outlays** | $28,591 | $69,620 | $146,133 | $408,000 | $317,000 |
| **Interfund/Interdepartmental Charges** | $0 | $33,202 | $71,021 | $59,500 | $74,075 |
| **Other Costs** | $0 | $0 | $0 | $27,610 | $25,000 |
| TOTAL | **$2,228,145** | **$2,250,081** | **$3,851,903** | **$4,356,232** | **$4,708,064** |

# Aquatic Center

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Mission Statement

To provide quality, diversity, wholesome recreation and parks services to meet the needs of the citizens of Bulloch County. Our services should ensure a better quality of life.

## 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 and 2023 summer seasons.

## Strategic Goals

Our strategic goal for FY24 is to **Manage Growth and Change**.



# Objectives

The specific objectives we plan to work toward in order to achieve our strategic goal of Managing Growth and Change include finding the perfect marketing strategy to get our name out to the public more, improving our customer experience once they are here to ensure they will want to return, improving our customer service to make customer's experience more pleasant, and having new experiences for customers to feel we are growing with the market and for them to continue to want to return to see what is new and what has changed.

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Finding the perfect marketing strategy to get our name out to the public more | Marketing strategy updated? | N/A | Yes | 1 |
| Improving our customer experience and receive positive feedback | % of positive customer surveys with returning custom... | N/A | 1 | 1 |
| improve our customer service to make customer's experience more pleasant | time left office per week to deal with customers | 2 | 1 | 1 |
| Add new experiences for customers to feel we are growing with the market | # new experiences added each year | 20 | 3 | 1 |

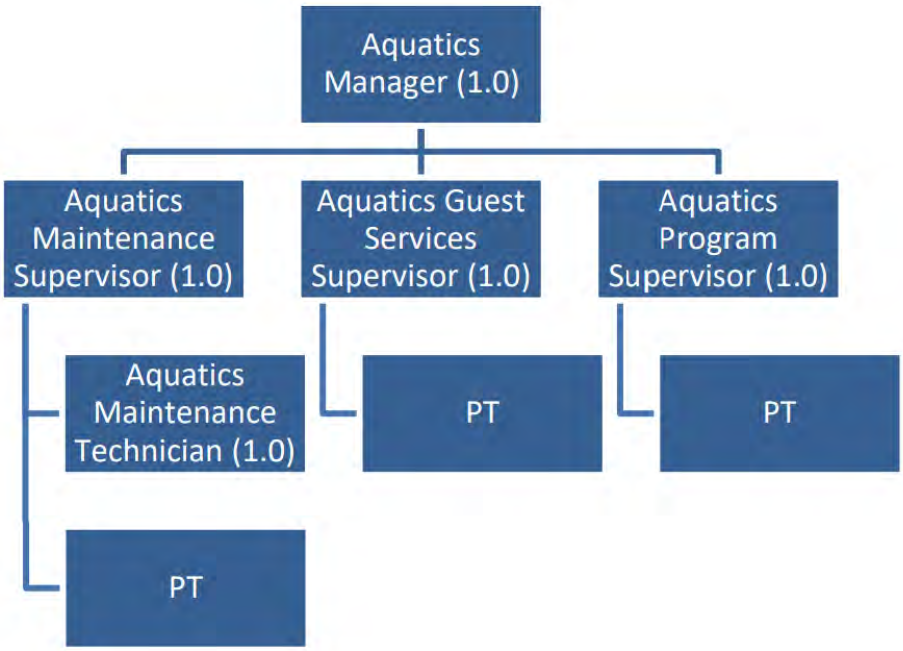
# Workload Statistics

**Data**

Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Department | Count |
|---|---|---|---|---|---|---|---|
| Total Revenue | 1233544 | 2508000 | 2583815.... | 2400000 | 2500000 | Aquatic Center | 1 |
| Waterpark Summer Season Attendance | 0 | 152000 | 142000 | 135000 | 150000 | Aquatic Center | 1 |
| Swim Lesson Participants | 330 | 150 | 567 | 700 | 800 | Aquatic Center | 1 |
| Water Aerobic Participants | 1627 | 2500 | 4500 | 7800 | 8000 | Aquatic Center | 1 |
| Lap Swim Participants | 1834 | 4500 | 6500 | 6000 | 6500 | Aquatic Center | 1 |
| Annual Fit Pass Sold | | 60 | 75 | 105 | 120 | Aquatic Center | 1 |
| 30-visit Lap Swim Pass Sold | | 50 | 100 | 80 | 100 | Aquatic Center | 1 |
| 30-visit Water Aeorbics Pass Sold | | 10 | 25 | 7 | 10 | Aquatic Center | 1 |
| Water Park Season Passes Sold | | 2000 | 4000 | 2300 | 3000 | Aquatic Center | 1 |
| Sharks Swim Team Participants | | 125 | 500 | 263 | 300 | Aquatic Center | 1 |
| | | | | | | | |

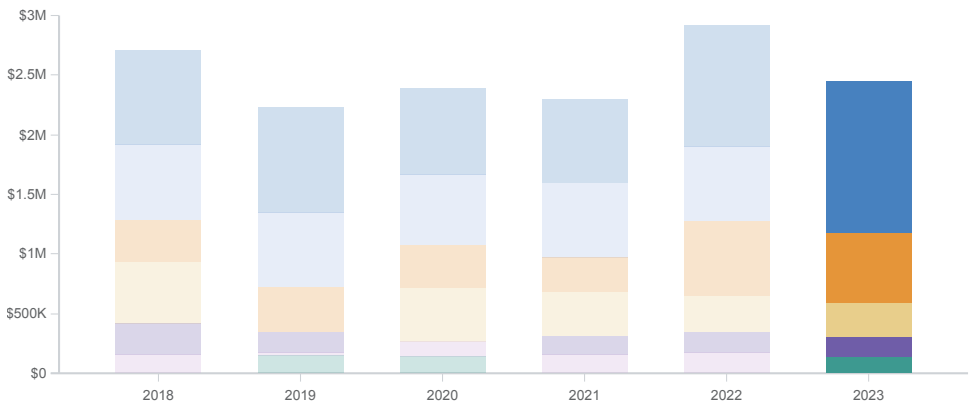
# Organization Chart




# Expenditure Trends

**Aquatic Operations - Expenditures**

Data Updated Aug 11, 2023, 4:18 AM




**$2,450,985.01**

Expenses in 2023

# Budget

**Aquatic Center Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Personnel Costs & Employee Benefits** | $700,352 | $1,019,245 | $1,275,171 | $1,114,344 | $1,287,628 |
| **Supplies and Materials** | $283,952 | $627,533 | $587,377 | $418,100 | $585,600 |
| **Depreciation & Amortization** | $626,378 | $624,309 | $0 | $625,000 | $625,000 |
| **Capital Outlays** | $364,210 | $303,820 | $282,518 | $408,000 | $317,000 |
| **Debt Service** | $126,774 | $116,636 | $132,325 | $587,325 | $588,450 |
| **Purchased/Contracted Services** | $158,152 | $167,710 | $173,595 | $300,490 | $308,016 |
| **Interfund/Interdepartmental Charges** | $33,202 | $61,199 | $0 | $45,000 | $59,575 |
| TOTAL | **$2,293,018** | **$2,920,454** | **$2,450,985** | **$3,498,259** | **$3,771,269** |

# Aquatic Center - Concessions

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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. The Aquatic Concessions Department operates Splashy's Snack Shack, which offers a traditional concessions menu including hamburgers, hotdogs, chicken fingers, and fries. For the 2023 summer season, we have contracted  the operation of the other two stands to a local restaurant owner.

## Strategic Goals

The Aquatic Concessions Department will focus on **Enhancing Service Delivery** during FY 2024.



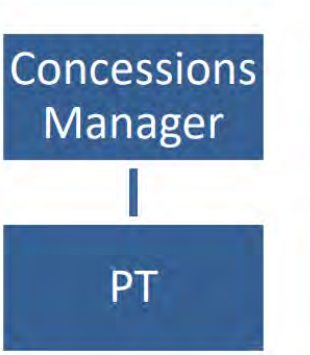
## Objectives

To enhance service delivery we will:

- Implement a new point-of-sale system for the 2023 summer season, which will allow customers to order online ahead of time so that they won't need to stand in long lines to purchase and receive their meals. We believe this will make for a much more pleasant experience for customers and will encourage more people to eat in the park, rather than waiting to purchase a meal elsewhere.

The FY 2024 budget reflects an increase in food and uniform costs.

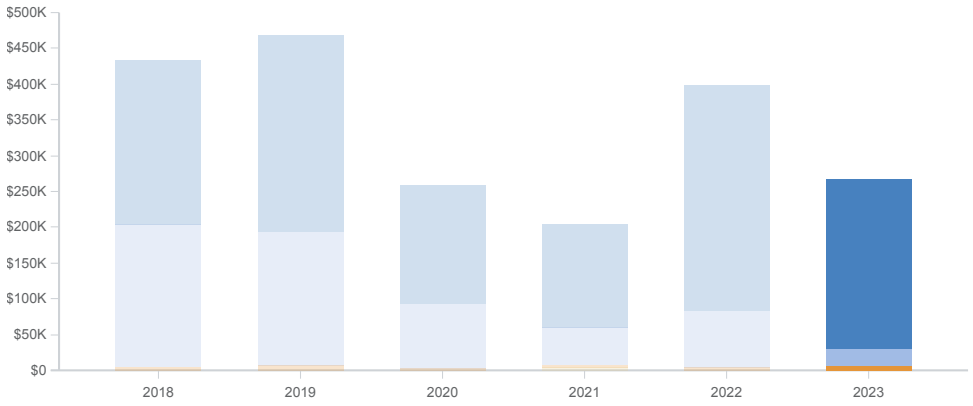
## Organization Chart




# Expenditure Trends Report

**Aquatic Concessions Expenditures**

Data Updated Aug 11, 2023, 4:18 AM




**$266,737.42**

Expenses in 2023

# Budget

**Aquatic Concessions Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $144,484 | $315,096 | $237,043 | $205,000 | $255,200 |
| **Personnel Costs & Employee Benefits** | $52,221 | $77,891 | $23,298 | $219,637 | $215,870 |
| **Purchased/Contracted Services** | $4,151 | $4,876 | $6,397 | $6,500 | $6,500 |
| **Capital Outlays** | $3,806 | $0 | $0 | $0 | $0 |
| TOTAL | **$204,662** | **$397,864** | **$266,737** | **$431,137** | **$477,570** |

# Radio System Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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**

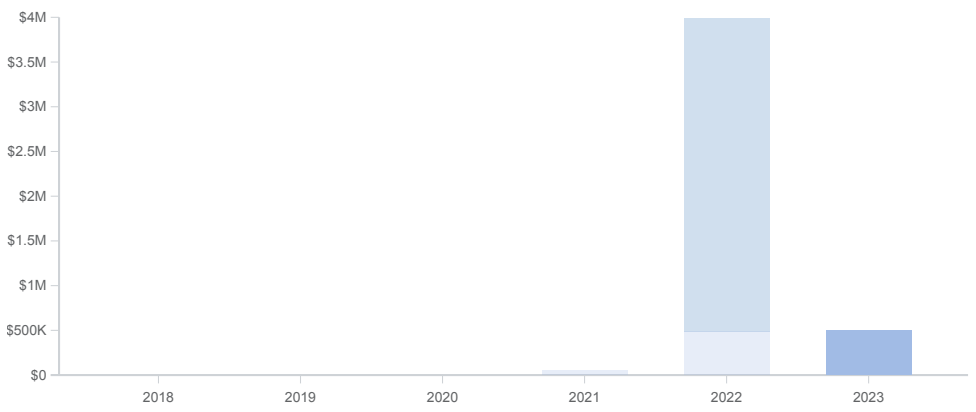
Records

| 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 System Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



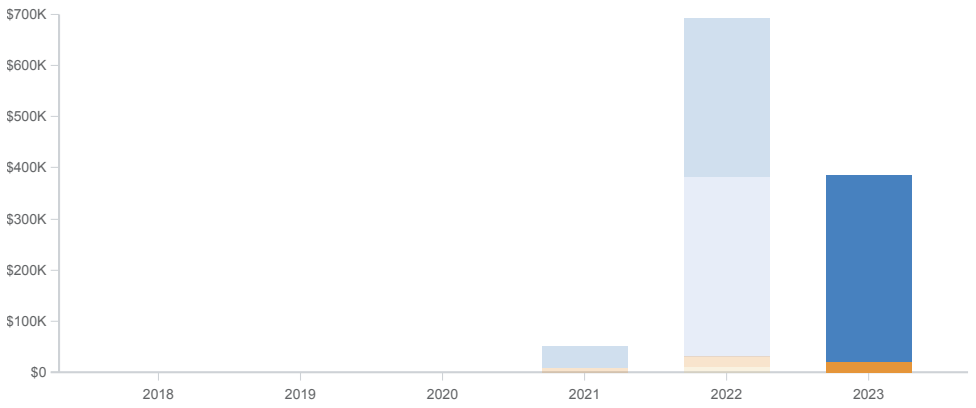

**$495,830.11**

Revenues in 2023

# Expenditure Trends

**Radio System Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$383,632.34**

Expenses in 2023

# Budget

**Radio System Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Contributions & Donations** | $0 | $3,502,047 | $0 | $0 | $0 |
| **Charges for Services** | $50,794 | $491,063 | $494,190 | $494,190 | $549,225 |
| **Investment Income** | $3 | $0 | $1,640 | $0 | $0 |
| TOTAL | **$50,796** | **$3,993,110** | **$495,830** | **$494,190** | **$549,225** |

**Radio System Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Purchased/Contracted Services** | $42,678 | $308,899 | $362,657 | $354,725 | $389,725 |
| **Depreciation & Amortization** | $0 | $352,235 | $0 | $0 | $0 |
| **Supplies and Materials** | $8,119 | $20,317 | $20,976 | $30,000 | $30,000 |
| **Other Costs** | $0 | $0 | $0 | $27,610 | $25,000 |
| **Interfund/Interdepartmental Charges** | $0 | $9,821 | $0 | $14,500 | $14,500 |
| TOTAL | **$50,796** | **$691,272** | **$383,632** | **$426,835** | **$459,225** |

# Internal Service Funds Overview

Fiscal Year 2023-2024 Budget Book

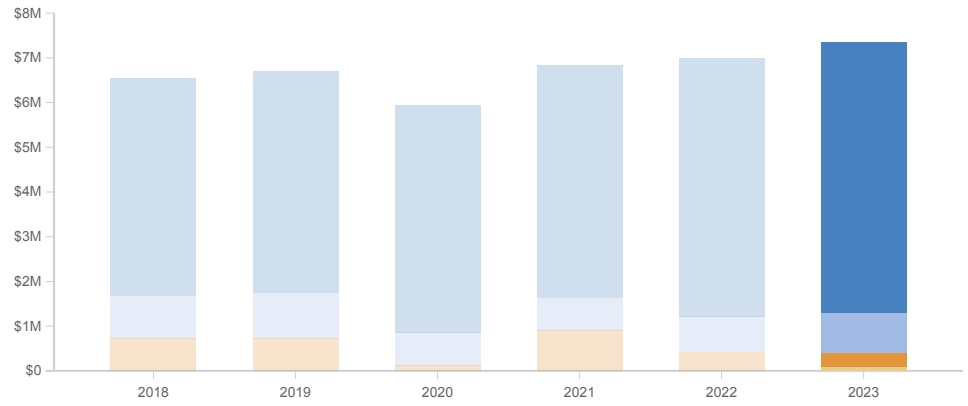
*Expect Excellence!*

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 Funds receive revenue (reimbursement) to pay for expenses through the transferring in of monies from County funds. Bulloch County has three Internal Services Funds: Employee Health Insurance, Workers Compensation Insurance, and Correctional Food Service.

## Internal Service Funds Revenues

**Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM

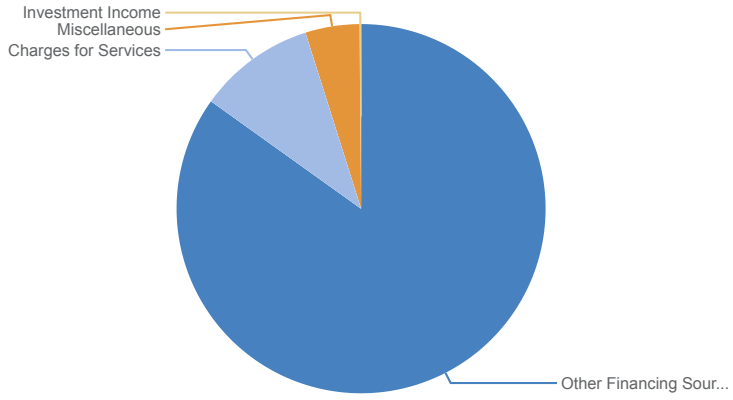



**$7,348,234.26**

Revenues in 2023

**Budgeted Revenues by Type**

Data Updated Aug 11, 2023, 4:18 AM




**$9,621,863.00**
Revenues in 2024

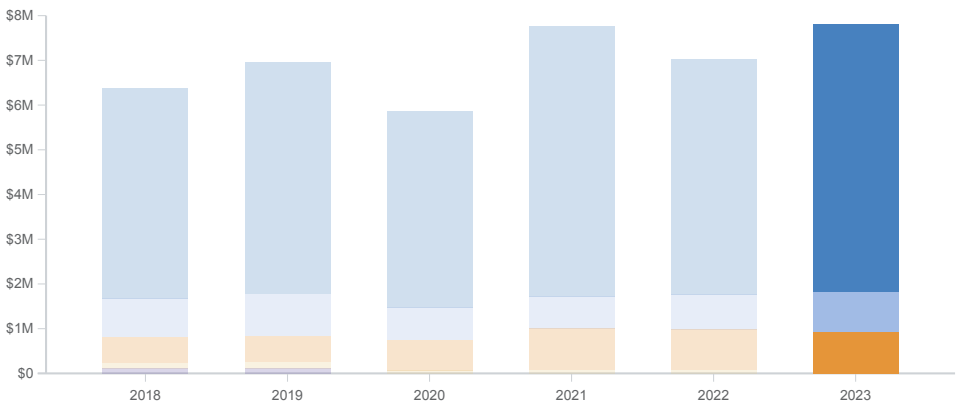
**Budgeted Revenues**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | $5,110,527 | $5,204,081 | $5,780,992 | $6,085,000 | $8,167,263 |
| **Charges for Services** | $728,494 | $713,657 | $794,402 | $770,000 | $985,000 |
| **Miscellaneous** | $126,030 | $913,161 | $414,454 | $606,500 | $456,500 |
| **Investment Income** | $0 | $5,165 | $6,693 | $5,550 | $13,100 |
| TOTAL | **$5,965,051** | **$6,836,063** | **$6,996,542** | **$7,467,050** | **$9,621,863** |

# Internal Service Funds - Expenses

**Expense Trends**

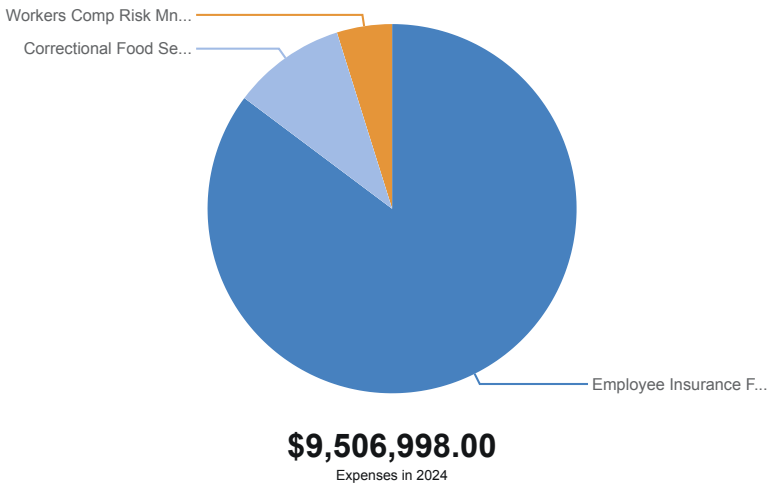
Data Updated Aug 11, 2023, 4:18 AM




**$7,805,320.45**
Expenses in 2023

**Expenses by Fund**

Data Updated Aug 11, 2023, 4:18 AM




**$9,506,998.00**

Expenses in 2024

**Budgeted Expenses**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $4,411,227 | $6,063,045 | $5,252,032 | $5,450,000 | $7,348,144 |
| **Purchased/Contracted Services** | $669,868 | $936,622 | $904,915 | $1,024,120 | $1,131,104 |
| **Supplies and Materials** | $721,677 | $713,298 | $793,548 | $750,415 | $940,400 |
| **Interfund/Interdepartmental Charges** | $60,000 | $58,591 | $59,099 | $67,350 | $72,350 |
| **Personnel Costs & Employee Benefits** | $7,476 | $6,503 | $7,329 | $15,000 | $15,000 |
| **Capital Outlays** | $0 | $771 | $0 | $0 | $0 |
| **TOTAL** | **$5,870,248** | **$7,778,829** | **$7,016,922** | **$7,306,885** | **$9,506,998** |

# Employee Health Insurance

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 broker to provide advice on health care markets and trends, review claims management and other forms of expertise not available on staff.

Due to overall higher costs of healthcare, as well as a difficult year for claims, the County is projecting that the Health Insurance Fund will likely use up available fund reserves by the end of FY 2023. This causes concern for future years, both because there is no cushion for higher-than-expected claims, and because trend analysis projects that the County would see a significant funding deficit in FY 2024 if the premiums and funding methodology are not examined and adjusted. Employee premiums have not changed in over a decade and will likely see a modest increase during FY 2024 after careful analysis to determine an appropriate rate. The County has planned to use some additional internal funding transferred from all funds that house employees in the plan to cover any deficits until a permanent funding solution is reached.



## Strategic Goals

The main strategic focus of the Employee Health Insurance Fund for FY 2024 is to **Foster Stewardship** by evaluating our health insurance plan to ensure we are doing all we can to decrease costs related to the plan. Our goal is provide a rich benefit to employees at a reasonable cost for both the employees and the County.

## Objectives

With the help of our health insurance broker, we will evaluate all aspects of our health plan to see which areas need improvement. All contracts and agreements with vendors related to the plan will be examined and services may be bid out to obtain a more favorable agreement. We will also examine premiums to ensure that employees are paying a fair and reasonable premium for the benefit they receive.

## Workload Statistics

Data

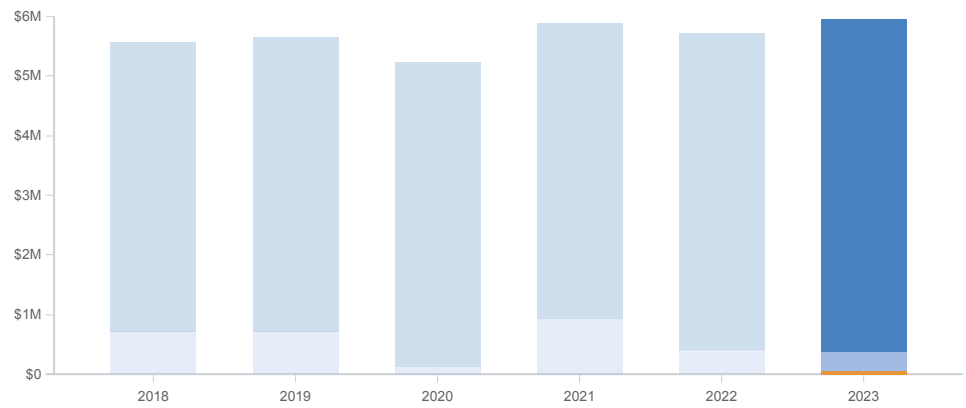
Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Count |
|---|---|---|---|---|---|---|
| # of Employees with Health Insurance | 314 | 341 | 373 | 365 | 365 | 1 |
| # of Dependents with Health Insurance | 362 | 378 | 382 | 415 | 415 | 1 |
| | | | | | | |

## Revenue Trends

**Health Insurance Plan Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



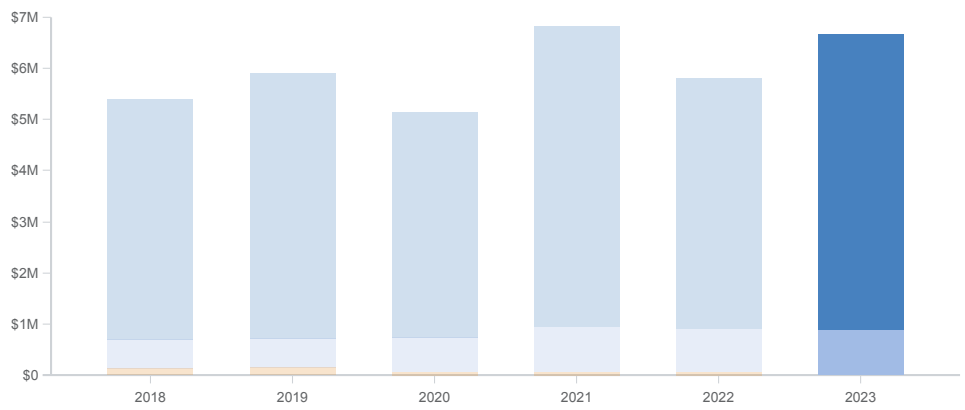

**$5,954,482.17**

Revenues in 2023

## Expenditure Trends

**Health Insurance Plan Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$6,675,087.08**

Expenses in 2023

# Budget

### Health Insurance Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | $4,963,686 | $5,300,095 | $5,581,417 | $5,600,000 | $7,682,263 |
| **Miscellaneous** | $913,161 | $414,454 | $320,731 | $606,500 | $456,500 |
| **Investment Income** | $5,107 | $5,980 | $52,334 | $5,450 | $5,450 |
| **TOTAL** | **$5,881,954** | **$5,720,529** | **$5,954,482** | **$6,211,950** | **$8,144,213** |

### Health Insurance Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $5,876,941 | $4,902,718 | $5,792,783 | $5,250,000 | $6,998,144 |
| **Purchased/Contracted Services** | $883,114 | $825,309 | $876,568 | $870,620 | $1,022,604 |
| **Interfund/Interdepartmental Charges** | $56,186 | $54,284 | $0 | $67,350 | $67,350 |
| **Personnel Costs & Employee Benefits** | $6,486 | $7,329 | $5,735 | $15,000 | $15,000 |
| **TOTAL** | **$6,822,727** | **$5,789,639** | **$6,675,087** | **$6,202,970** | **$8,103,098** |

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# Workers Compensation Insurance

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## 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 fund is to provide funding for employee  workers' compensation claims within the County's deductible, meeting statutory requirements and protecting the County against extreme financial losses. Funding required for this program varies with the number and severity of employee injuries and resulting medical and lost wages payments.

The Finance Department calculates an annual "premium" based upon risk codes, payroll amounts and other factors. This amount is then transferred from operating funds as a personnel costs and into the Workers Comp Risk Management Fund. It is held there to be used as needed to pay claims The level of funding needed is monitored and adjusted each year if needed to ensure that there are funds available for claims and other expenses.



## Strategic Goals

The strategic focus for the Workers Compensation Risk Management Fund for FY 2024 is to **Prioritize Safety** for all employees in the workplace. This will require support from the County Safety Committee, supervisors, and all County employees in order to make a difference. Enthusiasm from supervisors and Safety Committee members will help other employees to "buy-in" to safety messaging.

## Objectives

1. Improve attendance at Safety Committee meetings

2. Reduce the frequency and severity of employee injuries
3. Increase safety training opportunities for County employees

# Performance Measures

**Data**

Records

| Goal | Measure | 2023 | 2024 Goal | Count |
|---|---|---|---|---|
| Improve attendance at safety committee meetings | Attendance rate | 0.618 | 0.75 | 1 |
| Reduce the frequency and severity of employee injuries | # of employee injuries | 48 | 45 | 1 |
| | | | | |

# Workload Statistics

**Data**

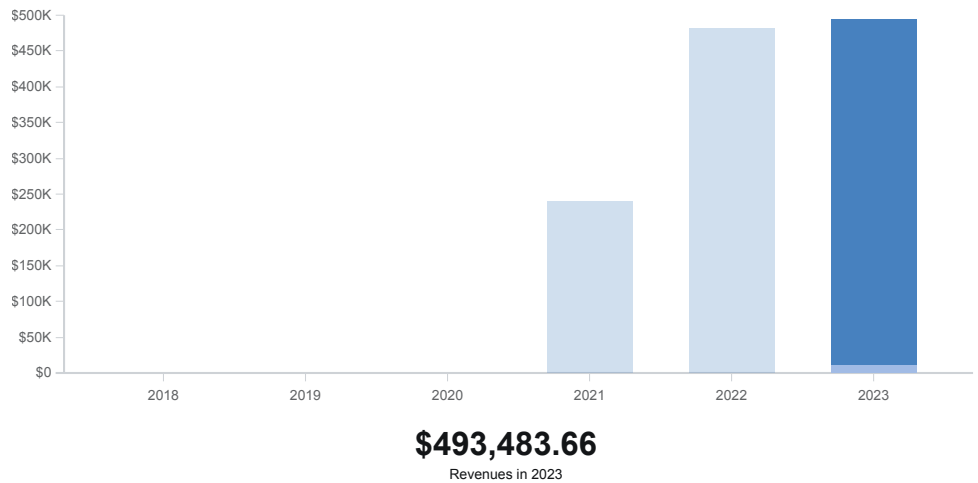
Records

| Measurement Type | 2020 | 2021 | 2022 | 2023 | 2024 Goals/Estimates | Count |
|---|---|---|---|---|---|---|
| # of Employee Injuries | 57 | 54 | 30 | 48 | 45 | 1 |
| Average Cost (Incurred) per Employee Injury | 6180 | 3318 | 11120 | 3000 | 3000 | 1 |
| # of County-Wide Safety Committee Mtgs | 4 | 4 | 4 | 4 | 4 | 1 |
| | | | | | | |

# Revenue Trends

**Risk Management Revenue Trends**

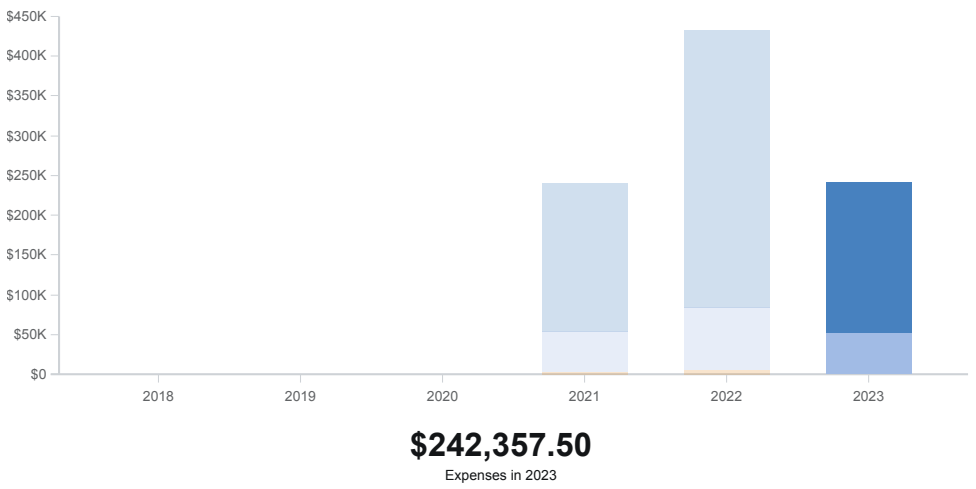
Data Updated Aug 11, 2023, 4:18 AM



# Expenditure Trends

**Risk Management Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$242,357.50**

Expenses in 2023

# Budget

**Risk Management Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | $240,395 | $480,898 | $483,003 | $485,000 | $485,000 |
| **Investment Income** | $22 | $638 | $10,481 | $0 | $7,200 |
| **TOTAL** | **$240,417** | **$481,536** | **$493,484** | **$485,000** | **$492,200** |

**Risk Management Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Costs** | $186,104 | $349,314 | $191,055 | $200,000 | $350,000 |
| **Purchased/Contracted Services** | $51,683 | $79,343 | $51,303 | $150,000 | $105,000 |
| **Interfund/Interdepartmental Charges** | $2,404 | $4,815 | $0 | $0 | $5,000 |
| **TOTAL** | **$240,191** | **$433,472** | **$242,358** | **$350,000** | **$460,000** |

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# Correctional Food Service Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

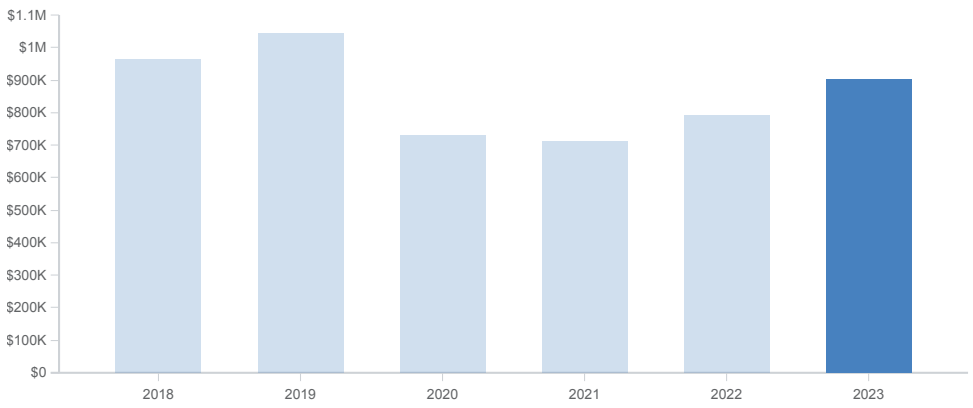
## Department Description

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

**Correctional Food Service Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



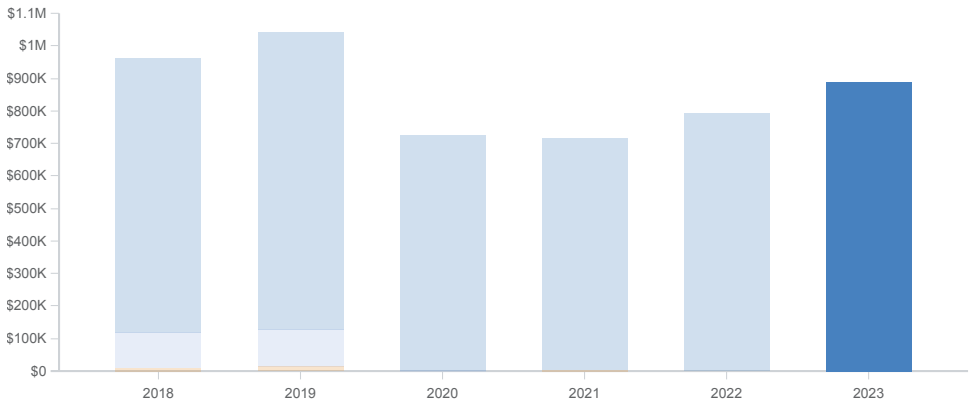

**$900,268.43**

Revenues in 2023

## Expenditure Trends

**Correctional Food Service Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$887,875.87**

Expenses in 2023

# Budget

### Correctional Food Service Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Charges for Services** | $713,657 | $794,402 | $899,601 | $770,000 | $985,000 |
| **Investment Income** | $36 | $74 | $667 | $100 | $450 |
| **TOTAL** | **$713,692** | **$794,477** | **$900,268** | **$770,100** | **$985,450** |

### Correctional Food Service Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Supplies and Materials** | $713,298 | $793,548 | $887,876 | $750,415 | $940,400 |
| **Purchased/Contracted Services** | $1,825 | $263 | $0 | $3,500 | $3,500 |
| **Capital Outlays** | $771 | $0 | $0 | $0 | $0 |
| **Personnel Costs & Employee Benefits** | $17 | $0 | $0 | $0 | $0 |
| **TOTAL** | **$715,911** | **$793,812** | **$887,876** | **$753,915** | **$943,900** |

# Capital Projects Funds Overview

Fiscal Year 2023-2024 Budget Book

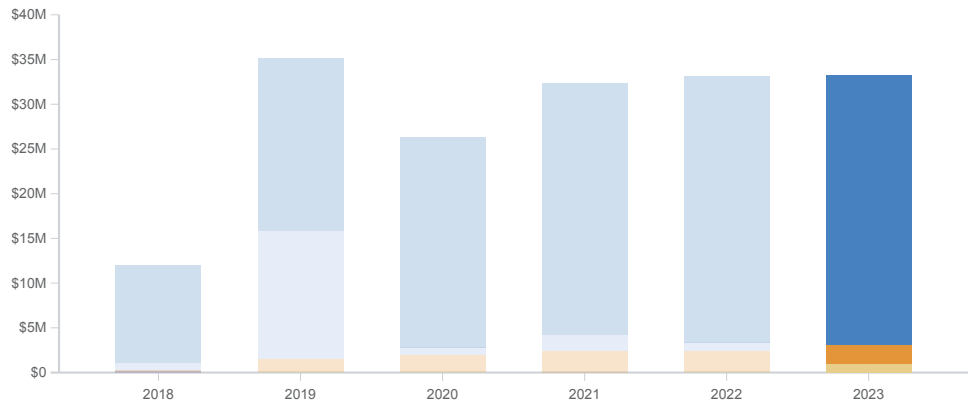
*Expect Excellence!*

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 motor graders, 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 was accounted for in the PFA Bond Projects Fund. The airport project was completed during FY 2023, and there is not currently a project using this funding provided through the PFA, so there are not expenses budgeted for FY 2024 in this fund.

## Capital Projects Funds Revenues

**Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM

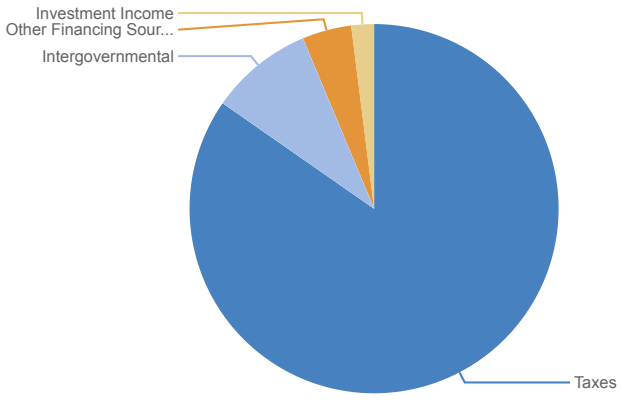



**$33,271,417.44**

Revenues in 2023

**Budgeted Revenues by Type**

Data Updated Aug 11, 2023, 4:18 AM




**$38,272,921.00**

Revenues in 2024

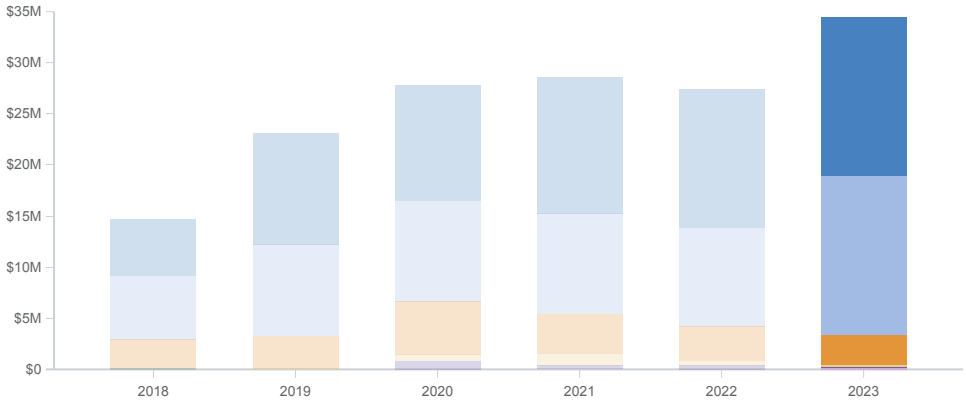
**Budgeted Revenues**

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Taxes** | $23,526,042 | $28,090,491 | $29,796,604 | $28,500,002 | $32,410,930 |
| **Intergovernmental** | $1,842,941 | $2,437,687 | $2,379,693 | $1,942,052 | $3,449,991 |
| **Other Financing Sources** | $821,589 | $1,692,737 | $882,635 | $0 | $1,650,000 |
| **Investment Income** | $135,511 | $57,497 | $103,279 | $125,335 | $762,000 |
| TOTAL | **$26,326,083** | **$32,278,412** | **$33,162,210** | **$30,567,389** | **$38,272,921** |

# Capital Projects Funds Expenditures

**Expenditure Trends**

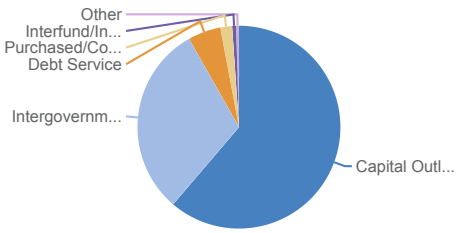
Data Updated Aug 11, 2023, 4:18 AM




**$34,428,278.44**

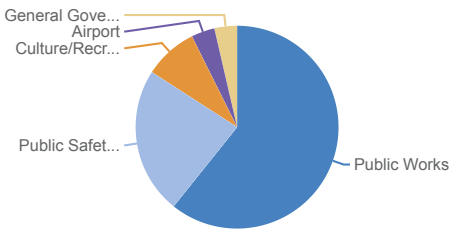
Expenses in 2023

### Expenditures by Type




**$49,852,741.00**
Expenses in 2024

### Expenditures by Function




**$49,852,741.00**
Expenses in 2024

### Budgeted Expenses

| | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Actual | 2022-23 Original Budget | 2023 - 24 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $9,821,889 | $9,944,719 | $9,664,423 | $23,333,624 | $30,529,593 |
| **Intergovernmental** | $11,353,559 | $13,265,052 | $13,562,708 | $13,389,958 | $15,233,456 |
| **Debt Service** | $5,164,774 | $3,843,232 | $3,348,641 | $2,894,707 | $2,613,692 |
| **Purchased/Contracted Services** | $624,729 | $1,057,629 | $460,696 | $592,425 | $934,000 |
| **Interfund/Interdepartmental Charges** | $816,095 | $351,107 | $320,729 | $593,000 | $317,000 |
| **Supplies and Materials** | $14,926 | $95,257 | $45,357 | $50,000 | $225,000 |
| TOTAL | **$27,795,972** | **$28,556,996** | **$27,402,554** | **$40,853,714** | **$49,852,741** |

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# SPLOST 2007 Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

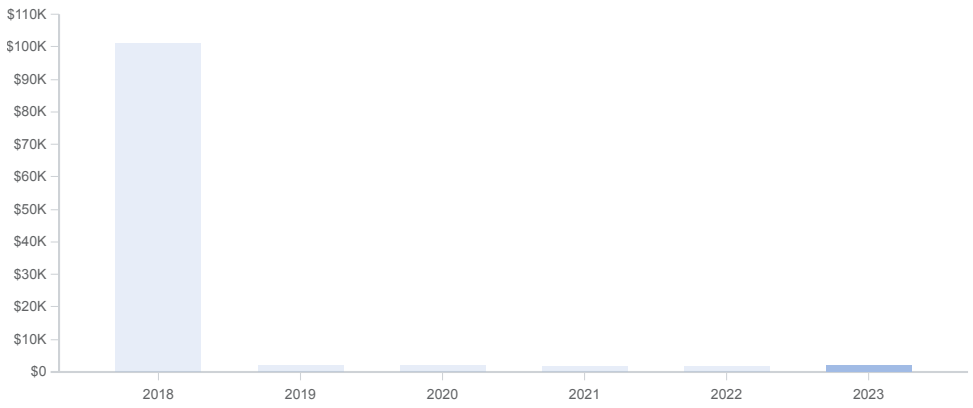
## Fund Description

The SPLOST 2007 Fund accounts for the Special Purpose Local Option Sales Taxes collected between October 2007 and September 2013. This tax was approved by the citizens of Bulloch County in November 2006 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, and funding has been spent out for eligible projects, this fund houses an intergovernmental receivable and collects a small amount of interest on that loan. There are no future expenditures budgeted or planned for this fund.

## Revenue Trends

**SPLOST 07 Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



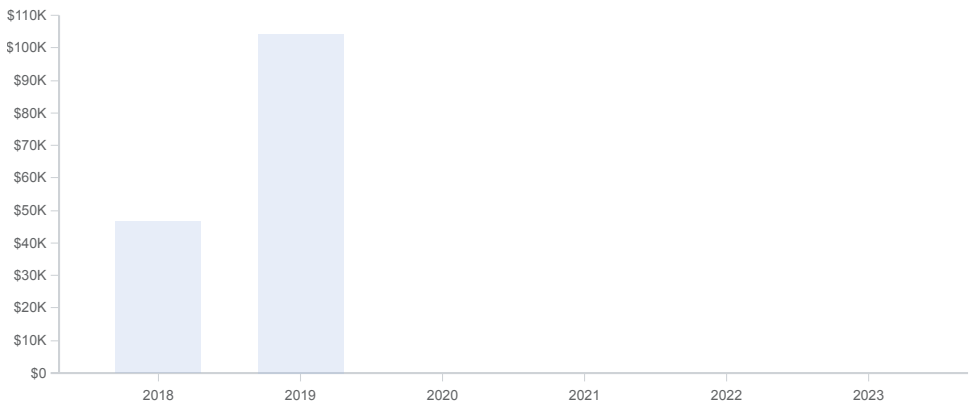

**$1,902.19**

Revenues in 2023

## Expenditure Trends

**SPLOST 07 Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$0.00**

Expenses in 2023

# Budget

**Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Investment Income** | $1,688 | $1,693 | $1,902 | $1,705 | $2,000 |
| **TOTAL** | **$1,688** | **$1,693** | **$1,902** | **$1,705** | **$2,000** |

# SPLOST 2013 Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

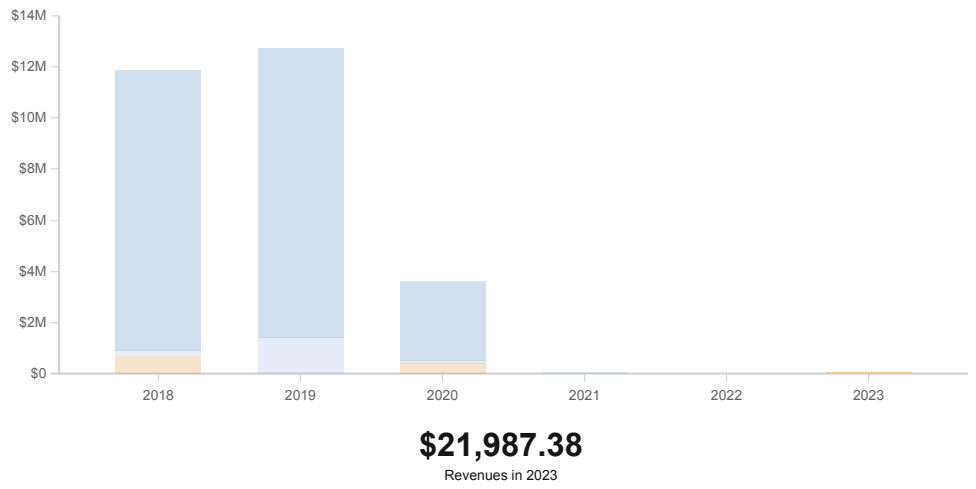
## Fund Description

The SPLOST 2013 Fund accounts for the Special Purpose Local Option Sales Taxes collected between October 2013 and September 2019. This tax was approved by the citizens of Bulloch County in November 2011 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 all funds are spent on eligible projects.

## Revenue Trends

**SPLOST 13 Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



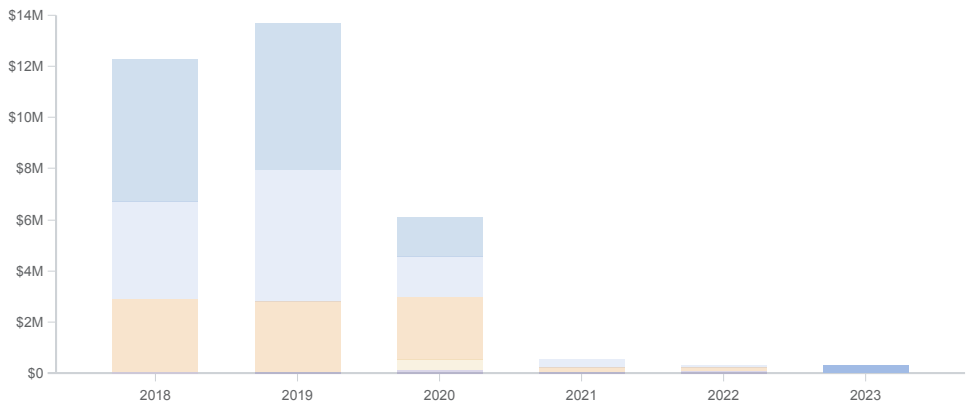

**$21,987.38**

Revenues in 2023

## Expenditure Trends

**SPLOST 13 Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$297,953.00**

Expenses in 2023

# Budget

**SPLOST 13 Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Intergovernmental** | $50,587 | $1,822 | $0 | $0 | $0 |
| **Investment Income** | $3,114 | $3,408 | $21,987 | $2,880 | $20,000 |
| **TOTAL** | **$53,701** | **$5,230** | **$21,987** | **$2,880** | **$20,000** |

**SPLOST 13 Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $318,187 | $61,851 | $297,953 | $229,000 | $106,250 |
| **Debt Service** | $172,393 | $147,057 | $0 | $0 | $0 |
| **Purchased/Contracted Services** | $49,857 | $62,470 | $0 | $0 | $0 |
| **TOTAL** | **$540,438** | **$271,378** | **$297,953** | **$229,000** | **$106,250** |

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# SPLOST 2019 Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

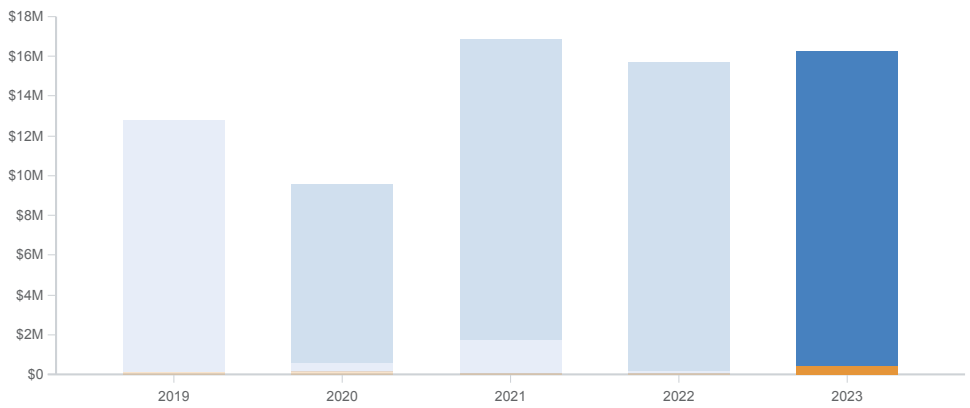
## Fund Description

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

**SPLOST 2019 Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



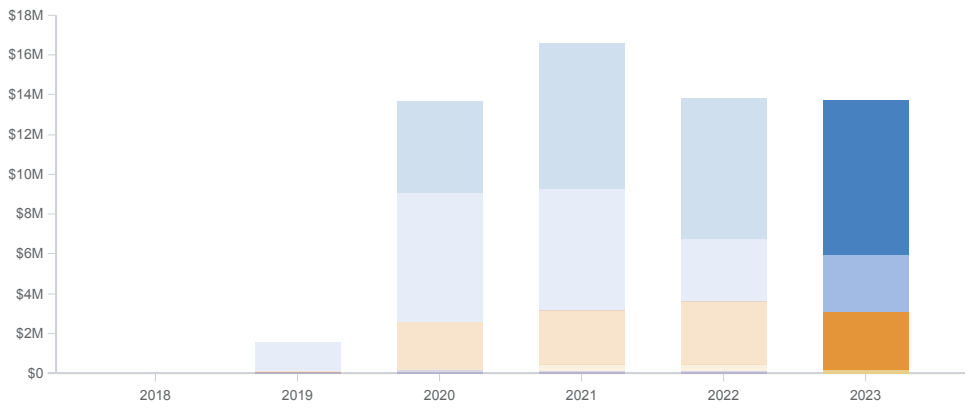

**$16,256,186.25**

Revenues in 2023

## Expenditure Trends

**SPLOST 19 Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$13,747,299.20**

Expenses in 2023

# Budget

### SPLOST 19 Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Taxes** | $15,122,552 | $15,523,708 | $15,837,849 | $15,000,002 | $16,799,980 |
| **Other Financing Sources** | $1,692,737 | $132,635 | $0 | $0 | $1,650,000 |
| **Investment Income** | $16,791 | $29,821 | $399,378 | $25,000 | $340,000 |
| **Intergovernmental** | $21,065 | $0 | $18,959 | $0 | $0 |
| **TOTAL** | **$16,853,145** | **$15,686,163** | **$16,256,186** | **$15,025,002** | **$18,789,980** |

### SPLOST 19 Budgeted Expenditures

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Intergovernmental** | $7,351,672 | $7,054,267 | $7,855,133 | $6,815,458 | $7,636,256 |
| **Capital Outlays** | $6,135,304 | $3,162,482 | $2,844,891 | $7,310,560 | $15,268,613 |
| **Debt Service** | $2,687,739 | $3,185,978 | $2,899,037 | $2,894,707 | $2,613,692 |
| **Interfund/Interdepartmental Charges** | $351,107 | $320,729 | $146,935 | $453,000 | $317,000 |
| **Purchased/Contracted Services** | $86,681 | $82,144 | $1,303 | $50,000 | $400,000 |
| **TOTAL** | **$16,612,503** | **$13,805,600** | **$13,747,299** | **$17,523,725** | **$26,235,561** |

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# TSPLOST 2018 Fund

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

## Fund Description

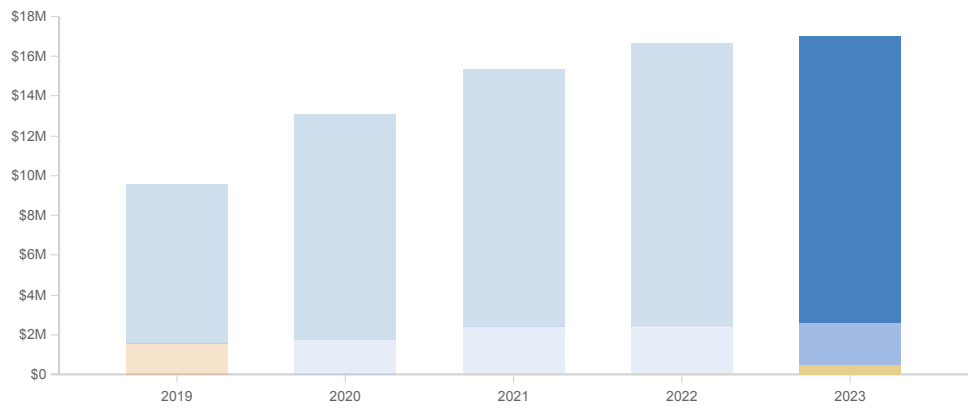
This fund accounts for the Transportation Special Purpose Local Option Sales Tax, which is a 1% sales tax that began during fiscal year 2019. In May 2018, citizens affirmed the extra one cent tax for countywide transportation needs. Collections began in the fall of 2018 and are limited to five years 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 year timeframe is up and is expected to expire in September 2023 due to full collection. A renewal of the TSPLOST was approved by the voters in November 2022 and collections will begin in October 2023 upon the expiration of the prior referendum.

This funding source is limited to capital and operating expenses directly related transportation purposes. The County shares this revenue with the municipalities based upon an intergovernmental agreement. The portion of TSPLOST revenues retained by the County is used for projects such as road resurfacing, dirt road maintenance (including purchases of road maintenance equipment), airport improvements, dirt road paving projects and other capital improvements to the road system within the County.

## Revenue Trends

**TSPLOST Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



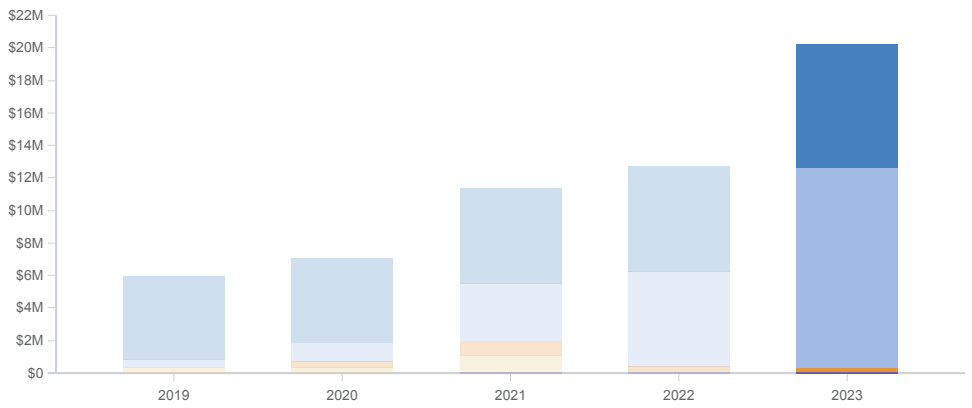

**$16,990,520.89**

Revenues in 2023

## Expenditure Trends

**TSPLOST Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$20,206,941.49**

Expenses in 2023

# Budget

**TSPLOST Budgeted Revenues**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Taxes** | $12,967,938 | $14,272,896 | $14,409,918 | $13,500,000 | $15,610,950 |
| **Intergovernmental** | $2,366,035 | $2,377,871 | $2,108,365 | $1,942,052 | $3,449,991 |
| **Investment Income** | $35,905 | $67,094 | $472,238 | $95,000 | $400,000 |
| **TOTAL** | **$15,369,878** | **$16,717,862** | **$16,990,521** | **$15,537,052** | **$19,460,941** |

**TSPLOST Budgeted Expenditures**

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $3,491,227 | $5,879,697 | $12,326,007 | $15,794,064 | $15,154,730 |
| **Intergovernmental** | $5,913,380 | $6,508,441 | $7,632,502 | $6,574,500 | $7,597,200 |
| **Purchased/Contracted Services** | $921,091 | $316,082 | $185,177 | $542,425 | $534,000 |
| **Debt Service** | $983,100 | $0 | $0 | $0 | $0 |
| **Supplies and Materials** | $95,257 | $45,357 | $63,255 | $50,000 | $225,000 |
| **Interfund/Interdepartmental Charges** | $0 | $0 | $0 | $140,000 | $0 |
| **TOTAL** | **$11,404,055** | **$12,749,578** | **$20,206,941** | **$23,100,989** | **$23,510,930** |

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# Public Facilities Authority Bond Projects Fund

Fiscal Year 2023-2024 Budget Book

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## Fund Description

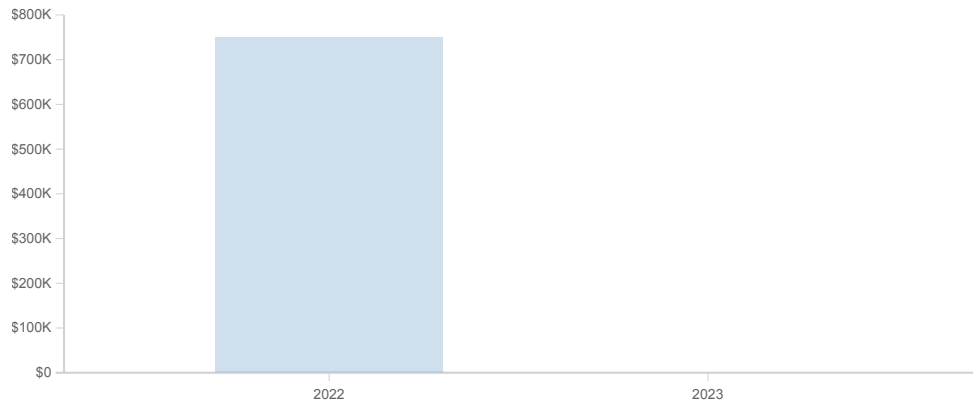
The Bulloch County Public Facilities Authority was created in February 2020. The Authority is made up of three members of the Board of Commissioners as well as two ex officio staff members who serve as Secretary and Treasurer. The Authority has the ability to issue bond debt that can be used to finance 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 was 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.

There are no revenues or expenditures budgeted in this fund for FY 2024, but it is anticipated that the Authority will finance some future projects as they are identified.

## Revenue Trends

**PFA Revenue Trends**

Data Updated Aug 11, 2023, 4:18 AM



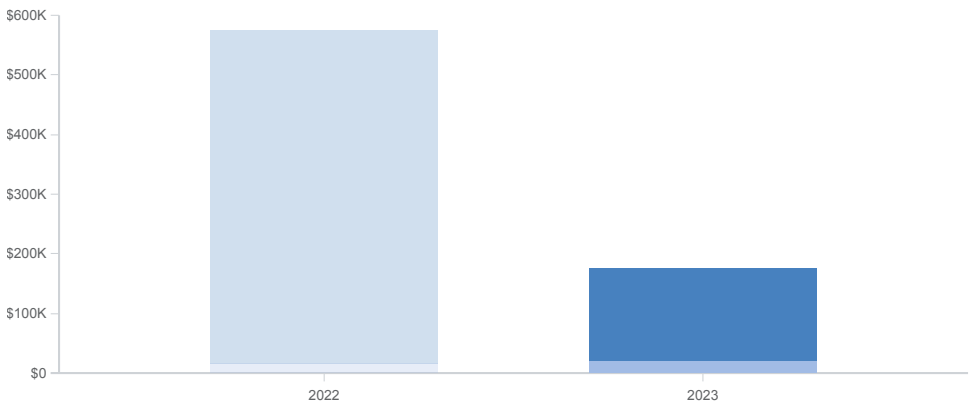

**$820.73**

Revenues in 2023

## Expenditure Trends

**PFA Expenditure Trends**

Data Updated Aug 11, 2023, 4:18 AM




**$176,084.75**

Expenses in 2023

# Budget

### PFA Budgeted Revenues

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Other Financing Sources** | $0 | $750,000 | $0 | $0 | $0 |
| **Investment Income** | $0 | $1,262 | $821 | $750 | $0 |
| **TOTAL** | **$0** | **$751,262** | **$821** | **$750** | **$0** |

### PFA Budgeted Expenses

| | 2021 Actual | 2022 Actual | 2023 YTD Actual | 2023 Original Budget | 2024 Budget |
|---|---|---|---|---|---|
| **Capital Outlays** | $0 | $560,392 | $156,312 | $0 | $0 |
| **Debt Service** | $0 | $15,606 | $19,773 | $0 | $0 |
| **TOTAL** | **$0** | **$575,998** | **$176,085** | **$0** | **$0** |

# Capital Improvement Plan Overview

Fiscal Year 2023-2024 Budget Book

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## 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

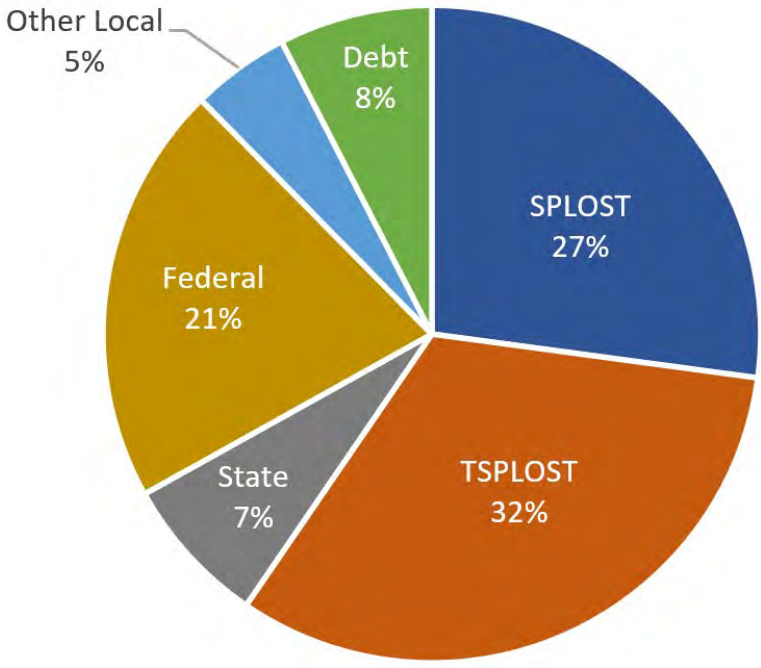
The FY 2024 Capital Budget is the product of the 2028 Capital Improvements Program (CIP). The primary funding mechanisms for the county CIP are the Special Purpose Local Option Sales Tax (SPLOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST). These taxes are voted for by referendum 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 October 2019 and expire in November 2025 (FY 2026). The Transportation Special Purpose Local Option Sales Tax (TSPLOST) was approved by voters in May 2018 and renewed in November 2022 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.

## 2024 - 2028 Capital Improvement Plan Funding Sources




## Project Schedules

Approximately 30.4% of CIP 2028 funding will be generated by SPLOST collections, TSPLOST an additional 31.0%, 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.

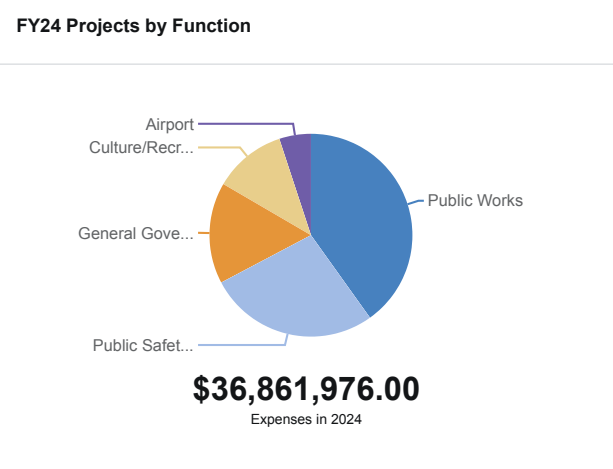
SPLOST collections have been restrained since FY 2012 because of special interest tax exemptions approved by the Georgia General Assembly, but collections have  increased beginning in 2021 and continuing

throughout FY 2023. 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 2024 budgeted amount for planned County projects is $39.48 million which is an increase of 19.5% from FY 2023's $33.03 million budget. The main reason for this large increase is because of several multi-year projects that were budgeted in FY 2023 but were not 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 charts illustrate the project investment schedule for numerous projects through FY 2028. 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 the first quarter of FY 2024. A referendum to renew the TSPLOST was approved by voters in November 2022, and the new TSPLOST will begin where TSPLOST 2018 ends with a seamless transition. The 2024-2028 CIP assumes that SPLOST will also be renewed. The plan will be adjusted in the future should either of those taxes not be renewed by voters.

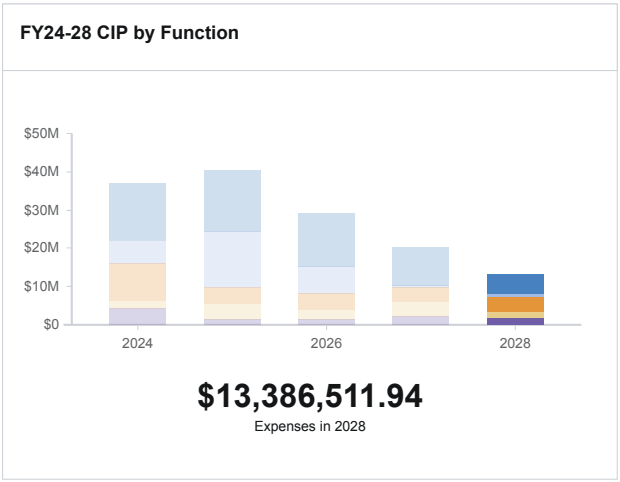



## FY 2024 Capital Expenditures

This pie chart provides a visual of FY 2024 project expenditures by function. The largest functional area for projects is Public Works, which includes roadway infrastructure projects, pedestrian trail and bridge projects, road repair equipment purchases, and solid waste equipment and facilities projects. The next largest functional area for capital expenditures is Public Safety, which includes purchases of ambulances and fire apparatus, renovations to Rire and EMS facilities, and replacement of a control system in the Jail, among other vehicle and equipment purchases. The General Government category includes various facility and technology improvement projects as well as the use of ARPA funding to begin building a water system.

## FY 2024-2028 Capital Improvement Plan

This graph illustrates the breakdown by function of total estimated cost for planned projects for each year of the 5-year CIP. This plan appears to be front loaded with expenditures, but much of the reasoning behind that is that we are waiting on the Facilities and Transportation Plans that will be completed during FY 2024 before making too many plans for future facilities and road projects. We intend to let these new plans guide decisions on how to spend sales tax funds on future capital.



# Operating Impacts of Major Capital Projects

Fiscal Year 2023-2024 Budget Book

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## 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 additional judicial office space would lead to an investment in new personnel, as several judicial agencies have expressed the need for personnel if only they had space to put them. 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 2024 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** | | | | | |
| Public Works Entrance / 301 Intersection | 1,100,000 | - | 5,000 | 10,000 | Aug-24 |
| Two Chop Road paving | 2,000,000 | - | -5,000 | -5,000 | Jul-24 |
| **Bike and Pedestrian** | | | | | |
| Greenway Trail extension | 6,090,387 | - | 4,000 | 4,000 | Jul-20 |
| Fletcher Park Trail | 500,000 | - | 2,000 | 2,000 | Feb 21 |
| **Public Safety** | | | | | |
| **Rural Fire Department** | | | | | |
| Portal Fire Station expansion/renovation | 200,000 | 482,300 | 5,000 | 487,300 | Jan-23 |
| Register Fire Station expansion | 300,000 | 482,300 | 5,000 | 487,300 | Jul-24 |
| **Recreation** | | | | | |
| **Parks** | | | | | |
| Athletic field lighting – Brooklet | 1,500,000 | - | 10,000 | 10,000 | |
| Athletic field lighting – Mill Creek | 1,500,000 | - | -5,000 | -5,000 | Nov-23 |
| **Ag Complex** | | | | | |
| LED Sign with Display | 60,000 | - | 750 | 750 | Jul-24 |
| **Facility Improvement** | | | | | |
| **Administration** | | | | | |
| North Main Annex renovation | 2,050,000 | - | 2,000 | 2,000 | Jul-22 |
| | | - | - | - | |
| **Grand Total** | **16,400,387** | **964,600** | **23,750** | **988,350** | |

Note: Project Amounts are estimated total costs for each project, rather than the amount that is expected to be spent during FY 2024. All of these projects are expected to be completed as part of the 2024-2028 Capital Improvement Plan. The Portal Fire Station was a 2023 project that will be completed early in FY 2024 and will add the related operating costs during FY 2024, which is why it is included here.

The County is currently renovating a couple of the Rural Fire Stations to accommodate an ambulance and EMS crew. The Portal Fire Station renovation began in FY 2023 and should be completed near the beginning of FY 2024. The Register Fire Station project will begin in early FY 2024 with a target completion date of January, 2024. A new crew of 6 EMT/Paramedics will be hired to serve each additional station and will have significant ongoing costs to retain full staffing.

There are some projects that will not require personnel but will have some increased utility and maintenance costs – these include intersection improvement projects that will add new traffic signals, and an LED sign that will also add an electric bill. Walking/biking trails such as the S&S Greenway and a new trail at Fletcher Park will impact future maintenance costs as they will require additional mowing, maintenance of the trail surface, and maintenance of restrooms at trailheads.

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. On the other hand, the field lighting project for Brooklet fields will add electricity and maintenance costs because there are no lights on those fields currently. This will increase the service level for activities in that location because they will no longer be limited by the sun going down.

This is not a comprehensive list of all operating impacts, because for some projects we know that there will be impacts but do not have enough information to quantify those impacts at this time. The water system is an example of this because it will have significant operating costs and will also bring in new revenue, but we are too early in the planning and development of the project to be able to estimate the amount of revenue or the operating costs.

# Major Capital Projects Impacts

Below is a summary of how certain major capital projects will impact service levels for citizens. Some projects are needed in order for the County to simply continue to provide a service in the same manner that it has been. Replacement of vehicles and equipment is an example of this - it will not change the services that are provided, but without these replacements, the County would be unable to continue to provide the service as equipment breaks down and becomes inoperable. Other projects will improve service levels for citizens. Improvements to roads such as paving a dirt road or adding a traffic signal will increase ease and safety of travel for drivers, while creating space for EMS crews in more places around the County will decrease response times to outlying areas and improve outcomes for those in need of emergency medical care.

| FY 2024 Capital Projects | Proposed Capital | Funding Source | Description | Budget Impact |
|---|---|---|---|---|
| Road Resurfacing | 4,000,000 | TSPLOST / LMIG | Resurfacing paved roads | Maintain service level |
| Road Paving | 3,850,000 | TSPLOST | Pave Antioch Church, Two Chop, Hightower, JA Hart, and Josh Smith Roads. Begin/continue design for paving Moore, Lee, Grimshaw, Clark Farm, Old Happy, Josh Hagin and Prather. | Improve service level |
| Pave New Road to Public Works Office and Upgrade Intersection with Hwy 301 | 1,100,000 | TSPLOST/Grant | Provide direct access to Public Works office without sending citizens through the Public Safety complex past the Correctional Institute and provide safe access with an upgrade traffic signal and turn lanes. | Improve service level |
| Langston Chapel / Lanier and Langston Chapel / Old Register Intersections Upgrade | 500,000 | TSPLOST | Design intersection improvements to accommodate increased traffic in this area due to Publix, to include possible 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 | 560,000 | SPLOST | Purchase replacement vehicles, plus additional vehicles for new deputy positions | Replace aging fleet, lower maintenance costs |

| | | | | |
|---|---|---|---|---|
| Fire Engines and Equipment | 2,149,890 | SPLOST | Purchase replacement engines and equipment | Replace aging fleet to reduce maintenance costs and increase reliability |
| Fire/EMS Station Expansions and Renovations | 350,000 | Rural Fire District Taxes / SPLOST | Increase stations for EMS by allowing them to co-locate in current Fire Stations, allowing EMS crews to be closer to outlying areas and decrease response times to those places | Improve service level |
| 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 | 3,610,000 | ARPA | Continue design and begin construction 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 | 1,000,000 | SPLOST | Upgrade field existing lighting on athletic fields and add field lighting to some fields that currently don't have lights | Improve service level |

Table of Contents

# Capital Improvement Plan Summary

Fiscal Year 2023-2024 Budget Book

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## FY 2024-2028 CIP Summary

| Funding Sources | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|---|---|---|---|---|---|---|
| SPLOST Tax Revenues | 13,076,863 | 1,596,611 | 11,419,330 | 6,226,300 | 5,649,112 | 37,968,216 |
| TSPLOST Tax Revenues | 11,904,739 | 9,782,771 | 12,004,380 | 7,953,633 | 3,736,900 | 45,382,423 |
| State Grant - LMIG | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,500,000 |
| State Grants - Other | 1,218,591 | 150,021 | 116,771 | 187,116 | 1,129,500 | 2,801,999 |
| Federal Grant - Airport Projects | 81,000 | 3,600,374 | 2,101,883 | 3,368,082 | 81,000 | 9,232,339 |
| Federal Grant - Greenway | 650,400 | 4,232,300 | | | | 4,882,700 |
| Federal Funding - ARPA | 4,150,000 | 3,970,000 | 250,000 | | | 8,370,000 |
| Federal Funding - Other | | 6,489,183 | | | | 6,489,183 |
| Excess 2019 Bond Proceeds | 1,300,000 | | | | | 1,300,000 |
| New Debt Proceeds | 1,715,000 | 7,552,910 | | | | 9,267,910 |
| Water Host Fees | | 1,000,000 | 912,709 | | | 1,912,709 |
| Special Revenue Funds | 1,265,383 | 515,000 | 665,000 | 1,112,000 | 1,290,000 | 4,847,383 |
| **Total Funding Sources** | **36,861,976** | **40,389,170** | **28,970,073** | **20,347,131** | **13,386,512** | **139,954,862** |

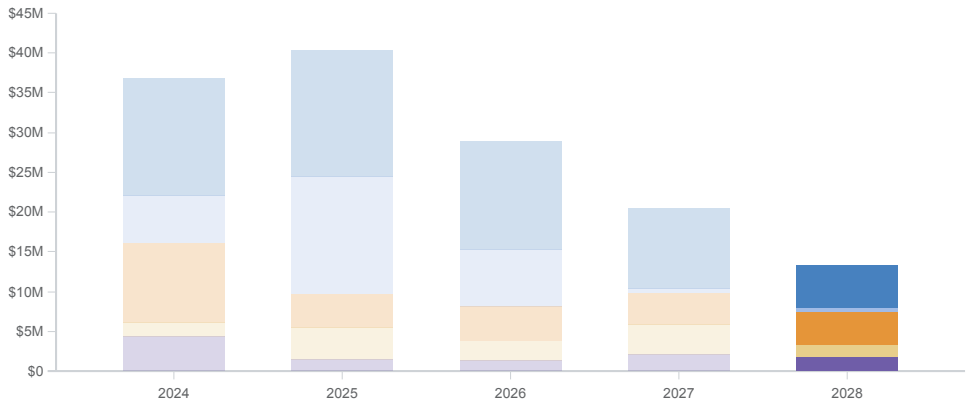
| Expenditures | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|---|---|---|---|---|---|---|
| Elections | 224,450 | | | | | 224,450 |
| Facility – Administration | 1,676,577 | 1,054,253 | 255,000 | 425,000 | 495,000 | 3,905,830 |
| Facility – Judicial | 240,000 | 150,000 | 50,000 | | | 440,000 |
| Information Technology | 199,500 | 130,500 | 176,500 | 144,500 | 123,500 | 774,500 |
| Public Safety | 10,003,719 | 4,252,000 | 4,226,000 | 3,889,000 | 3,950,000 | 26,320,719 |
| Solid Waste | 915,000 | 674,550 | 456,138 | 655,800 | 422,612 | 3,124,100 |
| Roads | 13,876,400 | 15,235,050 | 13,237,609 | 9,343,518 | 5,082,400 | 56,774,977 |
| Recreation | 4,253,000 | 1,410,000 | 1,361,000 | 2,147,000 | 1,723,000 | 10,894,000 |
| Airport | 1,863,330 | 4,030,416 | 2,485,425 | 3,742,313 | 1,590,000 | 13,711,484 |
| Water System | 3,610,000 | 13,452,401 | 6,722,401 | | | 23,784,802 |
| **Total Expenditures** | **36,861,976** | **40,389,170** | **28,970,073** | **20,347,131** | **13,386,512** | **139,954,862** |

The table illustrates the projects currently planned and estimated to take place between FY 2024 and FY 2028. The top section shows how these projects will be funded, but does not illustrate all funding that will be available for other projects that may be introduced to the plan later on. The SPLOST and TSPLOST revenue lines are not indications of how much sales tax revenue will be collected each year, but rather of how much of the tax money will be spend on capital projects in each year. For more information on the amount of sales taxes to be collected, please view the SPLOST 2019 and TSPLOST Fund pages.

## Capital Improvement Plan Summary by Function

**FY24-28 CIP by Function**

Data Updated Aug 11, 2023, 3:57 PM




**$13,386,511.94**

Expenses in 2028

# Debt Service

Fiscal Year 2023-2024 Budget Book

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## 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 2023-2024 Budget Book

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## 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 sometimes enters into Lease-Purchase agreements with companies and banks to finance specific purchases. Lease-Purchase financing is typically used to purchase roads equipment or fire apparatus.

| 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 |

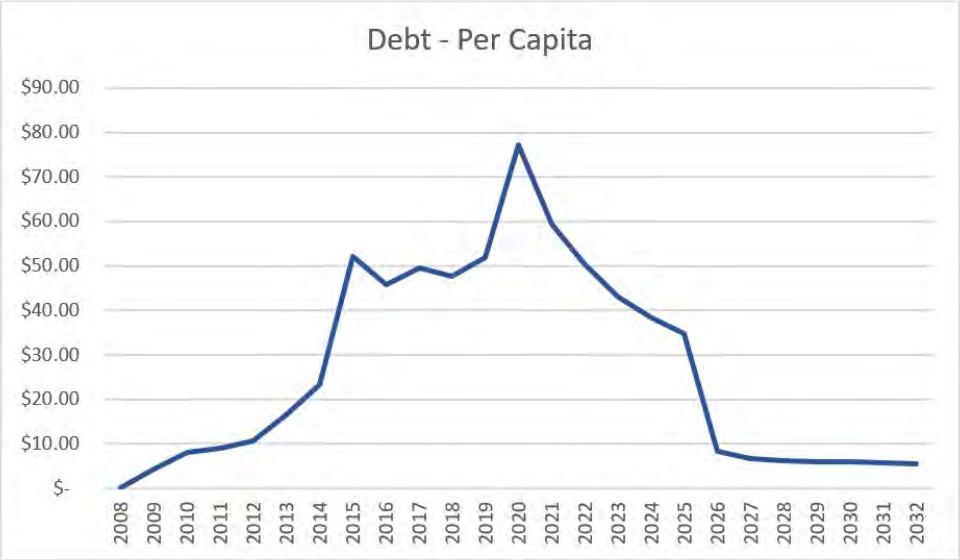
## Debt Limit

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 fiscal year 2023 (2022 tax digest) is $2,551,647,667, allowing a debt limit of $255,164,767. Currently, the County has $4,661,575 debt subject to the state limitations (0.18% of total taxable value). Though the service demands of Bulloch County continue 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 $6,083,103 of outstanding debt for projects/purchases approved by the Commissioners and not subject to voter approval or state limitation, which equals 0.23% 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 |
|---|---|---|---|
| 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** | **9,945,996** | **798,682** | **10,744,678** |

## County Use of Debt

While there are many types of debt, the County traditionally has entered into agreements for lease-purchases and notes payable or issued bonds to finance large capital items or construction. Since debt service is a

contractual obligation, the County includes all principal and interest payments as part of the annual budget. The specific purposes for which debt instruments were used in the past are described in more detail below.

# Debt Service Summary

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As of the end of FY 2023, the County had $9.9 million in outstanding debt. The principal debt payment for this year is $3.1 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 | 4,690,000 | 2-3% | 470,000 |
| Sales Tax Bonds 2019 | 1/24/19 | 6/01/25 | 4,480,000 | 2.69% | 2,210,000 |
| Fire Equipment Lease-Purchase | 3/31/21 | 12/30/23 | 282,134 | .988% | 282,134 |
| Public Facilities Authority Bond | 8/3/21 | 8/3/26 | 641,048 | 1.50% | 147,186 |
| **Total** | | | **9,945,996** | | **3,111,540** |

## FY 2024 Revenue Projection Summary

| Source | Revenue |
|---|---|
| SPLASH Fees | 2,669,500 |
| SPLOST 2019 for Bond Projects | 2,333,352 |
| SPLOST 2019 Public Safety | 2,409,860 |
| Airport Revenues | 1,081,332 |
| **Total** | **8,494,044** |

## FY 2024 Expense Summary*

| Fund | Expenditure |
|---|---|
| SPLASH Fund 556 | 588,450 |
| SPLOST 2019 for Bond Projects | 2,330,512 |
| SPLOST 2019 Public Safety | 283,180 |
| Airport Fund | 155,976 |
| **Total** | **3,358,118** |

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

# Splash in the 'Boro Certificates of Participation

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## Debt Purpose

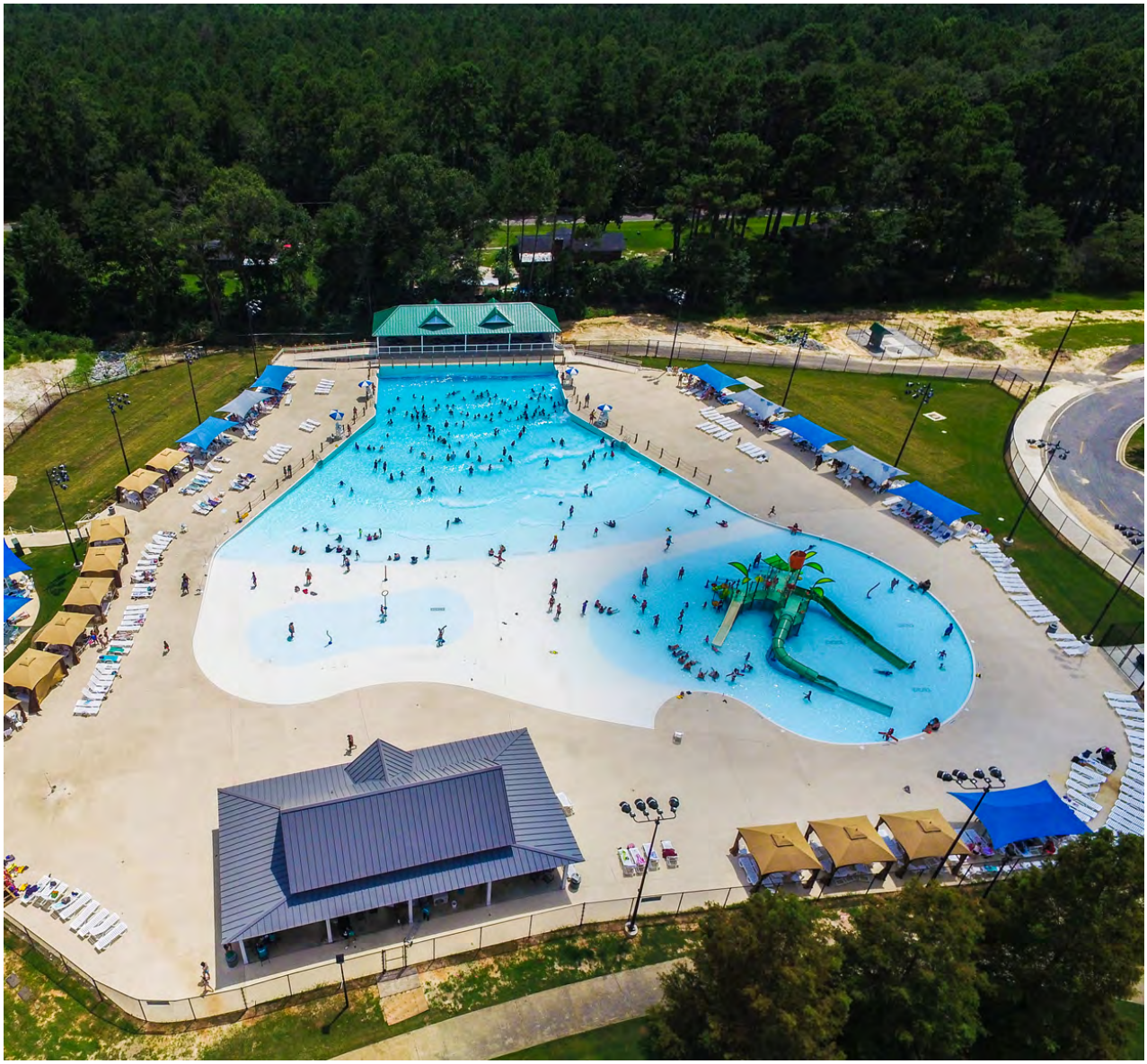
A Certificate of Participation, a lease-purchase instrument that functions similarly to bonds, was used to expand and improve the Splash in the ‘Boro water park. The addition included a wave pool, play structures, upgrading the entryway and other customer enhancements.

## 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 $588,450 of which $470,000 is principal and $118,450 is interest. Debt service requirements to maturity are as follows:

### Splash COPs Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 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** | **4,690,000** | **603,000** | **5,293,000** | |



# Sales Tax Bond – 2019

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## Debt Purpose

The proceeds from this General Obligation Bond agreement were used to construct the new public safety radio system as well as improvements to the Sheriff's Office facility, including new buildings for Intake, Training, and Evidence, as well as renovations to existing facilities to create additional space for administrative offices.





## 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 $2,330,512 of which $2,270,000 is principal and $120,512 is interest. Debt service requirements to maturity are as follows:

### Sales Tax Bond - 2019 Debt Service Schedule

| Fiscal Year | Principal Payment | Interest Payment | Total Payment | Balance at FY End |
|---|---|---|---|---|
| 2024 | 2,210,000 | 120,512 | 2,330,512 | 2,270,000 |
| 2025 | 2,270,000 | 61,063 | 2,331,063 | 0 |
| **Total** | **4,480,000** | **181,575** | **4,661,575** | |

# Rural Fire Equipment Lease-Purchase

Fiscal Year 2023-2024 Budget Book

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## Debt Purpose

This lease-purchase agreement was used to acquire various pieces of equipment for the Rural Fire department. The equipment that was 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 agreement 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 $283,180, of which $282,134 is principal and $1,046 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 |
|---|---|---|---|---|
| 2024 | 282,134 | 1,046 | 283,180 | 0 |
| **Total** | **282,134** | **1,046** | **283,180** | |


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BULLOCH COUNTY
PUBLIC SAFETY

# Public Facilities Authority Revenue Bond

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## Debt Purpose

This private placement bond was used to construct a hangar at the Statesboro-Bulloch County Airport. The two bays of the hangar are 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 $155,976, of which $149,406 is principal and $6,570 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 |
|---|---|---|---|---|
| 2024 | 149,406 | 6,570 | 155,976 | 344,456 |
| 2025 | 151,660 | 4,316 | 155,976 | 192,796 |
| 2026 | 153,948 | 2,029 | 155,977 | 38,848 |
| 2027 | 38,848 | 146 | 38,994 | 0 |
| **Total** | **493,862** | **13,061** | **506,923** | |



# Appendix

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**Full-time Equivalency (FTE) Table**

**Wage Schedules**

**Position Control**

**Schedule of Fees Page 1 - General, Development, Transportation, and Solid Waste**

**Schedule of Fees Page 2 - Public Safety and Recreation**

**Acronyms**

**Glossary**

# Wage Schedules

Fiscal Year 2023-2024 Budget Book

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| | Annual Salary (Exempt, Salaried) | | | | 2,080 Annual Hours - Standard | | |
|---|---|---|---|---|---|---|---|
| Grade | Minimum | Midpoint | Maximum | | Minimum | Midpoint | Maximum |
| 3 | $ 23,507 | $ 29,384 | $ 34,085 | | $ 11.30 | $ 14.13 | $ 16.39 |
| 5 | $ 26,768 | $ 33,460 | $ 38,813 | | $ 12.87 | $ 16.09 | $ 18.66 |
| 6 | $ 28,398 | $ 35,497 | $ 41,177 | | $ 13.65 | $ 17.07 | $ 19.80 |
| 7 | $ 30,028 | $ 37,535 | $ 43,541 | | $ 14.44 | $ 18.05 | $ 20.93 |
| 8 | $ 31,658 | $ 39,573 | $ 45,905 | | $ 15.22 | $ 19.03 | $ 22.07 |
| 9 | $ 33,289 | $ 41,611 | $ 48,269 | | $ 16.00 | $ 20.01 | $ 23.21 |
| 10 | $ 34,919 | $ 43,649 | $ 50,633 | | $ 16.79 | $ 20.99 | $ 24.34 |
| 11 | $ 36,549 | $ 45,687 | $ 52,997 | | $ 17.57 | $ 21.96 | $ 25.48 |
| 12 | $ 38,180 | $ 47,725 | $ 55,361 | | $ 18.36 | $ 22.94 | $ 26.62 |
| 13 | $ 39,810 | $ 49,762 | $ 57,724 | | $ 19.14 | $ 23.92 | $ 27.75 |
| 14 | $ 41,440 | $ 51,800 | $ 60,088 | | $ 19.92 | $ 24.90 | $ 28.89 |
| 15 | $ 43,070 | $ 53,838 | $ 62,452 | | $ 20.71 | $ 25.88 | $ 30.03 |
| 16 | $ 44,701 | $ 55,876 | $ 64,816 | | $ 21.49 | $ 26.86 | $ 31.16 |
| 17 | $ 46,331 | $ 57,914 | $ 67,180 | | $ 22.27 | $ 27.84 | $ 32.30 |
| 18 | $ 47,961 | $ 59,952 | $ 69,544 | | $ 23.06 | $ 28.82 | $ 33.43 |
| 19 | $ 50,407 | $ 63,009 | $ 73,090 | | $ 24.23 | $ 30.29 | $ 35.14 |
| 20 | $ 53,667 | $ 67,084 | $ 77,818 | | $ 25.80 | $ 32.25 | $ 37.41 |
| 21 | $ 56,928 | $ 71,160 | $ 82,546 | | $ 27.37 | $ 34.21 | $ 39.69 |
| 22 | $ 60,188 | $ 75,236 | $ 87,273 | | $ 28.94 | $ 36.17 | $ 41.96 |
| 23 | $ 63,449 | $ 79,311 | $ 92,001 | | $ 30.50 | $ 38.13 | $ 44.23 |
| 24 | $ 66,710 | $ 83,387 | $ 96,729 | | $ 32.07 | $ 40.09 | $ 46.50 |
| 25 | $ 69,970 | $ 87,463 | $ 101,457 | | $ 33.64 | $ 42.05 | $ 48.78 |
| 26 | $ 73,231 | $ 91,539 | $ 106,185 | | $ 35.21 | $ 44.01 | $ 51.05 |
| 27 | $ 76,491 | $ 95,614 | $ 110,913 | | $ 36.77 | $ 45.97 | $ 53.32 |
| 28 | $ 81,382 | $ 101,728 | $ 118,004 | | $ 39.13 | $ 48.91 | $ 56.73 |
| 29 | $ 87,903 | $ 109,879 | $ 127,460 | | $ 42.26 | $ 52.83 | $ 61.28 |
| 30 | $ 94,424 | $ 118,031 | $ 136,916 | | $ 45.40 | $ 56.75 | $ 65.83 |
| 32 | $ 107,467 | $ 134,334 | $ 155,827 | | $ 51.67 | $ 64.58 | $ 74.92 |

| | 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 |
| 3 | $ 10.76 | $ 13.45 | $ 15.61 | $ 10.57 | $ 13.22 | $ 15.33 | $ 8.05 | $ 10.06 | $ 11.67 |
| 5 | $ 12.26 | $ 15.32 | $ 17.77 | $ 12.04 | $ 15.05 | $ 17.46 | $ 9.17 | $ 11.46 | $ 13.29 |
| 6 | $ 13.00 | $ 16.25 | $ 18.85 | $ 12.77 | $ 15.97 | $ 18.52 | $ 9.73 | $ 12.16 | $ 14.10 |
| 7 | $ 13.75 | $ 17.19 | $ 19.94 | $ 13.51 | $ 16.88 | $ 19.59 | $ 10.28 | $ 12.85 | $ 14.91 |
| 8 | $ 14.50 | $ 18.12 | $ 21.02 | $ 14.24 | $ 17.80 | $ 20.65 | $ 10.84 | $ 13.55 | $ 15.72 |
| 9 | $ 15.24 | $ 19.05 | $ 22.10 | $ 14.97 | $ 18.72 | $ 21.71 | $ 11.40 | $ 14.25 | $ 16.53 |
| 10 | $ 15.99 | $ 19.99 | $ 23.18 | $ 15.71 | $ 19.64 | $ 22.78 | $ 11.96 | $ 14.95 | $ 17.34 |
| 11 | $ 16.73 | $ 20.92 | $ 24.27 | $ 16.44 | $ 20.55 | $ 23.84 | $ 12.52 | $15.65 | $ 18.15 |
| 12 | $ 17.48 | $ 21.85 | $ 25.35 | $ 17.17 | $ 21.47 | $ 24.90 | $ 13.08 | $ 16.34 | $ 18.96 |
| 13 | $ 18.23 | $ 22.78 | $ 26.43 | $ 17.91 | $ 22.39 | $ 25.97 | $ 13.63 | $ 17.04 | $ 19.77 |
| 14 | $ 18.97 | $ 23.72 | $ 27.51 | $ 18.64 | $ 23.30 | $ 27.03 | $ 14.19 | $ 17.74 | $ 20.58 |
| 15 | $ 19.72 | $ 24.65 | $ 28.60 | $ 19.37 | $ 24.22 | $ 28.09 | $ 14.75 | $ 18.44 | $ 21.39 |
| 16 | $ 20.47 | $ 25.58 | $ 29.68 | $ 20.11 | $ 25.14 | $ 29.16 | $ 15.31 | $ 19.14 | $ 22.20 |
| 17 | $ 21.21 | $ 26.52 | $ 30.76 | $ 20.84 | $ 26.05 | $ 30.22 | $ 15.87 | $19.83 | $ 23.01 |
| 18 | $ 21.96 | $ 27.45 | $ 31.84 | $ 21.57 | $ 26.97 | $ 31.28 | $ 16.43 | $ 20.53 | $ 23.82 |
| 19 | $ 23.08 | $ 28.85 | $ 33.47 | $ 22.68 | $ 28.34 | $ 32.88 | $ 17.26 | $ 21.58 | $ 25.03 |
| 20 | $ 24.57 | $ 30.72 | $ 35.63 | $ 24.14 | $ 30.18 | $ 35.01 | $ 18.38 | $ 22.97 | $ 26.65 |
| 21 | $ 26.07 | $ 32.58 | $ 37.80 | $ 25.61 | $ 32.01 | $ 37.13 | $ 19.50 | $ 24.37 | $ 28.27 |
| 22 | $ 27.56 | $ 34.45 | $ 39.96 | $ 27.08 | $ 33.84 | $ 39.26 | $ 20.61 | $ 25.77 | $ 29.89 |
| 23 | $ 29.05 | $ 36.31 | $ 42.13 | $ 28.54 | $ 35.68 | $ 41.39 | $ 21.73 | $ 27.16 | $ 31.51 |
| 24 | $ 30.54 | $ 38.18 | $ 44.29 | $ 30.01 | $ 37.51 | $ 43.51 | $ 22.85 | $ 28.56 | $ 33.13 |
| 25 | $ 32.04 | $ 40.05 | $ 46.45 | $ 31.48 | $ 39.34 | $ 45.64 | $ 23.96 | $ 29.95 | $ 34.75 |
| 26 | $ 33.53 | $ 41.91 | $ 48.62 | $ 32.94 | $ 41.18 | $ 47.77 | $ 25.08 | $ 31.35 | $ 36.36 |
| 27 | $ 35.02 | $ 43.78 | $ 50.78 | $ 34.41 | $ 43.01 | $ 49.89 | $ 26.20 | $ 32.74 | $ 37.98 |
| 28 | $ 37.26 | $ 46.58 | $ 54.03 | $ 36.61 | $ 45.76 | $ 53.08 | $ 27.87 | $ 34.84 | $ 40.41 |
| 29 | $ 40.25 | $ 50.31 | $ 58.36 | $ 39.54 | $ 49.43 | $ 57.34 | $ 30.10 | $ 37.63 | $ 43.65 |
| 30 | $ 43.23 | $ 54.04 | $ 62.69 | $ 42.48 | $ 53.10 | $ 61.59 | $ 32.34 | $ 40.42 | $ 46.89 |
| 32 | $ 49.21 | $ 61.51 | $ 71.35 | $ 48.34 | $ 60.43 | $ 70.10 | $ 36.80 | $ 46.00 | $ 53.37 |

# Position Control Schedules

Fiscal Year 2023-2024 Budget Book

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## Position Control - Full-Time
## (by Department)

| Position Description | Grade | Number of Positions |
|---|---|---|
| **Commissioners:** | | |
| Commission Chairman | Elected | 1 |
| Commissioner | Elected | 6 |
| **County Manager:** | | |
| County Manager | N/A | 1 |
| Assistant County Manager | 32E | 1 |
| Special Projects Manager | 24E | 1 |
| Community Relations Manager | 21E | 1 |
| **Clerk of the Board:** | | |
| Clerk of the Board | 21H | 1 |
| Administrative Specialist | 10H | 1 |
| **Elections:** | | |
| Elections Supervisor | 23E | 1 |
| Elections Assistant | 13H | 2 |
| **Finance:** | | |
| Chief Financial Officer | 30E | 1 |
| Assistant Chief Financial | 25E | 1 |
| Officer | 20E | 1 |
| Senior Accountant | 18E | 1 |
| Purchasing Manager | 17H | 1 |
| Payroll Specialist | 13H | 1 |
| Accounting Associate | | |
| **Attorney:** | 32E | 1 |
| County Attorney | | |
| **Human Resources:** | 29E | 1 |
| HR Director | 17H | 1 |
| HR Specialist | 13H | 1 |
| Risk Management Technician | 12H | 1 |
| HR Technician | 11H | 1 |
| HR Assistant | | |
| **Tax Commissioner:** | Elected | 1 |
| Tax Commissioner | 14H | 1 |
| Motor Vehicle Supervisor | 15H | 1 |
| Property Tax Supervisor | 11H | 1 |
| Tax/Tag/Accounting Technician | 9H | 3 |
| Tax/Tag Specialist II | 8H | 4 |
| Tax/Tag Specialist I | | |
| **Tax Assessor:** | 28E | 1 |
| Chief Tax Appraiser | 24E | 2 |
| Deputy Chief Tax Appraiser | 16H | 1 |
| Commercial Appraiser | 16H | 1 |
| Personal Property Auditor | 11H | 4 |
| Property Appraiser Trainee | 9H | 2 |
| Tax Appraisal Clerk II | 8H | 1 |
| Tax Appraisal Clerk I | | |

| | | |
|---|---|---|
| **Geographic Information Systems (GIS):** | 21E | 1 |
| GIS Coordinator | 19H | 1 |
| GIS Analyst | 12H | 1 |
| GIS Technician | | |
| | | |
| **Government Buildings:** | 23E | 1 |
| Buildings and Facilities Manager | TBD | 1 |
| Assistant Facilities Manager | 12H | 1 |
| Building Maint Tech / Work Detail Supervisor | 11H | 3 |
| Building Maintenance Technician | 7H | 1 |
| Building Service Technician, Senior | 5H | 3 |
| Building Service Technician | 13H | 1 |
| HVAC Technician | 28E | 1 |
| | 24H | 1 |
| | 15H | 1 |
| | | |
| **Engineering:** | | |
| County Engineer | 21E | 1 |
| Assistant County Engineer | 9H | 1 |
| Civil Engineering Technician | 7H | 1 |
| | | |
| **Accountability Court:** | | |
| Accountability Court Coordinator | Elected | 1 |
| Program Case Manager | 17H | 1 |
| Lab Technician | 11H | 1 |
| | 10H | 3 |
| | 9H | 8 |
| **Clerk of Court:** | 8H | 3 |
| Clerk of Court: | | |
| Chief Deputy Clerk | | |
| Accounting Technician | Elected | 1 |
| Deputy Clerk III | 15E | 1 |
| Deputy Clerk II | | |
| Deputy Clerk I | | |
| | Elected | 1 |
| **State Court:** | 24E | 2 |
| State Court Judge | 15H | 1 |
| Court Administrator, State Court | 11H | 1 |
| | | |
| **Solicitor:** | Elected | 1 |
| Solicitor | N/A | 1 |
| Assistant Solicitor | 18H | 1 |
| Victim Witness Advocate | 14H | 1 |
| Legal Secretary | 16H | 1 |
| | 10H | 1 |
| **Magistrate Court:** | 9H | 2 |
| Magistrate Court Judge | 8H | 3 |
| Deputy Magistrate Judge | | |
| Chief Constable | | |
| Constable | Elected | 1 |

| | | |
|---|---|---|
| Chief Magistrate Clerk | 11H | 1 |
| Magistrate Court Clerk III | 10H | 2 |
| Magistrate Court Clerk II | 9H | 2 |
| Magistrate Court Clerk I | | |
| | | |
| **Probate Court:** | 30E | 1 |
| Probate Court Judge | 27E | 1 |
| Probate Clerk III | | |
| Probate Clerk II | | |
| Probate Clerk I | Elected | 1 |
| | 27E | 1 |
| **Public Safety Administration:** | 25E | 1 |
| Public Safety Director | 25E | 1 |
| Public Safety Assistant | 25E | 1 |
| Director | 25E | 1 |
| | 21S | 1 |
| **Sheriff's Office:** | 21S | 1 |
| Sheriff | 21S | 3 |
| Chief Deputy Sheriff | 20S | 1 |
| Sheriff Captain, Administration | 20S | 1 |
| Sheriff Captain, Patrol | 20S | 5 |
| Sheriff Captain, Professional | 17S | 4 |
| Standards | 17S | 2 |
| Sheriff Captain, Training | 16S | 23 |
| Sheriff Lieutenant, | 16S | 8 |
| Communications | 12H | 2 |
| Sheriff Lieutenant, Training | 11H | 5 |
| Sheriff Lieutenant, Patrol | 8H | 1 |
| Sheriff Sergeant, Community | 6H | 1 |
| Relations | | |
| Sheriff Sergeant, K9 | | |
| Sheriff Sergeant, Patrol | 25E | 1 |
| Sheriff Corporal, Patrol | 21S | 1 |
| Sheriff Corporal, K9 | 18S | 4 |
| Sheriff Deputy, Patrol | 10H | 1 |
| Sheriff Deputy, SRO | | |
| Administrative Assistant | | |
| Sheriff Dispatcher | 25E | 1 |
| Administrative Technician | 18S | 3 |
| Office Assistant II | 10H | 1 |
| | | |
| **Sheriff - Criminal Investigations Division (CID):** | 25E | 1 |
| Sheriff Captain, CID | 21S | 3 |
| Sheriff Lieutenant, CID | 18S | 12 |
| Sheriff Investigator, CID | 15S | 12 |
| Administrative Specialist | 14S | 40 |
| | | |
| **Sheriff - Crime Suppression Team:** | 25E | 1 |
| Sheriff Captain, Crime | 20S | 3 |
| Suppression | 17S | 2 |
| Sheriff Investigator, Crime | 16S | 7 |
| Suppression | | |
| Administrative Specialist | | |

| | | |
|---|---|---|
| | 28E | 1 |
| **Sheriff - Jail Operations:** | 27E | 1 |
| Sheriff Captain, Detention | 24C | 1 |
| Sheriff Lieutenant, Detention | 19C | 2 |
| Sheriff Sergeant, Detention | 16C | 3 |
| Detention Corporal | 16H | 1 |
| Detention Officer | 15C | 4 |
| | 15H | 2 |
| **Sheriff - Court Services:** | 12C | 14 |
| Sheriff Captain, Court Services | | |
| Sheriff Sergeant, Court | | |
| Services | 25E | 1 |
| Sheriff Corporal, Court | 21E | 1 |
| Services | 17H | 1 |
| Sheriff Deputy, Court Services | 15H | 5 |
| | 11H | 1 |
| **Correctional Institute:** | 8H | 1 |
| Warden | 6H | 1 |
| Deputy Warden | | |
| Corrections Captain | | |
| Corrections Lieutenant | 27E | 1 |
| Corrections Sergeant, Detail | 23H | 1 |
| Supervisor | 23H | 1 |
| Licensed Practical Nurse | 20H | 1 |
| (LPN) | 19F | 9 |
| Corrections Corporal | 18H | 1 |
| Corrections Counselor | 15F | 9 |
| Corrections Officer | 10H | 1 |
| | | |
| **Adult Probation:** | | |
| Probation Director | 27E | 1 |
| Assistant Chief Probation | 23E | 1 |
| Officer | 21H | 3 |
| Probation Officer, Intensive | 21H | 1 |
| Probation Officer | 14H | 1 |
| Accounting Technician | 12EP | 38 |
| Administrative Technician | 11H | 1 |
| Office Assistant II | | |
| | | |
| **Fire Department:** | Elected | 1 |
| Fire Chief | | |
| Fire Prevention Chief | | |
| Fire Training Chief | 26E | 1 |
| Volunteer Coordinator | 19H | 4 |
| Fire Lieutenant | 14H | 3 |
| Fire Inspector | 12H | 1 |
| Firefighter | 11H | 13 |
| Administrative Specialist | | |
| | | |
| **Emergency Medical Service** | 23E | 1 |
| **(EMS):** | 15H | 1 |
| EMS Director | 10H | 3 |
| EMS Assistant Director | 11H | 1 |
| EMS Shift Supervisor | 5H | 2 |
| EMS Training Officer | | |

| | | |
|---|---|---|
| EMS Billing Coordinator | | |
| EMT / Paramedic | | |
| Accounting & Medical Records | 30E | 1 |
| Technician | 22E | 2 |
| | 22E | 1 |
| **Coroner:** | 15H | 1 |
| Coroner | 14H | 3 |
| | 13H | 5 |
| **E911:** | 12H | 1 |
| E911 Director | 11H | 1 |
| E911 Shift Supervisor | 11H | 11 |
| E911 Communications Officer, | 8H | 5 |
| CTO | 9H | 1 |
| E911 Mapping Coordinator | | |
| E911 Communications Officer | | |
| | 25E | 1 |
| **Animal Services:** | 17H | 1 |
| Animal Services Director | 14H | 1 |
| Animal Control Supervisor | 11H | 1 |
| Animal Control Officer | 8H | 1 |
| Animal Shelter Attendant, Lead | 9H | 8 |
| Animal Shelter Attendant | | |
| | | |
| **Public Works - Roads:** | 17H | 1 |
| Public Works Director | 17H | 1 |
| Roads District Superintendent | 13H | 3 |
| Roads Projects Superintendent | | |
| Logistics Coordinator | | |
| Heavy Equip Operator III/Work | 30E | 1 |
| Detail Sup. | 22E | 1 |
| Heavy Equip Operator II/Work | 18E | 1 |
| Detail Supervisor | 19E | 1 |
| Signage Coordinator / Work | 16E | 1 |
| Detail Supervisor | 6H | 2 |
| Work Detail Supervisor / CO | | |
| Heavy Equip Operator I/Work | | |
| Detail Supervisor | 22E | 1 |
| Truck Driver II | 16E | 5 |
| Truck Driver I / Work Detail | | |
| Supervisor | | |
| | 25E | 1 |
| **Public Works - Solid Waste:** | 18E | 1 |
| Public Works Assistant | 15H | 1 |
| Director | 17E | 1 |
| Solid Waste Supervisor | 16E | 1 |
| Administrative Coordinator | | |
| Work Detail Supervisor / CO | | |
| Administrative Technician | 18E | 1 |
| Truck Driver II / Work Detail | | |
| Supervisor | | |
| | 20E | 1 |
| **Public Works - Fleet** | 5H | 2 |
| **Maintenance:** | | |
| Fleet Maintenance Supervisor | | |
| | 22E | 1 |

| | | |
|---|---|---|
| Fleet Service Coordinator / Work Detail Sup. | 12H | 2 |
| Fleet Maintenance Technician | 16E | 3 |
| **Recreation Administration:** | | |
| Parks and Recreation Director | | |
| Recreation Programs Manager | 24E | 1 |
| Events & Communications Coordinator | 19E | 1 |
| | 19E | 1 |
| Business Manager, Recreation | 15H | 1 |
| Business Supervisor, Recreation | 15H | 3 |
| | 13H | 1 |
| Customer Service Representative | 12H | 1 |
| | 12H | 1 |
| | 10H | 1 |
| **Athletics:** | 8H | 9 |
| Athletics Manager | | |
| Athletic Programs Supervisor | 24E | 1 |
| **Aquatics:** | 16H | 2 |
| Aquatics Manager | 14H | 1 |
| Aquatics Maintenance Supervisor | 14H | 1 |
| | 13H | 1 |
| Aquatics Maintenance Technician | 11H | 2 |
| Aquatics Guest Services Supervisor | 29E | 1 |
| Aquatics Program Supervisor | 22E | 1 |
| | 11H | 1 |
| **Concessions:** | | |
| Concessions Manager | 24E | 1 |
| **Recreation Facility Operations:** | 10H | 1 |
| Operations Manager, Recreation | | |
| Building Service Technician | | |
| **Agriculture Complex:** | | |
| Agriculture Center Manager | | |
| Building & Grounds Maintenance Supervisor | | |
| **Community Recreation:** | | |
| Recreation Programs Supervisor | | |
| **Parks & Grounds:** | | |
| Parks Maintenance Manager | | |
| Assistant Manager, Parks Projects | | |
| Assistant Manager, Parks Maintenance | | |
| Landscape Supervisor | | |
| Parks Maintenance Supervisor | | |
| Fleet Maintenance Supervisor | | |

Building Maint Tech / Work Detail Supervisor
Administrative Assistant
Irrigation Technician
Parks Maintenance Worker, Senior

**Building Inspection:**
Chief Building Official
Building Inspector
Permit Supervisor
Code Enforcement Officer II
Code Enforcement Officer I
Permit Technician

**Planning & Zoning:**
Planning & Development Director
Development Services Manager
Permit Technician

**Airport:**
Airport Manager
Airport Senior Lineman

# Position Control - Part-Time (by Department)

| Position Description | Grade | Number of Positions |
|---|---|---|
| **Elections:** | | |
| Registration / Elections Technician | 5 | 3 |
| **Magistrate Court:** | 6 | 1 |
| Office Assistant II | 5 | 1 |
| Office Assistant I | | |
| **Sheriff - Jail Operations:** | 14 | 2 |
| Detention Officer | | |
| **Sheriff - Court Services:** | 8 | 4 |
| Bailiff | | |
| **Correctional Institute:** | 12 | 17 |
| Corrections Officer | | |
| **Fire Department:** | 15 | 10 |
| Firefighter | | |
| **Emergency Medical Service (EMS):** | 12 | 30 |
| Emergency Medical Technician | 11 | 4 |
| **E911:** | | |
| E911 Communications Officer | 3 | 5 |
| **Animal Services:** | | |
| Animal Shelter Attendant, PT | 8 | 2 |
| **Public Works - Roads:** | | |
| Truck Driver II | 9 | 2 |
| **Public Works - Solid Waste:** | | |
| Truck Driver II / Work Detail Supervisor | 8 | 4 |
| | 6 | 2 |
| **Airport:** | | |
| Airport Lineman | | |
| Office Assistant II | | |

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# Schedule of Fees - General, Development, Transportation, and Solid Waste

Fiscal Year 2023-2024 Budget Book

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## 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 Package (Distilled Spirits) | $5,000 | Sec. 3-26(b) |
| Retail Consumption (Beer-Wine) | $1,750 | Sec. 3-26(b) |
| Retail Consumption (Distilled Spirits) | $3,000 | Sec. 3-26(b) |
| Retail Consumption (Beer-Wine + Distilled Spirits) | $4,500 | Sec. 3-26(b) |
| Farm Winery | $2,500 | Sec. 3-26(b) |
| Alcoholic Beverage Catering License | $500 | Sec. 3-26(b) |
| Event Permit (Noise/Alcohol) | $100 | Sec. 3-26(b) |
| Wholesale License | $1,200 (resident) / $100 (non-resident) | Sec. 3-26(d) |
| Application Fee | $300 | Sec. 3-26(e) |
| Transfer Fee | $300 | Sec. 3-31(d) |
| Temporary Permit | $300 | Sec. 3-31(d) |
| Temporary Permit Extension | $300 | Sec. 3-31(d) |
| 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 | $0.10 per 8" x 11" page | Sec. 2-1 |
| Notary Public Stamp | $4 | Sec. 2-1 |
| 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 | Sec. 2-1 |
| Research and Retrieval (Non-Open Records Req) | $25 per hour | Sec. 2-1 |
| Appeal (e.g., home occupation, right-of-way, road closure application, pre-application conference, penalties for non-compliance) | $100 | Sec. 2-1 |

## 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 | $0 |
| Courthouse Square | $40 |
| After Hours / Weekend Surcharge (mandatory, with rental fee) | $50 |
| Deposit (where food or beverages are served) | $25 first 2 hours / $50 2-6 hours |
| Gateway Retreat Center: | $50 first 2 hours / $100 2-6 hours |
| Gateway Industrial Park Tenants | |
| Local Civic Organization | |

** Any activity sponsored by local, state, or federal governments for meetings that benefit the general public are exempt. The County Manager may reduce or waive fees for community service or youth organizations, or non

## 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<br>$300 / 6-10.9x acre<br>$350 / 11-20.9x acre<br>$400 / 21-50.9x acre<br>$450 / 51-99.9x acre<br>$450 + $20 for each additional acre / 100+ acre | Appendix C - Sec. 417 |
| Rezone: R-2, R-3 | $350 / 0-5.9x acre<br>$400 / 6-10.9x acre<br>$450 / 11-20.9x acre<br>$500 / 21-50.9x acre<br>$550 / 51-99.9x acre<br>$550 + $50 for each additional acre / 100+ acre | Appendix C - Sec. 417 |
| Rezone: MHP, PUD, HC, GC, NC, LI, HI | $550 / 0-5.9x acre<br>$650 / 6-10.9x acre<br>$750 / 11-20.9x acre<br>$850 / 21-50.9x acre<br>$900 / 51-99.9x acre<br>$950 + $75 for each additional acre / 100+ acre | Appendix C - Sec. 417 |
| | | Appendix C - Sec. 417 |
| Conditional Use: Principal Use in Ag & Res District | $275 + $1 per acre | Appendix C - Sec. 417 |
| Conditional Use: Principal Use in Other Districts | $300 + $5 per acre | Appendix C - Sec. 417 |
| Conditional Use: Accessory Use in Ag & Res Dist | $225 | Appendix C - Sec. 417 |
| Conditional Use: Accessory Use in Other Districts | $275 | Appendix C - Sec. 417 |
| Variance | $200 | Appendix C - Sec. 417 |
| Variance: Administrative | $200 | Appendix C - Sec. 2606(d) |
| Applicant Initiated Tabling or Deferral | $250 | Appendix C - Sec. 2606(d) |
| Development of Regional Impact | $5 per acre | |
| Surcharge | $2,000 | Appendix C - Sec. 2606(a) |
| Independent Expert Review: | $600 | Appendix C - Sec. 2606(a) |
| Tower | | Appendix C - Sec. 2606(a) |
| Independent Expert Review: | $1,000 + $5 per foot above 100 feet | Appendix C - Sec. 2606(a) |
| Global Positioning | Surcharge | Appendix C - Sec. 2608(c) |
| Satellite Tower for Agricultural Purposes | $500 | Appendix C - Sec. 2204(c) |
| New Tower Permit | $500 | Appendix C - Sec. 2204(c) |
| Addition to Height of an Existing Tower Permit | $500 | Appendix C - Sec. 2204(c) |
| Co-location Permit | $100 | Appendix B - Sec. 10.5 |
| Existing Antenna Replacement | $750 | Appendix B - Sec. 10.5 |
| Review | $150 | Appendix B - Sec. 10.5 |
| Annual Report Filing Fee | $40 | Appendix B - Sec. 10.5 |
| Sign: Billboards / Outdoor Advertising | $100 +$1 per acre | Appendix B - Sec. 10.5 |
| | $100 + $2 per acre | Appendix B - Sec. 10.5 |
| | $100 + $3 per acre | Appendix B - Sec. 10.5 |
| | $100 + $4 per acre | Appendix B - Sec. 10.5 |
| | $100 + $5 per acre | Appendix B - Sec. 10.5 |
| | $150 + $10 per acre (per phase) | Appendix B - Sec. 10.5 |
| | $300 | Appendix B - Sec. 10.5 |
| | $150 | Appendix B - Sec. 10.5 |
| | $100 per phase | Appendix B - Sec. 10.5 |

| | | |
|---|---|---|
| Sign: Permanent (other than billboards) | 50% of original fee | Appendix B - Sec. 10.5 |
| Sign: Temporary, Special Events, | $25 | Appendix B - Sec. 10.5 |
| Spectacular Sign | $250 + $10 per acre | Sec. 6.5-30(b)(3) |
| Sketch Plan: AGS District | $250 + $5 per acre | Sec. 6.5-30(b)(3) |
| Sketch Plan: CP District | $150 | Sec. 12-107(g) Sec. 12-108 (d) |
| Sketch Plan: R-80 District | $300 | |
| Sketch Plan: R-40 District | $100 +$2 per acre + $40 per disturbed acre | Sec. 12-107(g) |
| Sketch Plan: All Other Districts | $40 per disturbed acre | Sec. 12-111(b) |
| Preliminary Plat | $110 + $6 per lot | Sec. 10-139(a)(1) |
| Conceptual Site Plan | | Sec. 7-19 |
| Conceptual Site Plan: Amendment | $110 + $7 per lot | |
| Final Plat | | |
| Amend Approved Subdivision | $100 | |
| Minor Subdivisions (no new streets) | $100 | |
| Planned Development | $100 | |
| Planned Development: Amendment | $40 | |
| Appeals | | |
| Application Initiated Text Amendment | | |
| Land Disturbing - Local Permitting/Disturbance Fee | | |
| Land Disturbing - State Fee (paid to State) | | |
| Streetlight District Application: New or Existing Subdivision (100% of petitions signed) | | |
| Streetlight District Application: Existing (75 to 99% of petitions signed) | | |
| Streetlight Termination | | |
| Event Permit (Noise / Alcohol) | | |
| Verification Letters (Floodplain with GPS site visit) | | |
| Verification Letters (All Others) | | |

## Building Inspection and Permitting

| Type | Rate | Reference |
|---|---|---|
| Single Family Dwelling: Climate | $0.25 per sq ft | Sec. 4-51(b) |
| Controlled | $0.10 per sq ft | Sec. 4-51(b) |
| Single Family Dwelling: Non- | $0.25 per sq ft | Sec. 4-51(b) |
| climate Controlled | $0.10 per sq ft | Sec. 4-51(b) |
| Multiple Family Dwelling: Climate | $0.20 per sq ft | Sec. 9.5(g) |
| Controlled | $0.30 per sq ft | Sec. 4-51(b) |
| Multiple Family Dwelling: Non- | $0.25 per sq ft | Sec. 4-51(b) |
| climate Controlled | $0.15 per sq ft | Sec. 4-51(b) |
| Manufactured Home | $0.05 per sq ft | Sec. 4-51(b) |
| Commercial: Climate Controlled | $0.25 per sq ft | Sec. 4-51(b) |
| Commercial: Non-climate | $0.10 per sq ft | Sec. 4-51(b) |
| Controlled | $150 | Sec. 4-51(b) |
| Warehouse: 0 - 50,000 sq ft | $300 | Sec. 4-51(b) |
| Warehouse: > 50,000 sq ft | $450 | Sec. 4-51(b) |
| (additional) | $550 + $0.10 per sq ft greater | Sec. 4-51(b) |
| Addition: Climate Controlled | than 3,501 sq ft | Sec. 4-51(b) |
| Addition: Non-climate Controlled | $0.15 per sq ft | Sec. 4-51(b) |
| Renovation: Up to 400 sq ft | $0.10 per sq ft | Sec. 4-51(b) |
| Renovation: 401 - 1,000 sq ft | $0.10 per sq ft | Sec. 4-51(b) |
| Renovation: 1,000 - 3,500 sq ft | $125 | Sec. 4-51(b) |
| Renovation: Over 3,501 sq ft | $0.20 per sq ft | Sec. 4-51(b) |
| Barn / Storage with Electricity | $0.20 per sq ft | |
| and/or Plumbing | | Sec. 4-51(b) |
| Barn / Storage without Electricity | $100 per inspection | Sec. 4-51(b) |
| and/or Plumbing | $100 per inspection | Sec. 4-51(b) |
| Pole Barn | $100 per inspection | Sec. 4-51(b) |
| House Moving | $100 per inspection | Sec. 4-51(b) |
| Education, Government and | $20 | Sec. 4-51(b) |
| Religious | Building permit + 5% | |
| All Other Structures | | Sec. 7-19 |
| Non-permitted Inspection | $50 | Sec. 7-19 |
| (including but not limited | $20 | |
| to Electrical and Plumbing) | | |
| Re-inspections | | Sec. 4-51(b) |
| Same Day Inspection | $750 | Sec. 4-51(b) |
| Safety and Aesthetic Inspection | $1,000 | |
| (Pre-inspect) | | |
| Certificate of Occupancy | | Sec. 4-51(b) |
| Non-residential Building and Site | $275 | Sec. 4-51(b) |
| Plan Review | $325 | Sec. 4-51(b) |
| Flood Zone Verification Letter | $375 | Sec. 4-51(b) |
| (require GPS | $425 | Sec. 4-51(b) |
| site visit) | $475 | Sec. 4-51(b) |
| Flood Zone Verification Letter | $525 | Sec. 4-51(b) |
| | $575 + $1 per acre | |
| Commercial Cryptocurrency | | Sec. 4-51(b) |
| Mining Facility: | $300 | Sec. 4-51(b) |
| 0 - 15 Megawatts | $175 | Sec. 4-51(b) |
| Over 15.1 Megawatts | $150 Residential / $200 Commercial | |
| 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

Swimming Pool, Hot Tub or Spa
Deck
Demolition

## 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 | |
| 3+ Addresses | $11 each | Sec. 4-81(d) & (e) |
| 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 Dealers, and Dealers in Precious Metals and Gems

| Type | Rate | Reference |
|---|---|---|
| Regulatory License Fee | $50 Per Annum | 4.5-63 |

## Transportation Service Fees

| Type | Rate | Reference |
|---|---|---|
| Equipment Charges | Charges to external Agencies shall apply at prevailing reimbursement schedule promulgated by Federal Emergency Management Agency (FEMA); County Manager given discretion to discount to 25% of FEMA Schedule | Roads Policy - 1.0 |
| Labor Charge (including overhead) | | |
| Transportation Charge (inmates only with no equipment or tools) | $35 per hour | |
| Driveway Permit (waived if county installs pipes for resident) | $25 per day, unless waived or reduced by the County Manager | Roads Policy - 7.2-5 |
| | $25 | Roads Policy - 7.1 |
| 15" Culvert Pricing Installed (24') | | Roads Policy - 7.1 |
| CMP/RCP | | Roads Policy - 7.1 |
| 18" Culvert Pricing Installed (24') | Cost + 10% | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 7.1 |
| 24" Culvert Pricing Installed (24') | Cost + 10% | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 7.1 |
| 30" Culvert Pricing Installed (24') | Cost + 10% | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 7.1 |
| 36" Culvert Pricing Installed (24') | Cost + 10% | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 7.1 |
| 42" Culvert Pricing Installed (24') | Cost + 10% | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 7.1 |
| 48" Culver Pricing Installed (24') | $40 | Roads Policy - 7.1 |
| CMP/RCP | Cost + 10% | Roads Policy - 14.1(1) |
| 15" Safety Flared Ends Installed | Cost + 10% | Roads Policy - 13.1(2) |
| CMP/RCP | Cost + 10% | Sec. 11.5-32 |
| 18" Safety Flared Ends Installed | Cost + 10% | Sec. 11.5-32 |
| CMP/RCP | $400 | Sec. 11.5-32 |
| 24" Safety Flared Ends Installed | $100 base | Sec. 11.5-32 |
| CMP/RCP | $1.00 | Sec. 11.5-32 |
| Soap - 30 Pounds | $0.50 | Sec. 11.5-32 |
| Load Rock | $0.00 | Sec. 11.5-32 |
| Load Dirt | $0.25 | Sec. 11.5-32 |
| Culvert Relocate | $0.25 | Sec. 11.5-32 |
| Temporary Road Closing Permit | $1.00 | Sec. 11.5-32 |
| Road Abandonment Application | $1.00 | Sec. 11.5-32 |
| Right of Way Permit (plus second tariff below) | $50 | |
| Paved Road Cut (per linear foot) | $1,000 | |
| Dirt Road Cut (per linear foot) | As directed by the County Engineer | |
| Farm Driveway ($0.00 per linear foot) | Double Original Fee or Citation | |
| Open Trench Shoulder Cut (per linear foot) | | |
| Jack and Bore (per linear foot) | | |
| Directional Bore (per linear foot) | | |
| Sidewalks (per linear foot) | | |

| | |
|---|---|
| Re-inspection (per inspection) | |
| Blanket Utility Permit (annual) | |
| Bond (Surety) | |
| Penalty for Failure to Apply for Permit | |

## Solid Waste Service Fees

| Type | Rate | Reference |
|---|---|---|
| Drop Fee | $100 | Sec. 8-70 |
| Deposit (per container) | $250 Residential / $500 | Sec. 8-70 |
| Tippage Fee (no tires) | Commercial | Sec. 8-70 |
| Relocation of Container at | $47.25 per ton bulk / $26.75 per | Sec. 8-70 |
| Existing Site | ton inert | Sec. 8-70 |
| Monthly Rental (after first 30 days) | $100 | Sec. 8-70 |
| Hauling Fee - per ton over 8 tons | $75 | Sec. 8-70 |
| Flat Rate Hauling Fee | $50 | Sec. 8-70 |
| Late Fees (31 days, 61 days) | $185 | Sec. 8-70 |
| Credit Card Fees | $25 | |
| | 3% | |

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# Schedule of Fees - Public Safety and Recreation

Fiscal Year 2023-2024 Budget Book

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## Probation Fees

| Type | Rate |
|---|---|
| Monthly Probationer Fee | $48 |

## Fire Prevention

| Type | Rate |
|---|---|
| Site Plan | $50 |
| Life Safety Plan Review | $0.03 per sq ft ($100 minimum) |
| Life Safety Inspection | $0.03 per sq ft ($100 minimum) |
| Sprinkler Inspection | $100 |
| Commercial Hood Review / Inspection | $100 |
| Fireworks Inspection | $100 |
| Occupational Tax Certificate Inspection | $100 |
| Re-inspection | $50 |
| Fire Watch / Standby - Personnel | $50 per hour per firefighter (4 minimum) |
| Fire Watch / Standby - Apparatus | $150 per hour per Apparatus |
| Rescue Entry Permit (Confined Space / Trench) | $50 |
| Hazardous Materials Fees - Personnel | $50 per hour per firefighter (4 minimum) |
| Hazardous Materials Fees - Apparatus | $50 per hour per Apparatus |
| Hydrant / Water System Test (Private Systems) | $35 per Hydrant |
| Smoke Detector Installation | Free |

## Animal Services

| Type | Rate | Reference |
|---|---|---|
| **Adoption:** | | |
| ALTERED Dog/Puppy | $50 | Sec. 8-151(g) |
| ALTERED Cat/Kitten | $30 | Sec. 8-151(g) |
| Other Animals | $25 | Sec. 8-151(g) |
| | | |
| **Animal Surrender: Brought to Shelter** (personal animals only) | | |
| Per Animal | $15 | Sec. 8-151(g) |
| Litter up to 8 | $15 | Sec. 8-151(g) |
| Litter 6 months of age to 1 year | $20 | Sec. 8-151(g) |
| Litter 9 to 13, additional | $5 | Sec. 8-151(g) |
| Litter 14 to 18, additional | $5 | Sec. 8-151(g) |
| Repeated litters after 3rd, additional | $10 | Sec. 8-151(g) |
| | | |
| **Animal Surrender: Picked up by Humane Enforcement** (personal animals DUE TO URGENT NEED ONLY) | $30 | Sec. 8-151(g) |
| | $15 | Sec. 8-151(g) |
| Pick-up per location (first time) | $35 | Sec. 8-151(g) |
| Personal surrender per animal | | |
| After hours non-emergency pick-up | $30 / $35 / $45 | Sec. 8-151(g) |
| | Citation + Above | Sec. 8-151(g) |
| **Return to Owner** | $30 | Sec. 8-151(g) |
| 1st Animal (1st/2nd/3rd Offense) | $45 | Sec. 8-151(g) |
| | $55 | Sec. 8-151(g) |
| 3rd Offense and on | $20 | Sec. 8-151(g) |
| 2nd Animal each, additional | $25 | Sec. 8-151(g) |
| Litter | $25 / $35 / $55 | Sec. 8-151(g) |
| Cat (with vaccinations) | | |
| Dog (with vaccinations) | | |
| Other Animal | $10 | Sec. 8-151(g) |
| Livestock w/ use of Trailer (1st/2nd/3rd Offense) | $15 | Sec. 8-151(g) |
| | | |
| **Holding / Board Fees** | $75 | Sec. 8-151(g) |
| Domestic Animal (per day) | $30 / $35 / $45 | Sec. 8-151(g) |
| Livestock (per day) | | |
| | | |
| **Rabies Observation & Holding** | $3 | Sec. 8-151(g) |
| Quarantine Holding | $5 | Sec. 8-151(g) |
| Return to Owner Fee (1st/2nd/3rd Offense) | $10 | |
| | $10 | |
| | $25 | |
| **Miscellaneous Services** | | |
| Leashes | | |
| Temporary Cat Carriers | | |
| Micro-chipping | | |
| Voluntary Pet Registration - ALTERED | | |
| Voluntary Pet Registration - UNALTERED | | |

## Emergency Medical Services

| Type | Rate | Reference |
|---|---|---|
| ALS Level 1 Emergency | $600 | Sec. 6-40 |
| ALS Level 2 | $675 | Sec. 6-40 |
| BLS Emergency | $550 | Sec. 6-40 |
| BLS Non-emergency | $450 | Sec. 6-40 |
| Mileage Reimbursement | $13 per mile | Sec. 6-40 |
| Special Event | $450 + $100 per hour | Sec. 6-40 |

## 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)<br>O.C.G.A. 46-5-134 (2)(A) |
| Emergency Telephone Subscriber: Wireless | $1.50 per subscriber account per month | O.C.G.A. 46-5-134 (2)(A)<br>O.C.G.A. 46-5-134 (2)(A) |
| Emergency Telephone Subscriber: VOIP | $1.50 per subscriber account per month | |
| Prepaid Wireless Fees | $1.50 per retail transaction | |
| Road Naming (rename existing road) | $75 per road | |
| Record Release (tape recordings) | $25 | |

## Recreation and Parks - Programs

| Type | Rate |
|---|---|
| Pee Wee Baseball | $45 |
| T-Ball | $45 |
| Rookie | $55 |
| Youth Baseball and 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 by season) | $20 |
| Player Contract Fee | $500 |
| | $40 |
| Youth / Adult Tournament Sponsor | $75 |
| Flag Football | $45 |
| Tackle Football | $65 |
| Youth Volleyball | $65 |
| Junior Golf Schools | $65 |
| Soccer | $15 |
| Soccer: Training | $75 |
| Soccer: Select Program Tryouts | $60 |
| Soccer in the Boro Camp | $65 |
| Cheerleading | $45 |
| Wrestling Camp | $35 |
| Youth Tennis Lessons | |
| Adult Tennis Lessons | $35 |
| Tennis League: | $45 |
| High School / Middle School | $50 |
| Adult | $45 |
| Tennis Camp | |
| Adaptive Tennis | $50 per week |
| Afterschool Program - Our Time | $35 per week |
| 5 days / week | $25 |
| 2 days / week | $30 per week |
| Registration Fee | $125 weekly rate |
| Afterschool Program - Recreation Education Care | $25 per day |
| Every School Day (RECES) | $65 |
| Activity - Days | |
| Camp Adventure | $15 |
| Tumbling - Beginners and Preschool | $125 |
| Summer Camp: | |
| Registration | $25 |
| Weekly Fee | $50 |
| Evening Line Dancing: | $65 |
| 10 visits | |
| 25 visits | $15 |
| Piano Lessons | $50 |
| Adults 50+ Club: | |

12 visits
50 visits

# Recreation and Parks - Facility Rentals

| Type | Rate |
|---|---|
| **Friday - Sunday Rental Rates - Meeting Rooms** | |
| Senior Citizens Multipurpose Room , Civic Room, | |
| Jones-Love Center, Brooklet: | $250 |
| 4 hours or less | $300 |
| > 4 and < 6 hours | $350 |
| > 6 and < 8 hours | $400 |
| > 8 hours | |
| | |
| **Monday - Thursday Rental Rates - Meeting** | |
| **Rooms** | $100 |
| Senior Citizens Multipurpose Room, Civic Room, | $150 |
| Jones-Love Center, Brooklet: | $200 |
| 2 hour minimum | $250 |
| > 2 and < 4 hours | $300 |
| > 4 and < 6 hours | |
| > 6 and < 8 hours | |
| > 8 hours | |
| | $100 |
| **Monday - Sunday Rental Rates - Meeting Rooms** | $150 |
| Stilson and Portal Community Buildings: | $175 |
| 4 hour minimum | $200 |
| > 4 and < 6 hours | |
| > 6 and < 8 hours | |
| > 8 hours | $15 per hour |
| | $20 per hour |
| **Fields and Other Rentals:** | $15 per hour |
| Field Rentals without Lights | $20 per hour |
| Field Rentals with Lights | $30 per hour |
| Mill Creek Soccer Field Rentals without Lights | $20 per hour |
| Mill Creek Soccer Field Rentals with Lights | $150 |
| Large Group Pavilion at Mill Creek | $25 |
| Individual Pavilions: Mill Creek, Brooklet, Stilson, | |
| Nevils | |
| Tent Rentals | $30 per court |
| Tent Rentals: Additional Day | $40 per court |
| | |
| **Mill Creek Tennis Complex:** | |
| Up to Ten Courts - 4 hour minimum | $15 resident / $20 non-resident |
| Up to Ten Courts - Over 4 hours (full day) | $20 resident / $35 non-resident |
| | $200 |
| **Mill Creek Five Field Complex:** | $1,000 |
| Hourly Rate without Lights per Field | $75 resident / $100 non-resident |
| Hourly Rate with Lights per Field | $100 resident / $125 non-resident |
| Daily Rate with Lights per Field | |
| Complex Daily Fee | |
| Half Day (6 hours) without Lights | $15 |
| Half Day (6 hours) with Lights | $20 |
| | $150 |
| **Single Field / Complex Fee: Stilson, Nevils, Portal** | $400 |
| Hourly Rate without Lights per Field | $75 resident / $100 non-resident |
| Hourly Rate with Lights per Field | $100 resident / $125 non-resident |
| Daily Rate with Lights per Field | |
| Complex Daily Rate | |

| | |
|---|---|
| Half Day (6 hours) without Lights without Lights | $15 resident / $20 non-resident |
| Half Day (6 hours) with Lights with Lights | $20 resident / $25 non-resident |
| | $200 |
| **Single Field / Complex Fee: Brooklet** | $500 |
| Hourly Rate without Lights per Field | $100 resident / $125 non-resident |
| Hourly Rate with Lights per Field | $125 resident / $175 non-resident |
| Daily Rate with Lights per Field | |
| Complex Daily Fee | |
| Half Day (6 hours) without Lights | $100 |
| Half Day (6 hours) with Lights | $10 |
| | $15 |
| **Travel / Private Teams Baseball and Softball** | |
| Yearly Registration Fee - August through July | |
| Hourly Rate without Lights | |
| Hourly Rate with Lights | |

## Recreation and Parks - Agricultural Complex

| Type | Rate |
|---|---|
| **Multi-Day Event Rentals:** | |
| Show and Practice Arena Livestock Competitions | $1,100 per day |
| Concessions | $100 per day |
| Additional Fee for Events Serving Alcohol | $250 per day |
| Non-Livestock Show and Practice Arena | $800 per day |
| Events Charging Admission (both arenas) | $1,600 per day |
| Bagged Shavings | $8 per bag |
| Stalls | $15 per stall per day |
| Licensee Responsible for Collection of R/V | $30 per hookup per day |
| Hookup | $55 per day |
| Vendor Fee | $150 per day |
| Props (bridge, cones, and ground poles) | $5 per panel per day |
| Heavy Duty Arena Panels | $5 per gate per day |
| Heavy Duty Arena Bow Gate | $10 each |
| 30" X 72" Plastic Folding Table | $2 each |
| Folding Metal Chairs | $100 per hour |
| Exceeded Hours Utilities | $50 per hour |
| Exceeded Hours Labor | $25 each |
| Additional Drags / Water | $500 |
| Arena Packing Fee | $25 each |
| Lost Key Replacement | $50 per hour |
| Additional Labor | $350 each |
| Deceased Animal Removal Fee | 3% |
| Additional Charge for Credit Card | $250 |
| Security Deposit | $30 each |
| Additional Stall Cleanup Fee (no shavings used) | |
| | |
| **Public Riding Program:** | $5 per person |
| Day Pass (resident) | $75 per person |
| Annual Pass (resident) | $100 per family (2 or more persons) |
| Annual Family Pass (resident) | $10 per person |
| Day Pass (non-resident) | $100 per person |
| Annual Pass (non-resident) | $125 per family (2 or more persons) |
| Annual Family Pass (non-resident) | |

# Recreation and Parks - Splash in the 'Boro

| Type | Rate |
|---|---|
| **Admission Fees:** | |
| 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 4 PM (Sunday through Wednesday and Friday) | $10 |
| After 6 PM (Thursday & Saturday) | $10 |
| Seniors 60+ | $10 |
| Season Pass (1st person) | $85 |
| Group Rates 20+ (Sunday through Friday) | $16 |
| Group Rates 50+ (Sunday through Friday) | $14 |
| Group Rates 100+ (Sunday through Friday) | $10 |
| | |
| **Rental Fees:** | |
| Splash in the 'Boro Waterpark - 2.5 hours (6:30-9:00pm) | $2,300 |
| - Includes play pool, spray pad, leisure pool, lazy river, and slide trio | $350 |
| | $400 |
| Mat Racer - 2 hours (cannot be rented alone) | $350 |
| Flow Rider - 2 hours (cannot be rented alone) | $175 |
| Competition Pool - 2 hours (can be rented alone) | $10 |
| Therapy Pool - 2 hours (can be rented alone) | $50 |
| Flowrider stand-up (all day wristband - must get in line) | |
| Group Pavilion (per hour) | $80 |
| | $100 |
| Cabana Rentals: | |
| Monday - Thursday | |
| Friday - Sunday | $8 |
| | $10 |
| Locker Rentals: | |
| Small | |
| Large | |
| | $6 |
| **Aquatic Programs:** | $155 |
| Water Aerobics: | |
| Per Visit | |
| 30 Visits | $3 |
| | $80 |
| Fitness and Exercise Swim / Lap Swim: | |
| Per Visit | |
| 30 Visits | $6 |
| | $155 |
| Arthritis Therapy: | |
| Per Visit | $3 |
| 30 Visits | Free |
| | |
| Family Recreational Swimming - per person | |
| Family Recreational Swimming - 2 years old and younger | $300 |
| | $275 |

| | |
|---|---|
| Splashy's Fit Pass: | $180 |
| Under 55 years old | |
| 55 years and older | |
| | $100 |
| Sharks Swim Program | $200 |
| | |
| Summer Swim Team (June and July): | |
| Enrollment Fee | $55 |
| Program Fee | $50 |
| | |
| Swim Lessons (Group Classes): | $35 |
| First person | |
| Each additional child | |
| | |
| Private Swim Lessons | $150 |
| | $10 |
| **Other Fees:** | |
| Under the Dome Birthday Party Package: | $50 |
| 15 Attendees | $150 |
| Per additional attendee over 15 | $150 |
| | $6.25 per lane per hour |
| Lifeguard Training | |
| Lifeguard Instructor Course | |
| Water Safety Instructor Course | $3 |
| Lane Rental | Free |
| | $150 |
| **Luetta Moore Pool:** | $150 |
| Daily Admission - All | |
| Age 2 and Under | |
| Rental - 2 hours | |
| Birthday Party | |

# Acronyms

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

**AAVT -** Alternative Ad Valorem Tax
**ACCG -** Association of County Commissioners of Georgia
**ACFR -** Annual Comprehensive Financial Report
**ADA** - Americans with Disabilities Act
**AFG** - Assistance to Firefighters Grant
**AICP** - American Institute of Certified Planners
**ALP** - Airport Layout Plan
**ALS** - Advanced Life Support
**ARPA** - American Rescue Plan Act
**ATB** - Across the Board
**AV** - Aviation
**AWOS** - Automated Weather Observation System
**BCCI** - Bulloch County Correctional Institute
**BCFD** - Bulloch County Fire Department
**BCSO** - Bulloch County Sheriff's Office
**BOC** - Board of Commissioners
**BOE** - Board of Education
**BRT** - Budget Review Team
**CARES** - Coronavirus Aid, Relief, and Economic Security Act
**CBO** - Chief Budget Officer
**CFO** - Chief Financial Officer
**CFP** - Capital Financial Plan / Project
**CIP** - Capital Improvement Plan
**CJCC** - Criminal Justice Coordinating Council
**COLA** - Cost of Living Adjustment
**CY** - Calendar Year
**DFACS** - Department of Family and Children Services
**EAP** - Employee Assistance Program
**EMS** - Emergency Medical Services
**EMT** - Emergency Medical Technician
**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** - Generally Accepted Accounting Principles
**GAB** - General Appropriations Budget
**GASB** - Government Accounting Standards Board
**GDOT** - Georgia Department of Transportation
**GEMA** - Georgia Emergency Management Agency
**GFOA** - Government Finance Officers Association
**GGFOA** - Georgia Government Finance Officers Association
**GIS** - Geographic Information System
**GO** - General Obligation
**GPFS** - General Purpose Financial Statement
**GSU** - Georgia Southern University
**HIPAA** - 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
**IRMA** - Interlocal Risk Management Agency
**ISO** - Insurance Services Organization
**IT** - Information Technology
**LGIP** - Local Government Investment Pool
**LMIG** - Local Maintenance and Improvement Grant
**LOS** - Level of Service
**LOST** - Local Option Sales Tax
**MC** - Mill Creek
**NACO** - National Association of Counties
**NFPA** - National Fire Protection Agency
**NMA** - North Main Annex
**OCGA** - Official Code of Georgia Annotated
**OFA** - Object Free Area
**OJP** - Office of Justice Programs
**OJT** - On-the-Job
**PAFR** - Popular Annual Financial Report
**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
**TAD** - Tax Allocation District
**TAP** - Transportation Alternatives Program
**TAVT** - Title Ad Valorem Tax
**TSPLOST** - Transportation Special Purpose Local Option Sales Tax
**UFTD** - Urban Fire Tax District
**VOIP** - Voice Over Internet Protocol
**WC** - Workers Compensation
**WDS** - Work Detail Supervisor
**YEC** - Year-end Closing
**YTD** - Year-to-Date

# Glossary

Fiscal Year 2023-2024 Budget Book

*Expect Excellence!*

**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.