





BULLOCH COUNTY

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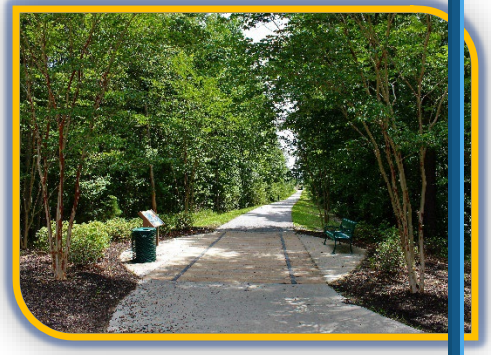
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Bulloch County Budget

Fiscal Year 2024-2025

Table of Contents

I. Introduction 1
- Navigation Guide 2
- GFOA Budget Award 7
- Executive Summary 9
- Budget Message 24
- Organization Chart 26
- Values 27
- Vision and Mission 29
- County Profile 30
- County Officials 36
- Demographic and Community Statistics 38

II. Priorities and Strategies 44
- Five-Year County Plan 46
- Strategic Initiatives 52
- Strategic Planning Process 55
- FY 2025: Major Factors 57
- Major Budget Changes 61

III. Financial Structure, Policy and Process 63
- Fund Types and Descriptions 64
- Fund Structure 67
- Service Delivery 69
- Financial Policies 70
- Basis of Budgeting 73
- Budget Process 74
- Budget Submission – Public Notice 78
- Budget Resolution 79

IV. Financial Overview 84
- Revenue Overview 85
- Expenditure Overview 89
- Consolidate Financials 92
- Fund Balance 96
- Staffing Overview 98
- Full-time Equivalency (FTE) Tables 101

V. Fund Summaries 103
- General Fund Overview 105
- General Fund Revenues 108
- General Fund Departments 116

Table of Contents

General Government
County Commission 118
County Manager 122
Clerk of Board 127
Elections 131
Finance 135
Attorney 140
Human Resources 143
Tax Commissioner 148
Tax Assessor 152
Geographic Information System 156
Risk Management 160
Government Buildings 163
Public Relations 167
Engineering 170
General Administrative Fees 176
Judicial
Superior Court 177
Clerk of Court 179
District Attorney 183
State Court 185
Solicitor 188
Magistrate Court 191
Probate Court 195
Juvenile Court 200
Indigent Defense 202
Public Safety
Public Safety Administration 204
Sheriff – Training and Support 207
Sheriff – Criminal Investigation 210
Sheriff – Crime Suppression 213
Sheriff – Field Operations 218
Sheriff – Jail 221
Sheriff – Court Services 224
Correctional Institute 227
Adult Probation 232
Emergency Medical Service (EMS) 237
Coroner 245
Animal Services 247

Table of Contents

Public Works
Roads 251
Solid Waste 256
Fleet Management 260
Health and Welfare
Public Health 263
Mental Health 264
DFACS 266
Pauper Burials 267
DFACS Building and Plant 268
Transportation Services 270
Action Pact 272
Culture / Recreation
Library 274
Recreation Administration 276
Athletics 282
Aquatic – Luetta Moore Pool 287
Concessions 291
Facility Operations 294
Agricultural Complex 297
Community Recreation 302
Parks and Grounds 311
Housing and Development
Agricultural Resources 317
Building Inspection 324
Planning and Zoning 328
Economic Development 332
General Fund Contingency 336
Special Revenue Funds Overview 337
Law Library 340
BCCI Designated Special Projects 342
Jail Add-on 344
Drug Education 346
Juvenile Services 349
Accountability Court 351
E911 355
Opioid Settlement Payments 360
BCCI Inmate 362
Jail Inmate Phone 364
Jail Commissary 366

Table of Contents

Confiscated Assets 368
Sheriff Fingerprinting 370
American Rescue Plan Act 372
Grants 376
Airport 378
Tax Lighting Districts 382
Urban Fire District 384
Rural Fire District 386
Interstate Gateway Tax Allocation District 394
Hotel / Motel Tax 396
Enterprise Funds Overview 398
Aquatic Center 401
Aquatic Center – Concessions 408
IT-Radio System 413
Internal Service Funds Overview 416
Employee Health Insurance 419
Workers Compensation Insurance 422
Food Service 426
Capital Projects Funds Overview 428
SPLOST 2007 431
SPLOST 2013 433
SPLOST 2019 435
TSPLOST 437
Public Facilities Authority Bond Projects 440

VI. Capital Improvement Program 442

Capital Improvement Program Overview 443
Operating Impacts of Major Capital Projects 447
Capital Improvement Program Summary 451
Elections 453
Facility Improvements – Administration 454
Facility Improvements – Judicial 455
Facility Improvements – Information Technology 456
Public Safety 457
Solid Waste 460
Roads 461
Recreation 463
Airport 466
Water System 468

Table of Contents

VII. Debt Service 469
Debt Service Overview 470
Debt Service Summary 474
SPLASH 475
Sales Tax Bond – 2019 478
Public Facilities Authority Revenue Bond 480
VIII. Appendix 482
Wage Schedules 483
Position Control 486
Schedule of Fees 495
Acronyms 518
Glossary 521

Introduction

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Reader's Guide

Navigation Guide
GFOA Distinguished Budget Award

Vision, Mission, and Objectives

Vision and Mission
Values

Community Information

County Profile
Demographic and Community Statistics

County Officials

Board of Commissioners
Organization Chart

Navigation Guide

Fiscal Year 2024-2025 Budget Book

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Summary of the Budget Document

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
- Brief description of the county and county staff
- Mission, vision, and values

Priorities and Strategies
- Strategic planning
- Major factors affecting the budget

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

Financial Overview
- 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
- Wage schedules and position control
- Fee schedules

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 & Choose a Page to View

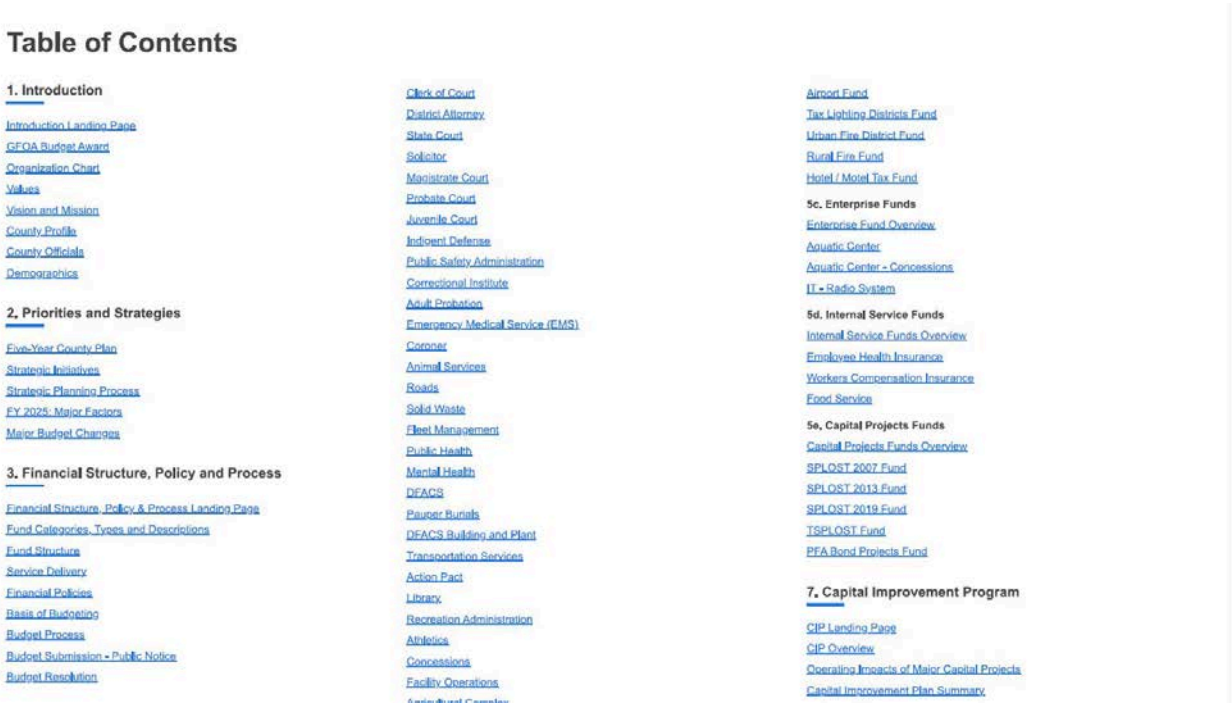


Table of Contents

1. Introduction

Introduction Landing Page
GFOA Budget Award
Organization Chart
Values
Vision and Mission
County Profile
County Officials
Demographics

2. Priorities and Strategies

Five-Year County Plan
Strategic Initiatives
Strategic Planning Process
FY 2025: Major Factors
Major Budget Changes

3. Financial Structure, Policy and Process

Financial Structure, Policy & Process Landing Page
Fund Categories, Types and Descriptions
Fund Structure
Service Delivery
Financial Policies
Basis of Budgeting
Budget Process
Budget Submission - Public Notice
Budget Resolution

Clerk of Court
District Attorney
State Court
Solicitor
Magistrate Court
Probate Court
Juvenile Court
Indigent Defense
Public Safety Administration
Correctional Institute
Adult Probation
Emergency Medical Service (EMS)
Coroner
Animal Services
Roads
Solid Waste
Fleet Management
Public Health
Mental Health
DFACS
Pauper Burials
DFACS Building and Plant
Transportation Services
Action Pact
Library
Recreation Administration
Athletics
Concessions
Facility Operations

Airport Fund
Tax Lighting Districts Fund
Urban Fire District Fund
Rural Fire Fund
Hotel / Motel Tax Fund

5c. Enterprise Funds

Enterprise Fund Overview
Aquatic Center
Aquatic Center - Concessions
IT - Radio System

5d. Internal Service Funds

Internal Service Funds Overview
Employee Health Insurance
Workers Compensation Insurance
Food Service

5e. Capital Projects Funds

Capital Projects Funds Overview
SPLOST 2007 Fund
SPLOST 2013 Fund
SPLOST 2019 Fund
TSPLOST Fund
PFA Bond Projects Fund

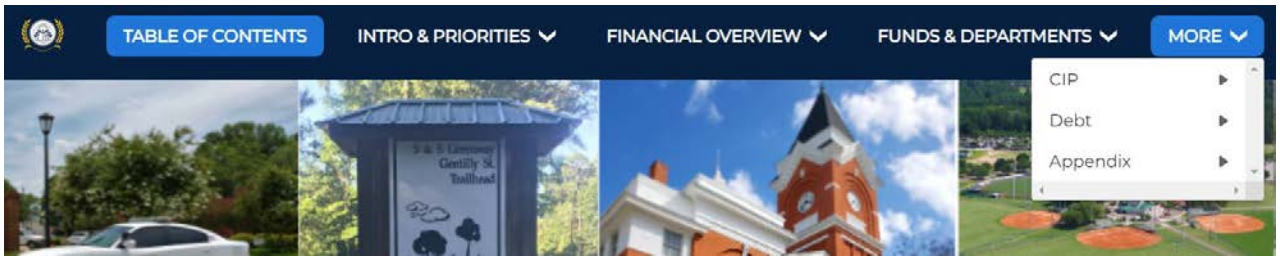
7. Capital Improvement Program

CIP Landing Page
CIP Overview
Operating Impacts of Major Capital Projects
Capital Improvement Plan Summary

OR: Use the Navigation Bar at the top of the page to search for the page you want to see. The pages are organized within the Navigation Bar similarly to the way the appear on the Table of Contents, although some sections are combined in the Navigation Bar. Click on each section title to see the pages included in that section.



The 'More' dropdown includes several sections that will not fit across the top of the page. Click on the section title to see the pages in that section.





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

General Administrative Fees

Fiscal Year 2024-2025 Budget Book

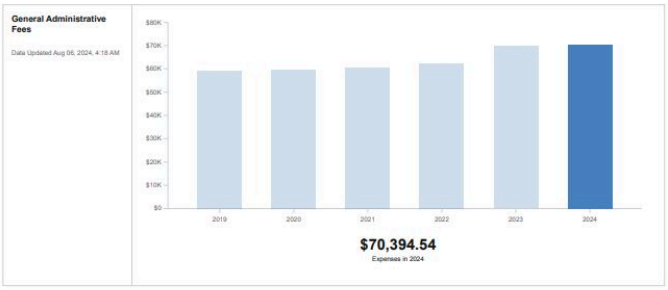
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Department Description

This is not an operating department, but accounts for the County's annual dues for the County's membership in three important organizations:

- ACCG (Association of County Commissioners of Georgia)
- NACO (National Association of Counties)
- CRC (Coastal Regional Commission)

Expenditure Trends Report

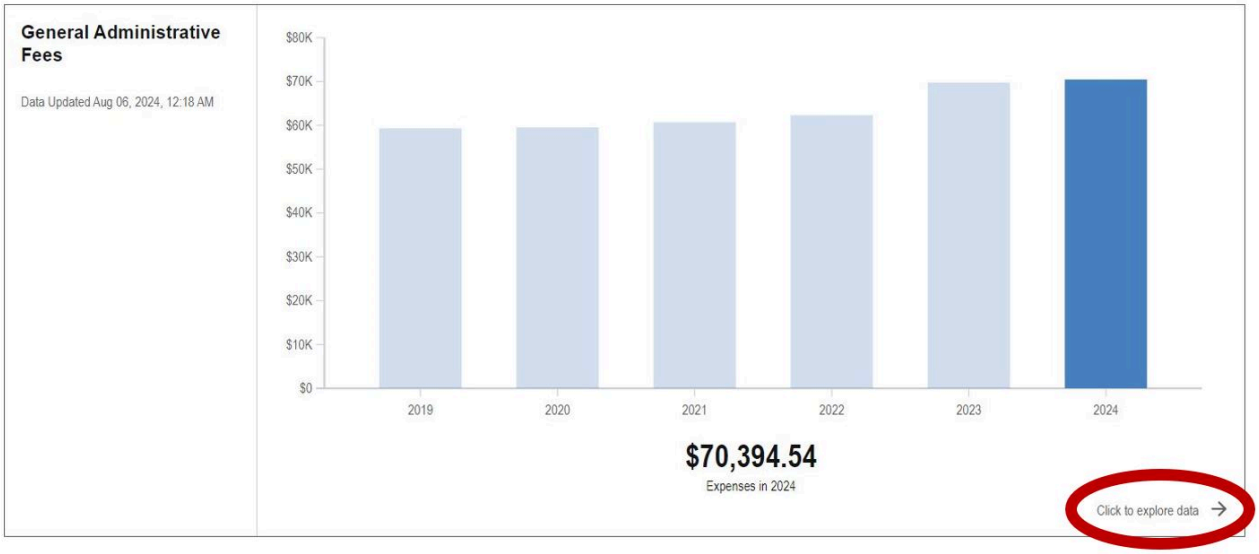


Budget

General Administrative Fees

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$62,247	$69,785	$70,395	$71,000	$71,500
TOTAL	**$62,247**	**$69,785**	**$70,395**	**$71,000**	**$71,500**

Expenditure Trends Report



Budget

General Administrative Fees

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$62,247	$69,785	$70,395	$71,000	$71,500
TOTAL	**$62,247**	**$69,785**	**$70,395**	**$71,000**	**$71,500**

Data Updated Aug 06, 2024, 12:18 AM

View Report

Step 4) Use the back arrow in your browser window or click on Table of Contents at the left side of the Navigation Bar on every page to navigate back to the Table of Contents.



GFOA Distinguished Budget Presentation Award

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

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, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a 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
Georgia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

County Manager's Executive Summary

Recommended FY 2025 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) 2025 General Appropriations Budget (GAB). After thorough review by our Budget Review Team, we believe that this budget will enable the County to fulfill its mission through its values and strategic initiatives.



Bulloch County's budget process involves months of rigorous examination and due diligence. Focus group meetings are performed with County leaders for on-going review of our service mission, values, and strategic initiatives, that remain intact. A two-day retreat was held in March 2024 with the Board of Commissioners, who heard from various agency heads and County officials about current and future needs, that was followed by two workshops with the Budget Review Team. The Board selected to maintain our short-term and long-term priorities and the service delivery model adopted in Fiscal Year 2024. As we are close to completing multiple plans covering land use, transportation, facilities, housing, and workforce by the end of calendar 2025, we will

then pivot to fuse these plans to create a revised long-term financial plan and model for the next ten years. Such planning efforts are unprecedented for virtually any local government.

Short-Term Priorities

Action	Strategic Initiative Category
Increase employee salaries	✓ Manage growth & change
Additional recreation facilities (Portal, Register, Stilson, etc.)	✓ Enhance service delivery ✓ Promote Engagement ✓ Encourage innovation
Upgrade fire stations	✓ Prioritize safety ✓ Enhance service delivery
Facilities master plan	✓ Manage growth & change ✓ 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 ✓ Promote engagement ✓ Encourage innovation
Fire and emergency services headquarters	✓ Manage growth & change ✓ Prioritize safety ✓ Enhance service delivery
Judicial facility	✓ Manage growth & change ✓ Promote engagement ✓ Enhance service delivery
Public safety complex (transition center, morgue, jail pod, and laundry)	✓ Manage growth & change ✓ Prioritize safety ✓ Foster stewardship
Security for Elections/Tax Offices	✓ Prioritize safety

We aim to meet our priorities and deliver “excellent” service to taxpayers through these strategies:

- Preserve the operating position of the County using conservative fiscal practices.
- Maintain or enhance service levels in line with community growth, ensuring peak operational performance and efficiency.
- Implement capital projects funded by Special Purpose Local Option Sales Tax (SPLOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), and remaining ARPA funds.
- Continuously update and implement master planning strategies.
- Promote local and regional economic growth.

The FY 2025 GAB includes $156 million in resources spread across 28 funds. The following sections of the executive summary will outline recent accomplishments, economic and financial assumptions and performance, fiscal warrants, forward concerns, and concluding final recommendations to execute the work plan.

Major Accomplishments for Fiscal Year 2024

Population Growth:

- July 2023 Census estimates the county's residential population at 84,327 residents, compared to 81,099 in April 2020, a 4% increase. We can reasonably assume that our current resident population at present is over 85,000.

Fiscal and General Management:

- The County has maintained adequate cash reserves or "rainy-day" funds since Fiscal Year 2019, allowing for liquidity, emergency preparedness, and improved creditworthiness.
- The County has received its sixth Distinguished Budget Presentation Award and expects its fifth Excellence in Financial Reporting Award.
- The Special Purpose Local Option Sales Tax (SPLOST) and the Transportation Special Purpose Local Option Sales Tax (TSPLOST) continue to provide significant funding for capital projects without relying on property taxes.
- Improved compensation and benefits are helping to attract and retain top talent, making the County an "employer of choice."
- The County initiated the second cohort of its new Management Development Program
- Personnel policies are annually updated to reflect best practices.
- A workforce development study, master facilities plan, and financial modeling plan are underway.



Judiciary:

- Our judiciary continues to operate effectively with responsible judges, clerks, and attorneys whose priority is fair and responsive justice.
- Sharing resources with Effingham, Jenkins, and Screven Counties, we have four Superior Court Judges and two new part-time juvenile court judges to address growth and demand.
- We 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, reducing costs and incarceration.
- The circuit-wide judiciary has significantly reduced the backlog of cases after delays caused by the pandemic using leveraged state and federal grant assistance.
- Our lower courts and Clerk of Courts Office continue to aid in providing swift justice with prompt administrative disposition for various purposes.

Public Safety:

- Public safety consumes over half of the County's budget, covering law enforcement, corrections, probation, EMS, fire services, animal control, and emergency communications. These functions are the most visible along with Recreation and Parks.

- The County has achieved lower insurance hazard ratings for the Statesboro Fire District, and the County's Rural Fire District.
- In 2019, a new tax millage for the Rural Fire District was established to fund a mix of paid firefighters and volunteers.
- All critical emergency services continue to be staffed at necessary levels.
- The Board of Commissioners is collaborating with the Sheriff's Office and the Bulloch County Board of Education to expand school resource officers, adding one in six of the last seven years. This initiative aims to place an officer in every K-12 school, with deputies also supporting other law enforcement duties when schools are closed.
- A 2021 staffing study guides hiring in the Sheriff's Department, and SPLOST projects have improved jail facilities and implemented a new P-25 radio system for better coverage and safety. A new Jail pod will likely be needed by 2027 and is being planned.
- A "no-kill" policy for animal control has led to a significant increase in adoption rates, now at 88.9%, with a goal of 90%. An advisory committee and dedicated staff support these efforts.
- Bulloch County's E-911 operations are financially self-sufficient, serving three counties.
- With increasing reliance on digital communications, a next-generation system (NG911) will be essential for integrating with GIS and public safety departments. Although Georgia lags in NG911 deployment, state efforts are underway, and our public safety staff will keep elected officials informed of future investment needs.
- The E-911 Center also utilizes state-of-the-art systems, including the Code RED emergency notification service.

Planning:

- At the close of Fiscal Year 2024, the Board of Commissioners adopted the updated Comprehensive Plan – Smart Bulloch 2045. Other plans being updated include the following:
- Statesboro-Bulloch County Long-Range Transportation Plan (2045).
- Bulloch County Master Facilities Plan (2035)
- Bulloch County Internal Workforce Study (2035)
- Regional Housing and External Workforce Studies with Bryan, Chatham, and Effingham (2030)
- The Board of Commissioners and Planning and Zoning Commission will need to focus on managing growth in Southeast Bulloch and ensuring quality development and infrastructure along the SR 67 corridor and throughout Southern Bulloch County.



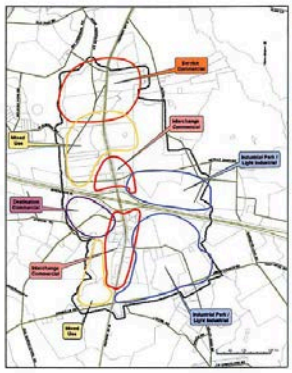


Culture and Recreation:

- In March 2019, we opened a new mixed-use agricultural complex, which has continued to boost tourism.
- The County secured a fourth phase of federal funding to expand the S & S Greenway Trail, with a fourth phase expected in late 2026.
- In January 2020, we completed a new Senior Citizens Center with federal grant support.
- The Splash in the 'Boro Water Park remains popular and has shown recovery since the pandemic.
- $1,000,000 in SPLOST funds from FY 2021 improved W.D. Kent and Luetta Moore Parks.
- Late-2022 brought new land for future Ag Arena improvements, with funding for these projects planned within our budget.
- On-going improvements at Fletcher Park in Statesboro continue.

Economic Development:

- Public-private partnerships continue laying the groundwork for future economic growth.
- 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 Hyundai suppliers are now concluding construction 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.
- The presence of Georgia Southern University and private investment by Bulloch Solutions supports state-of-the-art broadband capability through the county, creating jobs and improving education, health care, and social services. Partnerships are forming 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.
- Hyundai Motor Group announced that it would increase its investment from $5.5 billion facility to $7.1 billion and adding 400 more jobs to the 8,100 jobs on-site in north Bryan County.



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

Interchange Commercial

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

Destination Commercial

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

Service Commercial

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

Mixed Use

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

Industrial Park / Light Industrial

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

Assumptions for Economic and Financial Performance

The following represents the major underlying assumptions considered in preparing the FY 2025 Budget. Economic assumptions are important in assessing fiscal performance for the upcoming budget year. The Budget Review Team looks at broader economic performance at the state and federal level while also reviewing local indicators.

Expected Macro-Economic Assumptions:

The expected performance at the national or global scale paints as offsetting picture. The United States' economy is braking with slower growth for the near term with prospects for rebounding in 2025. The following analysis consists mixed assumptions and effects about future broader economic performance.

- **Monetary Policy:** May soften by Fall 2024 when the Federal Open Market Committee will likely lower the Federal Funds Rate sufficiently to tame inflation targeted at a core inflation rate of 2%. *Effect: Cheaper borrowing is ahead but interest rate lowering will be slow.*

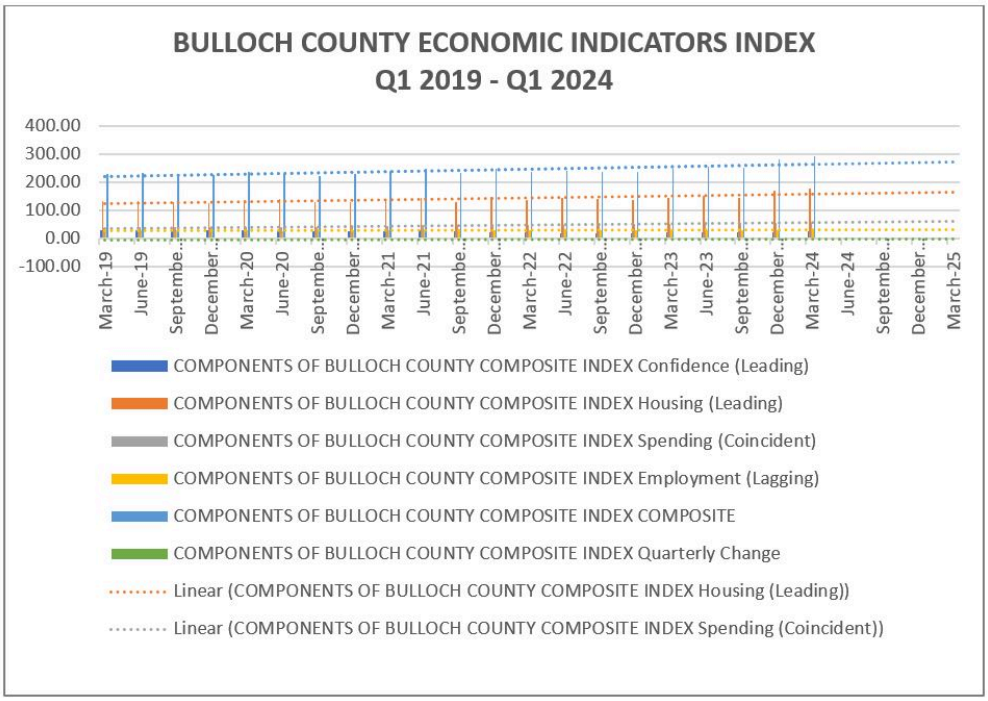
- **Money Supply:** The federal government's stimuli since the pandemic and during the recovery increased the velocity ratio of the money supply leading to higher rates of inflation, and the monetary response of the Federal Reserve Bank's quantitative tightening actions. However, M1 and M2 velocities have stabilized with modest growth. *Effect: Moderate increases velocity can help slow inflation.*
- **Core Inflation:** This rate will decline from 3.2% to about 2.7% by mid-2025 depending on the effects of monetary policy. The Federal Funds Target Rate now at 5.25% could decline by 25 basis points before the end of 2024 but may start to fall below 5.0% sometime in 2025, if core inflation and labor markets hit FOMC targets. *Effect: Gradual cuts in interest rates.*
- **Employment:** Full employment will remain, but the national unemployment rate may rise to 4.2% by mid-2025. *Effect: Minimal unless wages stagnate or decline.*
- **Supply-Chain Disruptions:** Though improving, they are not likely to be resolved due to the tight-labor market and on-going calibration of manufacturing and logistics industries. *Effect: Continued delays in receipt of goods from vendors.*
- **Geo-political Influences**: Military tensions in the Asian Rim, The Ukraine and Russia, and the Middle East are present which can create volatility. Global economies are mixed. *Effect: Increased military tensions would be disruptive to global trade.*
- **Domestic Economic Expansion:** Measured in real Gross Domestic Product will soften through the end of 2024, and then pick up slightly going into 2025. *Effect: Slower growth, but no recession (soft-landing).*
- **Consumer Spending:** Will slow to less than 1.0% growth as unemployment begins to rise and despite disposable income rising. *Effect: Can lower inflation and borrowing costs but may be a sign of low confidence and a lever for increased unemployment.*
- **Business Investment Growth:** Will slow falling from 4.8% in early -2024 to 1.6% but will rebound in 2025. *Effect: Waiting to see fiscal policy changes and the Presidential race.*
- **Residential Construction:** growth is likely to decline with current interest rates, but breakout by mid-2025. *Effect: Waiting to see fiscal policy changes and the Presidential race.*

Expected Local Economic Assumptions:

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.

- **Composite Index:** The composite index closed at 287.85 in May 2024, down from its historic monthly peak of 297.00 in February, but higher than the 252.00 in February 2023. After two hot quarters in Q4 2023 and Q1 2024, the index was expected to moderate as the local economy may have been overheating. *Effect: Overall index will moderate, but raw local economic data will remain strong.*
- **Consumer Sentiment:** While much higher than two years ago, softening business conditions, higher borrowing costs, and inflation impacts on low-to moderate income households is creating consumer anxiety. Global and national politics may also be influencing cautious spending. Effect: *Current sentiment coincides with the broader economic picture and is likely to remain static.*
- **Employment:** The local employment rate is full and frictional with a May 2024 unemployment rate of 3.5%, compared to state (4.0%), and national (4.1%) rates. Net employment in the county has increased 4.0% over last year climbing to nearly 40,000. *Effect: Bulloch County should continue to outperform state and national indicators.*
- **Sales Taxes:** Collections have grown year-over-year by 10.8% or nearly $19 million annually, and 3.1% when adjusted for inflation. *Effect: County collections should exceed $20 million for Fiscal Year 2025 setting a record.*
- **Housing Starts:** After cooling in the first quarter of 2024, housing starts in the County from January through May of 2024 are up 35% year-over-year. *Effect: On track for over 900 new units in 2024 with 80% being single-family units, not a record, but well above average.*

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. There is no negative impact expected on the County's revenue base for the upcoming year based on current economic assumptions.

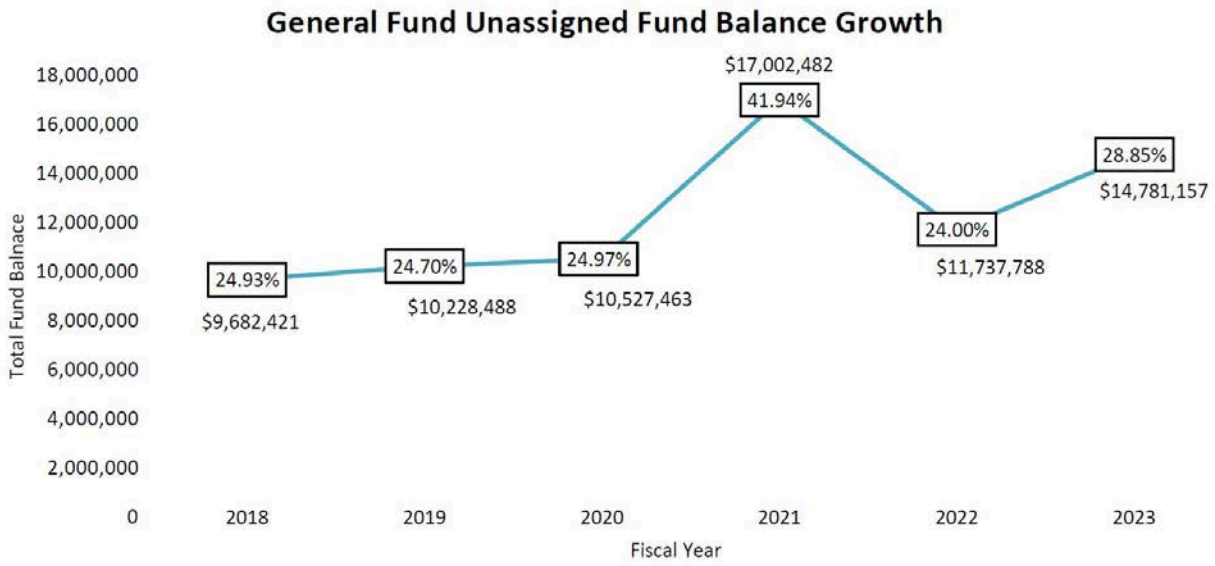


General Fund Performance:

While the County continues recovery from the pandemic, rising property values, commodities costs and service demands from a growing population impact the primary financial unit of government – The General Fund.

Before a general tax rate increase in 2015, the Board of Commissioners used over $3 million of General Fund reserves (rainy-day funds) to balance prior year budgets, rather than raising the millage rate to weather the effects of The Great Recession. Consequently, the County's financial position declined, risking lower credit ratings, and reduced cash flow creating the need to borrow in anticipation of property tax receipts. At the close of FY 2018, the goal to restore the County's financial position to a 25.0% unassigned General Fund cash reserve balance was achieved, and has since been maintained.

The FY 2023 closing financial position maintained the cash reserve of $14.78 million, above the ideal 25.0% minimum ratio typically recommended for local governments at 28.85%. To support the minimum level of service required for the current population and to make necessary fiscal adjustments to accommodate short-term population growth resulting from the Hyundai meta plant impact, a significant property tax increase was imperative in Fiscal Year 2024. By the close of Fiscal Year 2024, a modest surplus should maintain this ratio, which is why $2 million dollars of cash reserves are recommended to support Fiscal Year 2025 spending levels. The strategy to calibrate a cash reserve ratio at the 25.0% level ensures a balance for good financial condition and service delivery.



For FY 2025, overall General Fund revenues are projected to increase by 4.3%. While significant growth in the property tax digest remains, it will be offset with a tax rollback to produce a revenue-neutral tax rate. Our current-year, and forward five-year forecast presents the opportunity to bolster core service delivery and maintain revenue neutral tax rates. 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.

Major Special Revenue, Internal Service and Enterprise Funds Performance:

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 2025.

- 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 should not 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 solvency.

Capital Projects Funds Performance (SPLOST and T-SPLOST):

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 appropriates $22 million in outlays for public safety, recreation, solid waste, and facilities and equipment projects, with $8.5 million shared with the County’s municipalities. The Transportation Special Purpose Local Option Sales Tax (TSPLOST) capital fund appropriates $19 million in outlays for transportation related projects during FY 2025, with $8.8 million shared with the County’s municipalities. A portion of TSPLOST funds will be used to assist in capital maintenance such as equipment replacement, drainage projects serving local roads and vegetation management.

Grants and Outside Funding:

Approximately $15 million dollars in major grant funding has been appropriated by various funding agencies, largely for capital outlays, highlighting the following.

- $4,500,000 from the annual GDOT and FAA allocation for airport improvements for rehabilitation and construction for runway approach and apron sitework for a new T-Hangar.
- $4,000,000 from the EPA for wastewater infrastructure.
- $3,004,000 from the annual GDOT Local Maintenance Improvement Program allocation, to be used for road resurfacing and major repairs.
- $1,689,000 budgeted for various projects from remaining ARPA funds.
- $600,400 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.
- $544,000 from the FEMA under public disaster assistance for culvert restoration on Brannen Farm Road.
- $385,716 from the FEMA under the Staffing for Adequate Fire and Emergency Response to fund volunteer recruitment and retention over a four-year period.

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

- Congressionally Directed Spending: Public Safety.
- FEMA Staffing for Adequate Fire and Emergency Response (SAFER): Fire Personnel.
- FEMA Assistance to Firefighters Grant (AFG): Apparatus/Personal Protective Gear.
- Department of the Interior Land and Water Conservation Program: Land Acquisition.
- Infrastructure and Investment Jobs Act: Roads, Water and Sewer.
- U.S. Economic Development Administration: Public Works.
- Georgia Department of Natural Resources Georgia Outdoor Stewardship Program: S&S Greenway expansion project.
- Georgia Transportation Infrastructure Bank (grant/loan): Roads and Bridges.
- One Georgia Fund: Infrastructure for Economic Development and Housing.

FY 2025 Major Fiscal Warrants

Compensation and Benefits:

Proposed compensation adjustments for FY 2025 are as follows:

- 3% across-the-board (ATB) adjustment for general full-time, part-time, and seasonal employees.
- 2% pay-for-performance (merit) increase.
- For eligible employees, annual leave cash-outs for up to 40 hours subject to provisions of the County personnel policies.
- No increase is proposed for employee premiums or deductibles in our employee health insurance plan for the 13th consecutive year. The County's grandfathered self-funded status allows more flexibility to control costs and follows the Patient Affordability Care Act.

Additional Personnel:

General Fund: 22 FT and 1 PT Positions. $1,656,460 in salaries and benefits annually, plus $621,600 in support costs.

Sheriff: 1 Patrol, 6 Jail, 1 Investigations, 3 School Resource Officers (1 Deputy at Portal and 2 Supervisors to provide guidance and backup)
EMS: 2 EMT/Paramedics to complete a shift that is currently 1 crew short, 3 Assistant Shift Supervisors (strengthen supervisory capacity)
Solid Waste: 3 (strengthen program management and handle the growing workload)
Information Technology 1: (program manager; fill gaps in county-wide technology management)
Ag Complex: 1 (maintenance technician to assist with increasing events)
Staff Attorney: 1 (assist State Court Judge)

Clerk of Courts: 1 (PT Office Assistant)

Rural Fire Fund - 12 FT Positions. $930,000 in salaries and benefits annually, plus $356,420 in support costs.

9 Fire Apparatus Operators (enhance on-the ground operations)
3 Battalion Chiefs (strengthen supervisory capacity)

Non-Personnel Operating Expenditures:

- $265,000 (FY 2024 partial carry-over): State-of-existing-facilities report/master-facilities plan facilities based on anticipated population and service growth.
- $250,000: (FY 2024 partial carry-over) Workforce study based on future community growth, and facility needs.
- $250,000: Increase in property/liability insurance due to market conditions.

General Fund Contingency and Reserve:

- $500,000: Contingency.
- $500,000: Land acquisition for future facilities.

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

- $4,500,000: Pave Two Chop Road 3.0 miles (TSPLOST).
- $4,292,652: Resurface 35 miles of paved roads (TSPLOST).
- $3,700,000: Apron rehabilitation and T-Hangar sitework at Statesboro-Bulloch County Airport (TSPLOST).
- $3,600,000: Finish design and begin construction on Phase 1 Southeast Bulloch water-sewer utility (ARPA).
- $2,129,944: Fire engines (SPLOST).
- $1,613,263: Ambulances (SPLOST).
- $1,000,000: Fire ladder truck (SPLOST)
- $1,000,000: T-Hangar at Statesboro-Bulloch County Airport (TSPLOST).
- $1,000,000: Fletcher Park trail construction (SPLOST).
- $1,000,000: Mill Creek Park field lighting upgrades (SPLOST).

New Special Revenue Funds:

- **Opioid Settlement Payments Fund:** The opioid settlements refer to offers from opioid manufacturers, distributors, and pharmacies to settle various lawsuits against their companies across the US. These funds will be used to support treatment, recovery, harm reduction, and other life-saving programs and services in communities throughout the state. 60% of funds will be made available for County departments including the Sheriff's Office, Emergency Medical Services, and the Accountability Drug Court. The remaining funds will be reserved to solicit proposals from service providers in the community capable of preventing, treating or counseling those at risk of opioid addiction.
- **Tax Allocation District #1:** After many years the 1,800-acre TAD is now generating positive tax increments because of new private development. These increments will be used to help support additional infrastructure to meet the growth needs of the district until 2037.

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:

- Despite the Hyundai impact, the County remains poised for dealing with economic downturns by maintaining cash reserves and contingency plans and scenarios to minimize threats to the County's present financial condition if it occurs.
- The Budget Review Team is prepared with proactive responses, maintaining a toolbox 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 2025. However, the County will continue to be vigilant with monitoring revenue and expense optimization.

Revenue Development:

- Last year's property tax increase was needed to align services with past growth, creating a foundation for managing future growth. Once the surge occurs with the Hyundai meta plant impact, organic revenue growth could enable future tax rollbacks.
- No fee or tax increases are planned for Fiscal Year 2025 but should be reviewed for next year. The need for more public services will persist.
- The SPLOST and TSPLOST programs stabilize capital needs for the next two-to-five fiscal years. However, SPLOST is up for renewal in a planned March 2025 special election.
- The agreements with Bryan County and the Savannah Harbor/I-16 Joint Development Authority can produce $3.5 million dollars annually on average by 2028. These funds should be reinvested into the County's planned water and sewer utility to manage growth and provide clean drinking water and sanitary sewer at affordable rates.

Unfunded Mandates:

- Higher levels of government at the state and federal level continue to increase local cost-sharing, or create new rules, policies, or laws that lower intergovernmental revenues or increase costs to the local taxpayer.
- Over 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 cannot sacrifice its financial position to assume the shifting of costs or funding that its state-based agencies receive locally.***
- Escalating elections costs are a great 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. 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.
- Unfunded mandates can also include revenue erosion. House Bill 581 will be on our "watch list." Legislation passed by The Georgia General Assembly during its last session and signed by the Governor will place a constitutional question on the November 2024 ballot, providing a method of residential tax relief through a "soft freeze" on valuations.

Economic Development:

- The Hyundai meta plant and its extensive chain of suppliers coming to our region is an economic game changer. However, many systemic challenges remain to ensure equilibrium for our local economy. Workforce and housing shortages remain prevalent.
- Our Smart Bulloch 2045 Plan reveals 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 are commuting to work outside of the County rather than in it.
- To mitigate this issue, we must support high-paying job creation and redevelopment of declining business districts to reduce the "Pooler effect" in our retail sector.
- We 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:

- 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.
- We are addressing issues for leadership succession due to pending retirements in the near-term. 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 upon completing its master facilities plan.
- Jail overcrowding is present and persisting, and judicial facilities are both aging, dispersed, and space deficient.
- 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. Also, 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 implement additional staffing, shoring up capital needs to continue improving 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 need. However, there opportunity to co-locate with new or expanded fire facilities. We are in the final year of a five-year agreement for continued service from the City of Statesboro for the unincorporated Statesboro Fire District.



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 begin to abate.

Solid Waste:

- Sustainable solid-waste strategies will be needed to accommodate new growth and there are key issues that need to be addressed.
- We must find creative ways to work around the recycling market 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. When recycling markets resume, the County needs to educate the public regarding how and what to recycle.
- Another issue is the need to shift our service model. COVID-19 health risks eliminated manned convenience centers and experimenting with unmanned centers with 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.
- 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:

- 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.
- Meanwhile, 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 and Final Recommendations

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

This year's work plan pursues the goal of promoting fiscal responsibility and keeping general property taxes at the lowest feasible rate. If proposed revenue measures, combined with planned cost-efficiency and productivity occur as desired fiscal stability can be sustained. Unfortunately, there is not enough funding to meet all needs and requests, but great care has been taken to assess where to apply additional resources.

Broadly, I submit the following final recommendations for consideration by the governing body, subject to change.

- **Adoption:** Adoption of the General Appropriations Budget as presented is recommended for the June 18, 2024, regular meeting of the Board of Commissioners after proper notice has been made and requisite hearing(s) held.
- **Adoption of Property Tax Rates:** For the FY 2025 General Fund budget we will recommend decreasing the general property tax rate from 12.85 mills to 11.35 mills (where one 1.0 mill generates approximately $3.1 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. We will await notification from the Board of Tax Assessors and proceed with proper notice to the public.
- **Strategic Foundation:** Maintenance of our current mission, values and strategies should endure until various plans are completed by the end of calendar 2025.
- **Investment:** Continue planning for continuous improvement for our human and capital assets that will complement our strategic foundation that is amalgamated in this budget.

Heretofore, I present the FY 2025 General Appropriations Budget for your consideration. As always, I thank the governing body, other elected county officials, the County staff, and the citizens for exercising patience and due diligence during the budget preparation. I owe gratitude to the Budget Review Team who have exerted strenuous effort and excellent analysis in forming this annual work plan.

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

Thomas M. Couch, ICMA-CM, AICP

County Manager

June 18, 2024

Chairman's Budget Message

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

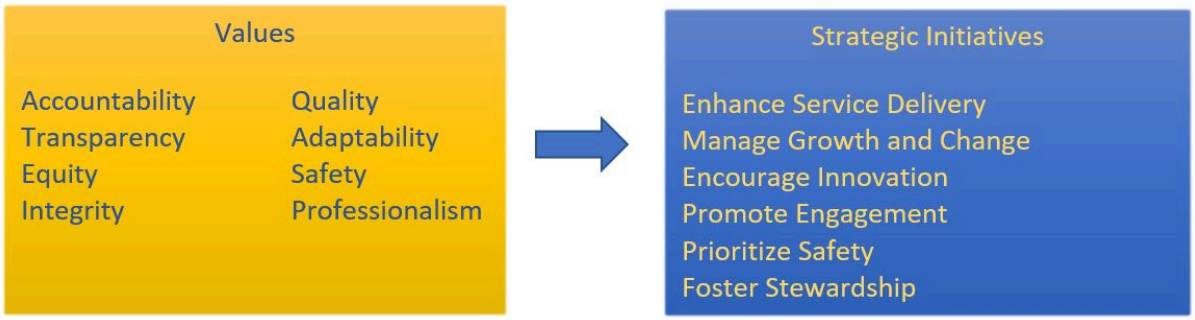
To: The Bulloch County Board of Commissioners
All County Elected and Appointed Officials
All County Peripheral Service Agencies and Component Units
The Citizens of Bulloch County

It is a pleasure to present the Fiscal Year 2025 (July 1, 2024 – June 30, 2025) 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 2025 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 by routinely reviewing its county-wide strategic initiatives. 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. For FY 2025, we have re-aligned our strategic initiatives with a foundation of underlying values.



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 boom presented by the location of the Hyundai Meta-plant and its suppliers continue to present challenges. Despite these challenges, our financial condition and outlook is positive. As we mature 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 our strengths. We will continue to meet a minimum level of core service that accommodates past growth, while allowing planning for the future. We will continue to operate under conservative budgeting principles and 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 2025 that meets the standards of all legal requirements and best fiscal practices. Based on the assumptions presented in this document, we are confident that services provided to residents will not be diminished. The Budget as presented will continue to allow the County to provide optimal levels of services and meet the needs of citizens and visitors of Bulloch County.

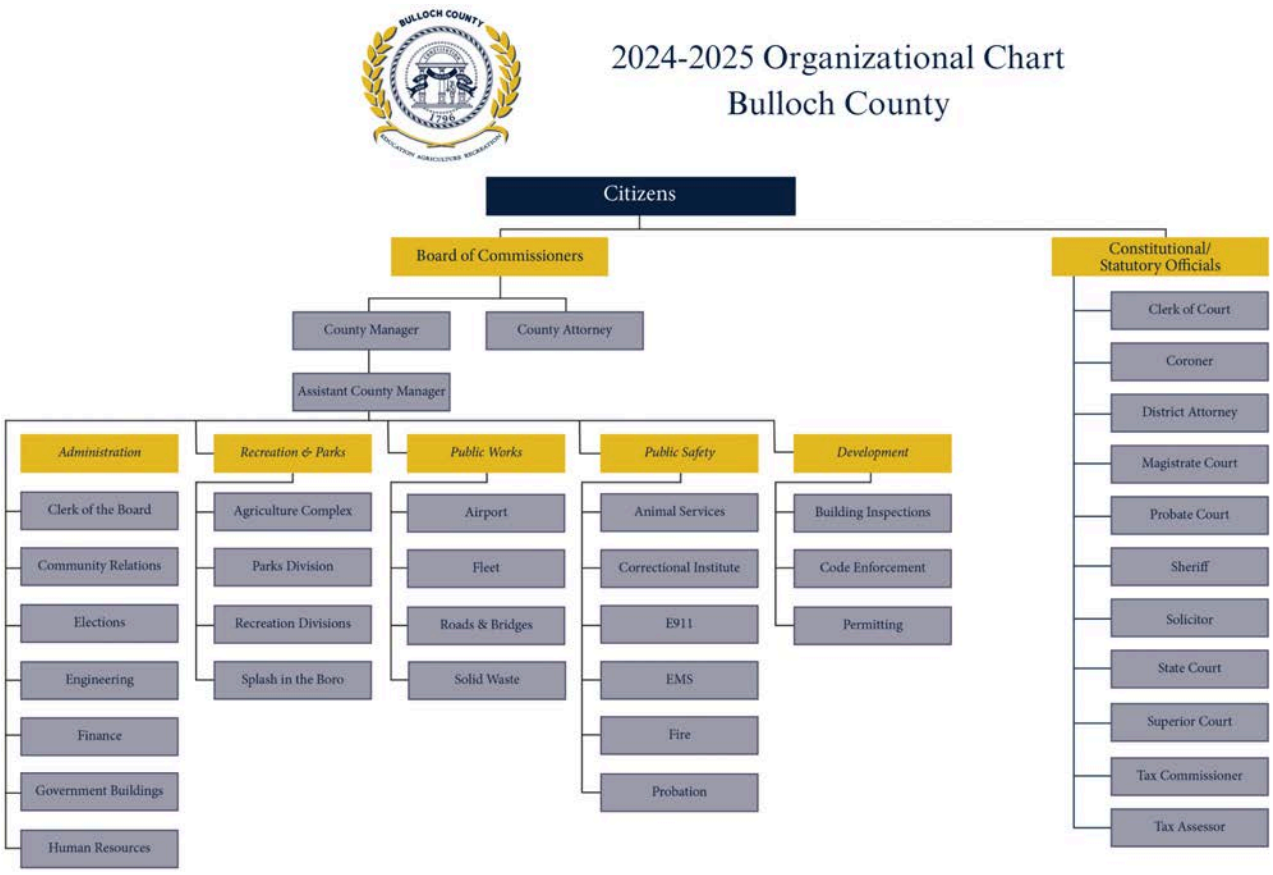
Respectfully submitted,

Roy Thompson,
Chairman

Organization Chart

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Values

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



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

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.

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.

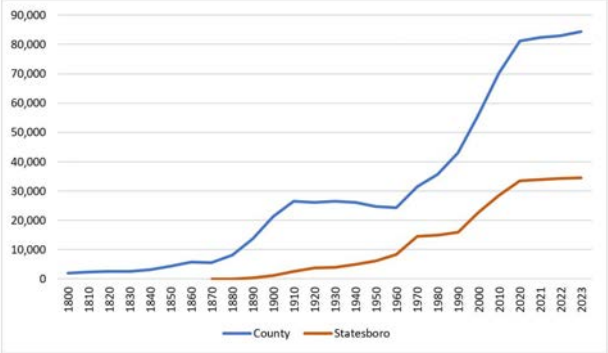
On February 8, 1796, Bulloch County was created by the Georgia Legislature from parts of Screven and Bryan County. On May 6, 1873, the very first commissioners' court met. The purpose of the commissioners' court was to appoint different people to the Road Commission from their respected districts in 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 84,327 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 50,000 persons reside within five miles of the very center of the City of Statesboro. According to current census data, Statesboro's population is now estimated to be over 34,452. 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 $150 million. The County has among the lowest base ad valorem tax rates for county services in Georgia at 12.85 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 radio 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 twenty-seven full-time firefighters, as well as supervisors and support staff, 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 million. 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 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 large 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



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 Complex hosts various livestock and other events and is booked most weekends of the year.



Roy Thompson

Chairman



Anthony Simmons

Commissioner



Timmy Rushing

Commissioner



Toby Conner

Commissioner



Ray Mosley

Commissioner



Jappy Stringer

Commissioner



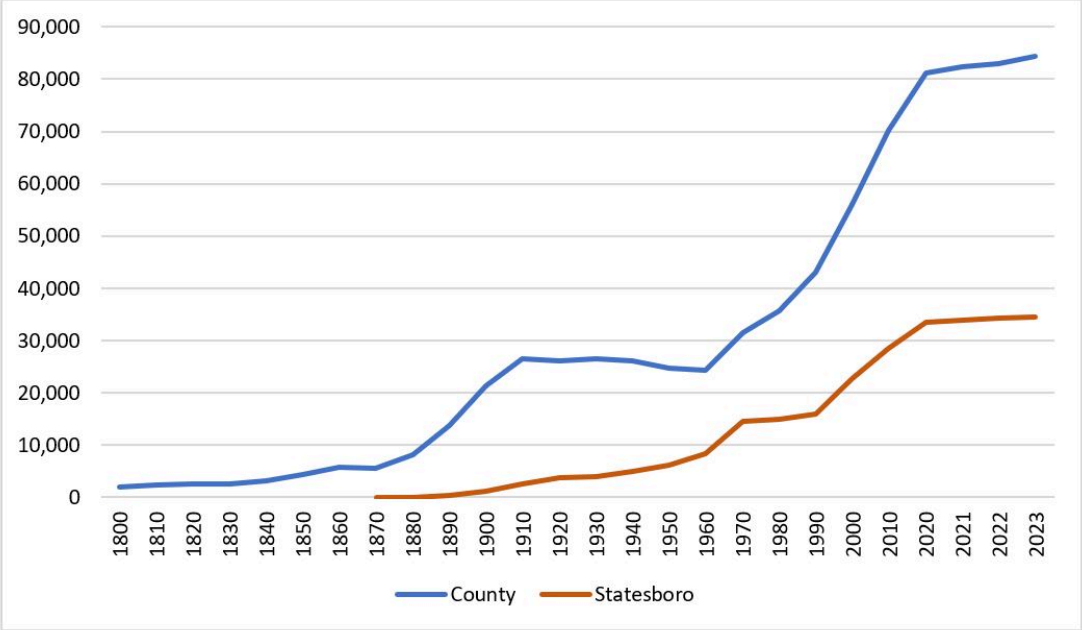
Curt Deal

Commissioner

Population, Age, Gender, Race Statistics

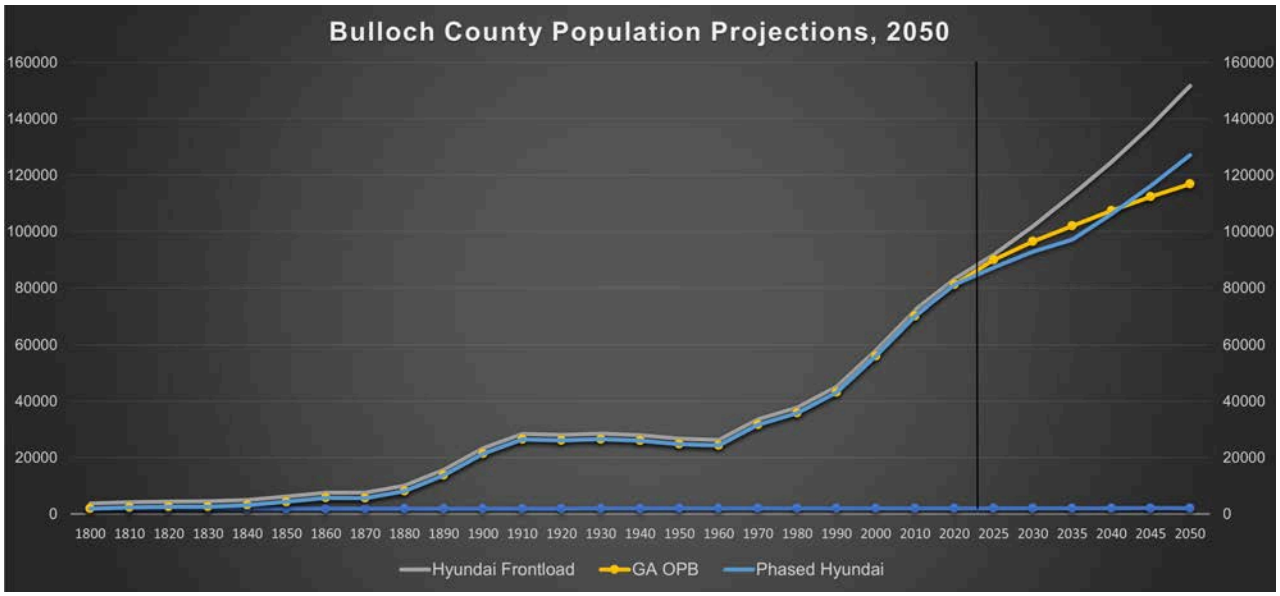
Statistic	2023 Estimate	Historical Data 2020 Census / 2010 Census
Population	84,327	81,099 70 251
Persons Under 5 Years	5.2%	5.4% 6.0%
Persons Under 18 Years	20.0%	19.9% 20.5%
Persons 65 Years and Over	12.8%	12.1% 9.1%
Female	51.1%	51.0% 50.1%
Male	48.9%	49.0% 49.9%
White	66.0%	66.3% 67.2%
Black or African 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	2.4%	2.1% 1.7%
Two or More Races	5.2%	4.5% 3.5%
Hispanic or Latino	62.1%	63.0% 65.9%
White (non-Hispanic)		

Population Trends

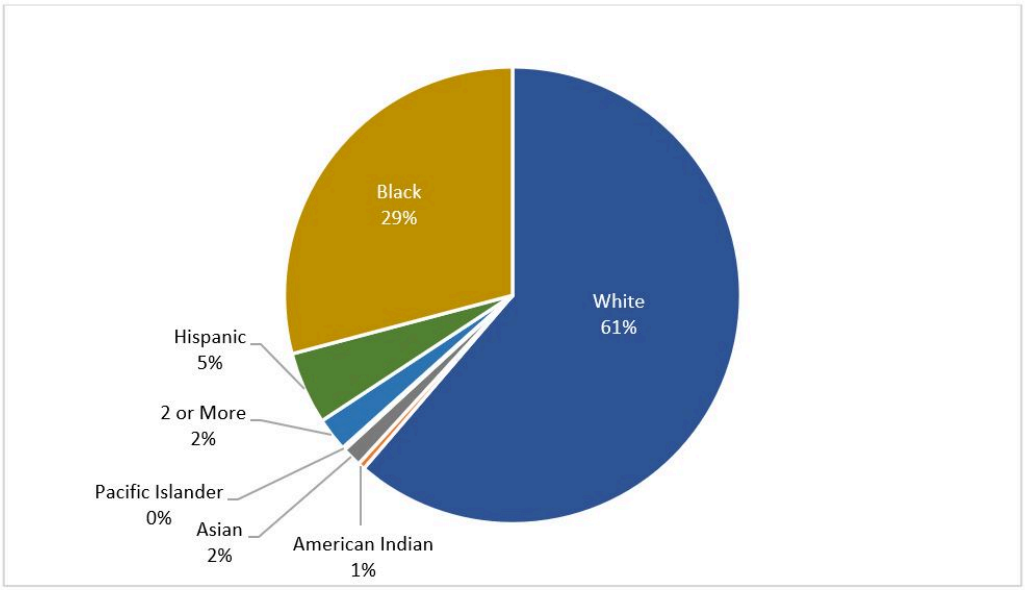


New Considerations Regarding Population Growth:

Due to the announcement in 2022 by the Hyundai Motor Group and Georgia Governor Brian Kemp of the siting of an electric vehicle plant to be located in neighboring Bryan County, only a few miles from the Bulloch County line, accelerated population growth is expected within Bulloch and surrounding counties. The following chart was included in Bulloch County's recently adopted "SMART Bulloch 2045: A Joint Comprehensive Plan for a Better Tomorrow." The chart considers three possible scenarios for growth. The Georgia OPB line represents a population projection developed by the Governor's Office of Planning and Budget. The Phased Hyundai approach considers phased job creation based on announcements of new industries over a five-year period. The Hyundai Frontload dataset assumes a quicker rate of job creation for the newly announced industries within three to five years, with housing also being increased to accommodate employees and other new commercial businesses, which would increase the overall growth rate.

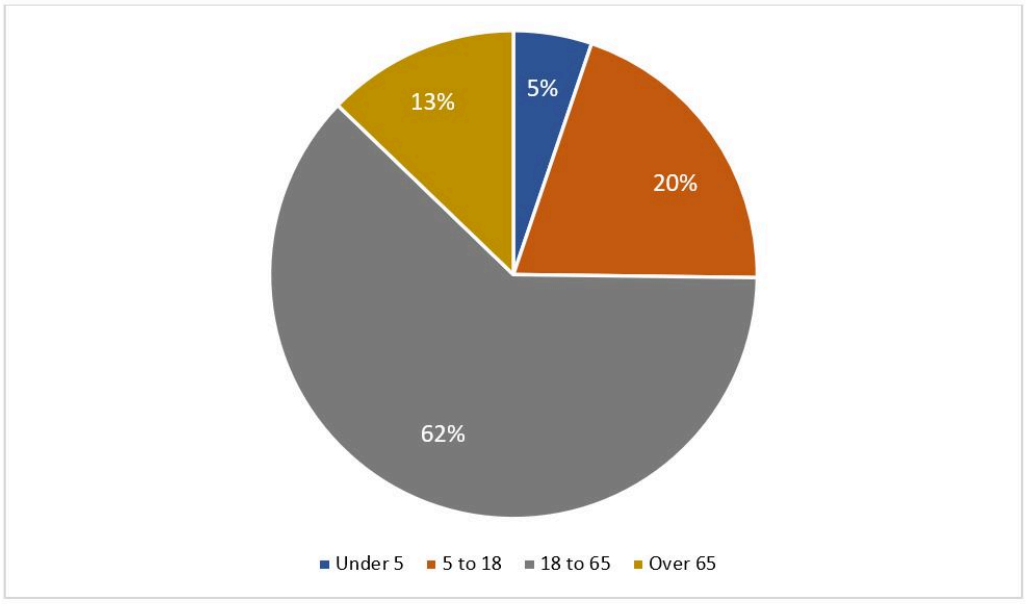


Race Distribution



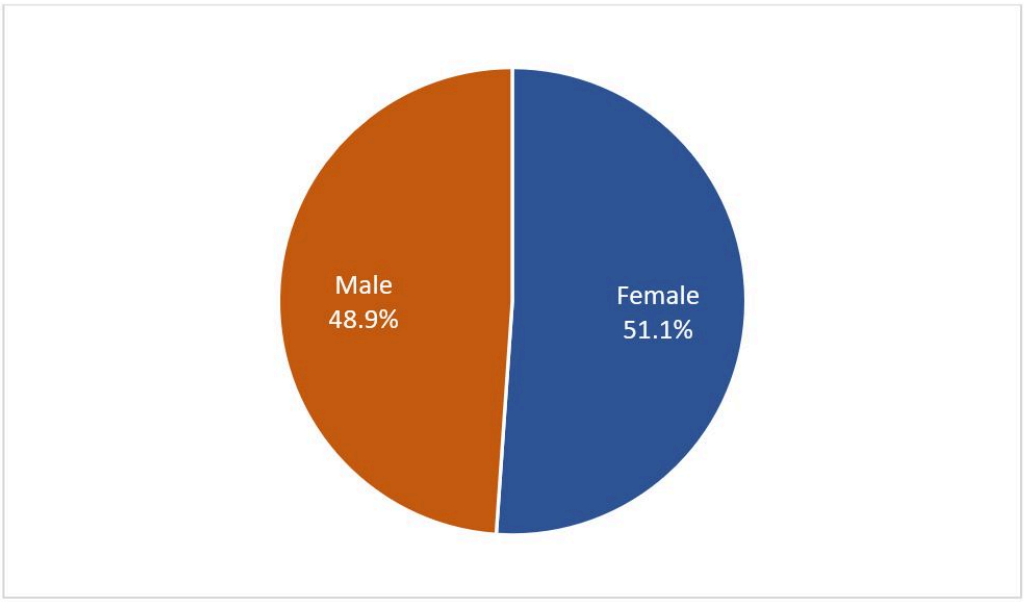
Source: U.S Census Bureau, Quick Facts for Bulloch County

Age Distribution



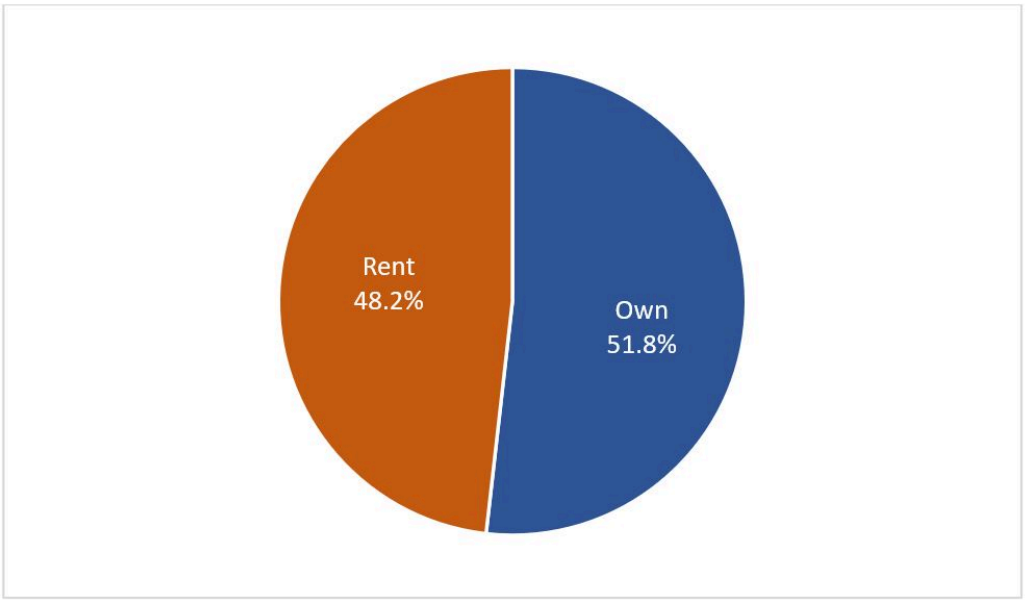
Source: U.S Census Bureau, Quick Facts for Bulloch County

Gender



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

Housing



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

Geography

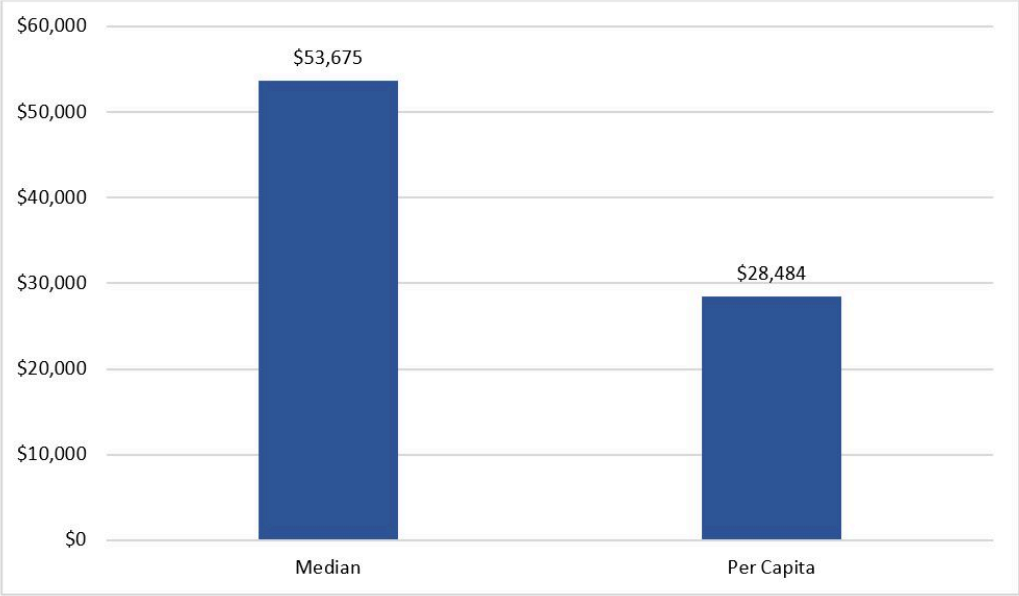
Statistic	2020	2010
Land Area in Square Miles	675.96	672.81
Population per Square Mile	120.00	104.40

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%

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

Income



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

Businesses

Statistic	2022
Total Employer Establishments	1,636
Total Employment	20,056
Total Annual Payroll ($1,000)	780,410
Total Employment (percent change 2021-2022)	4.7%
Total Non-employer Establishments (2021)	5,868
All Employer Firms*	1,225
Men-owned Employer Firms*	798
Women-owned Employer Firms*	181
Nonminority-owned Employer Firms*	953
Veteran-owned Employer Firms*	62
Nonveteran-owned Employer Firms*	970

*Reference Year 2017

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

Major Industries

Private	Public
Briggs and Stratton	Georgia Southern University
Great Dane Trailers	Ogeechee Technical College
Cardinal Glass Industries	East Georgia College
Walmart Distribution Center	Bulloch County Government
Braswell's	Bulloch County Board of Education
The Sack Company	City of Statesboro
M-D Building Products	Pineland Area Community Services Board
Brodie International	
East Georgia Regional Medical Center	

Source: The Development Authority of Bulloch County

Priorities and Strategies

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Budget Message

County Manager's Executive Summary
Chairman's Budget Message

FY 2025 Major Factors

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



Strategic Planning

Strategic Planning Process
Strategic Initiatives


BULLOCH COUNTY ANNEX

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.

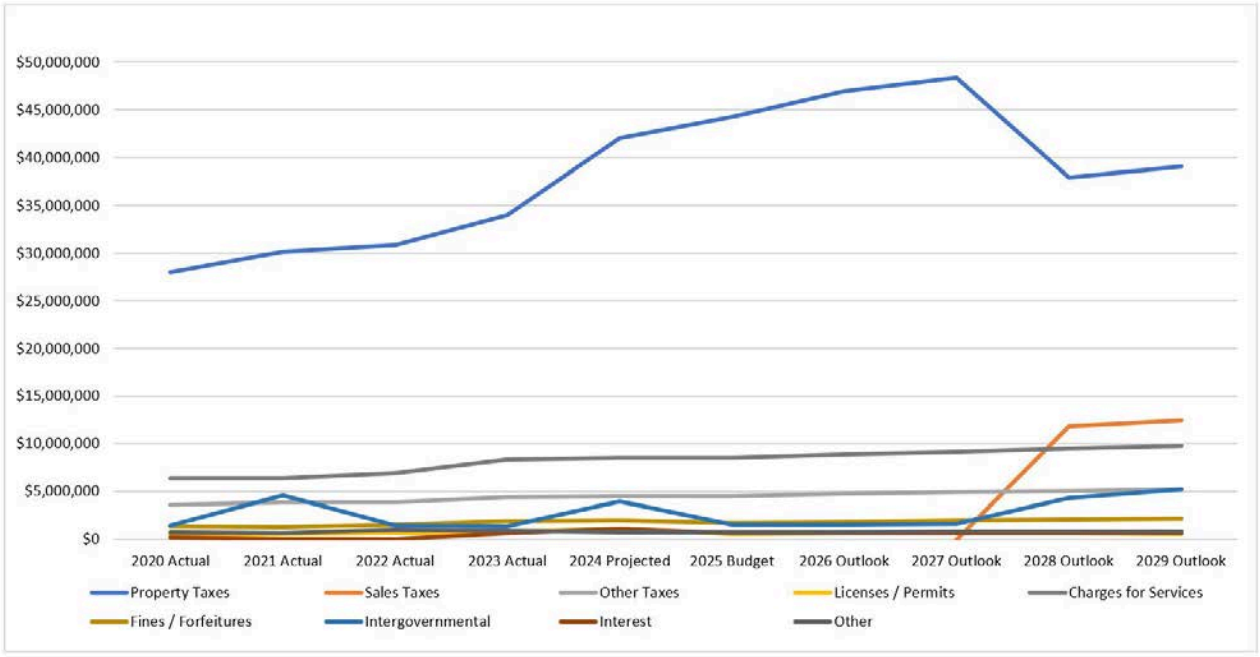
Though these projections are not concrete, they provide a broad illustration for the County's financial future that allows us to anticipate and prepare for future growth and all the costs that accompany it.

General Fund Revenue Projection

We did use higher rates of growth to project property taxes based on expected growth related to the Hyundai plant and other new industries, as well as significant commercial and residential development. 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 2028, 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 have been higher than normal for the past two years due to several large industrial facilities that are under construction, but that is expected to

decrease and level off in the coming years. We relied on five-year trends to guide estimates of future revenues and expenditures.

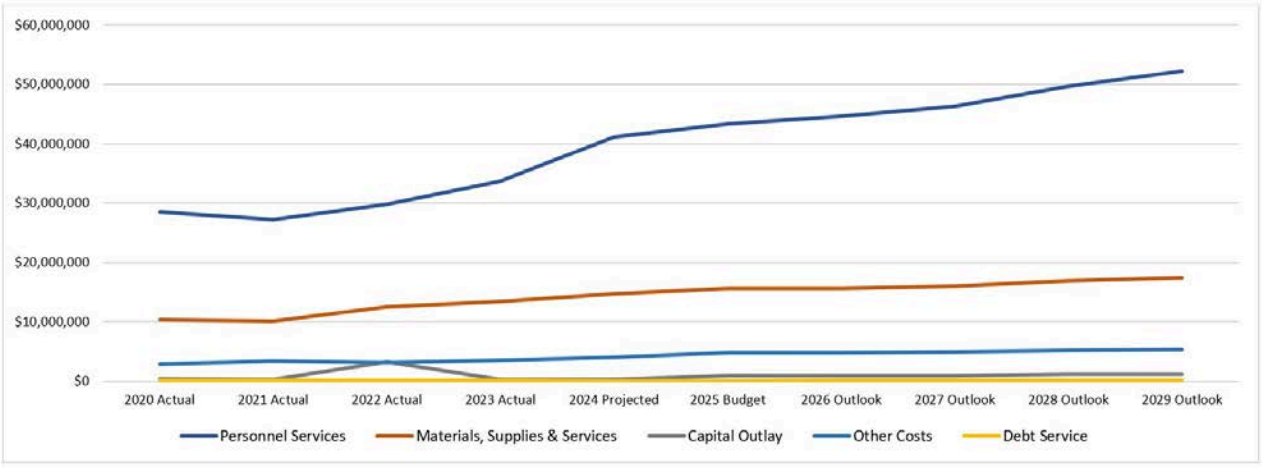
Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Taxes										
Property Tax	28,023,212	30,172,322	30,856,195	34,029,253	42,033,266	44,305,367	46,963,689	48,372,600	37,943,778	39,082,091
Alcoholic Beverage	275,031	298,261	302,365	330,950	320,114	305,000	335,500	369,050	387,503	406,878
Insurance Premium	2,742,752	2,913,862	3,024,998	3,505,590	3,590,069	3,697,770	3,808,703	3,922,964	4,040,653	4,161,873
Other	610,364	677,697	616,058	612,067	654,644	527,920	630,429	649,342	668,822	688,887
Sales Tax (Potential)									11,880,000	12,474,000
Licenses / Permits	543,851	592,684	694,789	872,432	1,138,294	604,000	664,400	684,332	704,862	634,376
Charges for Services	6,414,821	6,378,524	6,936,773	8,393,551	8,589,622	8,551,742	8,893,812	9,160,626	9,527,051	9,812,863
Fines / Forfeitures	1,408,807	1,360,032	1,621,815	1,963,136	2,074,819	1,739,300	1,826,265	2,008,892	2,109,336	2,214,803
Intergovernmental	1,530,771	4,649,260	1,518,273	1,407,024	3,973,890	1,561,065	1,607,897	1,688,292	4,375,223	5,259,002
Interest	217,368	42,968	61,326	729,895	1,141,932	653,500	673,105	693,298	714,097	735,520
Other	808,558	678,849	1,066,909	980,268	795,565	793,548	809,419	833,702	850,376	867,383
Total Revenues	**42,575,535**	**47,764,459**	**46,699,501**	**52,824,166**	**64,312,215**	**62,739,212**	**66,213,219**	**68,383,097**	**73,201,700**	**76,337,674**



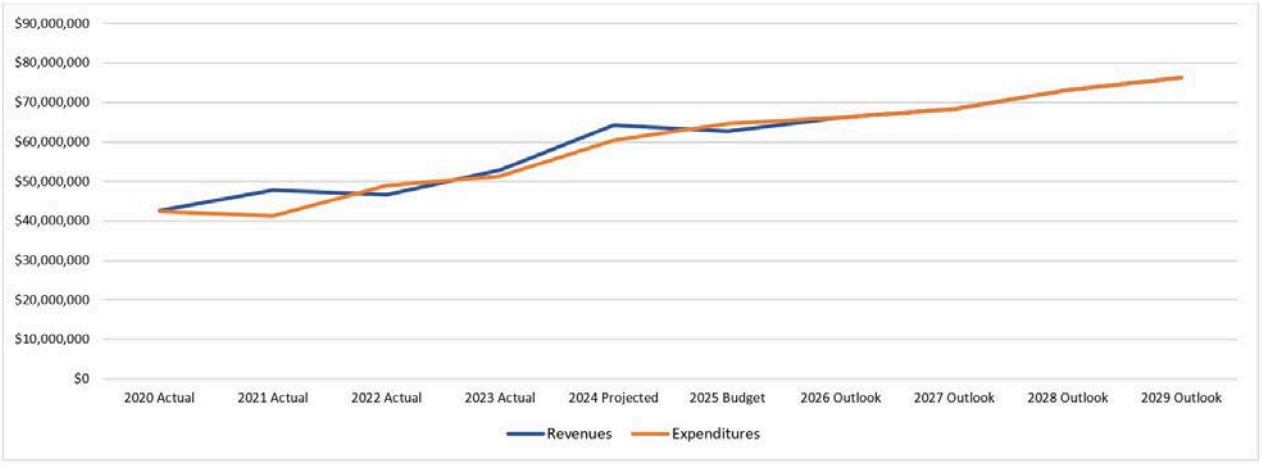
General Fund Expenditure Projection

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Personnel Services	28,495,422	27,218,543	29,872,6520	33,736,902	41,229,751	43,403,002	44,684,297	46,267,530	49,726,084	52,212,388
Materials & Services	10,386,337	10,107,069	12,605,246	13,513,940	14,760,352	15,620,575	15,620,575	16,011,089	16,971,755	17,402,521
Capital Outlay	426,971	330,727	3,229,474	367,647	308,156	934,634	943,980	991,179	1,189,415	1,248,886
Interfund Transfer	172,087	588,555	127,917	153,751	0	174,957	178,456	183,810	189,324	195,004

Other Costs*	2,749,094	2,773,674	3,032,779	3,421,487	4,103,822	4,590,010	4,635,910	4,774,987	4,965,987	5,114,967
Debt Service	193,468	193,468	147,658	164,074	43,803	4,215	150,000	154,500	159,135	163,909
Total Expenditures	**42,423,379**	**41,212,036**	**49,015,726**	**51,357,801**	**60,445,884**	**64,727,393**	**66,213,219**	**68,383,096**	**73,201,700**	**76,337,674**



General Fund Revenue and Expenditure Comparison



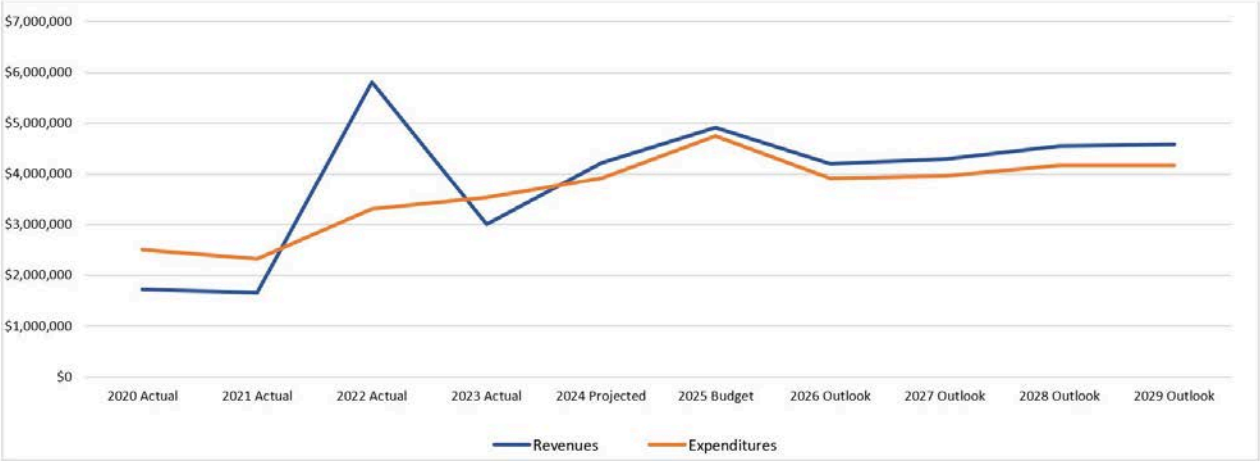
Enterprise Fund Revenue Projection

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Charges for Services	1,309,146	1,313,586	3,230,287	2,741,562	3,911,088	3,928,100	4,124,505	4,248,240	4,375,687	4,506,958
Interest	423	3	14	2,119	8,096	0	4,500	4,635	4,403	4,183
Other Financing Sources	418,769	351,107	2,570,729	272,017	296,481	982,000	79,000	44,000	169,000	76,000
Total Revenues	**1,728,338**	**1,664,696**	**5,801,030**	**3,015,698**	**4,215,665**	**4,910,100**	**4,208,005**	**4,296,875**	**4,549,091**	**4,587,141**

Enterprise Fund Expenditure Projection

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Personnel Services	811,689	752,573	1,097,137	1,367,112	1,450,019	1,460,875	1,504,701	1,549,842	1,596,338	1,644,228
Materials & Services	659,553	564,646	1,444,433	1,314,331	1,505,185	1,568,484	1,599,854	1,647,849	1,697,285	1,748,203
Capital Outlay	452,260	394,108	143,133	282,518	296,481	1,042,500	134,500	97,000	193,000	100,000
Other Costs*	0	33,202	71,021	9,917	60,985	84,500	87,035	89,646	92,335	95,105
Debt Service	587,141	581,774	556,636	562,216	602,325	589,125	591,850	581,850	591,650	588,500
Total Expenditures	**2,510,643**	**2,326,303**	**3,315,360**	**3,536,094**	**3,914,995**	**4,745,484**	**3,917,940**	**3,966,188**	**4,170,608**	**4,176,036**

Enterprise Fund Revenue and Expenditure Comparison



Internal Service Funds Revenue Projection

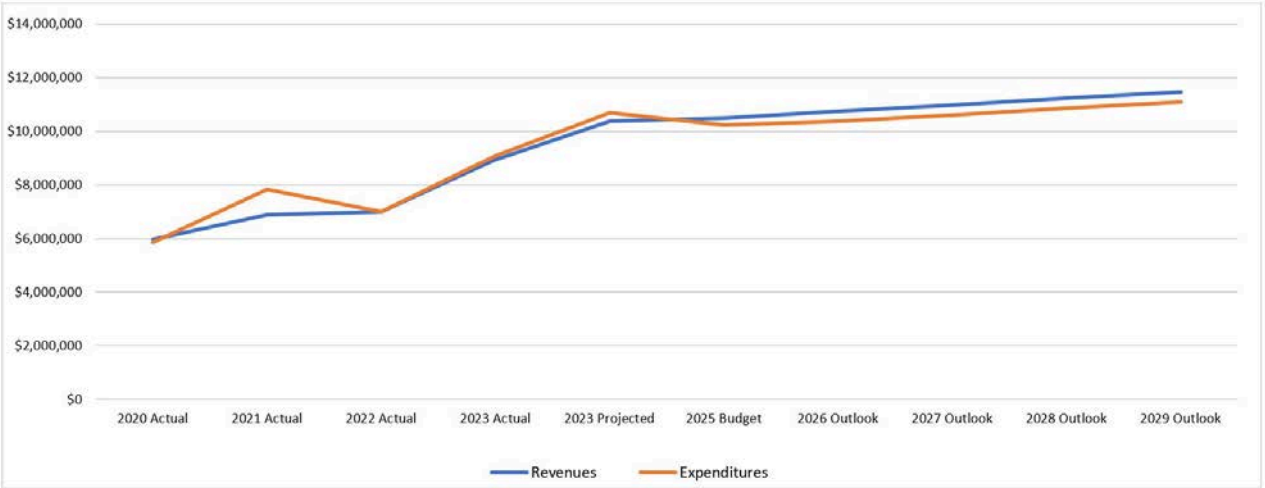
Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Charges for Services	728,494	764,451	794,402	899,601	946,943	995,000	1,024,850	1,055,596	1,087,263	1,119,881
Miscellaneous	126,030	913,161	414,454	1,419,641	858,355	656,500	676,195	696,481	717,375	738,897
Interest	0	5,167	6,693	70,127	73,241	36,450	63,788	65,063	61,810	58,720
Other Financing Sources	5,110,527	5,204,081	5,780,992	6,564,937	8,506,876	8,819,360	8,995,747	9,175,662	9,359,175	9,546,359
Total Revenues	**5,965,051**	**6,886,860**	**6,996,541**	**8,954,306**	**10,385,415**	**10,507,310**	**10,760,580**	**10,992,802**	**11,225,624**	**11,463,856**

Internal Service Funds Expenditure Projection

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Personnel Services	7,476	6,503	7,329	5,735	5,618	15,000	6,500	7,500	8,500	9,500
Materials & Services	1,391,545	1,701,489	1,698,463	1,870,456	2,161,986	2,306,870	2,376,076	2,447,358	2,520,779	2,596,403
Interfund Transaction	60,000	58,590	59,099	80,474	69,644	72,350	74,521	76,756	79,059	81,431
Self-Fund Insurance Exp	4,411,226	6,063,045	5,252,032	7,123,453	8,448,642	7,850,000	7,928,500	8,087,070	8,248,811	8,413,788

Total Expenditures	**5,870,247**	**7,829,627**	**7,016,923**	**9,080,118**	**10,685,890**	**10,244,220**	**10,385,597**	**10,618,684**	**10,857,149**	**11,101,121**

Internal Service Funds Revenue and Expenditure Comparison



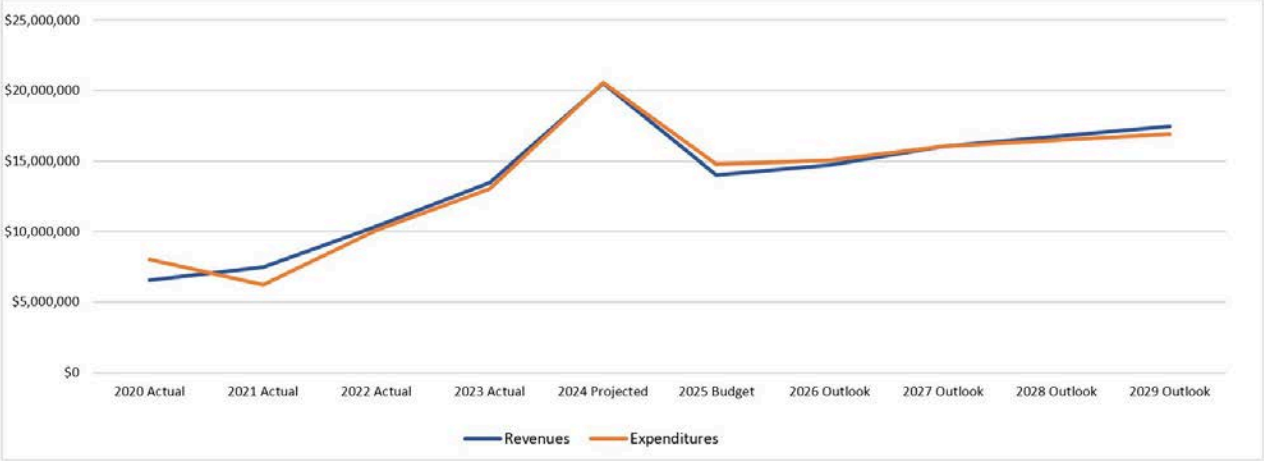
Special Revenue Funds Revenue Projection

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Taxes	2,593,413	2,813,486	3,234,365	3,779,845	5,422,421	7,351,027	9,556,335	10,989,785	11,539,275	12,116,238
Intergovernmental	796,843	264,213	3,014,652	5,164,102	10,817,099	2,527,552	850,000	637,500	656,625	676,324
Charges for Services	2,558,489	2,781,485	2,995,912	2,885,172	3,064,402	3,083,357	3,237,525	3,334,651	3,434,690	3,537,731
Fines and Forfeitures	256,694	263,807	242,667	421,429	355,720	434,000	447,020	460,431	474,244	488,471
Interest	3,623	7,892	40,177	597,982	649,050	126,605	130,403	97,802	73,352	55,014
Miscellaneous	200,132	740,967	794,625	623,625	159,441	486,250	500,838	515,863	531,339	547,279
Other Financing Sources	177,587	611,254	46,475	32,969	36,857	36,857	37,963	39,102	40,275	41,483
Total Revenues	**6,586,781**	**7,483,104**	**10,368,873**	**13,485,124**	**20,504,990**	**14,045,648**	**14,760,083**	**16,075,133**	**16,749,798**	**17,462,539**

Special Revenue Funds Expenditure Projection

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget	2026 Outlook	2027 Outlook	2028 Outlook	2029 Outlook
Personnel Services	1,602,400	1,972,866	2,747,300	3,652,374	5,010,607	6,184,118	7,111,736	7,822,909	8,057,597	8,299,324
Materials & Services	3,032,487	1,708,985	2,496,779	2,862,068	2,415,160	3,424,106	3,458,347	3,804,182	3,918,307	3,996,673
Capital Outlay	2,550,152	996,158	772,448	4,320,369	10,491,520	1,818,369	1,000,000	1,030,000	1,060,900	1,092,727
Interfund Transaction	503,963	157,366	2,444,652	219,938	121,871	287,909	296,546	212,649	215,839	219,077
Other Costs*	148,031	1,229,433	1,531,300	1,874,962	2,367,771	2,940,771	3,028,994	3,119,864	3,213,460	3,309,864
Debt Service	169,719	169,719	116,982	136,203	155,977	155,977	155,977	38,994	0	0
Total Expenditures	**8,006,752**	**6,234,527**	**10,109,461**	**13,065,914**	**20,562,906**	**14,811,250**	**15,051,600**	**16,028,598**	**16,466,103**	**16,917,665**

Special Revenue Funds Revenue and Expenditure Comparison



Strategic Initiatives

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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

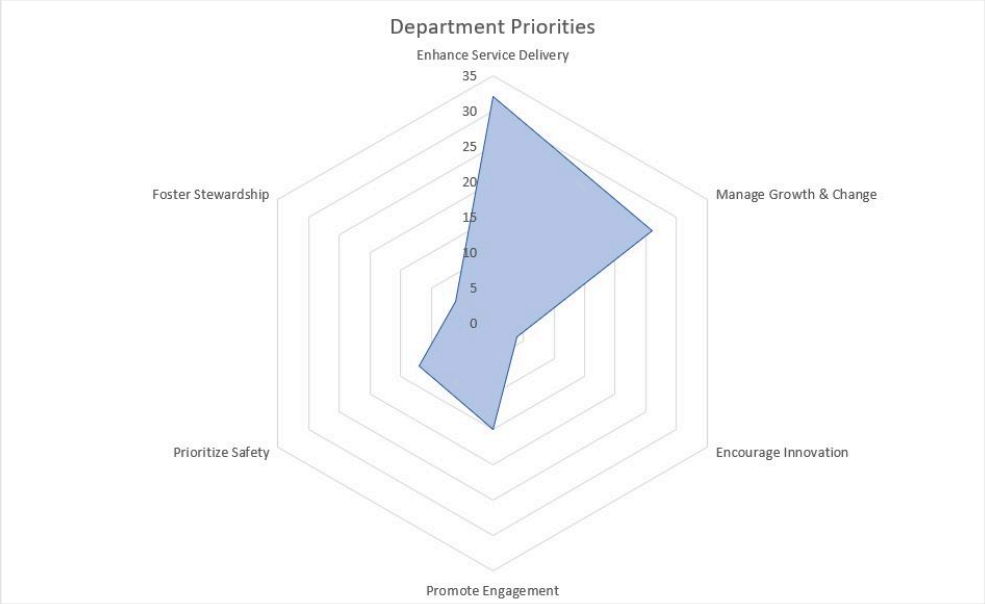


- Eliminate waste
- Cultivate accountability at all levels of staff
- Protect financial and capital assets
- Pursue alternative funding sources and operational methodologies

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. Many department leaders chose two initiatives to focus on, 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. You can see that the each hexagon represents a number, which in this illustration represents the number of departments choosing an initiative. Each angle of the blue shape indicates the number of departments that chose the initiative shown at the exterior point of that angle. You can see that the highest priority for the greatest number of departments is Enhance Service Delivery, and the next highest is Manage Growth and Change. 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, and adjusting their services to accommodate the steadily growing population.



Strategic Planning Process

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Strategic Planning

During Fiscal Year 2024, the County went through the process of updating its comprehensive plan as a joint project with the Cities of Brooklet, Portal, and Register. In the State of Georgia, a comprehensive plan that is updated at regular intervals (at least every five years) is a requirement in order for a government to receive certain types of state funding. The comprehensive plans are reviewed by the Department of Community Affairs (DCA) to verify their compliance with applicable standards. DCA's website gives the following description of the comprehensive planning process in Georgia:

"Effective planning ensures that future development will occur where, when, and how the community and local government wants. There are several important benefits to the entire community that result from the planning process:

- Quality of life is maintained and improved.
- There is a vision, clearly stated and shared by all, that describes the future of the community.
- Private property rights are protected.
- Economic development is encouraged and supported.
- There is more certainty about where development will occur, what it will be like, when it will happen, and how the costs of development will be met."

More information on comprehensive planning can be found on DCA's website at https://www.dca.ga.gov/local-government-assistance/planning/local-planning/local-comprehensive-planning.

The resulting plan from the 2024 update process is titled "SMART Bulloch 2045: A Joint Comprehensive Plan for a Better Tomorrow." This plan was developed mainly by a team of County employees from the County Manager, Planning and Zoning, Engineering, and GIS departments, with the input of a steering committee made up of officials from the County and Cities of Brooklet, Portal, and Register as well as the County's Planning and Zoning Commission, the Director of the Development Authority of Bulloch County and several citizens. This process also involved discussions with County departmental staff and public input sessions.

This plan includes a fire-year Community Work Program which serves as a high-level guide for the County and Cities to follow that will keep all entities focused on the identified vision and goals. The updated Comprehensive Plan was not completed prior to the beginning of the budget process, but Finance Staff is committed to using this plan as a strategic planning guideline for future budget processes.

Last year, 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.

For Fiscal Year 2025, the Budget Review Team decided that the six strategic initiatives were still highly relevant and remained the top priorities going into the 2025 budget. Again, 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. Members of the public were present at the budget retreat and all public meetings where the budget was discussed. Citizen input was heard during a public hearing prior to the Board of Commissioners' adoption of the budget resolution, as well as during public comments at multiple meetings throughout the budget planning season.

The Budget Review Team and Finance Department staff used the information received from Departments, Commissioners, other Elected Officials, and citizens to prepare a proposed budget that would move the County forward in relation to the identified strategic initiatives. The County continues to put a strong emphasis on strategic planning going forward. Funding for consultants to formulate long-term plans for facility and workforce needs was again included in the budget for this year, as several studies that being during FY 2024 are expected to be completed mid-2025. We hope that these studies 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.

Short-Term Budget Factors

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Introduction

The following section examines economic, political, and administrative factors that have influenced the development of the budget. The last two years have seen rapid increases in industrial, commercial, and residential development in our region. The 2022 announcement of the Hyundai Motor Group Metaplant America was the catalyst for many changes in and around Bulloch County. This has brought about numerous challenges as the County develops plans and strategies to address the needs of a growing community. 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.

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 have implemented several changes to compensation and benefits offerings over the past few years:

- At the start of fiscal year 2024, employees received an 8% pay increase based upon a study done to compare the County's pay plan to the market during FY 2023. For FY 2025, employees will be receiving a 3% across-the-board pay increase, and this fiscal year will see the return of a merit increase opportunity.
- Also at the beginning of FY 2024, the County implemented 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. At the time of the adoption of the FY 2025 budget, we have yet to receive the first actuarial report and funding invoice for the pension plan, which leads to continued uncertainty of the funding requirements of the plan.
- In an effort to address some vendor performance issues involving the County's employee health insurance plan, the County made the decision to bid out the Third-Party Administration, as well as the network for its self-insured employee health plan. These services will move to Cigna effective July 1, 2024.
- County staff will continue to monitor compensation rates of comparable employers and engage in periodic reviews of the County's compensation plan to keep wages competitive in the market.

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 County's contribution to the water and sewer infrastructure for the Hyundai Motor Group Metaplant America, which was required as a condition of Bulloch County's participation in a revenue sharing agreement with the other three counties (Bryan, Chatham, Effingham) in the Savannah Harbor-Interstate 16 Joint Development Authority.

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.
- Make sure not to hoard excess fund balance:
  - In years when other revenues come in higher than expected or unexpected savings are realized on operational expenditures, the County will use fund balance responsibly to balance the budget, when that can be done while still maintaining the ideal 25% of the budget in unassigned fund balance.

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 and 2024 as costs for premiums and claims have increased substantially across insurance markets. The County's premium for property and liability insurance increased for FY 2024 and FY 2025, despite the fact that our deductible has been increased at the same time.
- Additional funding for the Employee Health Insurance Fund was needed to cover the higher cost of health insurance claims. Adjustments have been made to address this and the outlook for the Fund is more optimistic going into FY 2025 than it was a year ago.

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 been addressed on the County side, and employee premiums will be examined going into FY 2026.)
- 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.

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.

Land Use and Growth Management

Issue
Effective code enforcement services are needed to accommodate the expected future population and commercial growth. Zoning must follow land use plans and must be enforced by County staff

Strategy
Implementation of Master Planning Documents:
- 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.
- The County's comprehensive plan was updated during FY 2024, and the new plan, titled "SMART Bulloch 2045: A Joint Comprehensive Plan for a Better Tomorrow" was approved by Bulloch County and the Cities of Brooklet, Portal, and Register and adopted in June 2024.
- Also during FY 2024, the County and the City of Statesboro began working together with a consultant to update the Transportation Plan for our region.
- The Planning and Zoning Commission and the Board of Commissioners are tasked to review zoning cases and make decisions on whether the requests fit with the County's revised development map and long-term plans.

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.
- During FY 2024, a consultant was engaged to perform a workforce plan for the County to assist in decisions as to which functions will need additional personnel in the the coming years. The expected completion for the study is mid-FY 2025, with the hope that is can be considered during the budget process for FY 2026

- This will be done in tandem with the Long-Term Facilities Study to guide decisions so that the County will be prepared and equipped with sufficient facilities and equipment for hiring the needed workforce.

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. The County should also work with its cities to economically extend water and sewer utilities to service growth, as well as considering 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.

- Long-Term Facilities Plan: A consultant has been engaged to complete a study of all County facilities and provide guidance for future needs based upon projected growth and in tandem with a workforce study. This study will be used as a guideline to planning County facilities projects over the next ten years.
- The addition of an Assistant County Engineer during FY 2024 has made it possible for a more aggressive approach to road improvement projects throughout the County. This will help to move projects through design to construction more quickly to improve the road network in preparation and response to growth.
- Renovation and expansion of former volunteer fire stations to accommodate both full-time firefighters and EMS crews began in FY 2023 with the Portal Fire/EMS Station and continued through FY 2024 with the Register Fire/EMS Station. Renovation projects are planned in FY 2025 for the Clito Fire Station to accommodate full-time firefighters and for the Stilson Fire Station to accommodate an ambulance and EMS crew. These two projects are planned to be completed during FY 2025 so that the additional employees to staff these locations can be added in the following fiscal year.
- Add Recreation Facilities in other areas of the County
  - An agreement with a new location in Portal is in the works that will provide space for athletic facilities that will service the Portal area.

Major Budget Changes

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FY 2024-2025 Expenditure Summary by Fund Type			
Fund	**2024 Projected**	**2025 Budget**	**2024-2025 Increase / (Decrease)**
General	60,445,884	64,727,857	4,281,973
Enterprise	4,135,201	4,745,484	610,283
Special Revenue	20,562,906	14,811,250	(5,751,656)
Capital Projects	32,642,721	61,598,628	28,955,907
Internal Service	10,685,890	10,244,220	(441,670)
Total	**128,472,602**	**156,127,439**	**27,654,837**

As with all previous fiscal years, as the County approached FY 2025, 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 2024 projections to the FY 2025 budget, by fund type.

Total FY 2025 Budget

- Increase of $27,654,837 from FY 2024 projected figures.

General Fund

- Increase of $4,281,973 from FY 2024 projected figures.
  - Additional personnel to maintain level of service amid increases in population (most new positions are within the Public Safety function)
  - Compensation increases for all employees in an attempt to retain as well as attract new workers
  - Incremental increase in funding support for the Employee Health Insurance Fund

Enterprise Funds

- Increase of $610,283 from FY 2024 projected figures.
  - Funding allocated for capital improvements and maintenance to address issues caused by previously deferred maintenance

Special Revenue Funds

- Decrease of $5,751,656 from FY 2024 projected figures.
  - ARPA Fund - nearly half of the County's funding received under the American Rescue Plan Act was expended during FY 2024, so there will be a significant decrease in expenditures for FY 2025

Capital Projects Funds

- Increase of $28,955,907 from FY 2024 projected figures.
  - TSPLOST - spend fund balance on resurfacing projects; 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 and purchases; add playground and other amenities at Fletcher Park and add new athletic facilities in Portal area

Internal Service Fund

- Decrease of $441,670 from FY 2024 projected figures.
  - Employee Health Insurance Fund - we expect that claims will be stable or even decrease slightly, as FY 2023 and FY 2024 saw payments of older claims due some processing issues that delayed some claims

Financial Structure, Policy and Process

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Financial Structure

Fund Types
Fund Structure
Service Delivery

Budget Process and Policy

Financial Policies
Basis of Budgeting
Budget Process

Adopting the FY 2025 Budget

Budget Submission - Public Notice
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 (41.5% 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 (9.5% of expenditures)
The Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. In Georgia, local governments are legally required to establish special funds for E-911 activities. Other Special Revenue Funds maintained by Bulloch County include the Airport, Statesboro Fire District, Rural Fire District, Drug Education, Accountability Court, Jail Add-on Fee, Juvenile Services, Street Lighting District, Tourism, Grants, Opioid Settlement Payments, the Interstate Gateway Tax Allocation District 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 (39.5% 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 (3.0% 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 (6.6% of expenditures)
Internal Service Funds are used to account for business-type activities of the government whereby goods or services are provided to customers internal to the government, such as other funds, departments, or agencies of the government on a cost-reimbursement basis. In other words, the goal of the fund over time is to generate revenues in the form of user fees and charges that are sufficient to cover the costs of providing the goods or services to break-even, but not
make a profit.

The County has 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
• Opioid Settlement Payments
• 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
• Interstate Gateway TAD
• 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 2018/2023 (Major Fund)
• Public Facilities Authority Bond Projects
Construction and Acquisition of Capital Facilities or Items

Service Delivery

Fiscal Year 2024-2025 Budget Book

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

Financial Policies

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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 responsibility 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 2024-2025 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.
- Depreciation expense on capital assets is reported within the Proprietary Funds, but is not included as a budgeted expenditure.
- 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 2024-2025 Budget Book

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Preparation

Preparation of the FY 2024-2025 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 continued 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
January 2024	Staff discusses and suggests updates to County-wide strategic objectives as needed
January 2024	Staff develops documents and instructions for budget process and prepares budget planning software
February 1, 2024	Budget packages and instructions distributed to Departments
February 7-8, 2024	Finance Staff holds training for Departments on budget software as well as changes in budget process
February 1 – March 8, 2024	Departments prepare operating and capital budget proposals to align with strategic objectives
March 11-12, 2024	Budget Retreat with Commissioners to meet with Departments to discuss goals & objectives, give feedback and look at preliminary budget numbers
March 12-15, 2024	Departments update and finalize budget submissions in budget software
March 15, 2024	Final budget request submissions dues from Departments and Outside Agencies
March 28, 2024	Budget De-Brief Workshop held with Commissioners to discuss their priorities and funding preferences after hearing from Departments at the Budget Retreat
March 18-April 30, 2024	Budget Review Team meets to reconcile requests with available funding and develop proposed budget
May 7, 2024	Budget Workshop held with Commissioners for Staff to present the proposed budget and discuss funding needs
May 7, 2024	Proposed Budget document made available for public inspection
May 30, 2024	Staff present recommended budget to the Commissioners and hold public hearing
June 18, 2024	Board approves Budget Resolution
June 2024	Staff finalizes updates to Online Budget Book
July 1, 2024	Online Budget Book posted to website
August 20, 2024	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									
Develop and review Capital Improvement Plan									
Budget Retreat									
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.

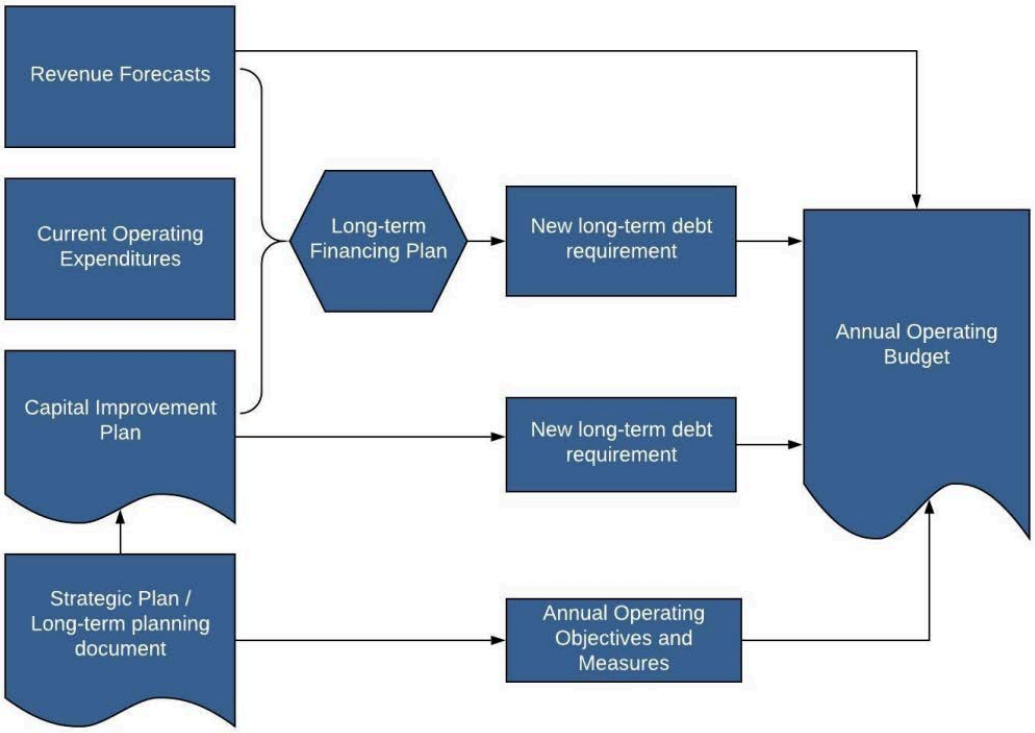
The Board of Commissioners determines priority-funding considerations for *service functions* for FY 2025 in the following rank-ordered context:

- 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 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 2024-2025 Budget Book

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PUBLIC NOTICE

BULLOCH COUNTY BOARD OF COMMISSIONERS
FISCAL YEAR 2025
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 2025 General Appropriations Budget Resolution for Bulloch County, Georgia (hereinafter referred to as the "tentative budget") has been prepared with the intent to provide the governing authority, other elected officials of the county, and the general public an opportunity and a mechanism to gain information concerning the purposes for which local revenues are proposed to be spent; with further intent to provide appropriate information to assist the governing authority and other elected officials of the County in carrying out their lawful responsibilities; and, with further intent to provide for the collection and reporting of information so as to assist local policymakers and taxpayers in understanding and evaluating county government service delivery and operations.

SUBMISSION AND REVIEW: Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget has been submitted to said governing authority for consideration of adoption, pending any changes so directed, and is available upon the date referenced below for public inspection beginning Thursday, May 23, 2024 from 8:00 A.M. until 5:00 P.M. and for each day until adoption, at the Board of Commissioners Office, Bulloch County North Main Annex, South Wing Lobby, 115 North Main Street, Statesboro, Georgia. The proposed budget may also be reviewed on the Bulloch County website, www.bullochcounty.net.

PUBLIC HEARING: Pursuant to the Official Code of Georgia Annotated 36-81-5, as Chief Budget Officer for the governing authority, I hereby announce that the tentative budget shall be represented and considered for public comment during a public hearing before the governing authority to be held at 6:00 P.M., Thursday, May 30, 2024 at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia. All persons to be heard may attend.

ADOPTION: Pursuant to the Official Code of Georgia Annotated 36-81-6, as Chief Budget Officer for the governing authority, I hereby announce that said governing authority anticipates adopting the final budget resolution, subject to changes to the tentative budget made as a result of public comment and final adjustments, at a regular meeting of the governing authority at 8:30 A.M., Tuesday, June 18, 2024, at the Bulloch County North Main Annex, North Wing Community Room, 115 North Main Street, Statesboro, Georgia.

REASONABLE ACCOMODATIONS: It is County policy to provide reasonable accommodations for individuals with disabilities with advance notice of need. If 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 23rd DAY OF MAY 2024

THOMAS M. COUCH
COUNTY MANAGER

State of Georgia - County of Bulloch

Resolution of the Bulloch County Board of Commissioners

Resolution #2024 – 14

To Adopt the General Appropriations Budget and Work Program for Fiscal Year 2025 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 2025 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 2025 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 $3,697,770 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 25 Expenditures	FY 25 Revenues: Insurance Premium Tax	FY 25 Revenues: Department Revenues	Total	Department Funding Source(s)
Solid Waste Disposal, Collection & Recycling Services	2,863,848	2,381,848	482,000	2,381,848	Dumpster Fees, Recyclables Sales
Animal Control	252,108	192,108	60,000	252,108	Municipal Service Contract
Planning and Zoning	386,837	338,837	48,000	386,837	Application and Permit Fees
Engineering	326,239	321,239	5,000	326,239	
Building Inspections	738,238	392,238	346,000	738,238	Application and Permit Fees
Regional Commission Dues	71,500	71,500	-	71,500	
Total	**4,638,770**	**3,697,770**	**941,000**	**4,638,770**	

BE IT FURTHER RESOLVED, that the Bulloch County Classification and Compensation Plan shall be increased (across-the-board) by three percent (3.0%), effective for the first pay period that begins after July 1, 2024; 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 a three percent (3.0%) across-the-board adjustment effective upon the first payroll period that begins after July 1, 2024, except that those classified under the Bulloch County Classification and Compensation Plan who are above the maximum of their pay grade/range shall receive such adjustment in a lump sum, pursuant to the Bulloch County Personnel Policies, and the Bulloch County Classification and Compensation Plan; and

BE IT FURTHER RESOLVED, that full and part time employees employed on or before July 1, 2024, and that are classified only under the Bulloch County Classification and Compensation Plan, shall be eligible to receive a merit-based compensation adjustment to become effective no earlier than December 31, 2024 at a rate of up to two percent (2.0%); 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 a three percent (3%) compensation increase to become effective upon the payroll period that begins on July 1, 2024; 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, 2025, 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 2025 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 18th day of June 2024.

Board of Commissioners of
Bulloch County, Georgia

Roy Thompson

Roy Thompson, Chairman

Venus Mincey-White, Clerk of Board

(SEAL)



Financial Overview

Fiscal Year 2024-2025 Budget Book

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Financial Summaries

Revenue Overview
Expenditure Overview
Consolidated Financials
Fund Balance

Personnel Summaries

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

Revenue Overview

Fiscal Year 2024-2025 Budget Book

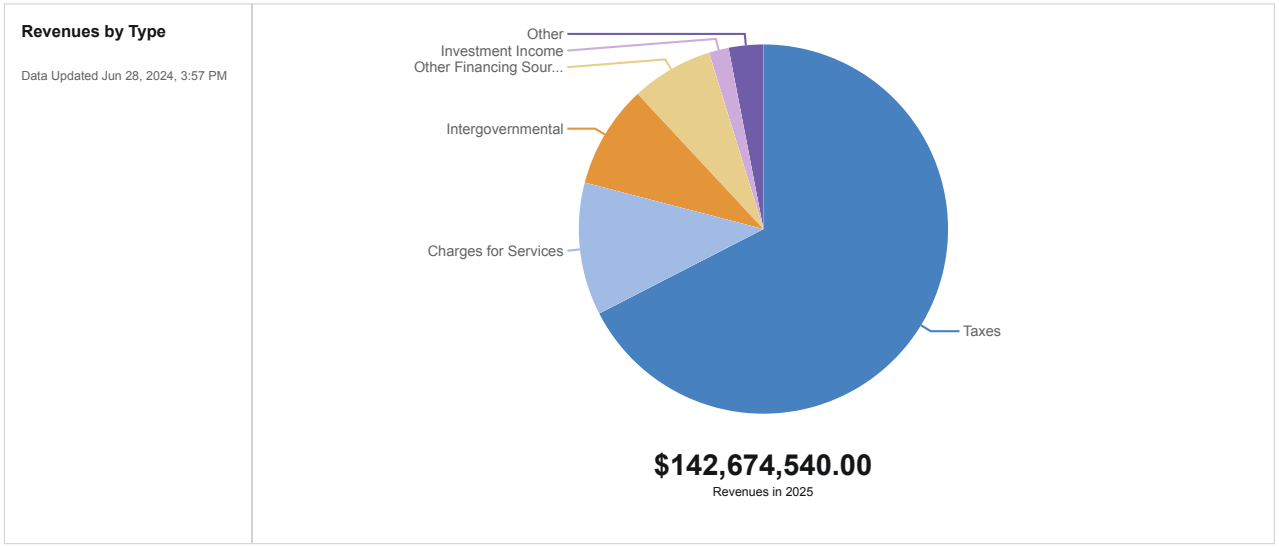
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Introduction

The total estimated revenues for Bulloch County's combined funds for the Fiscal Year 2025 budget amounts to $142.7 million, an increase of 1.4% over the $140.7 million projected for FY 2024. The increase is due to expected continued growth in sales tax collections in both the SPLOST and TSPLOST Funds, as well as increased property taxes in the two fire districts due to growth in the tax digest and fee increases in the enterprise funds.

Summary of Total Revenue Sources

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

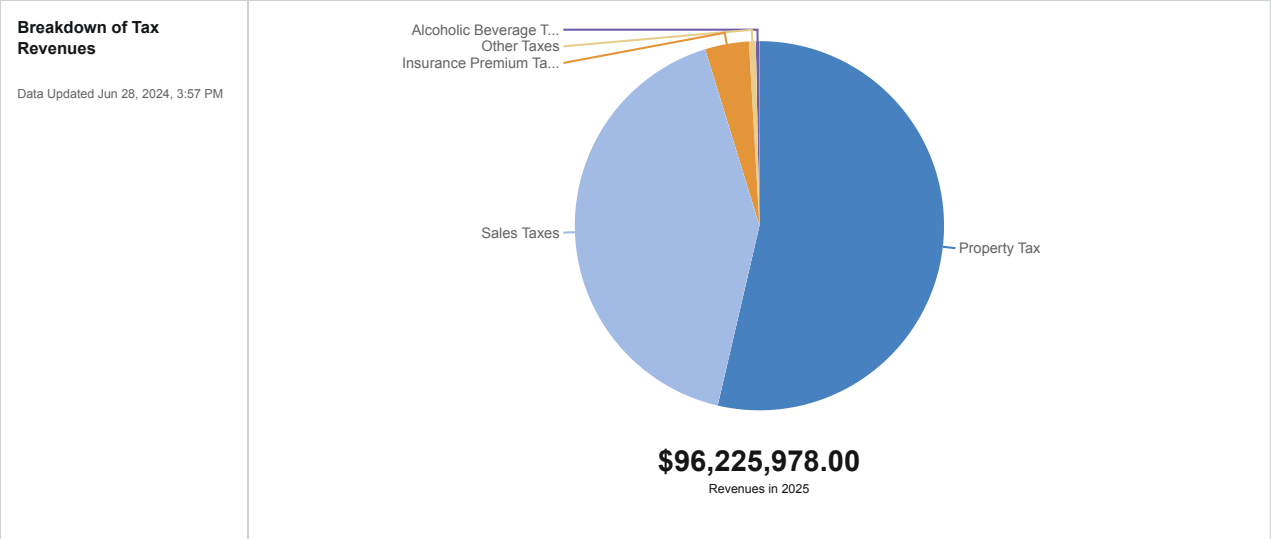


Total Revenue Categories

- Charges for Services – consists of charges for services for recreation, ambulance, solid waste, etc.
- Taxes – consists mostly of property, sales, insurance premium, occupation, and alcohol excise 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, including the County's share of investment interest from the Hospital Authority
- Fines / forfeitures – consists mostly of fines from Superior, State, Magistrate, and Probate Courts
- Investment Income – consists mostly of interest and other gains earned on investments of idle cash
- Miscellaneous – consists mostly of rent of county owned property/buildings

- Other Financing Sources – consists of transfers between County funds and debt proceeds

Tax Revenues by Type



Revenue Projection Methodology

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

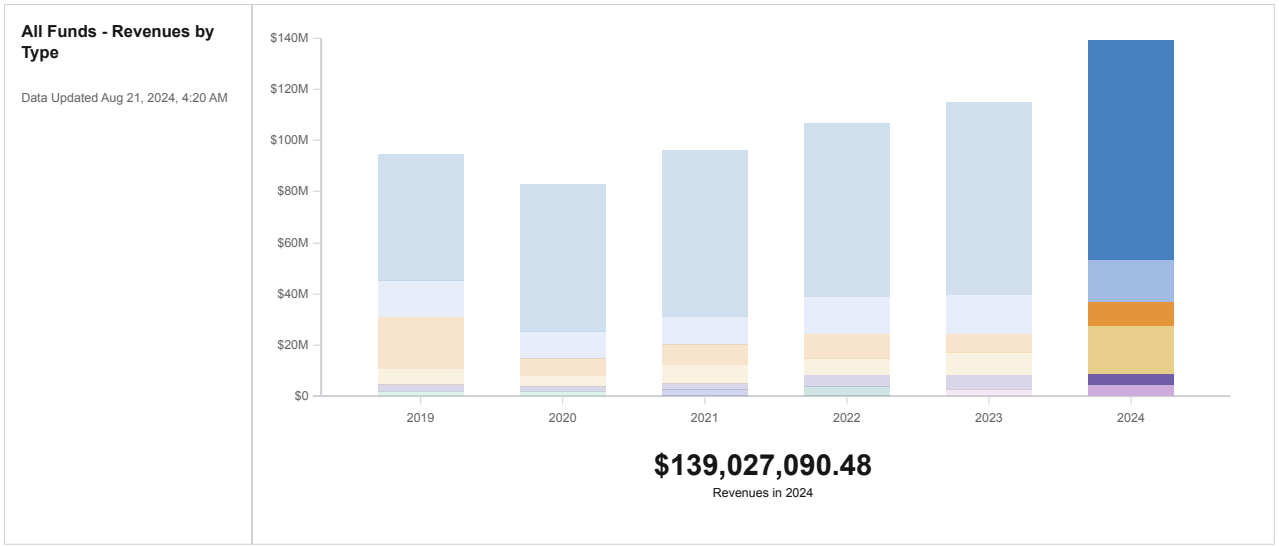
- *Trend analysis* involves data describing historical fiscal performance, and historical and projected econometric data modified for past, current and anticipated changes.
- *Regression analysis* is a statistical model that estimates the strength of a modeled relationship between multiple variables,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

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

The County recognizes that a considerable amount of uncertainty surrounds all economic forecasts, and that the actual performance of the economy could be somewhat better or worse than estimated. Minimal revenue growth related to disposable income seems to reflect a cautious mood in consumers, while property tax revenues are projected to remain flat due to the impact on local housing market.

Taking all the factors into account, the County's total General Fund revenues are projected to decrease by approximately 2.5% from the current fiscal year 2024 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. Due to growth in other revenue sources, the County plans to roll back the general millage rate to allow taxpayers to benefit from the real growth in the tax digest.

Historical Revenue Trends



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 43.97% of total revenues. General Fund revenues will decrease in FY 2025 by 2.45% from $64.3 million projected in FY 2024 to $62.7 million in FY 2025. This decrease can be attributed to a planned millage rate rollback, which will neutralize digest growth and maintain level tax revenues. Some elastic revenues are expected to be lower next year due to one-time revenues that were received in FY 2024 (such as large building permits for several industrial projects). It is important to note that this revenue figure is less than budgeted expenditures because roughly $2 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 3.44% of total revenues. Enterprise Fund revenues are estimated to increase in FY 2025 by 16.5% from $4.2 million projected for FY 2024 to $4.9 million in FY 2025. The increase is due in part to a higher level of SPLOST funding for capital replacements in the Aquatic Center. Other factors contributing to this expected increase are due to some increased fees for certain types of admission tickets and concessions items in the waterpark, as well as increased operating charges for users of the radio system due to increased system maintenance costs.

Special Revenue Funds

The Special Revenue Funds are a combination of multiple funds, accounting for 9.84% 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, Opioid Settlement Payments, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act (ARPA), Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire, Interstate 16 Gateway Tax Allocation District, and Tourism funds. These funds are proposed to decrease 31.5% from $20.5 million projected for FY 2024 to $14.0 million in FY 2025. The decrease can be attributed mostly to the recognition to the large amount ARPA revenues recognized in FY 2024 as the funds were spent on qualifying projects, which far exceeds the remaining balance to be recognized in FY 2025.

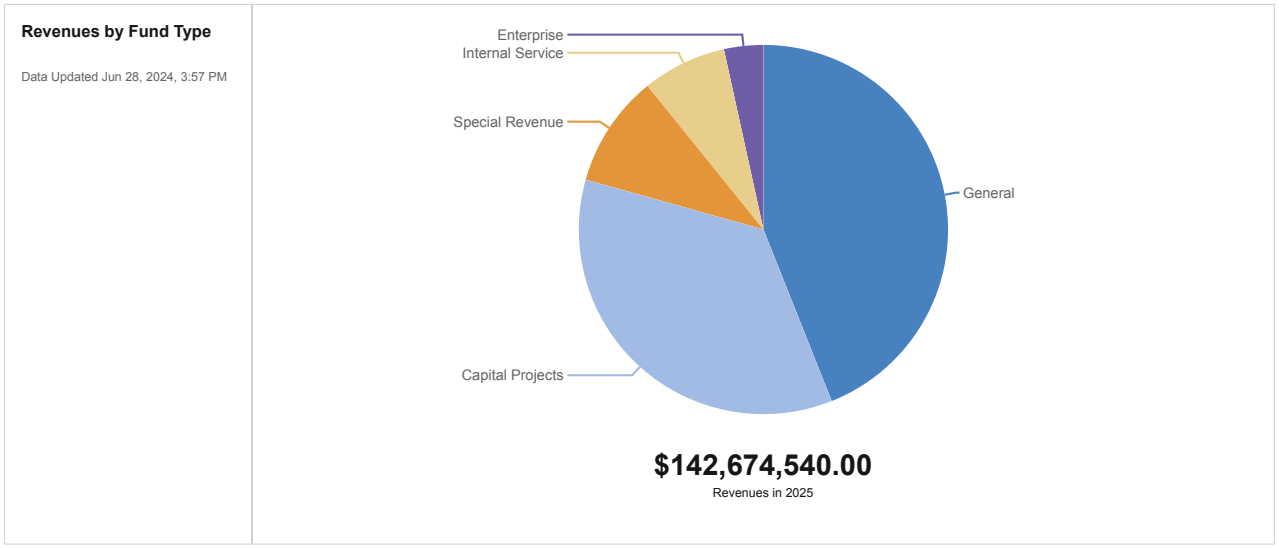
Capital Projects Funds

The Capital Projects Funds comprise 35.4% of the total estimated revenue budget. Capital revenues are expected to increase 22.3% from $41.3 million in FY 2024 to $50.5 million in FY 2025. This increase is due to stronger than expected sales tax collections in FY 2024 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. Investment interest on SPLOST and TSPLOST funds is also expected to continue to increase, as delays in receiving equipment and completing projects has led to holding sales tax funds for longer periods of time and thus receiving interest and other investment earnings on funds held in deposit and investment accounts until they are needed to be spent on capital projects and purchases.

Internal Service Fund

The Internal Service Funds comprise 7.4% of the total estimated revenue budget. Internal Service revenues are expected to increase 1.2% from $10.4 million projected for FY 2024 to $10.5 million in FY 2025. 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 Projects Funds bring in most of the revenue, which is largely from property taxes in the General Fund and sales taxes in the Capital Projects Funds.

Expenditure Overview

Fiscal Year 2024-2025 Budget Book

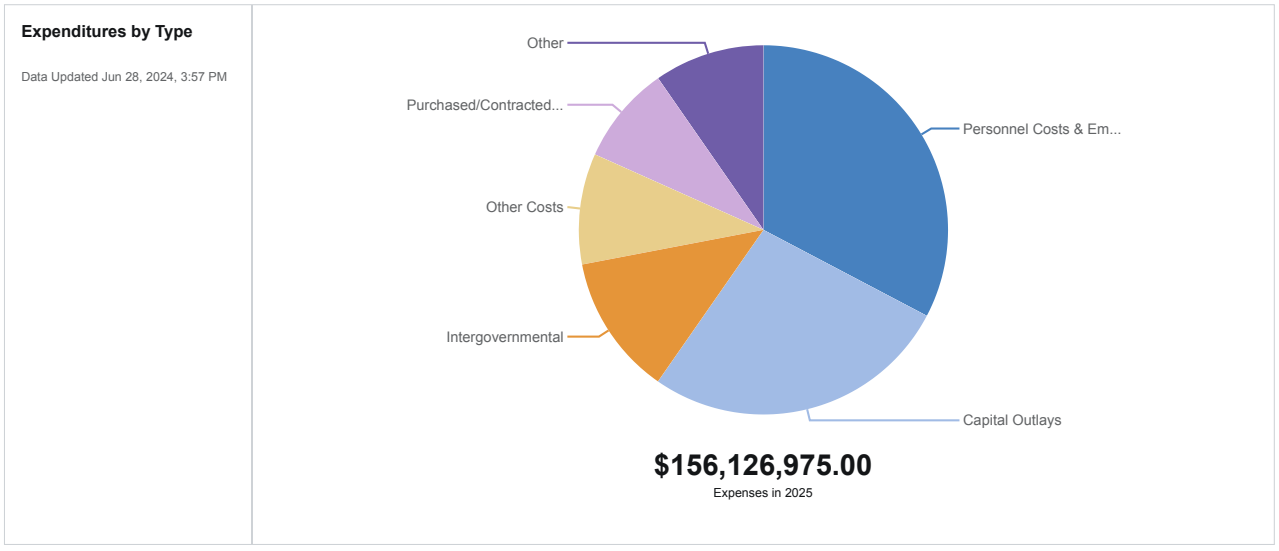
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Introduction

The total expenditures for Bulloch County's combined funds for Fiscal Year 2025 amounts to $156.1 million, an increase of 20.8% from the 2024 projection of $129.2 million. The increase occurred primarily from the increase in Capital expenditures in the Capital Projects Funds, 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.



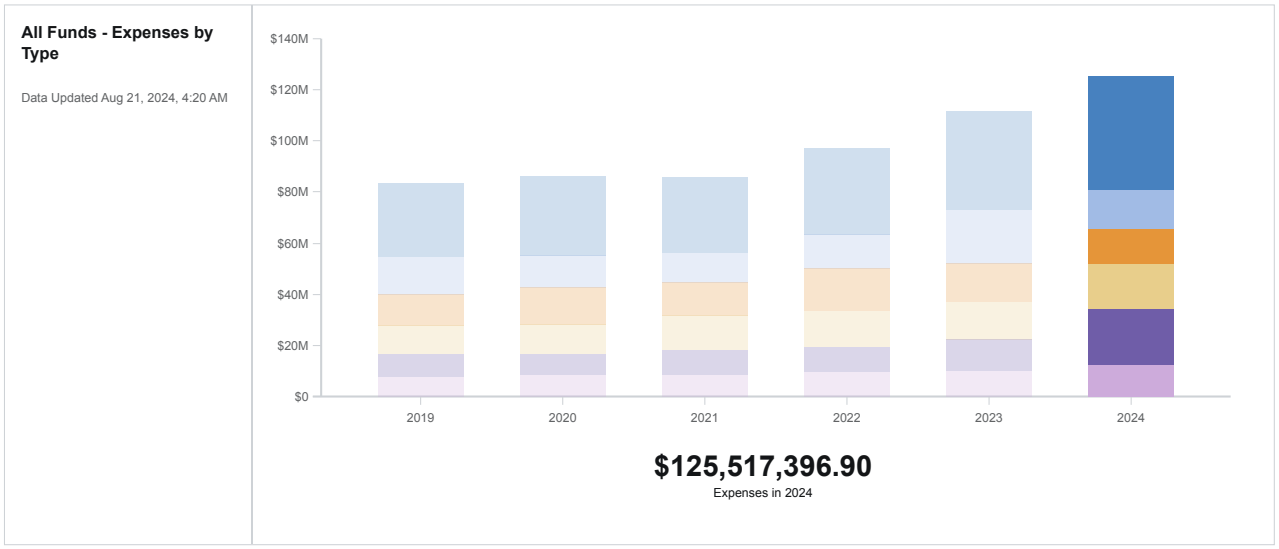
Expenditure Projection Methodology

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. The Budget Review Team also looks at economic trends and reviews historical spending for each department during its analysis of department requests. 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.

The following chart illustrates actual expenditures for the fiscal years 2019 through 2024. Please note that the amounts shown for FY 2019 through 2023 are the final audited numbers, while the fiscal year 2024 amounts are year-to-date (as of the date the report is viewed online or a PDF is exported) and will not be final until the audit has been completed and Annual Comprehensive Financial Report has been issued.

Historical Expenditure Trends



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 41.5% of total expenditures. General Fund expenditures will increase in FY 2025 by 7.1% from $60.4 million projected for FY 2024 to $64.7 million in FY 2025. The increase is largely due to additional personnel costs related to pay adjustments 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 3.0% 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 14.8% from $4.1 million projected in FY 2024 to $4.7 million in FY 2025. 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 9.5% 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, Opioid Settlement Payments, CI Inmate, Sheriff Phone, Jail Commissary, Confiscated Assets, Sheriff's Fingerprint, American Rescue Plan Act (ARPA), Grants, Airport, Street Lighting, Statesboro Fire, Rural Fire, Interstate 16 Gateway Tax Allocation District, and Hotel/Motel Tax funds. These funds are proposed to decrease 28.0% from $20.6 million projected for FY 2024 to $14.8 million in FY 2025. This decrease is mainly due to the expenditure of ARPA funding for capital projects and other qualifying items in FY 2024, which will decrease drastically in FY 2025, as most of this funding has now been spent.

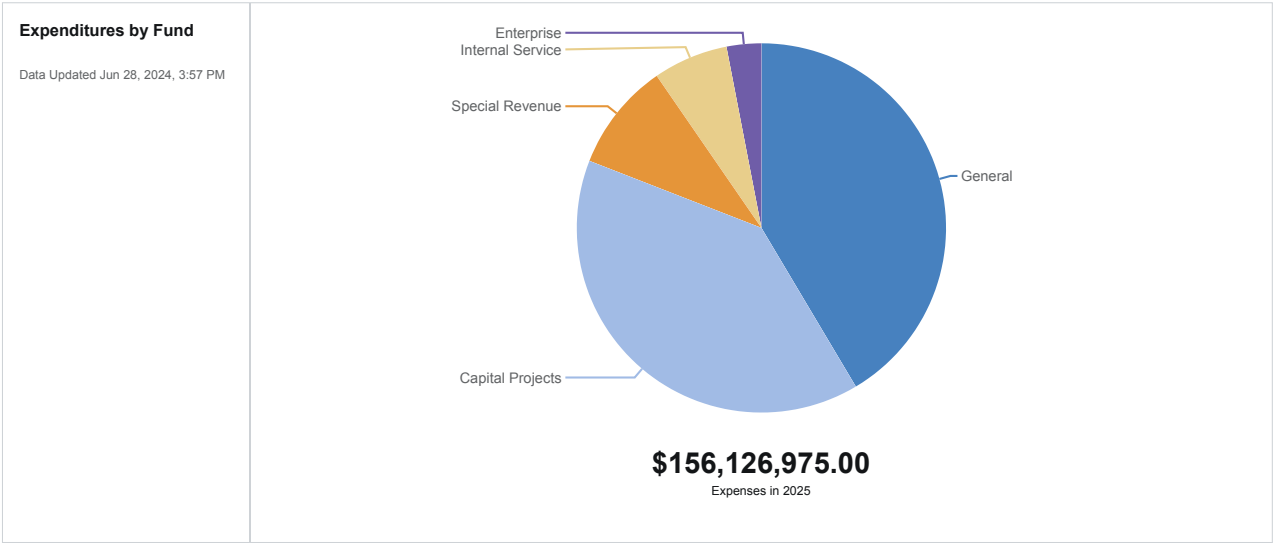
Capital Projects Funds

The cumulative Capital Projects Funds comprise the second largest fund type in the budget accounting for 39.5% of total expenditures. Capital expenditures are expected to increase by 88.7% from $32.6 million projected in FY 2024 to $61.6 million in FY 2025. Much of the increase is due to expected completion of several capital projects that will carry over from FY 2024 to FY 2025, 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 6.6% 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 decrease 4.1% from $10.7 million projected for FY 2024 to $10.2 million in FY 2025. The decrease is primarily due to some old claims being paid during FY 2024 that were incurred in previous years, as well as some realized savings on prescription costs due to new rebate program.

Portion of Total Expenditures by Fund Type

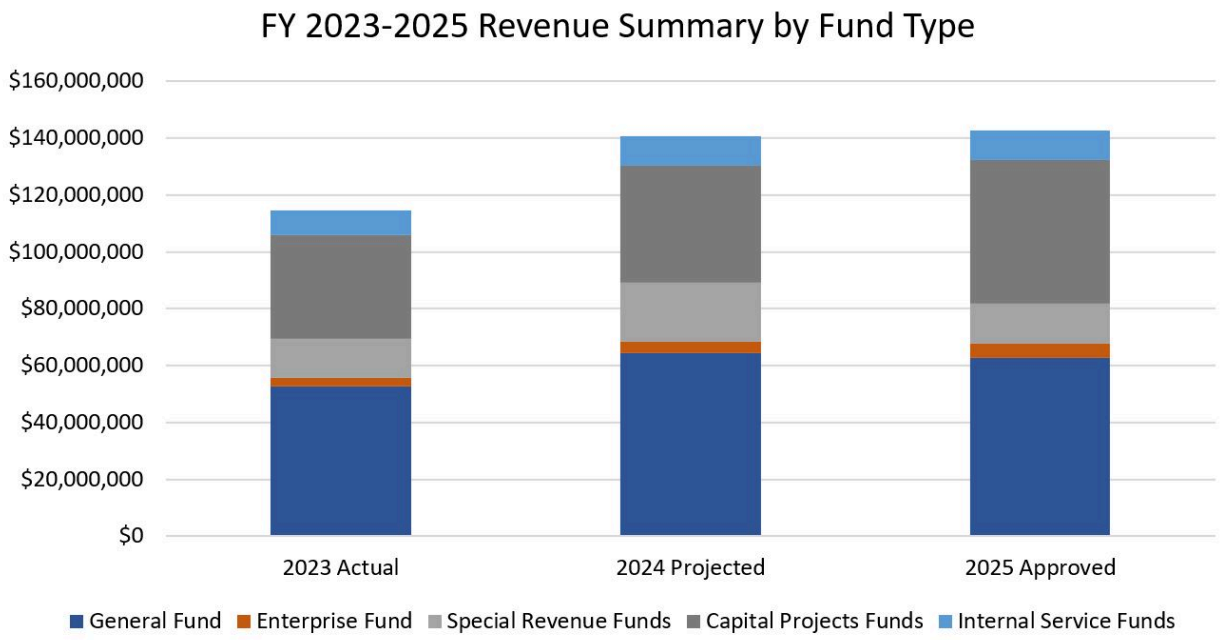


This chart represents the percentage of total expenditures for each fund type. The General Fund and Capital Projects Funds account for the greatest portion of the County's annual expenditures.

Three-Year Consolidated Financials and Fund Type Financial Schedule

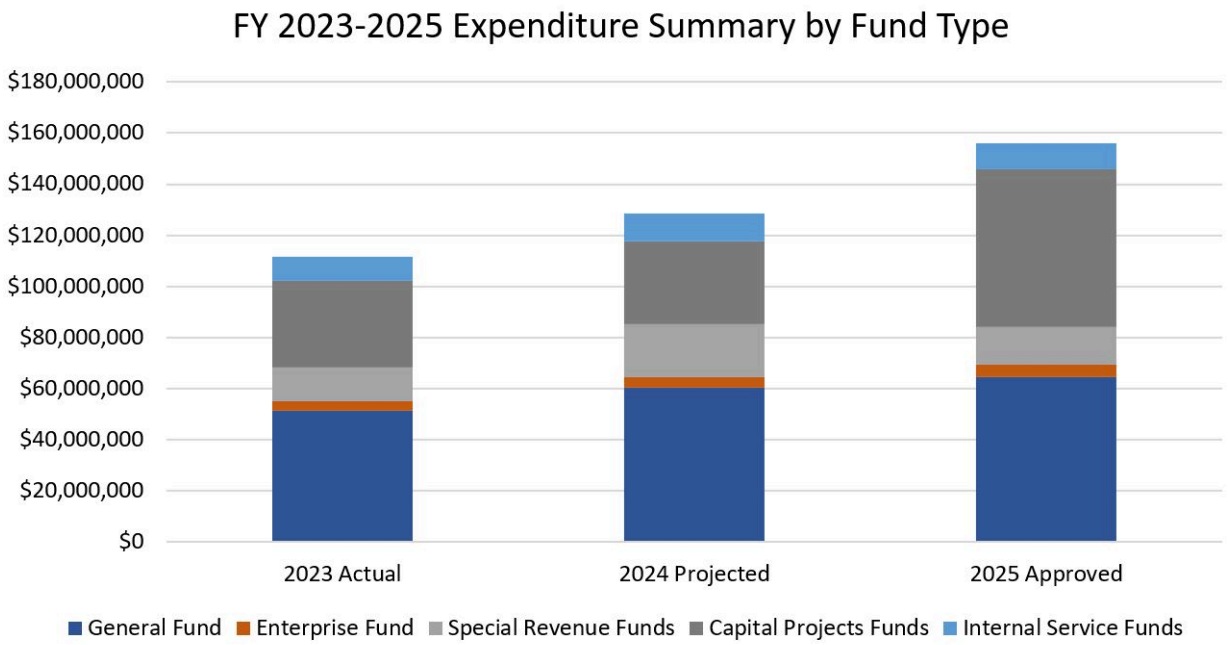
For all funds in FY 2025, we anticipate $142,674,540 in total revenue, an increase of 24.3% from actual FY 2023 revenues of $114,745,096. The table below summarizes total revenue from FY 2023 through FY 2025. The graph illustrates FY 2023 to FY 2025 revenues 3and includes other financing sources. FY 2023 revenues are actual audited numbers, while FY 2024 revenues are projections, and the FY 2025 revenues are estimated revenues included in the budget.

FY 2023-2025 Revenue Summary by Fund Type				
Fund Type	**2023 Actual**	**2024 Projected**	**2025 Budget**	**2023-2025 Increase / Decrease**
General	52,824,166	64,312,215	62,739,212	9,915,046
Enterprise	3,015,698	4,215,665	4,910,100	1,894,402
Special Revenue	13,485,124	20,504,990	14,045,648	560,524
Capital Projects	36,465,802	41,281,170	50,472,270	14,006,468
Internal Service	8,954,306	10,385,415	10,507,310	1,553,004
Total	**114,745,096**	**140,699,455**	**142,674,540**	**27,929,444**



Based on expenditures from all funds (General, Enterprise, Capital Projects, Internal Services, and Special Revenue), the County's total adopted budget for FY 2025 is $156,127,439, an increase of 40.1% from actual FY 2023 expenditures of $111,419,654. The main reason for the significant increase is that several large capital projects and purchases are planned to be done during FY 2025 – including purchases of 3 fire engines, 4 ambulances, a grapple truck, a dump truck, park construction projects at Fletcher Park and a new location in Portal, 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. The table below summarizes total expenditures from FY 2023 to FY 2025. The graph illustrates FY 2023 to FY 2025 expenditures.

FY 2023-2025 Expenditure Summary by Fund Type				
Fund	**2023 Actual**	**2024 Projected**	**2025 Budget**	**2023-2025 Increase / Decrease**
General	51,357,801	60,445,884	64,727,857	13,370,056
Enterprise	3,971,414	4,135,201	4,745,484	774,070
Special Revenue	13,065,914	20,562,906	14,811,250	1,745,336
Capital Projects	33,944,407	32,642,721	61,598,628	27,654,221
Internal Service	9,080,118	10,685,890	10,244,220	1,164,102
Total	**111,419,654**	**128,472,602**	**156,127,439**	**44,707,785**



FY 2025 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2025 budgeted revenues and expenditures for each fund type.

FY 2025 Revenue/Expenditure Summary by Fund	General Fund	Capital Projects Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	2024-2025 Totals
FY 2025 Revenue						
Taxes	48,836,057	40,038,894		7,351,027		96,225,978
Licenses / Permits	604,000					604,000
Intergovernmental	1,561,065	8,781,376		2,527,552		12,869,993
Charges for Services	8,551,742		3,928,100	3,083,357	995,000	16,558,199
Fines / Forfeitures	1,739,300			434,000		2,173,300
Investment	653,500	1,652,000		126,605	36,450	2,468,555
Miscellaneous	405,548			486,250	656,500	1,548,298
Other Financing	388,000			36,857	8,819,360	10,226,217
Transfer In			982,000			
Total	**62,739,212**	**50,472,270**	**4,910,100**	**14,045,648**	**10,507,310**	**142,674,540**
FY 2025 Expenditures						
Personnel Services	43,403,002		1,460,875	6,184,118	15,000	51,062,995
Materials, Supplies	15,621,039	995,500	1,568,484	3,424,106	2,306,870	23,915,999
Capital Outlay	934,634	38,320,194	1,042,500	1,818,369		42,115,697
Interfund Transfer	174,957	982,000	59,500	287,909	72,350	1,576,716
Other Costs	4,339,810		25,000	2,940,771	7,850,000	15,155,581
Intergovernmental	250,200	18,969,871				19,220,071
Debt Service	4,215	2,331,063	589,125	155,977		3,080,380
Total	**64,727,857**	**61,598,628**	**4,745,484**	**14,811,250**	**10,244,220**	**156,127,439**
Balance Summary						
Excess / (Deficiency)	(1,988,645)	(11,126,358)	164,616	(765,602)	263,090	(13,452,899)
Fund Balance (Begin*)	21,003,530	38,992,738	5,927,556	4,488,583	614,581	71,026,988
Fund Balance (End)	19,014,885	27,866,380	6,092,172	3,722,981	877,671	57,574,089
Fund Balance % Change	-9.47%	-28.53%	2.78%	-17.06%	42.81%	-18.94%

*The Beginning Fund Balance for FY 2024-2025 is a projection and does not reflect actual fund performance for the FY 2023-2024 fiscal year.

Differences between budgeting and financial reporting for Enterprise Funds are as follows:

- The Enterprise Funds budget does not include depreciation expense, as it is not a cash expenditure.
- The Enterprise Funds budget does include $485,000 debt principal payment, as well as capital outlays of $1,042,500 which are cash expenditures but not considered to be expenses for financial reporting purposes.

FY 2023-2025 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2023 – FY 2025 revenues and expenditures for all funds.

Category	2023 Actual	2024 Projected	2025 Budget
Revenue			
Taxes	75,298,904	88,445,560	96,225,978
Licenses and Permits	872,432	1,138,294	604,000
Intergovernmental	8,903,546	17,722,715	12,869,993
Charges for Services	14,919,886	16,512,055	16,558,199
Fines / Forfeitures	2,384,565	2,430,539	2,173,300
Investment	2,492,306	3,796,717	2,468,555
Miscellaneous	2,406,601	1,477,739	1,548,298
Other Financing	7,466,856	9,175,836	10,226,217
Total	**114,745,096**	**140,699,455**	**142,674,540**
Expenditures			
Personnel Services	38,762,123	47,695,995	51,062,995
Materials, Supplies	19,817,827	21,218,343	23,915,999
Capital Outlay	20,532,728	23,885,918	42,115,697
Interfund Transfer	733,941	524,686	1,576,716
Other Costs	12,215,999	14,920,235	15,155,581
Debt Service	3,326,303	2,945,797	3,080,380
Intergovernmental	14,951,565	16,294,941	19,220,071
Depreciation (non-cash)	1,079,168	986,687	
Total	**111,419,654**	**128,472,602**	**156,127,439**
Balance Summary			
Excess (Deficiency) of Revenue over Expenditures	3,325,442	12,226,853	(13,452,899)
Fund Balance – Ending	58,800,135	71,026,988	57,574,089

Adjustments between budget and actual accounting for Enterprise Funds are as follows:

- FY 2023 Actual and FY 2024 Projected amounts include depreciation for Enterprise Fund assets, however depreciation is not included in the FY 2025 budget since it is not a cash expenditure.
- The FY 2025 budget includes capital outlays for the purchase of Enterprise Fund assets and a debt principal payment, but these items are not included in the FY 2023 actual and FY 2024 Projected amounts because they are balance sheet only transactions.

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 2023 to 2024

Since the General Fund had a healthy fund balance at the end of FY 2023, the Board of Commissioners decided to assign approximately $1 million of fund balance for the purchase of property to be used for future facilities as a part of the FY 2024 budget. This assignment for property was not used during FY 2024, since no suitable property was located. Also, FY 2024 saw a lot of growth in the General Fund budget, which was funded by a millage rate increase. This planned increase was due to the need to catch up staffing levels in several departments, but mostly in public safety departments including the Sheriff's Office and EMS. The budget was increased for FY 2024 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, several elastic revenues came in higher than expected, giving a much more positive outlook than anticipated for the General Fund.

The Aquatic Center Fund continues to be constrained by debt service costs and depreciation expenses but is projected to see a small increase in fund balance for FY 2024 due to increases in some prices for the summer of 2024. The Radio System Fund will see a decrease due to depreciation expenses and increases in equipment maintenance costs.

The Capital Projects funds are projecting increases in fund balance of 28.46%, due to several projects and purchases from FY 2023 and FY 2024 carrying over into FY 2025. Purchases of rolling stock such as fire engines, ambulances, solid waste grapple trucks and roll-off trucks, and dump trucks have had extremely long lead times from order to delivery, which means that vehicles and rolling equipment ordered during FY 2023 and early FY 2024 are expected to finally be received and paid for during FY 2025. This means that the funds intended for use on these purchases have been held in fund balance for an extra year or two after these items are ordered, which has led to fund balance in the Capital Projects to continue to grow year-over-year.

The Internal Service Fund Balance is expected to decrease by 32.84% mainly due to increased costs for claims in the Employee Health Insurance Fund. FY 2025 will see changes to the network and Third-Party Administrator of the County's health plan, which should help stabilize claims costs going forward.

Projected Changes in Fund Balance				
Fund Type	**Beginning Fund Balance (7/1/2023)**	**Ending Fund Balance (6/30/2024)**	**Increase / (Decrease)**	**Percent Change**
General	17,137,199	21,003,530	3,866,331	22.56%
Enterprise	5,847,092	5,927,556	80,464	1.38%
Special Revenue	4,546,499	4,488,583	(57,916)	-1.27%
Capital Projects	30,354,289	38,992,738	8,638,449	28.46%
Internal Service	915,056	614,581	(300,475)	-32.84%
Total	**58,800,135**	**71,026,988**	**12,226,853**	**20.79%**

Projected Changes in Fund Balance from Fiscal Year 2024 to 2025

In Fiscal Year 2025, most fund types are expected to see a reduction in fund balance. The General Fund will assign the use of some excess funds for the purchase of property for future facilities, as well as to balance the operating budget. The projected surplus for FY 2024 will allow the General Fund to continue to add personnel in key positions without requiring any additional property tax revenues. Excess funds are used to balance the budget in the Special Revenue Funds, and the Capital Projects Funds will decrease largely due to the anticipated completion of several projects and purchases that were carried over from prior years. The Enterprise Funds show small increases due to some higher prices in the waterpark and increased user fees for the Radio System. The Internal Service Funds should recover some fund balance in FY 2025 as strategies are implemented to improve the financial condition of the Employee Health Insurance plan.

Projected Changes in Fund Balance				
Fund Type	**Beginning Fund Balance (7/1/2024)**	**Ending Fund Balance (6/30/2025)**	**Increase / (Decrease)**	**Percent Change**
General	21,003,530	19,014,885	(1,988,645)	-9.47%
Enterprise	5,927,556	6,092,172	164,616	2.78%
Special Revenue	4,488,583	3,722,981	(765,602)	-17.06%
Capital Projects	38,992,738	27,866,380	(11,126,358)	-28.53%
Internal Service	614,581	877,671	263,090	42.81%
Total	**71,026,988**	**57,574,089**	**(13,452,899)**	**-18.94%**

Staffing Overview and Trends

Fiscal Year 2024-2025 Budget Book

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FY 2025 Staffing Overview

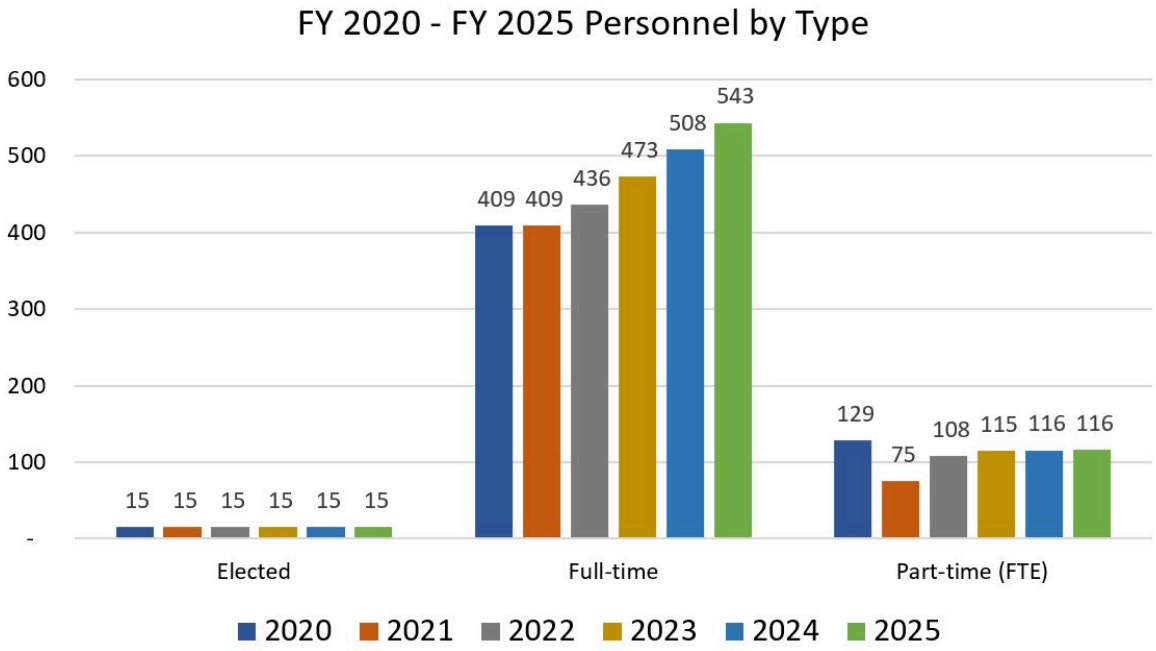
Funding for personnel costs within the County increased this fiscal year due to several factors. First, an across-the-board increase in pay of 3% for full-time and part-time employees is included, as well as an adjustment to the County's pay plan to keep it competitive with the market. Full-time equivalents (FTE's) also increased this fiscal year. For FY 2025, the County is continuing to address 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 2025. 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, Fire, and State Court 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 35.6 FTEs over the number of positions budgeted for FY 2024. Some of these changes took place during FY 2024 so this number is not an indication of all new positions approved to be added for the FY 2025 budget. The General Fund will add 22 additional full-time positions, as well as 1 additional part-time position. The Special Revenue Funds will increase by 12 FTEs for Rural Fire, and the Enterprise Funds will maintain the same number of FTEs, while the Internal Service Funds will not have any FTEs in FY 2025. Specific changes will be detailed below.

Personnel Summary

Bulloch County has 50 departments with the majority falling within the General Fund (44). In addition, the General Fund is where most of the full-time employees (475) 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 36 full-time positions, most of them firefighters, supplemented with some part-time labor. Other full-time positions are funded by E911 fees, Airport revenues, grants, and income from the operation of the Splash in the 'Boro waterpark.

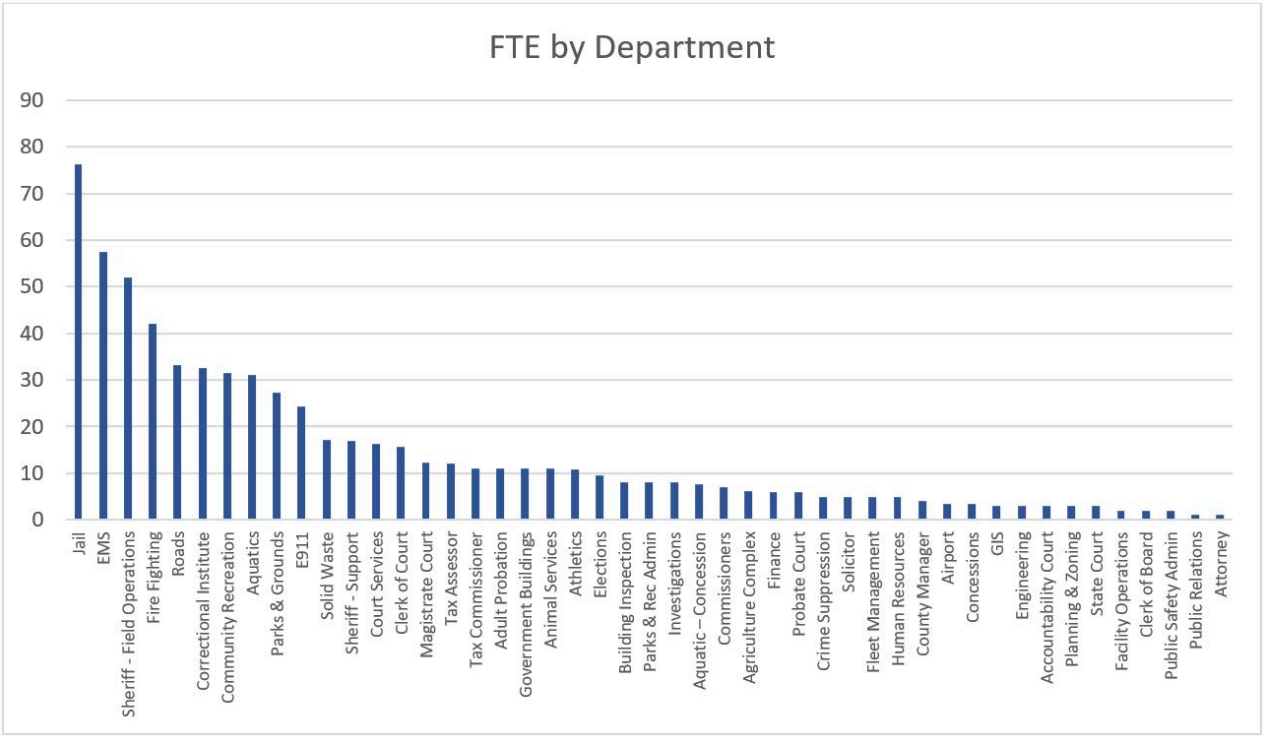


Staffing Changes in FY 2025

Department FTE Decreases: Clerk of Court (-1.4); Sheriff - Training & Support (-47.0); Recreation Facility Operations (-1.0)

Department FTE Increases: State Court (1.0); Sheriff - Field Operations (52.0); Sheriff - Criminal Investigations (1.0); Sheriff - Jail Operations (7.0); Sheriff - Court Services (1.0); Fire Fighting (12.0); EMS (5.0); Solid Waste (3.0); Recreation Admin (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. Also included are some changes where positions were moved between departments within the same Office or division (for example, the Sheriff's Office moved a large number of employees from Training & Support to Field Operations and Recreation moved a position from Facility Operations to Administration.)



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 the County receives the first actuarial report and invoice from ACCG Retirement Services. While this information is expected during the summer of 2024, it was not yet available during the budget process for FY 2025. Therefore, the County has chosen to continue to budget the same way for FY 2025 as in previous years. County staff is confident that we will have much more complete information on which to base future year budgets as we get further into the life of the plan.

Full-time Equivalency Table

Fiscal Year 2024-2025 Budget Book

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	FY 2023			FY 2024			FY 2025			
Department	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			4		1
Clerk of the Board		2			2			2		
Elections		3	6.2		3	6.5		3	6.5	
Finance		6			6			6		
Staff Attorney		1			1			1		
Human Resources		4			5			5		
Tax Commissioner	1	10		1	10		1	10		
Tax Assessor		11			12			12		
GIS		3			3			3		
Government Buildings		10			11			11		
Engineering		2			3			3		
Public Relations		1	0.1		1	0.1		1	0.1	
Accountability Court		3			3			3		
Clerk of Court	1	15		1	16		1	14	0.6	-1.4
State Court	1	1		1	1		1	2		1
Solicitor	1	4		1	4		1	4		
Magistrate Court	1	9	1.8	1	10	1.2	1	10	1.2	
Probate Court	1	5		1	5		1	5		
Public Safety Administration		2			2			2		
Sheriff - Training and Support	1	60		1	63		1	16		-47
Sheriff - Field Operations								52		52
Sheriff - Criminal Investigations		7			7			8		1
Sheriff - Crime Suppression		5			5			5		
Sheriff - Jail Operations		62	1.2		68	1.2		75	1.2	7
Sheriff - Court Services		13	3.6		13	2.4		14	2.4	1
Correctional Institute		28	3.6		29	3.6		29	3.6	
Adult Probation		11			11			11		
Fire Fighting		23	4.8		24	6		36	6	12

EMS		33	6.5		46	6.5		51	6.5	5
Coroner	1		0.1	1			1			
E911		18	2.4		22	2.4		22	2.4	
Animal Services		8	1.7		8	3		8	3	
Roads		32	1.2		32	1.2		32	1.2	
Solid Waste		13	1.2		13	1.2		16	1.2	3
Fleet Management		4			5			5		
Parks & Rec Administration		7			7			8		1
Athletics		6	4.8		6	4.8		6	4.8	
Aquatics		5	26		5	26		5	26	
Aquatic Concessions			7.7			7.7			7.7	
Athletic Concessions		1	2.4		1	2.4		1	2.4	
Recreation Facility Operations		3			3			2		-1
Agriculture Complex		3	2.2		3	2.2		4	2.2	1
Community Recreation Programs		3	28.4		3	28.4		3	28.4	
Parks and Grounds		20	7.3		20	7.3		20	7.3	
Building Inspections		8			8			8		
Planning and Zoning		3			3			3		
Airport		2	1.4		2	1.4		2	1.4	
Total	**15**	**473**	**114.6**	**15**	**508**	**115.5**	**15**	**543**	**116.1**	**35.6**

This table shall serve as the Position Allocation Schedule for FY 2025.

Fund Summaries

Fiscal Year 2024-2025 Budget Book

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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
- Opioid Settlement Payments 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
- Interstate Gateway TAD 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

General Fund Overview

Fiscal Year 2024-2025 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 2024 to FY 2025.

Personnel Changes

The General Fund will add 22 full-time positions and 1 part-time position for Fiscal Year 2025. Sixteen of the new full-time positions are within the Public Safety function. Employees will receive an across-the-board 3% pay increase, and will have the opportunity to earn up to 2% in merit-based raises. There is also a small increase in the employer paid portion of the employee health plan, while employee premiums remain the same.

General Fund Expenditure Summary

The tables and graphs below illustrate summary budget and actual information over the most recent 5 years - the earlier 3 years show actual audited amounts reports in the Annual Comprehensive Financial Report (ACFR) for those years, while FY 2024 shows only the budget and then compares the FY 2025 budget to these. You can see the largest expense type for the County is personnel - approximately two-thirds of General Fund expenditures are related to salaries and benefits.

The pie chart shows the breakdown of budgeted expenditures between the various County functions. You will notice that nearly 50% of all General Fund expenditures are for Public Safety purposes.

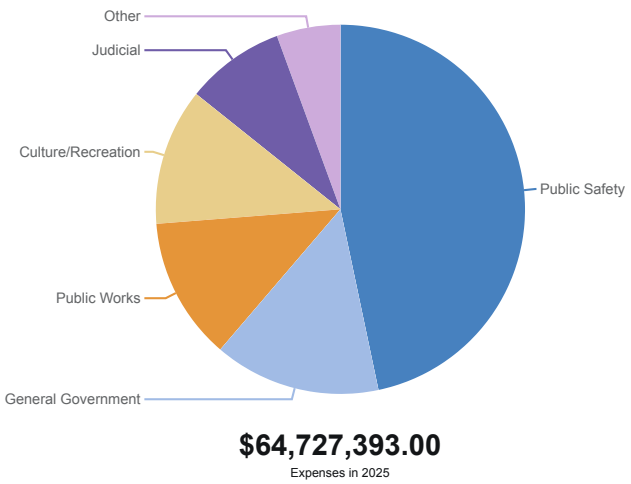
General Fund Summary Expenditures

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Personnel Costs & Employee Benefits	$27,218,543	$29,872,652	$33,736,902	$39,137,753	$43,403,002
Purchased/Contracted Services	$5,657,959	$7,006,673	$7,322,296	$8,738,017	$9,248,426
Supplies and Materials	$4,449,110	$5,598,573	$6,191,644	$5,847,831	$6,372,149
Other Costs	$2,623,051	$2,875,013	$3,217,584	$3,932,618	$4,339,810
Capital Outlays	$330,727	$3,229,474	$367,647	$1,204,643	$934,634
Interfund/Interdepartmental Charges	$588,555	$127,917	$153,751	$2,044,130	$174,957

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Intergovernmental	$150,622	$157,766	$203,903	$227,900	$250,200
Debt Service	$193,468	$147,658	$164,074	$0	$4,215
TOTAL	**$41,212,036**	**$49,015,726**	**$51,357,800**	**$61,132,892**	**$64,727,393**

Gen Fund Expenditures by Function

Data Updated Aug 21, 2024, 4:20 AM



General Fund Revenue Summary

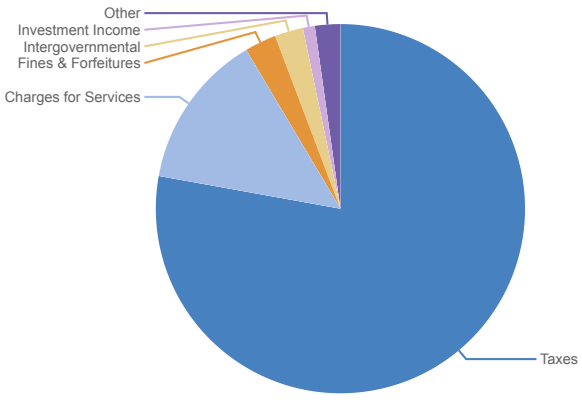
The tables and graphs below illustrate summary budget and actual information over the most recent 5 years - the earlier 3 years show actual audited amounts reports in the Annual Comprehensive Financial Report (ACFR) for those years, while FY 2024 shows only the budget and then compares the FY 2025 budget to these. You can see the largest revenue type for the County is taxes. This number is not completely made up of property taxes - please see the General Fund Revenues page for more detailed information on types of taxes and other revenues received in the General Fund.

General Fund Summary Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Taxes	$34,062,142	$34,799,617	$38,477,860	$47,112,692	$48,836,057
Charges for Services	$6,378,524	$7,109,673	$8,393,551	$8,045,994	$8,551,742
Intergovernmental	$4,649,260	$1,314,061	$1,407,024	$1,361,065	$1,561,065
Fines & Forfeitures	$1,360,032	$1,621,814	$1,963,136	$1,534,300	$1,739,300
Licenses & Permits	$592,684	$694,790	$872,432	$563,000	$604,000
Other Financing Sources	$288,032	$566,940	$596,933	$615,020	$388,000
Miscellaneous	$390,817	$531,279	$383,335	$397,321	$405,548
Investment Income	$42,968	$61,326	$729,895	$503,500	$653,500
TOTAL	**$47,764,459**	**$46,699,500**	**$52,824,165**	**$60,132,892**	**$62,739,212**

Gen Fund Revenues by Type

Data Updated Jun 28, 2024, 3:57 PM



$62,739,212.00

Revenues in 2025

General Fund Revenues

Fiscal Year 2024-2025 Budget Book

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Overview

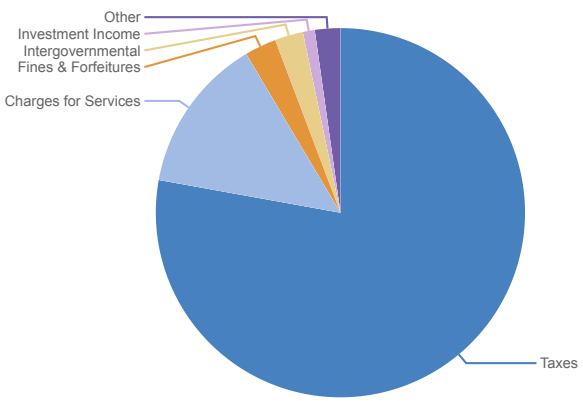
The County has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as property taxes, franchise taxes, 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 28, 2024, 3:57 PM



$62,739,212.00

Revenues in 2025

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

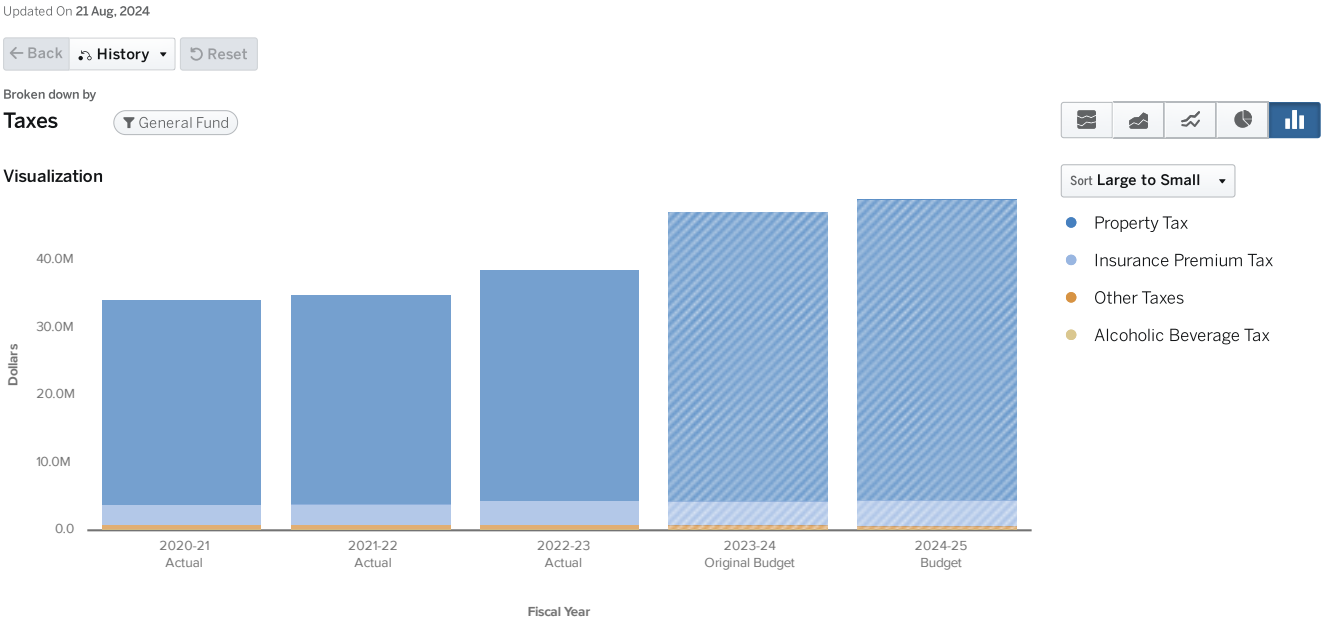
General Fund Revenue Sources - Taxes

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. Also included in this category is the Title Ad Valorem Tax (TAVT) collected when vehicles are purchased and registered. Increased vehicle prices and strong purchasing trends has led this tax to continue to increase substantially from year to year. To finance operations for fiscal year 2025, the County anticipates a rollback in the general property tax rate from 12.850 mills for 2023 to a rate that will likely fall between 10.900 mills and 11.500 mills. This decrease in the millage rate will be possible due to significant real and inflationary growth in the tax digest from 2023 to 2024. Also, although the FY 2025 budget is increasing, we believe that strong revenue growth in other areas and an anticipated surplus in FY 2024 will offset the additional expense without requiring more tax revenue.

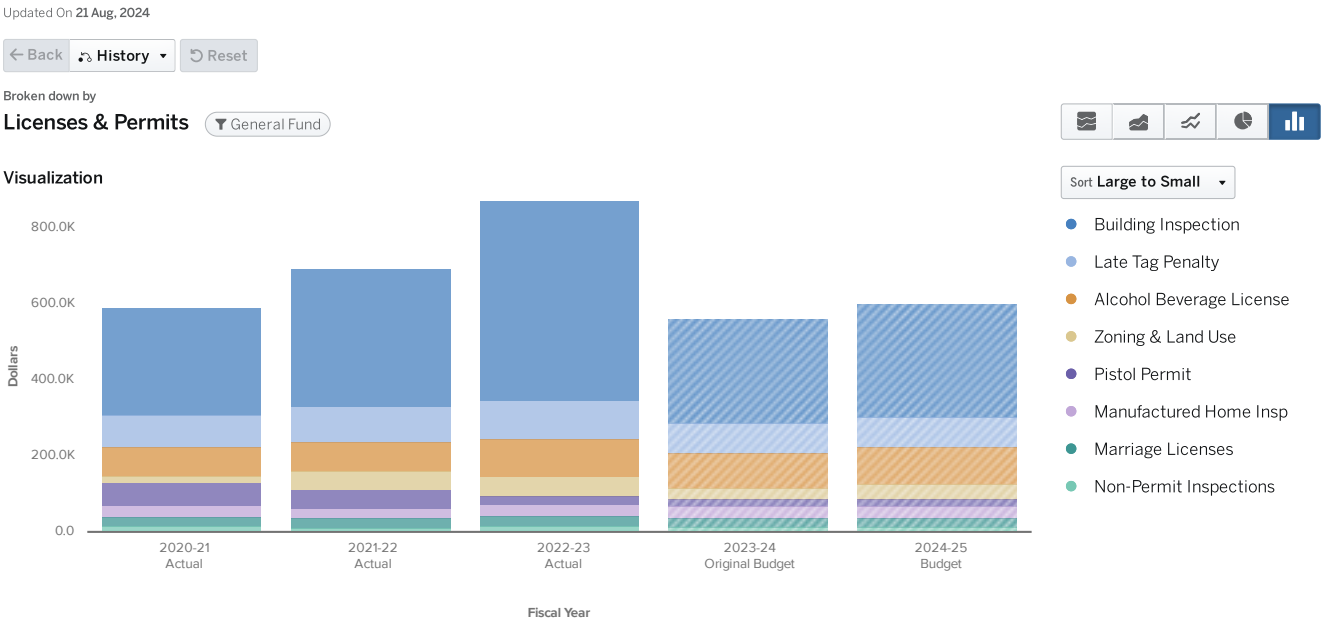
Other Tax Revenues

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. Insurance premium taxes have increased steadily over the past 5 years at approximately 3% per year, with added growth as a result of the population growth recorded in the 2020 census. Alcoholic beverage excise tax collections are likely to increase in the coming years, although the amount of that change is difficult to estimate at this time. The reason for this expected change is the result of a recent change in the County ordinance that provides for retail package stores, which were not previously allowed.



Licenses and Permits

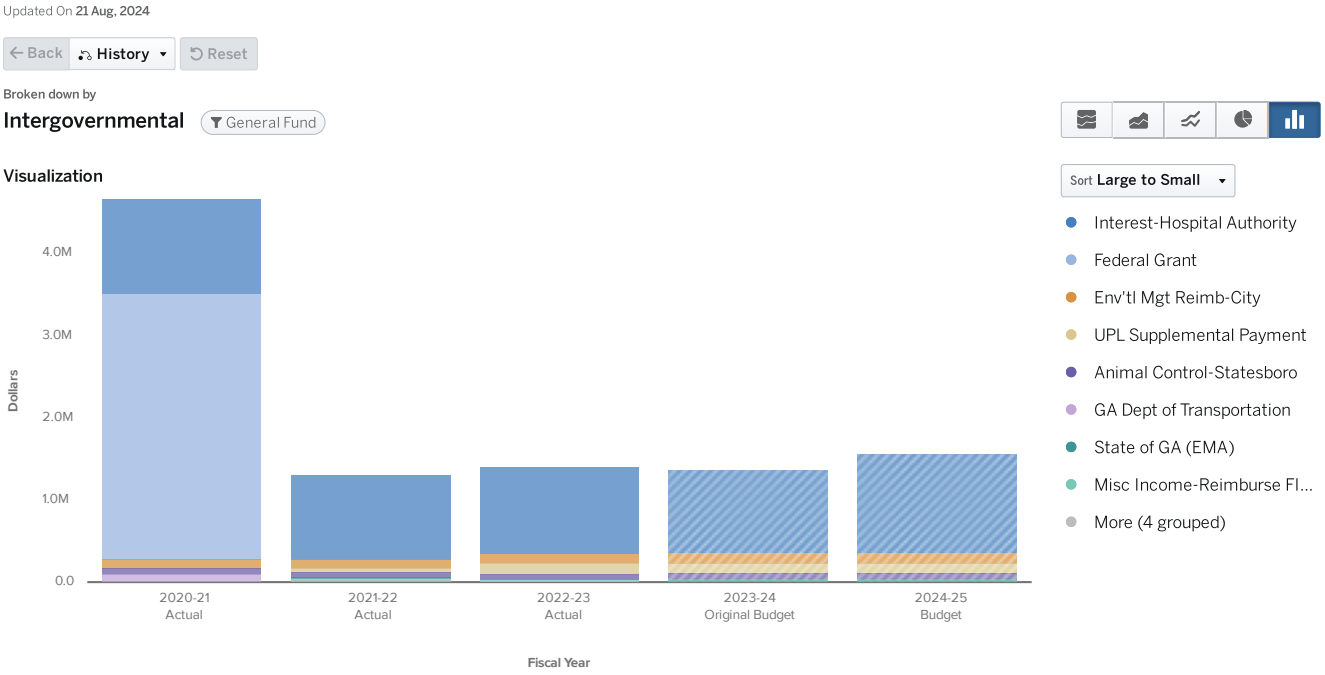
Licenses and permits remain relatively stable, with an steady increases during FY 2022 and FY 2023, largely due to increases in residential building permits. While the FY 2024 budget was relatively low in comparison, actual building permit revenues for FY 2024 are much higher than anticipated due to several new large industrial projects that began construction during the year. We expect FY 2025 building permits to be much lower than 2024. We will watch these trends closely in the coming years to monitor residential and commercial development that may be spurred by the creation of so many manufacturing jobs in the area.



Intergovernmental Revenues

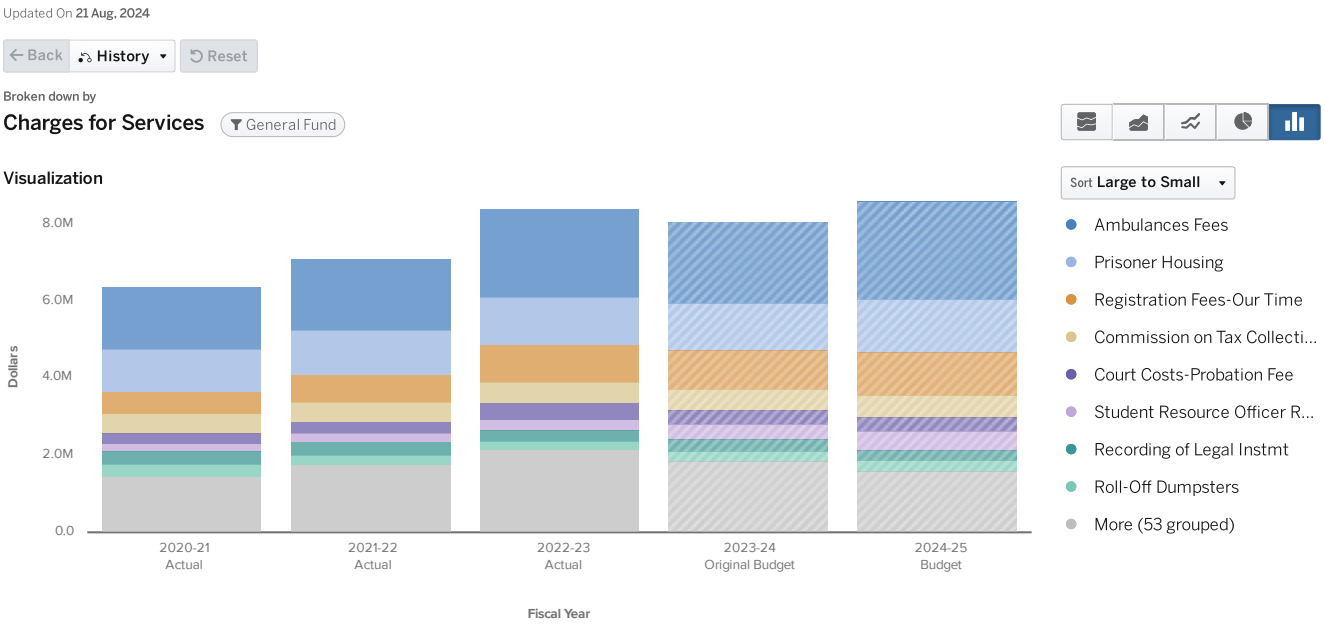
Intergovernmental Revenues have been fairly stable, although there was a significant increase during FY 2021 when the County received $2.3 million in federal funding under the CARES Act for relief due to the COVID-19

pandemic. The County estimates a slight increase in intergovernmental revenues for 2025, in part because of strong investment returns on the Hospital Authority that are returned to the County to offset property taxes.



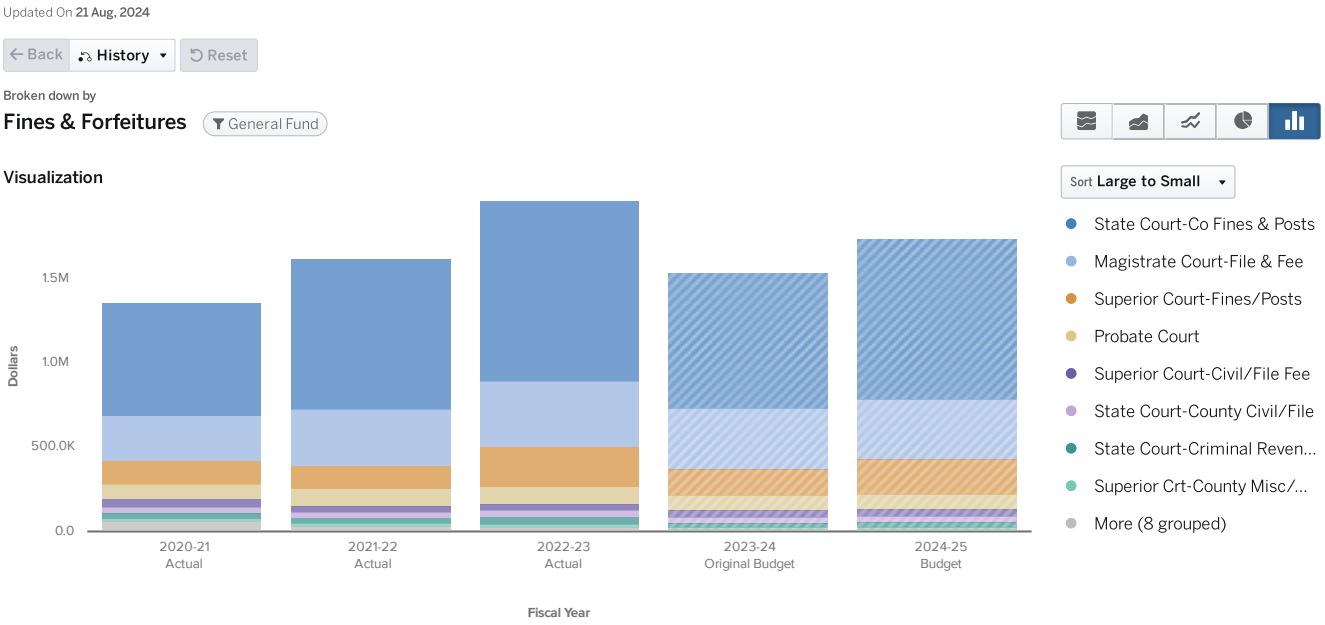
Charges for Services

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 demand for and participation in programs.



Fines and Forfeitures

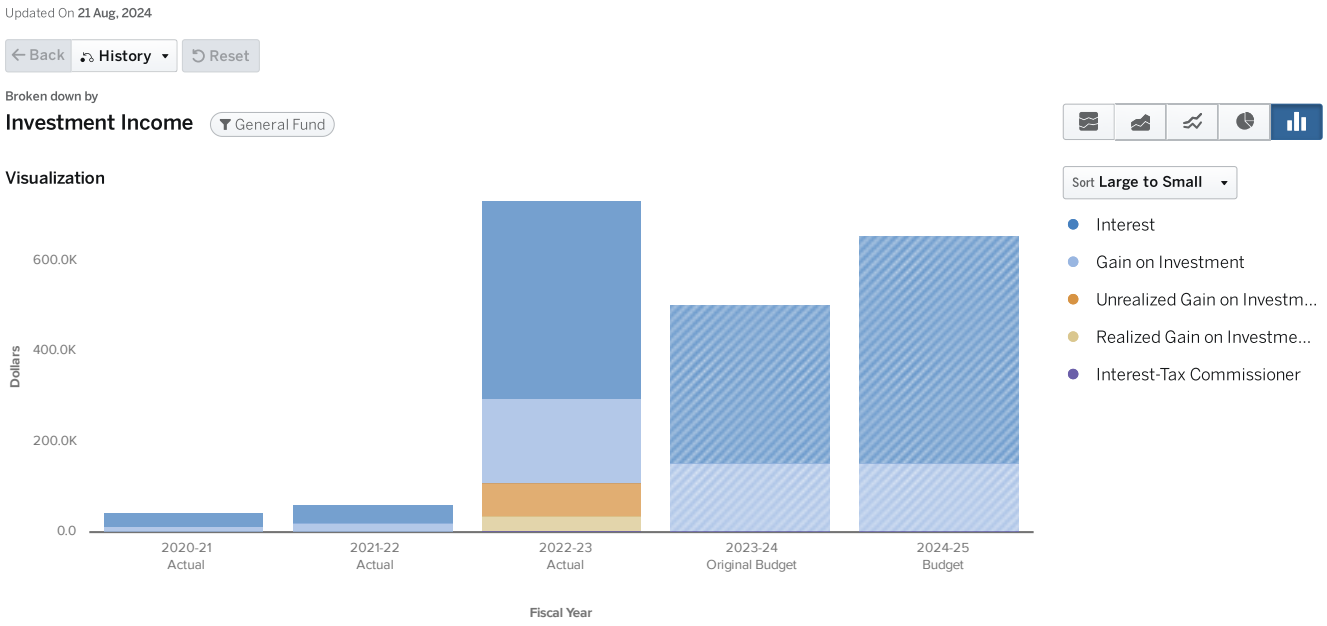
Fines and Forfeitures are trending back up as case backlogs are being cleared through the judicial system after court closures during the COVID-19 pandemic. The FY 2025 budget anticipates some recovery in this revenue stream as the Courts continue to work through their backlog of cases. The increasing population also continues to lead to higher numbers of cases, which is expected to continue increasing over the next five years.



Investment Income

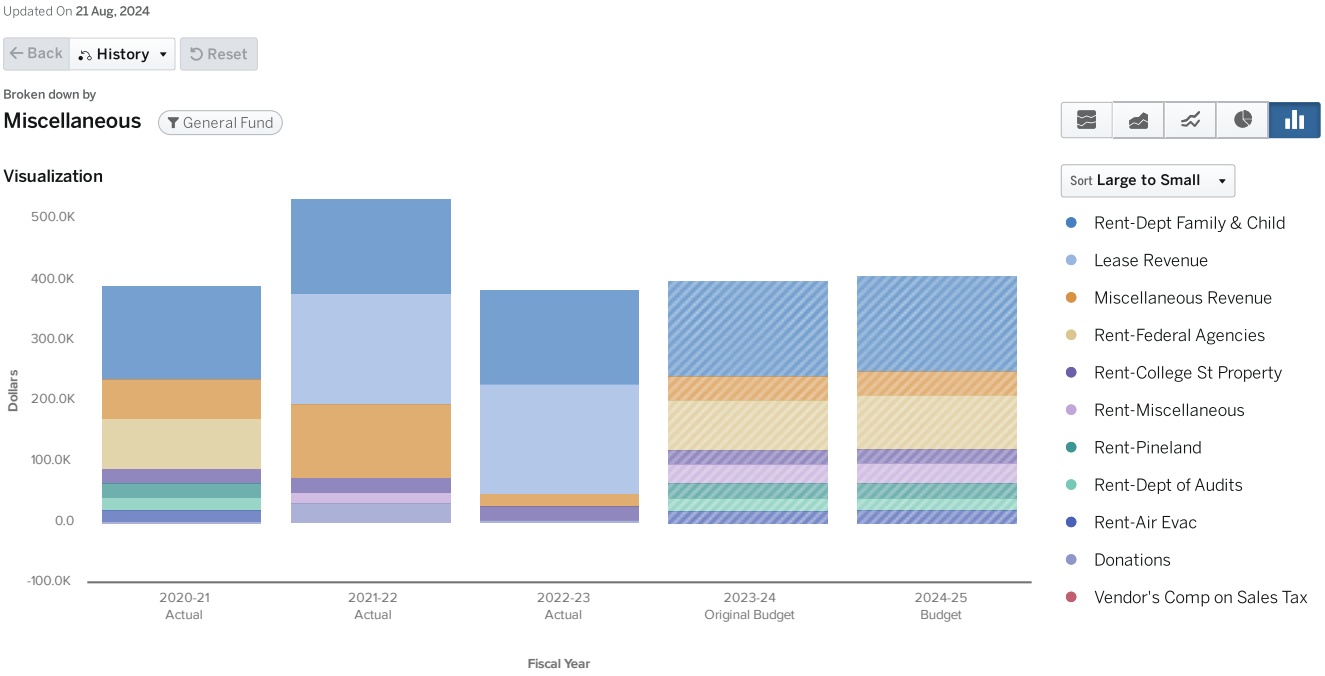
The COVID-19 pandemic brought about an abrupt drop in interest rates, which eliminated the majority of the interest and other investment earnings in 2020. However, a change in banking service provider during FY 2021 has led to better interest rates on idle cash than the County received from its previous 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. Due to continued strong interest rates, the County has continued to see increased investment earnings throughout FY 2024. Interest rates remain high going into FY 2025, but the Fed may adjust the rate back down in the coming year.



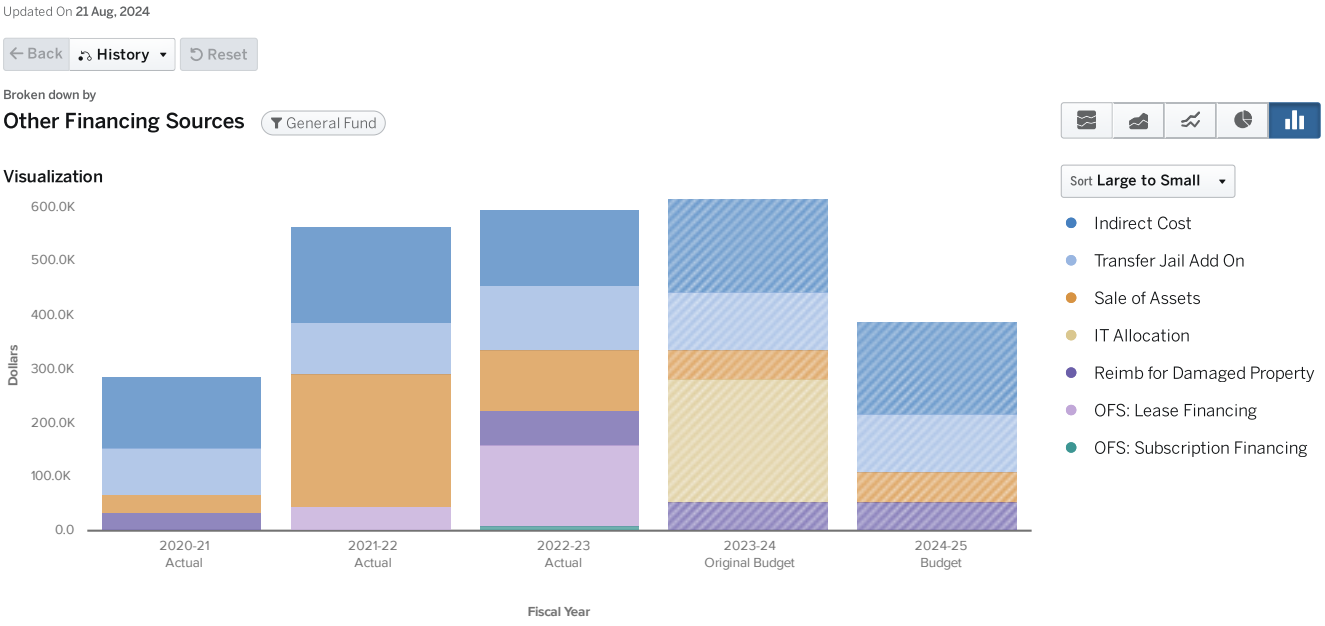
Miscellaneous Revenue

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 decrease shown in FY 2023, is due to a new standard issued by the Government Accounting Standards Board, which required a change in accounting for lease type agreements.



Other Financing Sources

Other Financing Sources are volatile. The major sources of revenues are transfers into the General Fund and debt proceeds which now includes lease and IT subscription Financing, due to recently added accounting standards. Indirect Cost, refers to transfers from other funds back to the General Fund to reimburse for overhead costs that are paid for by the General Fund - these include administrative personnel, liability insurance, supplies, etc. that are absorbed by the General Fund but benefit functions that are accounted for in other funds. The annual transfer from the Jail Add-On Fund is a direct offset to the cost of feeding inmates in the jail, from a special fee that must be accounted for in a separate fund and then can only be used to offset costs for the jail.



Departments

Fiscal Year 2024-2025 Budget Book

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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 - 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
- Aquatic - Luetta Moore Pool
- 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

County Commission

Fiscal Year 2024-2025 Budget Book

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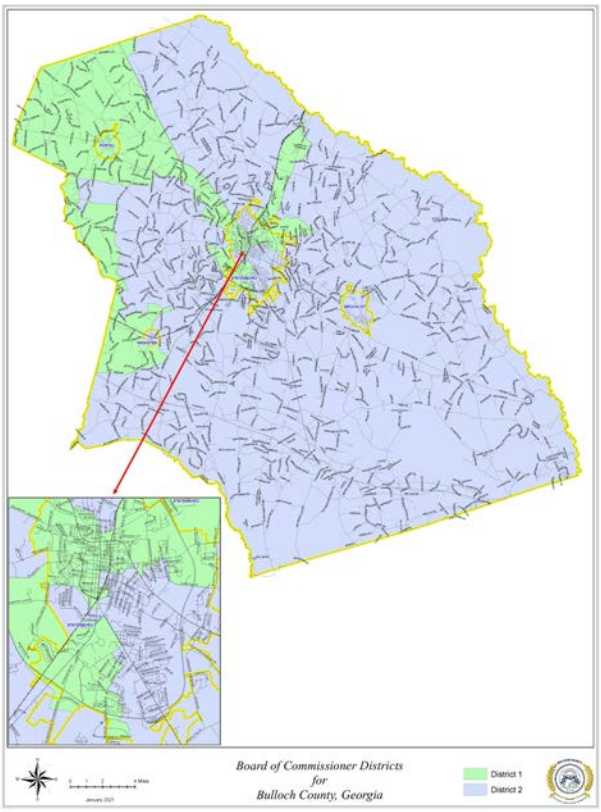
Mission Statement

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.)

The Board of Commissioners meets twice monthly for is regularly scheduled meetings on the first and third Tuesday of each month. The first Tuesday meeting is held at 5:30pm and includes zoning items on the agenda, while the third Tuesday meeting is held at 8:30 am.



Recent Accomplishments

- Approved an 8% pay raise for all County employees for FY 2024
- Provided the Fire and EMS Departments with new service vehicles and equipment
- Approved additional deputies and pay increases for the Sheriff's Office

Strategic Goals

In order to shift our focus to plan for the long-term, the Board of Commissioners has initiated strategic planning goals for FY25. 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

- Develop plans for future Judicial Complex to address issues pertaining to lack of space and aging facilities

- Continue to achieve competitive wages for our market to help retain and recruit qualified staff
- Work on expansion of Recreation and Parks and Public Works facilities and services
- Continue to plan for future growth

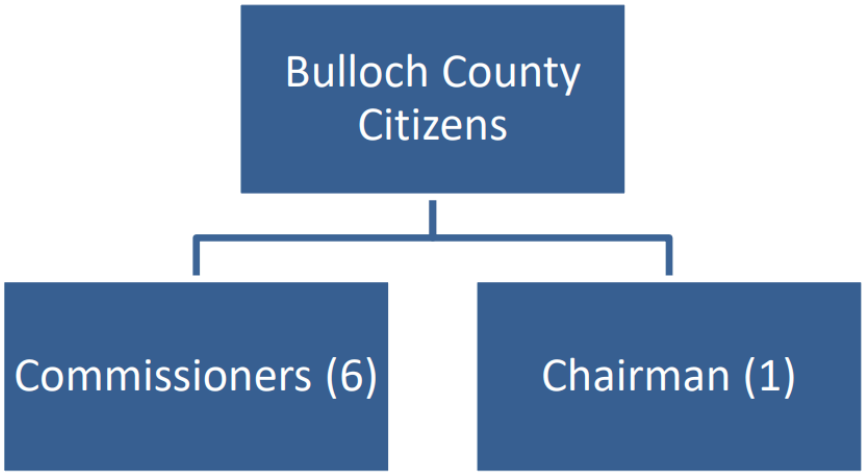
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Participate in a formalized budget retreat to understand the whole financial picture	Budget retreat held?	No - budget interviews	No - budget interviews	Yes	Yes	Yes
Appoint steering committees for major changes that impacts finances to promote feedback	Number of steering committees appointed	0	0	2	2	2
Ensure that waste is reduced by ending each fiscal year with a strong, balanced budget	Was the budget balanced?	Yes	Yes	Yes	Yes	Yes
Initiate townhalls with other municipalities within the County to ease accessibility.	Number of townhall meetings	0	0	3	3	3
Livestream regular called meetings to reach a wider audience	Number of livestreamed regular-called meetings	23	19	24	24	24

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Work Sessions Attended	3	3	10	15	10
Regular-called Meetings	23	19	24	24	24
Special-called Meetings	4	5	5	5	7
Training Hours	0	47	20	40	60
Resolutions Passed	18	31	20	30	35
Ordinances Passed/Revised	2	3	3	3	3
Executive Sessions	11	11	11	15	15

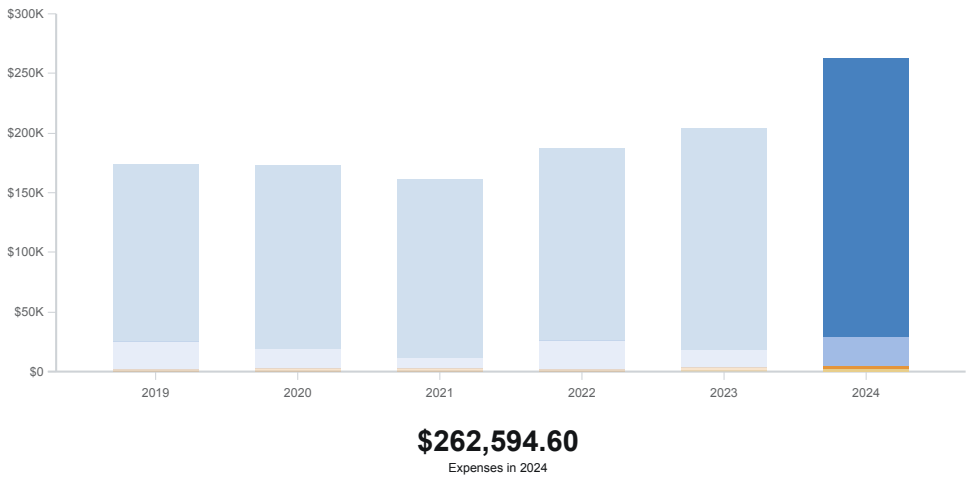
Organization Chart



Expenditure Trends Report

County Commission

Data Updated Aug 21, 2024, 4:20 AM



Budget

County Commission Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$161,299	$185,232	$234,045	$232,241	$257,468
Purchased/Contracted Services	$24,972	$14,789	$24,203	$24,196	$26,116
Supplies and Materials	$1,202	$2,717	$3,034	$2,550	$3,550
Interfund/Interdepartmental Charges	$301	$1,196	$1,312	$1,313	$1,418
TOTAL	**$187,774**	**$203,934**	**$262,595**	**$260,300**	**$288,552**

County Manager

Fiscal Year 2024-2025 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 management 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.

Recent Accomplishments

Management to department communication has been significantly increased by offering employees and department representatives opportunities to actively provide input and participate in various project committees such as: Strategic Planning Committee, Retirement Committee, Courthouse Committee, etc. Additionally, several department head meetings have been conducted to communicate changes in budget initiatives, policy, and various other matters to ensure that all departments remain abreast of related issues. In addition to the budget retreat, the County Manager's office hosted a county leadership meeting in which all leaders (elected, constitutional, and department heads) gathered to share information. Furthermore, the County Manager's office is actively participating as a member of a Community Planning Committee consisting of community-wide leadership to plan for the inevitable growth of Bulloch County.

The County's human capital, or workforce, is the most important resource to its operations. The workforce is beginning to experience the effects of growth and increased demand for core service delivery. A significant portion of the County's workforce is at, or nearing, retirement. The FY 2024 budget year focused on expanding the County's human capital to address growing needs while investing in training tools for future leaders; thereby, initiating succession planning. Recruitment and retention remains an ongoing challenge as the population continues to experience growth. As such, the County has entered into the beginning phases of implementing a needs assessment for all county facilities and operations to mitigate employee growth and service demand challenges. Other initiatives that were implemented to assist with retention and recruitment in the past year are: new defined benefit employee retirement plan, solicitation and selection of improved health benefit services, and pay plan structural updates to more closely align with peer organizations' pay plans.

A major objective of the County in FY 2024 was to identify partnerships with other organizations and entities to minimize the financial burden placed on citizens and improve outcomes through shared knowledge and resources as the population continues to grow. The Board of Commissioners has looked beyond the big picture to identify long-term strategies to offer relief to local tax paying citizens. In addition to the County Manager's participation in the Community Planning Committee, the County has identified opportunities to apply for federal monies that were received and committed to Bulloch County (as opposed to other places in the United States), as well as federal ARPA funding, to offset the local costs of growth infrastructure. Furthermore, the County is in the early stages of partnering with neighboring Bryan County to provide water, the costs of which will be recouped by shared revenue. The potential exists to also partner with the City of Statesboro to provide sewer services to citizens in the southeast portion of Bulloch County. Finally, the County and City of Statesboro has identified the need for sewer in the Brooklet area and partnerships have begun to provide those services using City owned sewer and County owned properties.

During FY 2024, the County completed the renovation of the Commission Meeting room to increase citizen participation by allowing more attendees in the room. Additionally, streaming technology was upgraded which offers a much improved process for citizens to watch the Board of Commissioner meetings remotely. The County Manager's Office hired a Communications Director who serves as a liaison between departments, the media, and citizens thus improving communication among organizations. Transparency has significantly increased with the new personnel as well as the use of technology by allowing the County to publish an online budget book, increase press releases, increase utilization of social media to provide information, and increase opportunities for citizens feedback.

Strategic Goals

For FY 2025, the County Manager will have a strategic focus on **Managing Growth and Change** and **Enhancing Service Delivery**





Objectives

Manage Growth and Change:

1. Continue to increase management to department communication to ensure the highest level of service delivery during unprecedented growth and change.
2. Plan for and implement the recommendations identified in the facility and workforce needs assessment over a five to ten year period.
3. Continue to invest in capacity building and succession by offering leadership and development training to future leaders, increasing recruitment and retention initiatives, and hiring personnel to fill gaps where core service delivery may be falling short.
4. Identify other funding methods (federal, state, and private grants) to assist with and mitigate financial operational impacts, to include Public Safety, Recreation, and Public Works/Engineering infrastructure.
5. Identify and update ordinances, long-term plans, and policies to control growth, both internally and externally, in an affordable and logical manner.

Enhance Service Delivery:

1. Ensure that Capital Improvement Plan (CIP) is reviewed and consistently updated on a rolling five to ten year basis to identify and improve facility and infrastructure needs.
2. Enhance training and leadership development to existing employees to better equip them to delivery quality services to the community.
3. Identify opportunities for technology integration to streamline service delivery processes for enhanced efficiency and convenience.

Performance Measures

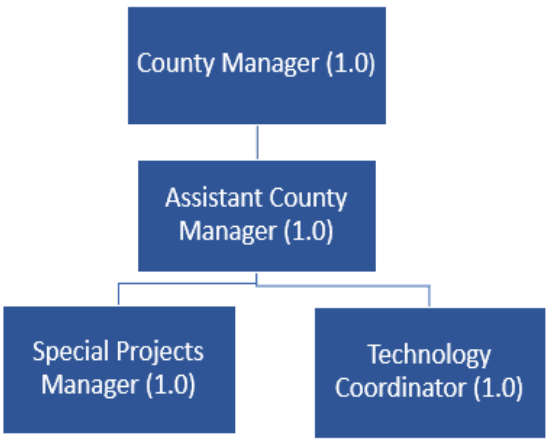
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Plan for succession by adding new positions	Number of new positions added	10	37	23	41	35
Increase management to department communications	Number of department head meetings	24	26	24	25	26
Invest time briefing the Board of Commissioners in open work sessions in order to make informed decisions revolving around growth and change	Number of work sessions	3	3	6	7	8
Update Master Planning documents	Number of master plans updated	0	0	1	2	3
Provide opportunities for leadership development	Number of employees that	N/A	N/A	24	20	25

of existing employees	sucessfully completed a Leadership Development Program					
Implement capital infrastructure improvements to make facilities more accessible and enjoyable	Number of infrastructure improvements	23	30	28	34	35

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Work Session Hours	3	4	15	20	15
Regular-called Meetings	23	24	24	24	24
Special-called Meetings	4	5	9	10	7
Training Hours	0	40	40	40	40
Ordinance Amendments	2	2	3	5	2
Distinguished Budget Award Received	Yes	Yes	Yes	Yes	Yes
Number of Press Releases	3	5	9	10	10

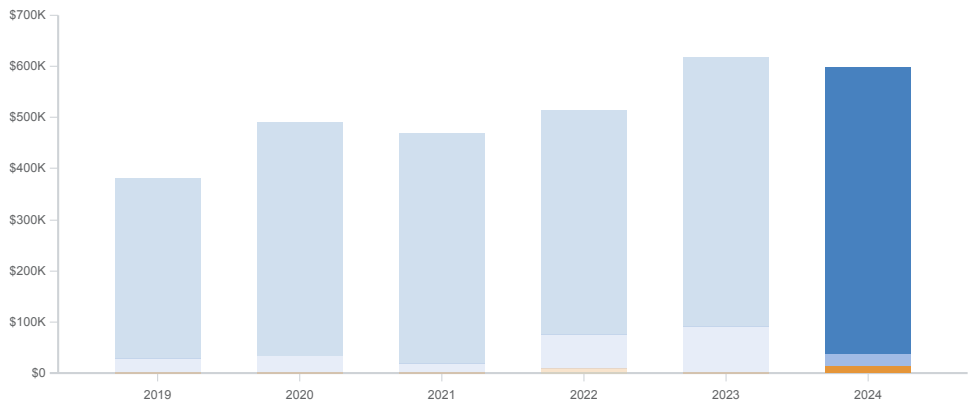
Organization Chart



Expenditure Trends Report

County Manager

Data Updated Aug 21, 2024, 4:20 AM



$598,940.08

Expenses in 2024

Budget

County Manager

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$440,100	$526,577	$561,939	$554,702	$666,014
Purchased/Contracted Services	$67,788	$88,370	$25,712	$24,125	$29,905
Supplies and Materials	$5,517	$2,645	$11,290	$4,300	$3,700
Capital Outlays	$2,085	$0	$0	$0	$0
TOTAL	**$515,490**	**$617,593**	**$598,940**	**$583,127**	**$699,619**

Clerk of the Board

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

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

Department Description

The Clerk of the Board serves as official custodian of records for all actions taken by the Board of Commissioners and custodian of the County seal. The department provides administrative and clerical support for the Board of Commissioners, the Planning and Zoning Commission, the Statesboro-Bulloch Airport Committee, the Board of Elections and Registrations, and various departments by preparing agendas and minutes, scheduling attendance at educational training, annual conferences, public, and private events and meetings with citizens and other entities, coordinates travel and hotel accommodations. The department of the Clerk processes website application submissions for community involvement, citizen inquiries, facility use, and open records as required by law and local policies.

Recent Accomplishments

While staff training was conducted by the Clerk in FY 2023 to ensure efficient use of the agenda management software, the department has begun discussions regarding an upgrade to the software in an effort to improve transparency and usability. Earlier deadlines for staff agenda item submission have been implemented to allow for an earlier agenda release to the public. The Clerk and management staff have begun to participate in agenda review meetings to ensure that agenda topics and associated narratives are transparent, precise, and well-articulated. Open records requests continue to be fulfilled in a timely fashion.

Strategic Goals

The strategic focus for the Clerk of the Board during FY 2025 will be **Enhancing Service Delivery** and **Promoting Engagement**.





Objectives

1. Select and implement new user Agenda/Minute software with an Open Records component to further enhance service.
2. Organize and store County records in a secure and organized manner as required by law.
3. Train and educate staff on policies and procedures governing the department and county/local government.
4. Continue to support and engage the community through civic drives and events.

Performance Measures

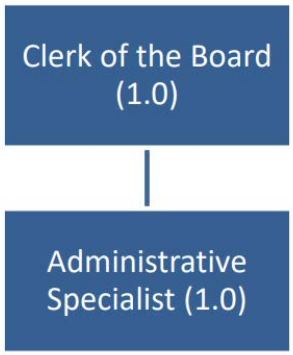
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Ensure timeliness, ease of access, and high quality responses to public inquiries and requests for information	Percentage of requests for information fulfilled within 3 business days of receipt	Unknown	Unknown	70%	85%	95%
Ensure accessibility and transparency of meeting information by making meeting minutes and agendas available online	Number of meeting agendas posted online (Calendar Year)	53	63	64	70	75
Ensure meeting minutes are recorded and transcribed within two weeks	Percentage of minutes completed within two weeks	N/A	N/A	N/A	90%	90%
Increase public engagement through promoting public comments at meetings	Number of public comments in open meetings (BOC and BOE)	51	60	73	80	150
Collaborate effectively with Commissioners in facilitating engagement opportunities and public involvement	Number of public engagement activities	3	3	6	8	10

Promote and recruit committee member vacancies through social media and other means	Number of committee vacancies filled	N/A	N/A	11	19	15
Obtain and record all approved contracts and track contract period dates to ensure complete records of action and elimination of waste	Number of new recorded contracts	N/A	N/A	N/A	35	35
Schedule meetings for various Commissioners with concerned citizens	Number of meetings scheduled for Commissioners	N/A	N/A	7	10	10

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Agendas Prepared	57	63	53	64	50
Meeting Minutes Prepared	71	73	61	88	88
Open Records Request Processed	28	30	37	50	150
Executive Session minutes prepared	11	11	11	15	15
Exhibits Recorded	236	339	360	375	475
Staff training hours	0	0	48	48	60
Work Sessions attended	2	3	5	7	10
Open meetings attended	71	73	61	88	88

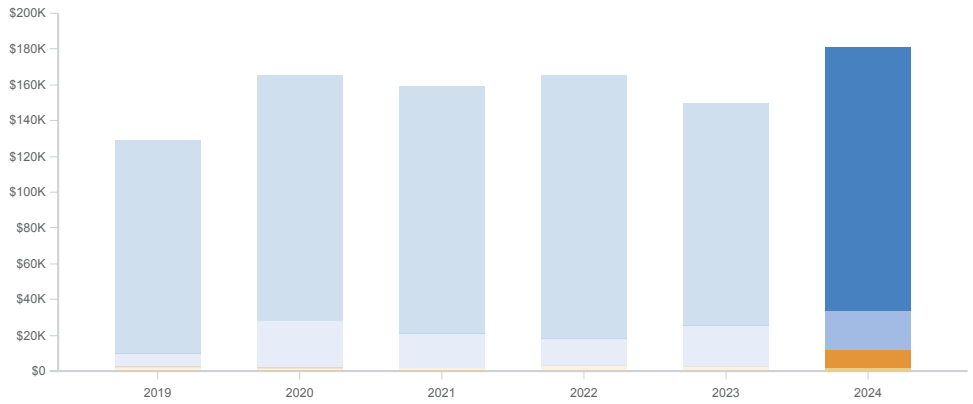
Organization Chart



Expenditure Trends Report

Clerk of Board

Data Updated Aug 21, 2024, 4:20 AM



$180,677.23

Expenses in 2024

Budget

Clerk of Board

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$147,411	$124,101	$147,123	$139,824	$152,948
Purchased/Contracted Services	$14,965	$23,676	$22,156	$12,979	$16,042
Capital Outlays	$0	$0	$9,856	$25,686	$43,135
Supplies and Materials	$2,997	$2,192	$1,542	$2,350	$2,350
TOTAL	**$165,373**	**$149,969**	**$180,677**	**$180,839**	**$214,475**

Elections

Fiscal Year 2024-2025 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 2025, the Elections and Registration Office will continue to 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:

- 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

Performance Measures

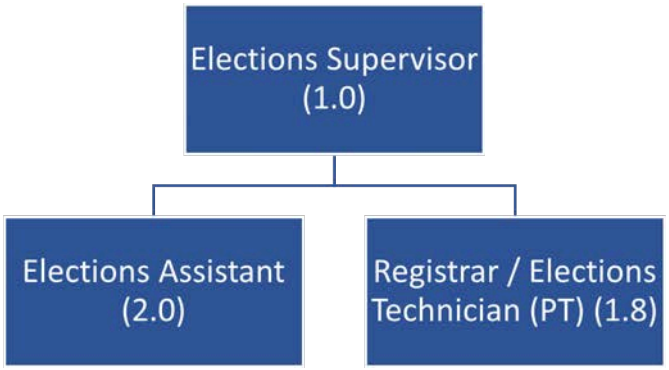
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Increase public engagement through education and transparency	# of public speaking events at local civic organizations	N/A	N/A	3	5	5
Purchase additional Ballot Marking Devices	# of additional BMD's purchased	N/A	N/A	N/A	N/A	5-10
Purchase additional poll pads	# of poll pads purchased	N/A	N/A	10	10	5
Purchase Tabulator	Tabulator purchased?	N/A	N/A	N/A	N/A	4
Purchase voter hubs	# of voter hubs purchased	N/A	N/A	52	52	52
Seek a bigger operating facility	New facility located?	N/A	N/A	N/A	No	Yes
Engage public by hosting election forums on voting laws, procedures, and equipment	# forums hosted	N/A	N/A	2	3	2

Create Facebook page to update and educate voters	Implementation date	N/A	N/A	N/A	N/A	1/1/2025

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Elections (municipal/countywide)	3/0	0/4	2/0	0/5	1/5
Active Voters	45,234	45,160	46,657	47,000	51,000
Inactive Voters		4,864	4,760	4,000	1,000
Total Voters		50,024	51,417	51,000	52,000
Data Entry Monthly Total		3,089	3,100	4,500	4,500
Early Voting	19.09%	15.00%	N/A	30.00%	20.00%
Election Day Voting	17.02%	18.00%	N/A	20.00%	20.00%
% Voter Turnout	47.07%	23.00%	N/A	50.00%	40.00%
Officer Training Hours		24	24	124	80
# Precincts	16	16	5	16	16
# of Voting Units (Touchscreen)		182	32		
# of Electronic Poll Books (Check-in)		51	20		
Conduct trainings for Voter Registration Agents		20	10	10	N/A
Conduct voter outreach events that engage citizens		3	2	5	4
# of Tabulators (Scanner)		28		28	28

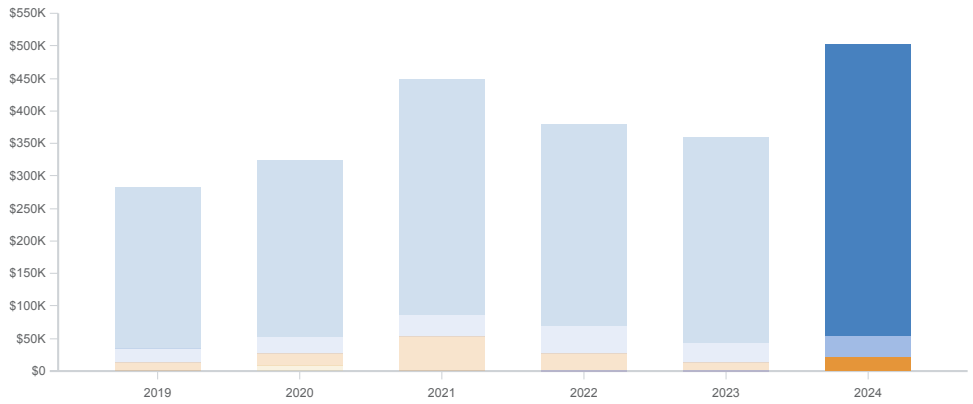
Organization Chart



Expenditure Trends Report

Elections

Data Updated Aug 21, 2024, 4:20 AM



$501,928.53

Expenses in 2024

Budget

Elections

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$310,948	$315,373	$448,146	$406,139	$459,150
Purchased/Contracted Services	$40,637	$31,491	$32,685	$55,037	$63,025
Supplies and Materials	$26,596	$11,254	$21,097	$29,400	$39,400
Debt Service	$1,000	$1,000	$0	$0	$0
TOTAL	**$379,181**	**$359,119**	**$501,929**	**$490,576**	**$561,575**

Finance

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Department Mission Statement

The Finance Department exists 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 is responsible for administering payroll and accounts payable, recording all financial transactions, reconciling bank accounts and other accounting records, ensuring compliance with financial policies, tracking and reporting on grants, preparing various financial reports for the governing body, external agencies, and department staff, preparing budgets and monitoring compliance with such, and managing the required annual audit. The Department consists of 6 employees and has operated under its current organizational model for about 5 years. As the County has grown, we have been able to leverage software to increase efficiency so that we have been able to keep up with the workload without adding employees. Included in our staff are one Certified Public Accountant, one Certified Fraud Examiner and one staff member who holds a Master of Public Administration degree – which demonstrates the County's dedication to hiring highly qualified individuals to oversee the financial operations.

The County manages a total annual budget that exceeds $100 million, and the Finance Department is entrusted with overseeing revenues and expenditures to ensure that transactions are accounted for properly. This means that our team must be knowledgeable about employment and payroll laws, procurement regulations and best practices, IRS rules, regulations for federal and state grants, as well as Generally Accepted Accounting Principles (GAAP) for governments as established by the Governmental Accounting Standards Board (GASB). The GASB establishes accounting and reporting standards that apply to US States and local governments with the goal of standardizing the way that governments are recording and reporting transactions so that readers of the financial statements can better understand the information that is presented and compare the financial condition of various governmental entities to one another.

Governments of a certain size are required to prepare an annual financial report, which must be audited by an independent auditor to ensure that the information presented is materially correct. This means that an independent auditor is examining the County's financial records to make sure that the numbers we report are accurate, that we are following GAAP, and that we are reporting all the information that is necessary for a reader to make an informed decision about the government's financial condition. Further, any government that receives federal funding in excess of $750,000 in any given year must all have additional audit procedures performed to verify compliance with the federal rules and regulations that govern each associated federal program. Bulloch often falls into this category requiring additional compliance audits of federal funding. Our goal is to receive clean audit reports (which means the auditor didn't find any material misstatements in our financial statements or any instances of noncompliance with funding guidelines) and we have been largely successful at achieving that goal for the last seven years.

Bulloch County is a member of the Government Finance Officers Association of the United States and Canada (GFOA), which has developed best practices for budgeting as well as financial reporting. Each year, Bulloch County Finance staff submit the budget document and the Annual Comprehensive Financial Report to GFOA for consideration by their award programs. Bulloch has received GFOA's Distinguished Budget Presentation Award for six consecutive years and has received the Certificate of Achievement for Excellence in Financial Reporting for four consecutive years (and has applied for a fifth.) We believe that these awards illustrate the Finance Department's commitment to a high standard of performance.

Recent Accomplishments

Over the past two years, we have worked to improve efficiency and accuracy in recording and reporting financial information. We have also taken steps to improve transparency and communication with other County departments and Offices, and have emphasized training and development for our staff. Here is a list of some recent accomplishments:

- Created an interactive online budget budget book for the Fiscal Year 2023 budget (in place of the cumbersome 400-something page PDF document used for the preceding six years) and improved upon it for Fiscal Year 2024
- Revamped the budget process to place more emphasis on strategic planning and encourage departments and officials to align their budget dollar requests with strategic goals and objectives
- Implemented "Finance Fridays" monthly newsletter to remind/explain important policies and procedures to County employees
- Implemented an investment management program with a Municipal Financial Advisor to maximize earnings potential on idle cash
- Created a more robust grants management program with a dedicated staff member to assist departments with grant applications, grant compliance, and financial reporting
- Earned the Distinguished Budget Presentation Award from GFOA for the sixth consecutive year for the 2023-2024 fiscal year
- Earned the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the fourth consecutive year for the 2021-2022 Annual Comprehensive Financial Report (and applied again for the 2022-2023 report)
- Graduated one staff member from a Management Development Program that was hosted by Bulloch County in partnership with the University of Georgia's Carl Vinson Institute of Government, with another staff member participating in the current cohort of the program
- Celebrated another staff member's completion of the Georgia Certified Economic Developer (GCED) program, which included 60 hours of course work and a capstone portfolio project and took two years to complete
- Implemented important financial reporting standards issued by the Government Accounting Standards Board (GASB), which affected the way we must track, account for, and report leases and subscription-based information technology arrangements

Strategic Goals

For FY 2025, the Finance Department will continue to strategically focus on **Promoting Engagement** and **Fostering Stewardship**.





Objectives

1. Send out monthly budget reports and financial summary reports by the 15th of every month
2. Update Financial Policies
3. Prepare budget amendments as needed to keep approved budget current and accurate
4. Improve transparency - leverage OpenGov technology to share periodic financial / operating information on our website for the public to access

Performance Measures

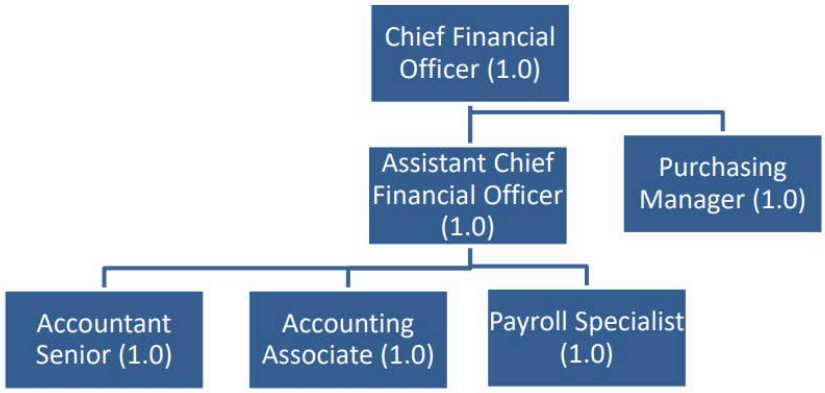
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Receive GFOA Distinguished Budget Presentation Award	Was it awarded?	Yes	Yes	Yes	Yes	Yes
Receive GFOA Award for Excellence in Financial Reporting	Was it awarded?	Yes	Yes	Applied For	Yes	Yes
Receive a clean audit report with zero findings	# of Audit Findings	0	0	0	0	0
Maintain a healthy financial condition with a high bond rating	Bond Rating - Moody's	N/A	N/A	N/A	N/A	N/A
Maintain a healthy financial condition with a high bond rating	Bond Rating - Standard & Poor's	N/A	N/A	N/A	N/A	N/A
Send out monthly financial reports by the 15th of the following month	% of months we succeeded	N/A	8%	33%	50%	75%
Complete all bank account reconciliations within 30 days following the end of the month	% of months we succeeded	N/A	100%	100%	100%	100%
Review P-card transactions & receipts within 30 days of the end of each billing cycle	% of months we succeeded	N/A	100%	100%	100%	100%

Workload Statistics

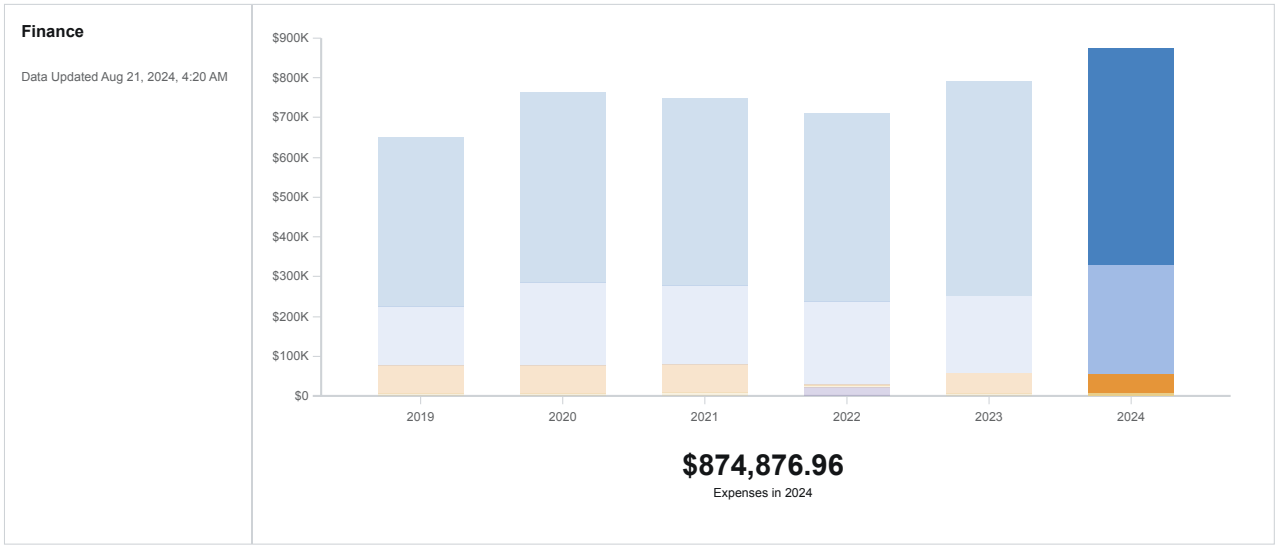
Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of AP Checks Issued	5,797	5,613	5,600	5,600	5,600
# of EFT Checks Issued	512	472	500	460	500
# of Online Payments			428	482	500

# of Payroll Checks Issued	17,376	19,497	22,400	23,431	24,000
# of Purchase Orders Issued	285	353	400	442	450
# of Issued PO's still open	0	0	0	0	0
P-Card purchasing volume	834,417	1,300,378	1,395,000	1,337,000	1,350,000
# of Training classes conducted for other departments	0	0	2	4	4
Assets Added	140	173	204	175	175
Staff Training Hours Completed	87	262	489	338	350

Organization Chart



Expenditure Trends Report



Budget

Finance

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$475,218	$540,500	$547,278	$572,331	$614,370
Purchased/Contracted Services	$208,267	$191,455	$272,078	$286,208	$271,175
Debt Service	$1,662	$52,335	$49,077	$0	$4,215
Supplies and Materials	$7,592	$6,160	$6,444	$7,000	$7,000
Capital Outlays	$19,672	$0	$0	$0	$0
TOTAL	**$712,411**	**$790,450**	**$874,877**	**$865,539**	**$896,760**

Attorney

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Department Mission Statement

To provide quality and cost-effective legal services to the Board of Commissioners and other county departments and officials.

Department Description

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

Recent Accomplishments

- Prepared and obtained approval of Minimum Standards for the Airport.
- Prepared and obtained approval of Rules and Regulations for the Airport.
- Worked with the State of Georgia and the Georgia-Alabama Land Trust to obtain additional property for the Canoochee Sandhills Wildlife Management Area.
- Prepared and obtained approval of a new timber harvesting ordinance to comply with updated Georgia law.
- Provided counsel and prepared necessary documents to call a referendum election for package sales of distilled spirits.
- Provided counsel and prepared necessary documents to call a referendum for the renewal of TSPLOST.
- Worked with remaining members of Clito Volunteer Fire Department to transfer title to fire station to Bulloch County.
- Provided counsel to obtain well sites to serve the new Hyundai facility in Bryan County.
- Provided counsel for drafting and adoption of new zoning ordinance.
- Provided counsel for drafting and adoption of new subdivision ordinance.
- Provided counsel and prepared necessary documents for relocation of polling place for the Statesboro voting precinct.
- Provided counsel in transitioning from a defined contribution plan to a defined benefit plan for employee retirement.
- Worked with City Attorney to consummate a revised animal control agreement with City of Statesboro and Magistrate Court for municipal court services.

Strategic Goals

The County Attorney's strategic goals for FY25 are to **Enhance Service Delivery** and **Manage Growth and Change**.





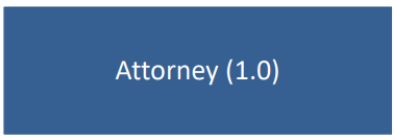
Objectives

1. Adoption of bylaws and other policies and procedures for Board of Elections.
2. Complete acquisition of right-of-way for Hightower Road and Josh Smith Road paving projects.
3. Complete acquisition of property for runway protection at Airport.

Workload Statistics

Measurement Type	2021	2022	2023	2024 Estimated	2025 Goals/Estimates
Contracts, Lease and Other Agreements	225	236	237	228	228
BOC Minutes Reviewed	24	24	24	24	24
P&Z Minutes Reviewed	12	12	12	12	12
Opinions Issued	220	227	221	200	200
Litigation Notices Received	15	13	11	16	16
Open Records Requests	50	54	53	69	69
Research Items	250	221	217	207	207

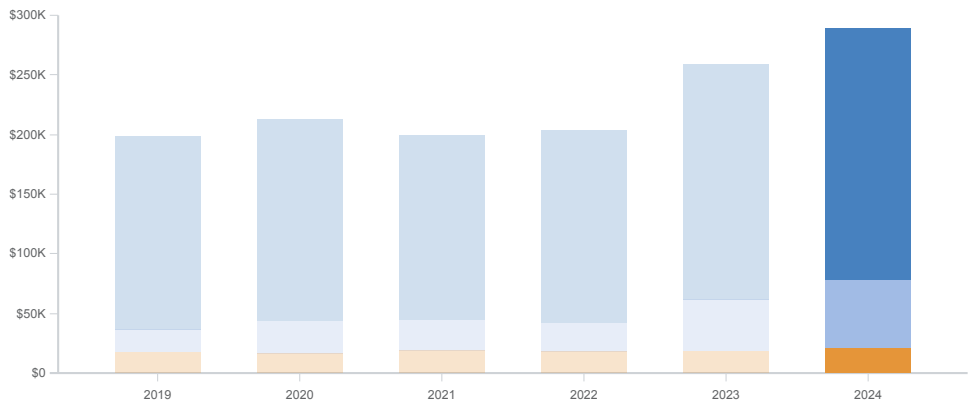
Organization Chart



Expenditure Trends Report

Attorney

Data Updated Aug 21, 2024, 4:20 AM



$289,941.87

Expenses in 2024

Budget

Attorney

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$161,162	$196,813	$212,473	$211,388	$230,745
Purchased/Contracted Services	$23,605	$43,503	$56,910	$35,160	$55,231
Supplies and Materials	$18,512	$18,487	$20,559	$19,950	$19,950
TOTAL	**$203,279**	**$258,804**	**$289,942**	**$266,498**	**$305,926**

Human Resources

Fiscal Year 2024-2025 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 exists to serve and support the county's most critical resource - its people. 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.

There are five employees in the Human Resources Department. These individuals support our community by serving the organization's applicants, employees, manager/supervisors, and county leadership. More specifically, the department:

- connects employees and applicants to available resources, including job opportunities, benefits, and training programs;
- monitors trends in human capital management, compensation, benefits, and risk management, and recommends action to improve employee satisfaction and ensure compliance;
- offers guidance, via policy development, informational campaigns, and one-on-one dialogue, related to employment-related questions and concerns;
- provides consultative services (policy interpretation, performance management support, and skills development) for all levels of management; and
- partners with county leadership to develop and implement workforce planning and total rewards strategies.

Recent Accomplishments

The Human Resources Department has successfully navigated a number of challenges over the past two years. These challenges have involved, among other things, organizational growth and change, legislative developments, and employee benefits package improvements. Accomplishments and activities have included, but are not limited to:

- Supporting a 16% increase in the number of full-time employees (FY2022 to FY2024);
- Processing 4657 personnel actions (Calendar Year 2023);
- Streamlining, through the use of technology, the new hire onboarding process to improve efficiency and the new employee experience;
- Navigating the conversion of the employee retirement system from the previous defined contribution plan to the current defined benefit plan;
- Migrating, in consultation with newly selected health insurance broker; several components of the employee benefits program to new vendors/processes;

- Improving employee benefits communications and support, including in-person, one-on-one open enrollment meetings for the first time since pre-pandemic;
- Conducting a Workforce Development Study RFP and working with selected vendor to begin project;
- Coordinating (in conjunction with the Carl Vinson Institute of Government) and supporting the county's Management Development Program, an extensive leadership development initiative now in its second cohort.

HR staff members have also made commitments to the continued development of knowledge, skills, and peer collaboration opportunities:

- One staff member has achieved Advanced Certification in Human Resources Management (ACHRM) certification and two other staff members are nearing completion of the Certified Human Resources Manager (CHRM) certification;
- Two staff members hold the Certified Workers' Compensation Professional (CWCP) certification and a third is currently pursuing this designation;
- One staff member currently serves on the Board of Directors for the Georgia Local Government Personnel Association (GLGPA);
- One staff member serves as an instructor for Human Resources and Risk Management courses offered at GLGPA and ACCG events.

Strategic Goals

For FY 2025, the Human Resources Department plans to focus on **Managing Growth and Change** and **Promoting Engagement**.





Objectives

As with other employers across the country, Bulloch County faces challenges related to the recruitment and retention of employees. These challenges, and the resulting rapid employee turnover, create staffing issues, potential service gaps, and more work for the HR Department. It is our goal to identify and implement changes that will improve our ability to recruit and retain qualified employees, increase overall employee engagement, and allow Bulloch County to become an "employer of choice" in our region. This may require updates to internal processes, enhancements to employee benefits and compensation packages, and improved employee communication. More specifically, the department will:

- Support the ongoing Workforce Development Study and review/implement resulting recommendations;
- Explore and deploy new methodologies for employee recruitment;
- Develop, plan, secure, and conduct employee training on a variety of topics;
- Review employee benefits package, introducing updates and improving communication;
- Digitize processes to improve efficiency and reduce the use of paper;
- Explore the possible creation of a structured internship program in collaboration with Georgia Southern University.

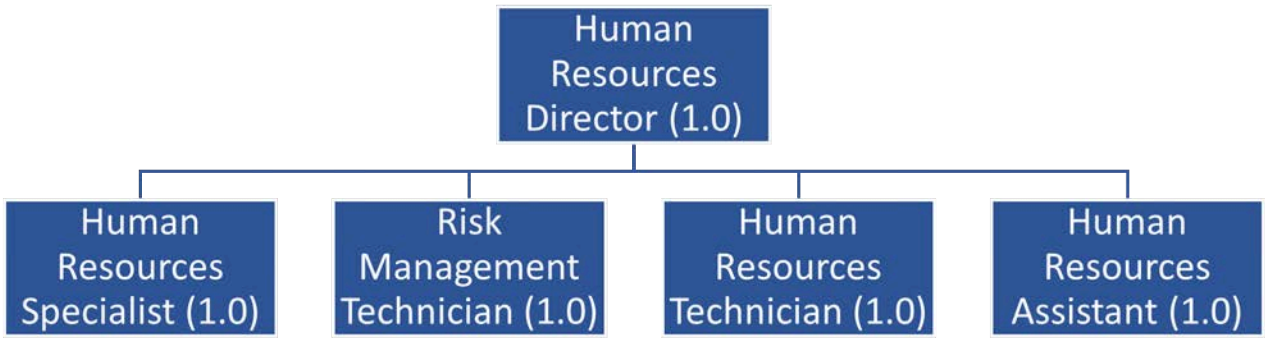
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Streamline personnel actions process	# decentralized personnel actions generated	N/A	N/A	N/A	25	30
Improve employee retention	Employee turnover rate	14.4%	15.4%	17.3%	15.0%	14.0%
Increase participation in HR training initiatives	# training hours delivered	Not tracked	Not tracked	Not tracked	850	850
Improve employee selection/new hire retention	New Hire 90 Day Failure (Separation) Rate - FT	9.1%	9.4%	7.2%	12.50%	9.00%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of Jobs Posted	108	100	106	115	100
# of Job Applicants	1406	1500	1761	1600	1750
# of New Hires/Rehires Processed (FT, PT, Seasonal)	524	593	782	645	550
# of Separations Processed (FT, PT, Seasonal)	499	530	805	550	550

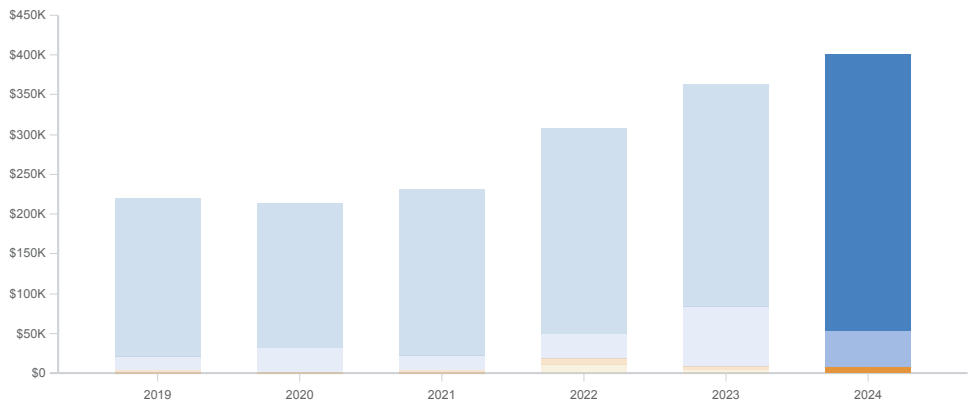
Organization Chart



Expenditure Trends Report

Human Resources

Data Updated Aug 21, 2024, 4:20 AM



$401,341.59

Expenses in 2024

Budget

Human Resources

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$259,765	$280,675	$348,566	$376,425	$413,299
Purchased/Contracted Services	$30,921	$74,790	$46,001	$349,598	$361,244
Supplies and Materials	$7,521	$4,497	$6,774	$17,850	$18,000
TOTAL	**$298,207**	**$359,962**	**$401,342**	**$743,873**	**$792,543**

Tax Commissioner

Fiscal Year 2024-2025 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.

Recent Accomplishments

Some goals that we had over the past few years that we have accomplished and/or made progress on are:

- To continue to provide excellent customer service for a rising number of citizens in the county (that bring our transaction totals up each year) without adding additional staff.
- To continue to work our collections as we always have and even surpass our normal totals.
- To work with the Tax Assessors office on cleaning up issues with personal property and mobile home taxes that have been an ongoing problem.
  - We had our first personal property tax sale proceedings in this last fiscal year and managed to collect a lot of delinquent taxes without a single personal property account actually going to tax sale.
- We also continue to work within our designated budget.

Our staff navigated a very busy property tax season well with the stress of the increased property taxes adding to customers overall demeanor in the office. I am very proud of how they handled themselves very professionally and informing the public of how their tax amount is determined and that our office is not responsible for any aspect of that, only to collect. People were angry and upset, but we had very few major situations in the office during the busy season. Having a full time deputy in our building has helped tremendously in that aspect as well and we are thankful for that.

We also went live with our new property tax program, GaTCS (Georgia Tax Collection Services) in February 2023. Having just celebrated our one year anniversary of that change, we are thankful for the decision to allow us to do that and get us a more updated program. It has been INCREDIBLY beneficial to our office as well as more cost efficient.

Strategic Goals

The Tax Commissioner's Office strategic focus for FY 2025 will be to **Manage Growth and Change** and **Promote Engagement.**





Objectives

As we navigate the growth in our county, we are working hard to continue to provide excellent customer service again this year without adding additional staff at this time. We plan to ask for one additional staff member in FY26 to focus on delinquent taxes and collections as well as any atypical daily things like timber, heavy duty equipment, mortgage issues, personal property, etc.

We plan to work on our Facebook page and try to share more information to the public that way about issues/concerns/initiatives that might be important to people. People seem to react more to social media and online news than anything else, so we want to try to promote our online information to get important information out to people that might help.

As always, we will continue to conduct tax sales and keep our collection rates admirable!

Performance Measures

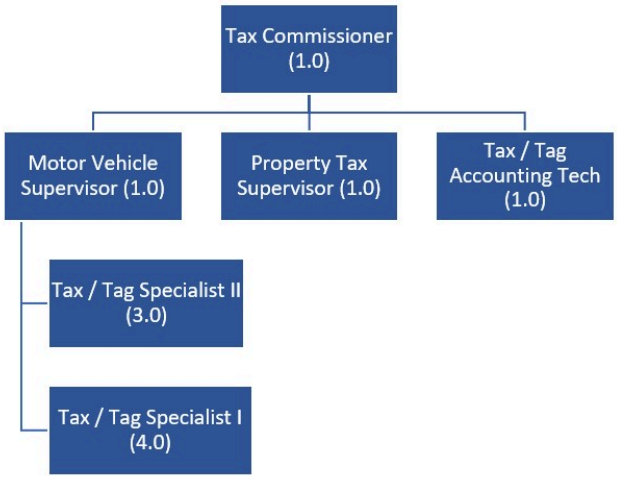
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
To continue achieving excellent customer service for our rising number of citizens	Google Reviews		4 stars or higher	4 stars or higher	4 stars or higher	4 stars or higher
To complete all services without adding additional staff this year outside of already budgeted positions	Additional Staff Members Hired		0	0	0	0
To continue to achieve high collection rates as we	% tax collection	99.53%	97.45%	99%	99%	99%

always have to keep those rates high (ours are the envy of many other counties and we want them to stay that way)						
To continue working with the Tax Assessors to clean up issues with Personal Property and Mobile Homes, which are harder to track than real property	% of properties going to tax sale		less than 1%	less than 1%	less than 1%	less than 1%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Total DRIVES Transactions Performed in Office	85,978	85,919	87,770	88,000	88,500
% Collected – Real and Personal Property	99.53%	97.45%	99%	99%	99%
Total Real and Personal Property Tax to Collect	45,265,290	46,705,526	51,992,158	65,077,587	67,000,000
Total Revenue from all Sources Collected	61,432,526	62,448,880	69,797,697	75,000,000	76,000,000
Property tax online bill transactions	2,617	3,410	3,951	4,000	4,250
DRIVES e-services processed	10,919	11,916	13,165	14,500	15,000
Titles processed	13,679	13,159	12,806	12,800	12,800
# of Property Tax Bills Sent (Real & Personal)	33,996	34,409	35,283	36,000	37,000
# of Mobile Home Bills Sent		4,097	4,144	4,156	4,200

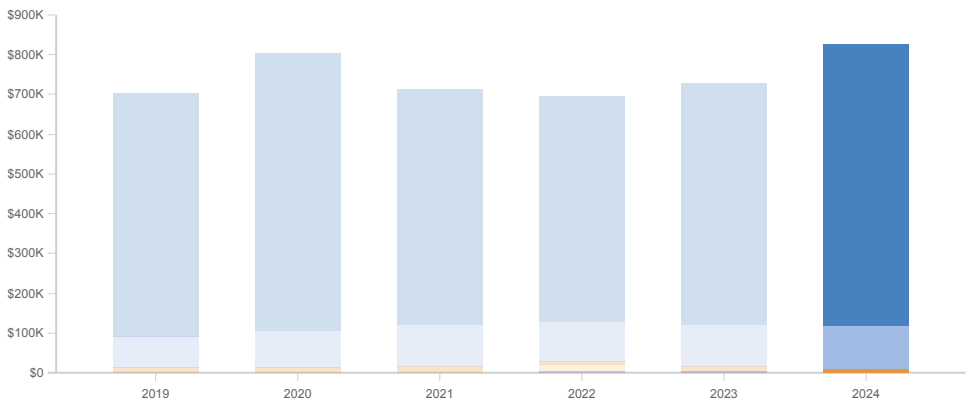
Organization Chart



Expenditure Trends Report

Tax Commissioner

Data Updated Aug 21, 2024, 4:20 AM



$825,605.57

Expenses in 2024

Budget

Tax Commissioner

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$566,311	$607,539	$706,730	$731,576	$798,447
Purchased/Contracted Services	$99,252	$104,548	$109,957	$135,090	$126,043
Supplies and Materials	$9,566	$12,246	$8,918	$15,125	$25,125
Capital Outlays	$18,850	$0	$0	$0	$0
Debt Service	$1,578	$3,601	$0	$0	$0
TOTAL	**$695,558**	**$727,934**	**$825,606**	**$881,791**	**$949,615**

Tax Assessor

Fiscal Year 2024-2025 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 filled 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 BTA 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

Recent Accomplishments

*Conducted county wide revaluation for residential, commercial, industrial, and rural land performed by in-house staff with a state compliant sales ratio study.
*Timely resolution of 359 appeals
*Started personal property audits
*Reviewed approximately 30,000 parcels with change detection software provided by GIS

Strategic Goals

For FY25, the Tax Assessor's strategic goals are to **Manage Growth and Change** and **Enhance Service Delivery**.





Objectives

1. With the continued growth and change in the county , we will continue to complete all transfers, mapping, listing of property in a timely manner so that we may analyze and perform accurate appraisals based on sales data.
2. Continue to perform personal property audits and reviews
3. Timely review and resolution of all property tax appeals

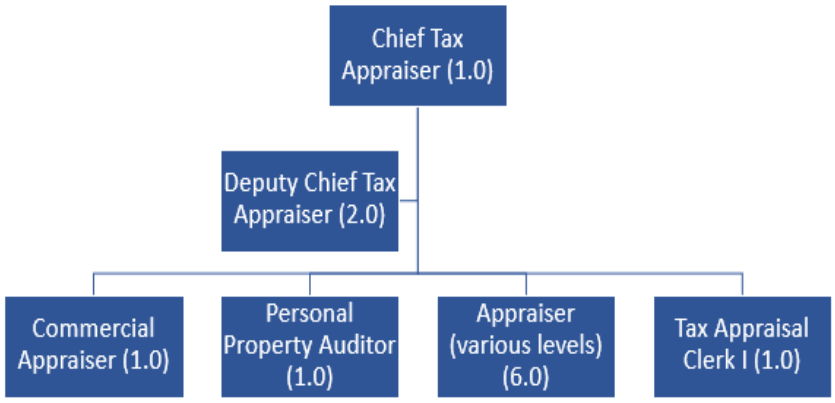
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Complete all property transfers, mapping, and listing of property in a timely manner that will allow for adequate review of all data	100 % completed by March 1			100%	100%	100%
3 year review of personal property accounts through in-house and out sourced audits	% personal property audits/reviews completed			30%	30%	30%
Timely review and resolution of all property tax appeals	% of appeals resolved annually			100%	100%	100%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimate
Parcel Count Real Property	32,335	32,887	33,400	34,500	38,000
New Home Construction (Year added to Digest)	412	555	480	525	1,000
Net M%O Digest Value (40%)	2,253,106,506	2,520,000,000	3,000,000,000	3,500,000,000	4,000,000,000
Total Field checks by Vehicle	2,986	3,504	3,000	3,000	10,000
Reviews utilizing Pictometry (Complies with IAAO Standard)	10,650	9,875	14,852	18,550	5,000
Website Visits	494,081	568,000	477,600	450,000	500,000
Conservation Use and Specialized Assessment Property	3,033	3,063	3,048	3,050	3,100
Appeals heard above BOA level	151	325	119	100	200
Discovered but unreturned Personal Property Value	2,320,000	3,100,000	8,502,508	3,500,000	3,500,000
Personal Property Return Forms mailed/Processed	1.28	1.21	1.38	1.43	1.33

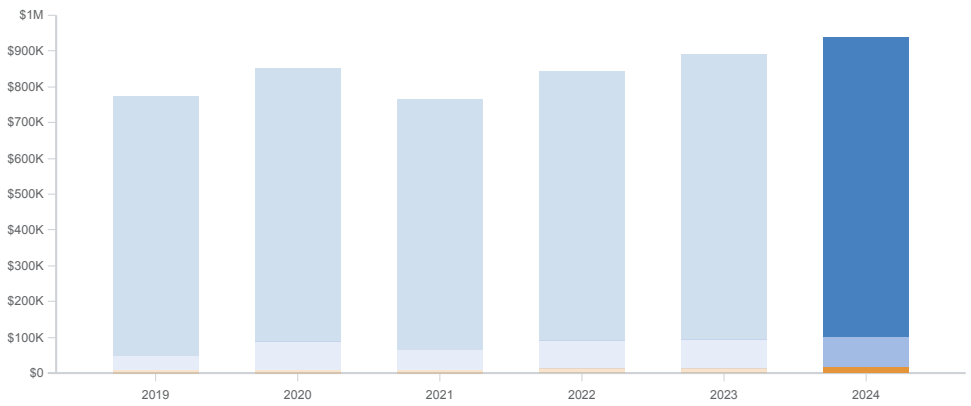
Organization Chart



Expenditure Trends Report

Tax Assessor

Data Updated Aug 21, 2024, 4:20 AM



$938,787.37

Expenses in 2024

Budget

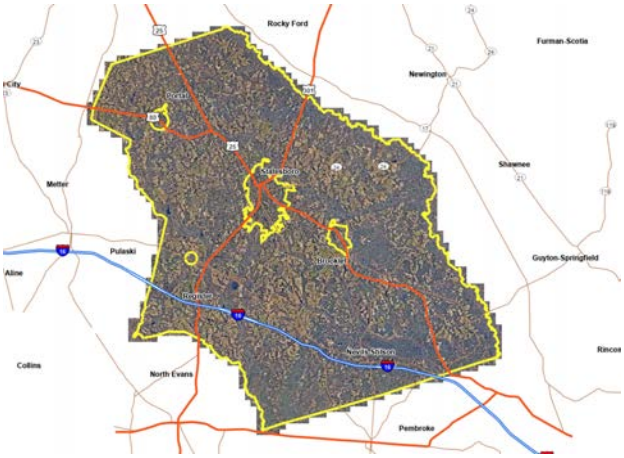
Tax Assessor

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$753,576	$799,059	$841,355	$1,000,171	$1,017,488
Purchased/Contracted Services	$77,986	$83,260	$84,327	$125,739	$125,344
Supplies and Materials	$11,326	$10,606	$13,105	$12,800	$12,800
TOTAL	**$842,888**	**$892,925**	**$938,787**	**$1,138,710**	**$1,155,632**

Geographic Information System

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

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

Department Description

The GIS department consist of 3 components. The first component is the addressing office, which handles issuing new addresses, readdressing's, business license address verifications, and also the road centerline spatial layer updates. The next component is the property edits office which handles additions, deletions, and errors dealing with the parcel layers and any layer that works in conjunction with the parcel layer. This office also works on special projects as needed such as GPS field data collections. The third component handles working with all departments on needed projects, data request, technology purchases, and updates of all map services, builds applications for citizen and departments use. The office also updates and maintains the assessors web site.

Recent Accomplishments

GIS Addressing issued 1596 addresses in 2023 which was an increase of 254 or 16% increase from the previous year. Over the last 5 years there has been a 15% increase in addresses for the county. The addressing office also implemented a Business License Address Verification process along with an online application process during 2023's last quarter. The addressing office added 4 miles of road centerlines/17 roads for new subdivisions that were developed or added to. The office also edited approximately 632 miles of road centerlines correcting address ranges etc. The addressing office updated and added new ESN areas as requested by 911 Center. The Property Edits office added 496 new parcels and corrected the adjoining parcels as needed. The new parcel additions were an increase of 147 from the previous year or an 29% increase. Over the last 5 years there has been an increase of 8% of new parcels. In 2023, the office added 8 new subdivisions. The staff added and deleted mobile homes on the county GIS layer which contains 5300 homes. We added 490 new home sketches to the GIS layer from the Assessors CAMA sketch data. The GIS office

staff has made and distributed 29 GIS apps for the citizens and various departments. The staff GPS 'd the PAPI light locations for the Airport manager and property corners. The GIS staff processed GPS wetlands data collection on 15 residential areas. Our staff made over 50 detailed maps for various county departments for the use and/or presentations.

Strategic Goals

The GIS office will have a strategic focus on **Encouraging Innovation** and **Promoting Engagement** for FY25.





Objectives

1. The Department will continue to handle our main functions of issuing/reissuing addresses and updating all spatial layers including all the properties in county.
2. We will review and update as needed our road centerline file with correct road address ranges and other requested fields so that it complies with the E911 standards.
3. The office personnel will attend classes needed to keep our license current for the Tax Assessors Office requirement and attend GIS classes to continue to stay on top of the learning curve with GIS.

Performance Measures

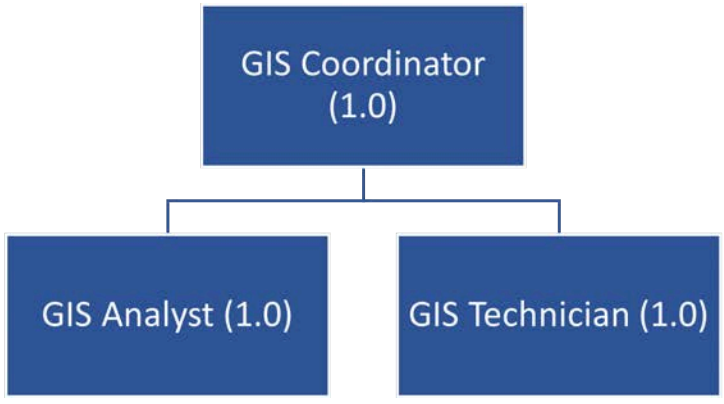
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Projected
Change Detection - Three year review of all parcels in Bulloch County.	Review of all parcels to be 50% complete by January 2024 and project completed by January 2025			44%	56%	100%
Update and maintain all spatial layers and other departmental applications that use GIS spatial files as needed.	% of completion two weeks after received from Assessors office staff		90%	90%	90%	100%
Upgrade addressing procedure and build app to allow for the Citizens to apply for address Online and make payment Online at the	% of addresses completed on daily basis (individuals); % of addresses completed within a week (subdivision and large complexes)		62%	75%	80%	85%

same time they apply for permits.						
Work with all departments to build needed Apps to help with their departments needs on monthly basis	% of months we succeeded			90%	95%	100%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Parcel Splits	439	442	571	600	595
Addresses Issued	773	693	1,062	1,200	1,596
Subdivisions Address Assignments	19	603	317	400	707
Address Fees Collected	$4,189	$6,917	$8,623	$9,000	$14,967
GIS/Aerial Online Service Users/Viewers	43	50	50	50	36
Digital Data Request	238	302	338	400	380
Map and Data Sales	$3,600	$1,400	$1,400	$1,400	$2,400
Map Corrections	1,317	1,326	1,213	1,200	1,671
Maps Produced	356	104	260	250	183
Property Info Website Visits - annual	420,468	520,851	477,453	500,000	411,620
Property Info Website Visits - daily	1,152	1,427	1,308	1,369	1,127
Property Info Website data request - annual	7,403,829	8,444,007	8,186,641	8,400,000	8,693,138
Property Info Website data request - per day	20,284	23,134	22,429	23,000	23,816
Total Parcels in County	32,445	32,887	33,418	3,652	33,980
Total Parcels reviewed for Change Detection	32,445	442	14,852	18,566	33,538

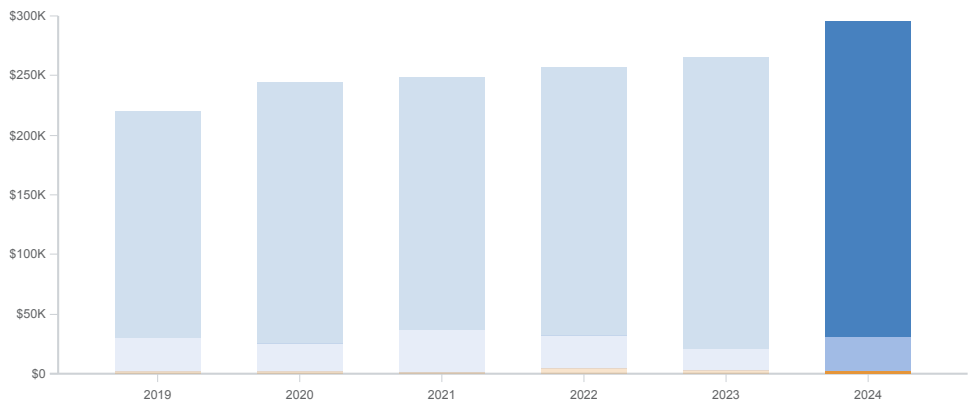
Organization Chart



Expenditure Trends Report

GIS

Data Updated Aug 21, 2024, 4:20 AM



$295,607.41

Expenses in 2024

Budget

GIS

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$225,155	$243,538	$265,325	$259,075	$241,555
Purchased/Contracted Services	$28,380	$18,767	$28,175	$74,296	$74,391
Supplies and Materials	$3,960	$2,517	$2,108	$3,035	$3,035
TOTAL	**$257,495**	**$264,822**	**$295,607**	**$336,406**	**$318,981**

Risk Management

Fiscal Year 2024-2025 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, in collaboration with the Human Resources Director, the Risk Management Technician, and a County employee safety committee.

Recent Accomplishments

The county's risk management efforts continue to gain momentum.

- Attendance at safety committee meetings is up and a new "member spotlight" campaign is underway to increase visibility of the committee and its efforts.
- We are presently experiencing a reduction in accidents and injuries. In FY2024 to date, the number of property and liability claims is down substantially from prior years and the number of employee injuries is also trending less than the prior year. The calendar year 2024 workers' compensation experience mod (a

measure of employee injury trends which in turn affects insurance costs) was improved from the 2023 value.
- The award of safety grant funding from ACCG has allowed the county to purchase several wet umbrella stands for county buildings, to add AED units in several locations, and to provide (through partnership with county EMS training staff) CPR/AED training for several dozen county employees.
- A second HR employee earned the Certified Workers' Compensation Professional (CWCP) certification.
- The hiring of a Risk Management Technician (the county's first employee wholly devoted to risk management activities) was completed in early March 2024.

Strategic Goals

The Risk Management function has a strategic focus on **Prioritizing Safety** and **Fostering Stewardship** for FY25**.**





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

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Improve attendance at safety committee meetings	Attendance rate	Not tracked	59.8%	61.8%	75.0%	80.0%
Reduce the frequency and severity of employee injuries	# of employee injuries	54	29	49	40	40
Reduce the number of automobile claims	# of auto claims submitted to ACCG	32	22	22	20	20

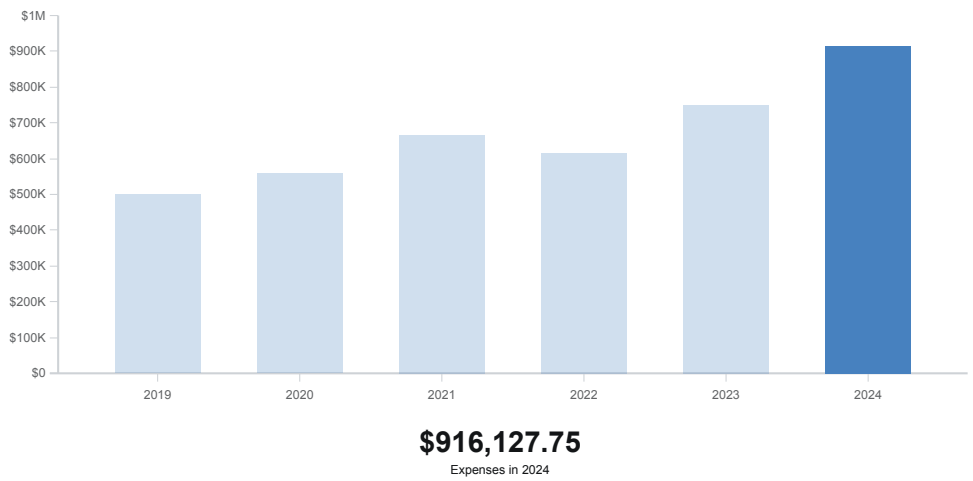
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of Employee Injuries	54	29	49	40	40
Average Cost (Incurred) per Employee Injury	$3,318	$11,292	$1,589	$4,500	$2,500
# of County-Wide Safety Committee Meetings	4	4	4	4	4
# of Property and Liability Claims	65	40	50	30	45

Expenditure Trends Report

Risk Management

Data Updated Aug 21, 2024, 4:20 AM



$916,127.75

Expenses in 2024

Budget

Risk Management

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$616,621	$749,707	$915,792	$959,150	$1,013,399
Supplies and Materials	$0	$330	$336	$3,000	$3,000
TOTAL	**$616,621**	**$750,037**	**$916,128**	**$962,150**	**$1,016,399**

Government Buildings

Fiscal Year 2024-2025 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.

Recent Accomplishments

Building and Facilities Department completed various projects throughout the county, which included the following:

- Replace roofs in Stilson Park and Brooklet.
- Constructed brick sign at Administrated Annex.
- Repaired roofs on various facilities.
- Changed interior lights to LED in many buildings.
- Repaired plumbing in the Fletcher House.
- Prepared voting equipment for all 16 precincts during each voting term.
- Installed CAT-6 cable at Mill Creek and Public Works.
- Painting projects at different facilities.
- Replace bay doors at the airport hangers.
- Repaired HVAC systems at many facilities.
- Construction maintenance at Splash in the Boro.
- Built, repaired and restructured office furniture.
- Remodeled county facilities.

Strategic Goals

The Government Buildings department will focus on strategic objectives that will **Enhance Service Delivery** and **Manage Growth and Change**.





Objectives

1. Become fully staffed by hiring two Building Maintenance Technicians and one Assistant Building and Facilities Manager
2. Decrease amount of deferred work orders
3. Implement a proactive building maintenance plan

Performance Measures

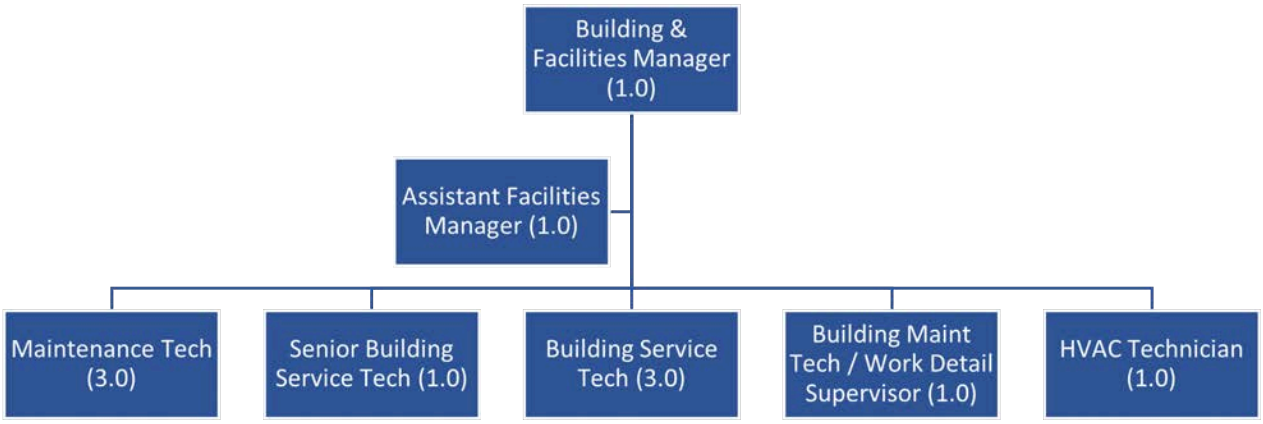
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Decrease deferred building maintenance - regular monthly maintenance/janitorial building walkthroughs	% of months completed				85%	100%
Pursue proactive not reactive maintenance and janitorial services	% of proactive maintenance completed				85%	100%

Workload Statistics

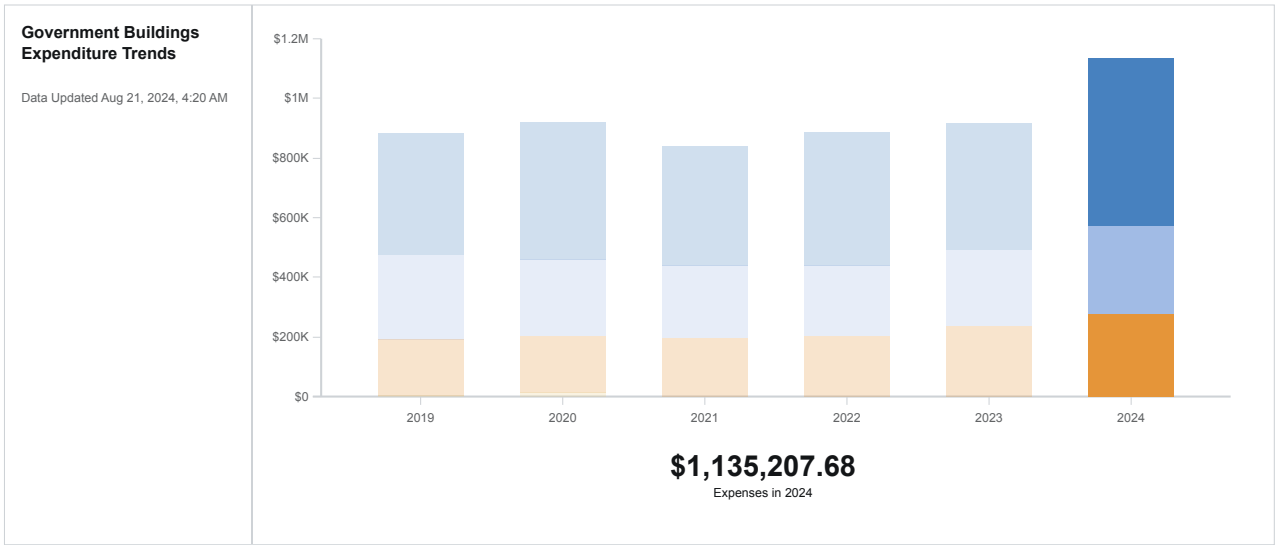
Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of County Facilities Maintained	167	167	167	167	167
County Facilities Gross Square Feet (GSF)	737,246	737,246	737,246	737,246	742,782
Total Work Orders	500	900	505	450	550
# of Government Buildings Facilities Maintained	25	25	25	25	30
Gross Square Feet (GSF)	193,327	193,327	193,327	193,327	210,327
Maintenance Cost per GSF	$0.41	$0.38	$0.46	$0.45	$0.50
Janitorial Services Provided GSF	117,380	117,380	117,380	117,380	117,380
Janitorial Services Cost per GSF	$0.26	$0.17	$0.19	$0.19	$0.23

Energy Cost per GSF	$1.34	$1.30	$1.32	$1.32	$1.35
KWh usage	1,004,429	985,000	875,000	900,000	950,000
# of Leased Facilities	7	7	7	7	7
Lease Space GSF	72,129	72,129	72,129	72,129	72,129

Organization Chart



Expenditure Trends Report



Budget

Government Buildings Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$445,926	$426,099	$562,020	$743,027	$816,231
Supplies and Materials	$239,174	$255,695	$297,173	$257,900	$309,300
Purchased/Contracted Services	$201,955	$235,927	$276,014	$257,960	$258,314
TOTAL	**$887,055**	**$917,720**	**$1,135,208**	**$1,258,887**	**$1,383,845**

Public Relations

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The Communications division is designated 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. It also serves to inform them of how their local taxes and public funds are managed. Communications also provides services to meet the internal and external customer communication needs regarding County government and government-related issues, and to facilitate the exchange of information between Bulloch County residents and County government. The Goal of the division is to increase awareness and confidence in the professionalism and efficiency of Bulloch County government and to recognize, engage, and support employees as they contribute to the success of Bulloch County.

Department Description

The Communications division oversees social media platforms for the commissioners and multiple departments. It also maintains the county's website and delivers live streaming services of meetings for the Board of Commissioners and other boards. In addition, it assists in planning and executing events designed for interaction with county citizens.

Recent Accomplishments

FY 2023 Accomplishments:

- Launched "Touch a Truck" event in conjunction with Bulloch County Public Works
- Helped coordinate annual Employee Appreciation Dinner to recognize employees who have reached 20 years, 30 years, or beyond anniversaries with the County
- Helped coordinate annual Employee Christmas lunch for approximately 400 County employees
- Used social media to keep public updated on meeting location changes during expansion/renovations at North Main Annex

FY 2024 Accomplishments:

- Held 2nd annual "Touch a Truck" event in conjunction with Bulloch County Public Works, as well as City, County, and State public safety agencies
- Helped coordinate annual Employee Appreciation Dinner to recognize staff members who have reached 20, 30, and 40 year milestones with the County
- Helped launch school supplies giveaway with donations from County employees
- Helped coordinate Christmas lunch for 400 County employees
- Assisted in open house for Bulloch County Fire/EMS in Portal

Strategic Goals

During FY 2025, the Public Relations departments plans to implement strategies that will **Promote Engagement** and **Enhance Service Delivery**.





Objectives

1. Enhance engagement with citizens
2. Facilitate engagement among the county's employees

Performance Measures

Goal	Measurement	2023	2024 Projected	2025 Goals/Estimates
Ensure information is easily accessible in a timely manner	% of engagement on social media when post/press release posted	28%	35%	35%
Gather feedback through open dialogue with citizens	Measure sentiment of community based on social media stats (POSTS REACH) through visibility and reach of promotional efforts	19,000	21,000	20,000
Develop workforce to keep employees engaged and motivated	# attendees at special events or other team opportunities; click through rate of important emails	625	1,000	1,000
Widen employee recruiting efforts to ensure diverse candidate pool	# applications received	2,456	3,000	3,000
Use existing software to the best of its ability to improve the effectiveness of the workflow process	% employee productivity inside software (>10%)	15%	25%	28%
Training of staff on work-related software	# trainings provided	0	2	2
Introduce up-to-date technology processes into our workflow across divisions	% of devices within county that are up-to-date vs older devices	60%	75%	75%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates

Number of Social Media Platforms	10	3	3	3	4
Number of Social Media Followers	93,060	2,616	3,500	4,000	12,000
Number of Press Releases	13	9	18	25	15

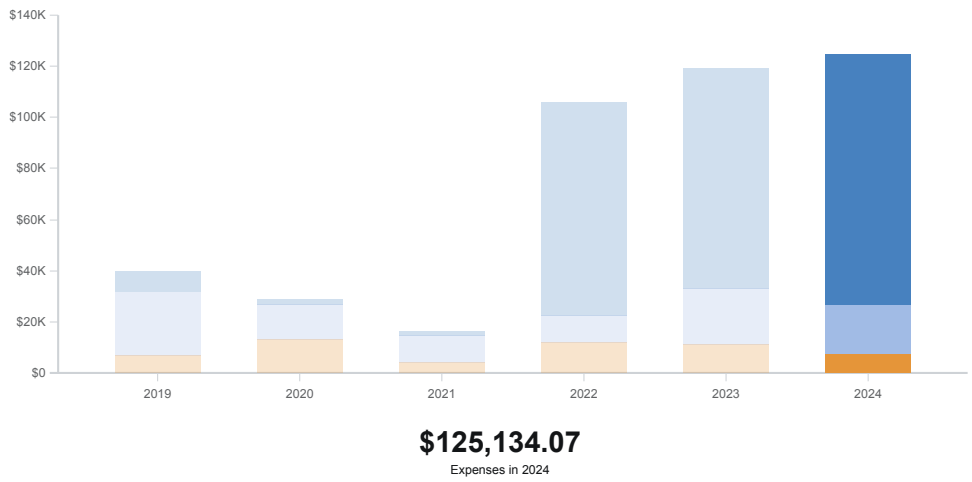
Organization Chart



Expenditure Trends Report

Public Relations

Data Updated Aug 21, 2024, 4:20 AM



$125,134.07

Expenses in 2024

Budget

Public Relations

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$83,506	$86,544	$98,552	$92,928	$128,481
Supplies and Materials	$10,646	$22,018	$19,448	$39,500	$31,000
Purchased/Contracted Services	$11,601	$10,811	$7,135	$24,640	$31,171
TOTAL	**$105,753**	**$119,372**	**$125,134**	**$157,068**	**$190,652**

Engineering

Fiscal Year 2024-2025 Budget Book

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



Recent Accomplishments

During FY 2023 and FY 2024, the Engineering Department administered the resurfacing of 54 miles and restriping of 94 miles of paved county roads. Dirt road paving projects at Hood Road (from Parrish Road to Pulaski Road) and Antioch Church Road were completed. Preliminary Engineering and right of way acquisition is in progress for Hightower Road, Josh Smith Road, Lee Road, JA Hart Road, Moore Road, Old Happy Road, Clark Farm Road, Two Chop Road, and Josh Hagin Road. The Cypress Lake Road at Veterans Parkway

project was completed, and the Public Works entrance road at US 301 and Veterans Parkway is being constructed. Preliminary design also continues on the S&S Greenway Extension.

A Stormwater Ordinance was written and adopted to regulate drainage on development projects. The Engineering Department also assisted with the revisions to the Subdivision Ordinance, which changed many of the design standards and requirements for new developments.

The department added a new position, Assistant County Engineer. This additional employee will help the department to more adequately manage transportation improvement projects.

Strategic Goals

The Engineering Department will implement actions and strategies that will have a focus on **Managing Growth and Change** and **Encouraging Innovation**.







Objectives

One key challenge that our department faces over the next few years is the rapid development occurring in the county. Transportation infrastructure deteriorates over time in any setting, however the increased development in our area will speed up this process by increasing traffic on our roads and increasing stormwater runoff by building more impervious surfaces. There will also be greater need to thoroughly review new development plans and determine what types of mitigation will be needed.

The Engineering Department plans to implement more pavement preservation techniques for the county's paved road network in coming years. Pavement preservation will allow the county to improve and maintain the pavement condition on roads at a lower cost than can be achieved through resurfacing alone. These techniques essentially allow the county to do more with less by extending the useful life of pavements at a lower cost by treating roads earlier in the deterioration cycle with lower cost treatments. Examples include crack-sealing, chip seals, fog seals, cape seals, micro-surfacing, and similar treatments. The department plans to gradually increase the percentage of resurfacing funds that go towards pavement preservation treatments. A system-wide pavement evaluation update is also planned, so that the county will be able to get a measure of the pavement conditions and track progress over the next few years.

The Engineering Department also has plans to experiment with new methods for right of way acquisition on dirt road paving projects. Our hope is that by utilizing firms that specialize in right of way acquisition on certain projects that the length of time for this process will be reduced, and citizen satisfaction will be increased. This will create some additional cost on these projects, however.

Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Decrease serious injuries and fatalities on county roads.	Number of fatal and serious injury-related crashes on county-maintained roads only	30	20		No more than 15	

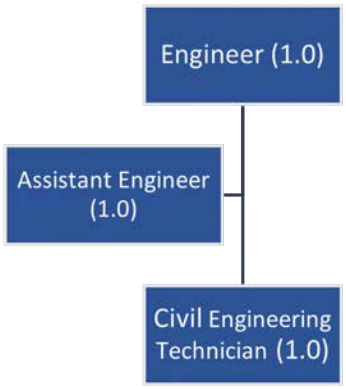
Decrease serious injuries and fatalities on county roads.	Number of fatal and serious injury-related crashes in unincorporated areas of county (including state routes)	69	58		No more than 35	
Decrease serious injuries and fatalities on county roads.	Number of fatal and serious injury-related roadway departure crashes on county-maintained roads	15	11		No more than 7	
Decrease serious injuries and fatalities on county roads.	Number of fatal and serious injury-related roadway departure crashes in unincorporated areas of county (including state routes)	24	17		No more than 15	
Increase mobility for all users by adding safe facilities for pedestrians and bicycles.	% of roadway improvement projects which include accomodations for pedestrians and bicycles			10%	12%	20%
Finalize a Local Road Safety Plan.	LRSP finalized?		No	No	No	Yes
Improve sufficiency rating of county bridges.	Average sufficiency rating of bridges county-wide		84	84	86	86
Decrease mileage of county-maintained dirt roads by paving.	Current mileage of county dirt roads decreased?		N/A	3	1	2
Improve level of service at key intersections.	Intersection improvement projects completed	0	0	1	1	1
Pave dirt roads using a strategic approach.	Average prioritization score of dirt roads paved			52	45	55
Review development plans using updated standards, and ensure that construction meets those standards.	% development plans reviewed within two weeks	75%	88%	92%	91%	100%
Increase mobility for all users by adding safe facilities for	Length (miles) of sidewalk and bicycle lanes constructed		0	0	1	5

pedestrians and bicycles.						
Plan capital improvement projects, especially intersection-related projects, based on projected growth.	# intersection improvement projects completed	0	1	1	1	1

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Miles of County Roads Resurfaced	15	15	60	10	12
# of Subdivision Roads Subgrade / Base Proof Roll Inspections	30	15	12	10	10
# of site construction/erosion control inspections	113	130	135	140	140
Miles of County Road Restriping	50	68	35	58	50
Intersection Improvement Projects Completed	0	0	1	1	2
Miles of Dirt Roads Paved	1.8	1	3	1	3
Speed Limit Engineering Studies Completed	6	12	5	2	5
Site/Subdivision Plan Reviews	10	25	13	15	15
# of Driveway Permit Inspections	75	126	40	35	35
# of Hydrology Studies completed for culvert replacements	5	5	2	4	5
% of development site plans Reviewed within 2 weeks	75%	88%	92%	91%	100%
% of capital projects construction completed on schedule	33%	25%	60%	63%	70%
% of bids below or nor more than 15% over cost estimates	100%	80%	83%	67%	90%
Drainage complaints processed and investigated	11	10	15	12	12
Speed hump requests processed	2	2	2	2	2
% of capital projects implemented on budget schedule	33%	25%	60%	60%	90%
# of dirt road paving petitions received and evaluated	5	4	2	3	3
Current mileage of county dirt roads		652.8	649.5	649	647

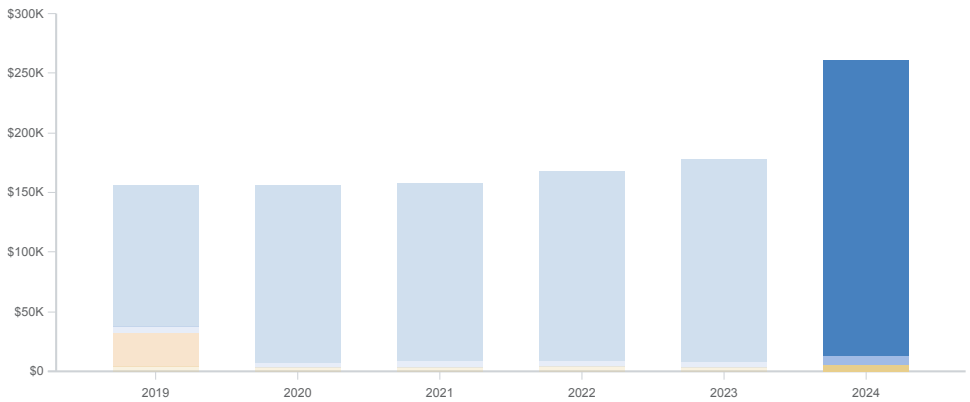
Organization Chart



Expenditure Trends Report

Engineering

Data Updated Aug 21, 2024, 4:20 AM



$260,583.91

Expenses in 2024

Budget

Engineering

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$158,492	$170,015	$248,058	$277,517	$308,041
Supplies and Materials	$4,773	$3,317	$5,373	$8,700	$8,800
Purchased/Contracted Services	$4,247	$4,785	$7,153	$5,344	$9,398
TOTAL	**$167,512**	**$178,117**	**$260,584**	**$291,561**	**$326,239**

General Administrative Fees

Fiscal Year 2024-2025 Budget Book

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Department Description

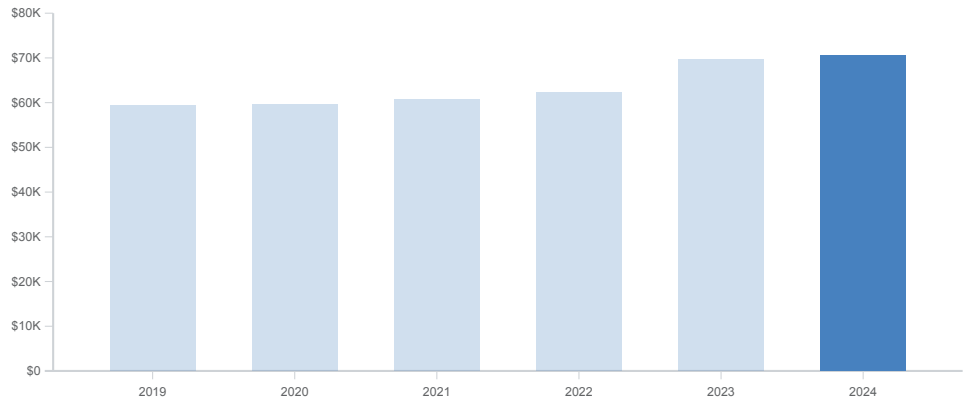
This is not an operating department, but accounts for the County's annual dues for the County's membership in three important organizations:

- ACCG (Association of County Commissioners of Georgia)
- NACO (National Association of Counties)
- CRC (Coastal Regional Commission)

Expenditure Trends Report

General Administrative Fees

Data Updated Aug 21, 2024, 4:20 AM



$70,394.54

Expenses in 2024

Budget

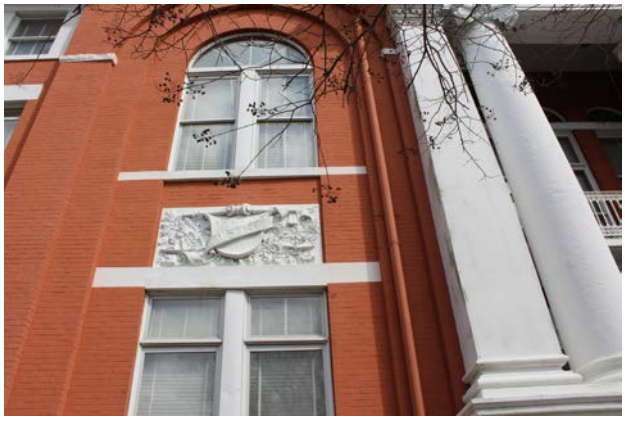
General Administrative Fees

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$62,247	$69,785	$70,395	$71,000	$71,500
TOTAL	**$62,247**	**$69,785**	**$70,395**	**$71,000**	**$71,500**

Superior Court

Fiscal Year 2024-2025 Budget Book

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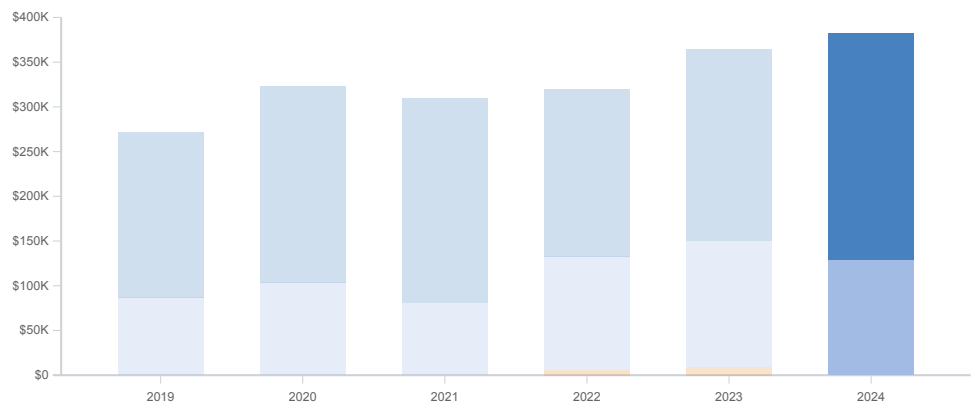
Department Description

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 21, 2024, 4:20 AM



$382,718.78

Expenses in 2024

Budget

Superior Court

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$186,913	$214,089	$254,348	$254,348	$277,114

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$127,469	$140,433	$128,371	$145,000	$145,000
Interfund/Interdepartmental Charges	$5,298	$9,054	$0	$12,337	$12,337
TOTAL	**$319,680**	**$363,576**	**$382,719**	**$411,685**	**$434,451**

Clerk of Court

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



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.

Recent Accomplishments

Historical Real Estate Accomplishments:

1) Went live with Kofile QuickLink on 05/25/23 to provide 24-hour internet based remote access to our grantor/grantee index records as an alternative to in-person access. Land record index books supported on this site have a date range from 1796-1977. Records from 1976 to present are viewable on the Clerks Authority's Website. In addition to making these records more accessible to the public, this project has also allowed us to preserve these important records in the event of a natural disaster.

2) Partnered with Kofile to digitize 44 deed books that we could not scan in-house because of how they were bound. These deed books have a date range from 1894-1918. There are 33 additional books that will have to be out-sourced for scanning; however, we expect to conclude our in-house scanning of the remaining books within the next 3-4 months.

3) All plats have been digitized and are viewable on the Clerks Authority's Website.

Strategic Goals

For FY25, the Clerk of Court plans to focus on strategies and objectives that will **Enhance Service Delivery** and **Manage Growth and Change**.





Objectives

One of the biggest challenges that we are currently facing is adequate space. Additional staff will be needed to accommodate the expected future growth in the county; however, all offices and cubicles are occupied in the Clerk's Office.
Similarly, Superior Court is currently facing space issues with regards to available courtrooms for 5 Judges (4 Superior Court, 1 Juvenile Court) to use. Additional courtrooms and office space will be necessary to support the expected future growth. To address the space issues, the Courthouse Planning Committee must continue their diligent efforts to move forward with the planning for a new Judicial Complex.

Some of our short-term objectives for the upcoming year are:

- Continue historical digitizing of various divisions of the office.
- Make more components of our office more user friendly and assessible to the public. This can be accomplished if funding is allocated for the creation of a new website. An additional feature of the new website is the ability for us to communicate with jurors if they sign up to receive text messages.

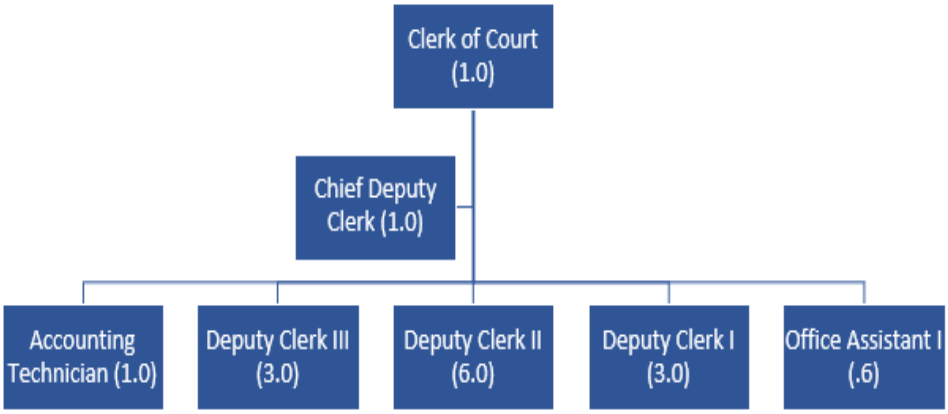
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Acquire more training opportunities for staff specific to their daily duties and responsibilities, which will foster their individual growth and development.	Average # of training hours per employee			5-10 hours annually	12-15 hours annually	12-15 hours annually

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Civil Superior Cases Filed	920	916	947	969	1,260
Criminal Superior Cases Filed	1,430	1,307	1,868	1,642	1,722
Civil State Cases Filed	297	326	400	350	398
Criminal State Cases Filed	1,935	2,230	2,241	2,252	2,112
Deed Instruments	13,076	11,735	9,840	10,787	8,936
Plats	352	354	340	347	336
Uniform Commercial Code Financing Statements	2,218	2,391	2,110	2,250	1,834
Liens	7,763	8,534	6,042	7,288	6,128
Civil Domestic Filings	471	431	413	409	398
Traffic Tickets	4,378	4,590	5,702	5,146	5,636

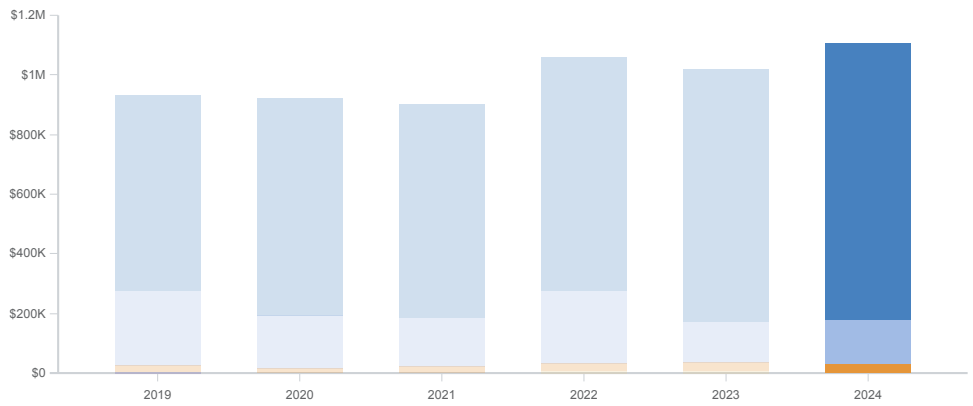
Organization Chart



Expenditure Trends Report

Clerk of Court

Data Updated Aug 21, 2024, 4:20 AM



$1,105,547.14

Expenses in 2024

Budget

Clerk of Court

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$785,288	$849,159	$928,405	$1,028,698	$960,630
Purchased/Contracted Services	$245,343	$135,422	$150,736	$226,762	$253,727
Supplies and Materials	$22,347	$28,020	$26,406	$22,400	$23,400
Debt Service	$7,384	$7,384	$0	$0	$0
TOTAL	**$1,060,362**	**$1,019,985**	**$1,105,547**	**$1,277,860**	**$1,237,757**

District Attorney

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The mission of the Office of the District Attorney is to provide fair, effective and expeditious investigation and prosecution of criminal offenses within the Ogeechee Judicial Circuit which is comprised of Bulloch, Effingham, Jenkins and Screven counties.

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.

Recent Accomplishments

The data listed below from 2018 through 2024 show the number of cases closed out during each fiscal year:

Fiscal Year	Number of Cases Closed
2018 - 2019	2,337
2019 - 2020	1,887
2020 - 2021	1,347
2021 - 2022	2,202
2022 - 2023	2,623
2023 - 2024	2,156

Goals

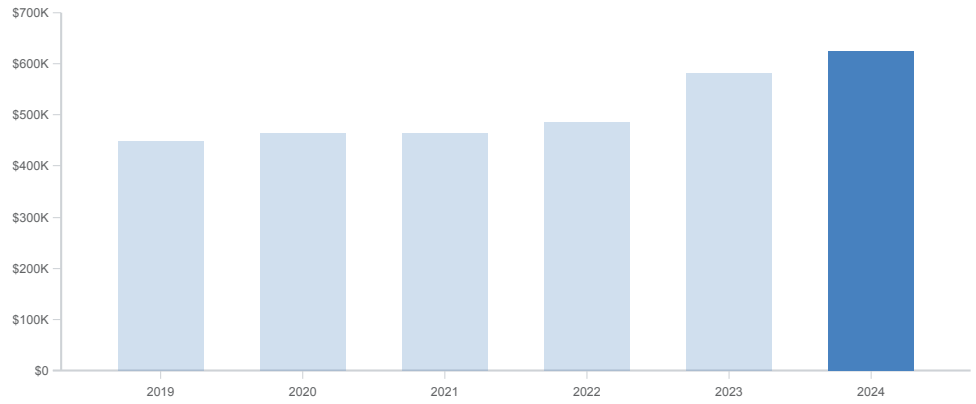
1. To provide the efficient handling of all felony cases to ensure that swift, sure justice is handed out to those who present a threat to public safety.
2. To give compassionate awareness to the needs of citizens who have become the victims of crime.
3. To be good stewards of public funds by effective management of public resources.

4. Develop the capacity to anticipate and effectively deal with new threats to safety and economic well-being.
5. To provide the people of the Ogeechee Judicial Circuit honest and effective prosecution in all cases where there is sufficient evidence.
6. To conduct the prosecution of criminal matters in the Superior and Juvenile Courts of the Circuit.
7. To investigate, prepare and present all felony cases referred to the Grand Jury and conduct special investigations initiated by the Office of the District Attorney.
8. To represent the People in all appeals, legal motions and special proceedings relating to the prosecution of defendants within the Circuit.
9. To vigorously prosecute public servants and those within the criminal justice system who would abuse and violate their public trust and public integrity.
10. To bring to justice those who abuse the vulnerable such as women, children, and the elderly.

Expenditure Trends Report

District Attorney

Data Updated Aug 21, 2024, 4:20 AM



$625,506.96

Expenses in 2024

Budget

District Attorney

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$485,850	$581,867	$625,507	$625,507	$688,058
TOTAL	**$485,850**	**$581,867**	**$625,507**	**$625,507**	**$688,058**

State Court

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

To fairly and efficiently resolve cases filed in the State Court of Bulloch County.



Department Description

State Court has jurisdiction over all misdemeanor and traffic offenses in Bulloch County. It also has jurisdiction over civil cases where any amount of money damages are sought, essentially all civil cases excluding divorce and child custody and disputes over land.

Recent Accomplishments

State Court continues to move efficiently to resolve cases, receiving the Clearance Rate Excellence Award which recognizes the to 10% of courts in the state that demonstrate exceptional performance in maintaining clearance rates, a key indicator of a court's ability to effectively manage its caseload. Our clearance rate exceeded 100%.

Strategic Goals

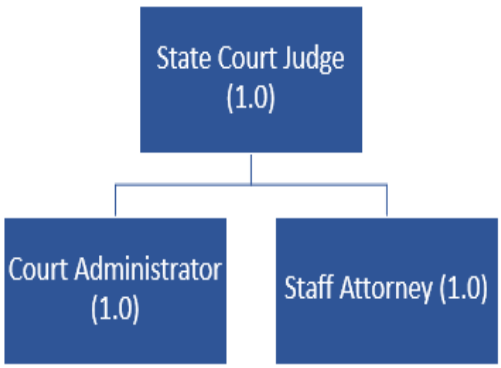
For FY25, State Court will focus on strategies and objectives that will **Prioritize Safety** and **Manage Growth and Change**.

Objectives

To continue to resolve the backlog in the civil docket while maintaining 100% clearance rate in the traffic and criminal docket.

The addition of a Staff Attorney to assist the Jude in moving cases will allow the Court to maintain the high clearance rate amidst the ever increasing caseloads.

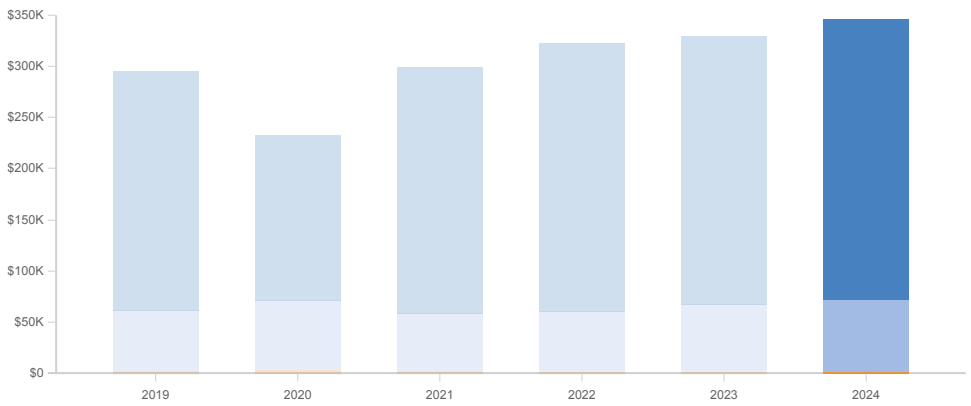
Organization Chart



Expenditure Trends Report

State Court

Data Updated Aug 21, 2024, 4:20 AM



$345,747.61

Expenses in 2024

Budget

State Court

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$261,934	$261,723	$274,553	$297,755	$362,262
Purchased/Contracted Services	$59,349	$66,487	$69,826	$82,239	$82,302
Supplies and Materials	$1,092	$1,085	$1,368	$5,900	$12,900
TOTAL	**$322,375**	**$329,295**	**$345,748**	**$385,894**	**$457,464**

State Court Solicitor

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

To pursue truth and justice through the fair and ethical prosecution of misdemeanor criminal and traffic offenses.

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.

Recent Accomplishments

In September 2023, the State Court of Bulloch County was recognized by the Judicial Council of Georgia's Standing Committee on Judicial Workload Assessment as a Clearance Rate Excellence Award Recipient. This award recognized the top 10% of courts in each class of court that demonstrated exceptional performance in maintaining clearance rates, or effective caseload management. In January 2024 the Solicitor-General's Office hired an additional, full-time Assistant Solicitor-General, making the office fully-staffed and operating at the most efficient level.

Strategic Goals

During FY 2025, the Solicitor-General plans to focus on strategies and actions to **Manage Growth and Change** and **Prioritize Safety**.

Objectives

1. To promote a safe community for citizens to live, work, and play
2. To prioritize public care services to ensure citizens' needs are being met, efficiently
3. To grow our office in alignment with population growth
4. To encourage engagement and facilitate input on office expectations

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Criminal Cases	1,935	2,230	2,241	2,300	2,300
Traffic Cases	3,250	4,590	5,665	5,500	5,500
Victim/Witnesses Receiving Direct Service	560	600	900	1,000	1,000
Services Offered to Victims	941	2,635	3,950	4,000	4,000

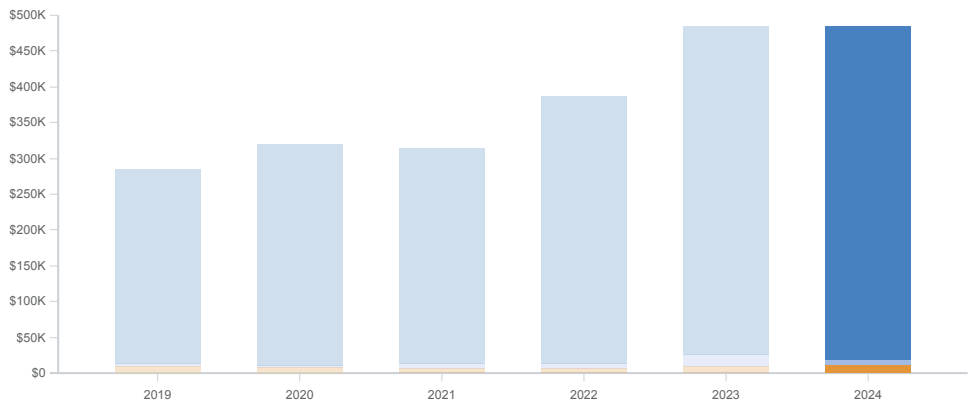
Organization Chart



Expenditure Trends Report

Solicitor

Data Updated Aug 21, 2024, 4:20 AM



$485,332.75

Expenses in 2024

Budget

Solicitor

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$374,721	$459,039	$467,334	$556,123	$597,615
Supplies and Materials	$6,137	$17,427	$8,543	$11,000	$12,500
Purchased/Contracted Services	$6,267	$8,810	$9,455	$10,847	$11,004
TOTAL	**$387,124**	**$485,276**	**$485,333**	**$577,970**	**$621,119**

Magistrate Court

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

To assist the public with Civil & Criminal filings as allowed by law and as prescribed in the Official Code of Georgia (OCGA) 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.

Our office performs many tasks for the community and presides over many different types of matters. The Court was created in 1983 as part of the Georgia Constitution and Georgia Statutes. Every County in Georgia has a Magistrate Court and all 159 of the Magistrate Courts are part of the Council of Magistrate Court Judges which oversees all training and State-wide organization.
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 foreclosures, writs of possession, interrogatories and abandoned motor vehicles; county ordinance violation hearings which includes animal control and clean community/trash violations, criminal bad check warrants, probable cause hearings, first appearance hearings for arrested individuals and warrant processing for all local law enforcement and private citizens, search warrants and bonds for good behavior.

Recent Accomplishments

1. Implementing a web based warrant program.
2. We have made the necessary changes in our programs to now accept credit card payments for bad check warrant request, civil filings, including evictions, garnishments and hearing request answers.
3. Our constables work days and hours were shifted from M-F 8am - 5pm, to each working 4 days a week at 10 hours each to avoid overtime and allow them to serve more claims that had to be personally served in the evenings when most are home. One takes off on Friday and the other on Monday so that we have both 3 days a week in office.
4. We completed 4 lunch n learns this past year and had in house training for employees. Some of the trainings included: Dealing with stress and negative emotions in the office, how to deal with difficult and irate customers, teambuilding exercises, and Implicit Bias training.

Strategic Goals

The Magistrate Court plans to **Enhance Service Delivery** and **Foster Stewardship** as our strategic goals for FY25.





Objectives

1. To provide more training opportunities to office staff so that we can better assist the public. We have had quite a few turnovers in the last couple of years. This training would include more lunch and learns dealing with specific job duties within the office. Example - Landlord Tenant laws regarding evictions, Garnishment answers, and procedural requirements pertaining to civil claims. The Magistrates in our district have started to implement a one day clerks training so that we can we can send a couple at a time to train with other clerks. This training would be done 2-4 times a year. This replaces sending clerks to the 2-day training that is offered once a year by the Council of Magistrate Judges. This one day training saves money and time and would allow all clerks to have a chance to go within the year.
2. We are actively seeking alternative methods of docketing. We are presently paying $620.00 for each docket book used in Civil and Criminal departments. We use approximately 5-7 each year. This amount will grow. We are looking into other ways to docket that will not jeopardize the quality of the information kept at a fraction of the cost.

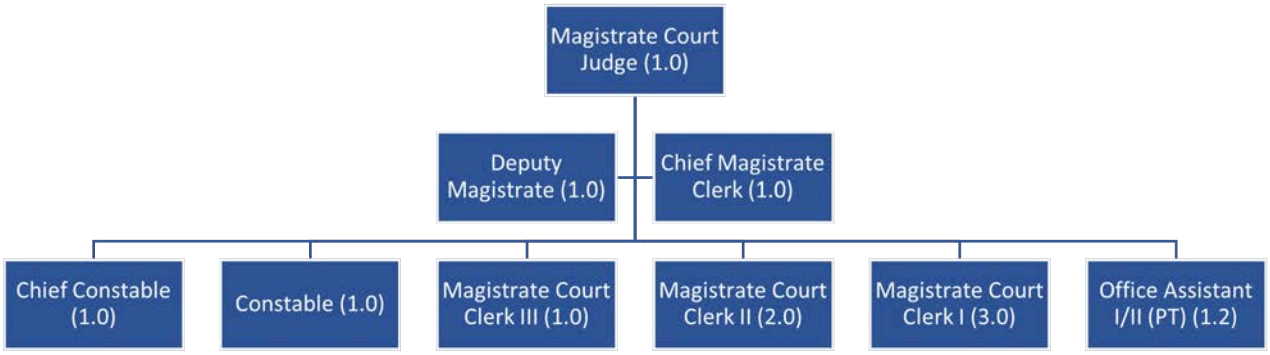
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Hiring, training, and retaining qualified personnel to assist the public.	# of "lunch and learns"			4	4	6
Provide help and guidance to all consumers regarding legal procedures available without giving legal advice.	# of trainings with other Magistrate Courts			0	0	3
Provide and assist in criminal and civil filings in a prompt and courteous manner.	Appoint part-time magistrate			0	0	1

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Total Civil Filings (Civil Claims, Disp, Garn, Foreclosures, AMV)	2,992	4,044	4,737	5,210	5,731
Civil Suits (Statements of Claim)			1,411	1,553	1,709
Dispossessory Warrants Filed	1,631	2,548	3,037	3,340	3,674
Foreclosures	54	98	89	100	110
Garnishments	145	147	180	200	220
Abandoned Motor Vehicles	23	12	13	15	17
FIFAs	240	245	612	675	743
Civil Hearings Scheduled	708	988	1,388	1,527	1,680
Other Civil Hearings (Traverse, Foreclosures, Interrogatories)	686	836	8	20	24
Constable Assisted Move Outs	112	115	112	125	138
Total Criminal Warrants Issued	3,120	2,935	3,065	3,372	3,709
Felony Warrants Issued	1,607	1,358	1,371	1,510	1,661
Misdemeanor Warrants Issued	1,306	1,022	1,694	1,870	2,057
Bond/1st Appearance Hearings	861	796	952	1,050	1,155
Search Warrants	202	203	213	235	259
Probable Cause Hearings	848	864	44	50	55
Ordinance Violations	146	150	165	182	200
County Ordinance Hearings	146	165	165	182	185

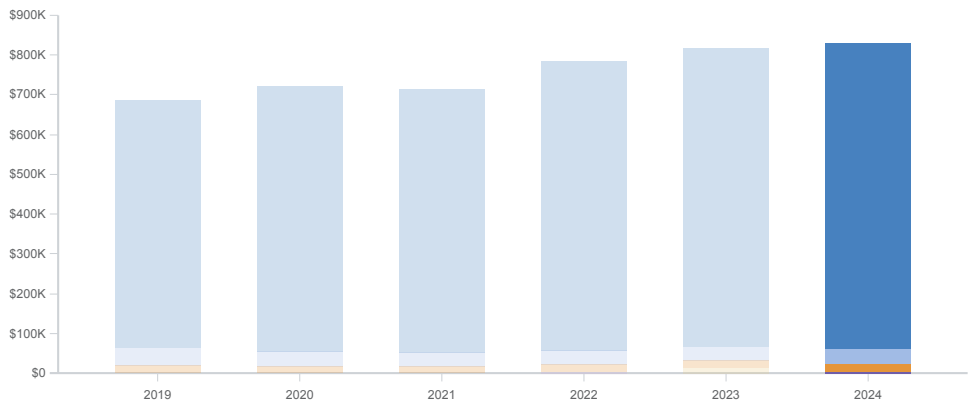
Organization Chart



Expenditure Trends Report

Magistrate

Data Updated Aug 21, 2024, 4:20 AM



$830,135.74

Expenses in 2024

Budget

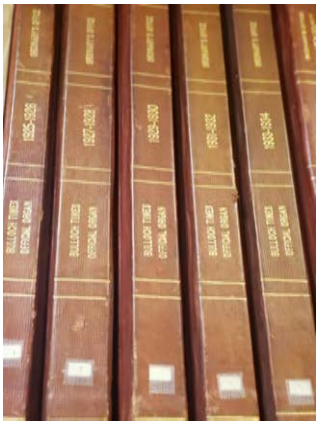
Magistrate

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$728,198	$751,391	$769,840	$869,160	$882,071
Purchased/Contracted Services	$36,954	$32,166	$40,200	$40,970	$45,583
Supplies and Materials	$17,580	$19,185	$18,784	$20,100	$21,600
Debt Service	$198	$12,264	$0	$0	$0
Interfund/Interdepartmental Charges	$924	$1,196	$1,312	$1,313	$1,418
Capital Outlays	$1,286	$0	$0	$0	-$1
TOTAL	**$785,141**	**$816,201**	**$830,136**	**$931,543**	**$950,671**

Probate Court

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

The Probate Court strives to serve the citizens of Bulloch County in an efficient, professional, and courteous manner.

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.

The Probate Court (formerly the Court of Ordinary) is one of the oldest, if not the oldest, institutions for service in the county to its citizens. Along with providing services in Estates, Marriage Licenses, and Weapons Carry Permits (which we are commonly known for), we provide services in so many other different as areas as well, such as: Guardianships/Conservatorships of Incapacitated Adults, Temporary Guardianships of Minors, Conservatorships of Minors, Approval of Settlements for Minors, Veterans Licenses, Certificates of Residency for Retail Dealers of Alcohol, Probable Cause Hearings in Arrest Warrants against Law Enforcement or Educators, Registration of Animal Brands, Petitions for Involuntary/Outpatient Treatment, Orders to Apprehend, Orders for Institutionalized Patients to/from Hospitals, Fireworks Permits (GSU Games/Mill Creek), Petitions to Clear Private Ways, and Orders Concerning Condemnation of Gasoline Pumps, and now, Electric Vehicle Charging Stations. This only entails some of the areas our Court is of service.

We are a team of one judge, and five clerks, located in the historic Bulloch County Courthouse.

Recent Accomplishments

Through the Assisted Outpatient Treatment program, our Court is working to help those with mental illness to become more proactive in their own treatment. The program helps the patient to hopefully become more independent and to give themselves, and their families, a better life. We are focused on helping, to the best of our ability, and as the law will allow, those with mental illness and substance use disorders. This, in turn, provides our community and her citizens with a safer environment in Bulloch County to work and enjoy life.

As to the operations of our Court, we consistently look for ways to work smarter and improve an efficient flow of our work. We pride ourselves on going the extra mile for our citizens, within the confines of the law.

Strategic Goals

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





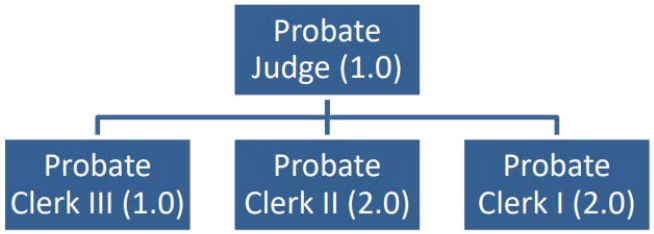
Objectives

E-Filing: This year a new fee schedule will be implemented for all probate courts across Georgia. With the new fees in place, probate courts will start e-filing within the year 2025. Our clerks have already started training to make sure a smooth and effortless transition will take place in 2025.
AOT Program: We will continue with the Assisted Outpatient Treatment program to help improve the lives of citizens and their families. We hope to increase in the number of participants.

Challenges We Face:
Space. We have quickly filled up 3 vaults and are running out of room for storage of files and citizen wills (for safekeeping). Our solution is to cram, for lack of a better word, as much as we can into each space that we have, until there is another facility to relocate to.
Vault Doors. As the courthouse, with age, continues to settle, our floors are dipping, and our vault doors (hinges) are warping. New hinges may be needed within the next few months to the next few years.
Deterioration of Historic Filings. Our binders by virtue of age, air, and oils in fingers are disintegrating. I plan to get assistance in searching for grants to help with the preservation of these documents dating back to the 1800s.

Strategic Initiative - Enhance Service Delivery. Our Judge and Staff continue to train and implement new ideas regularly to assist us in moving more efficiently through files. This eliminates the need and cost of more staff. The implementation of a new fee schedule and e-filing will assist in this initiative. We look for new ideas every day that make us work smarter, not harder.

Organization Chart



Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates

Identify/work with County officials to locate and acquire space for a new Probate building/storage	Space located and acquired?	N/A	N/A	N/A	Yes	Yes
Implement new program for mental health	Program implemented?	N/A	N/A	N/A	Yes	Yes
Add Passport Photos	Service added?	N/A	N/A	N/A	N/A	Yes

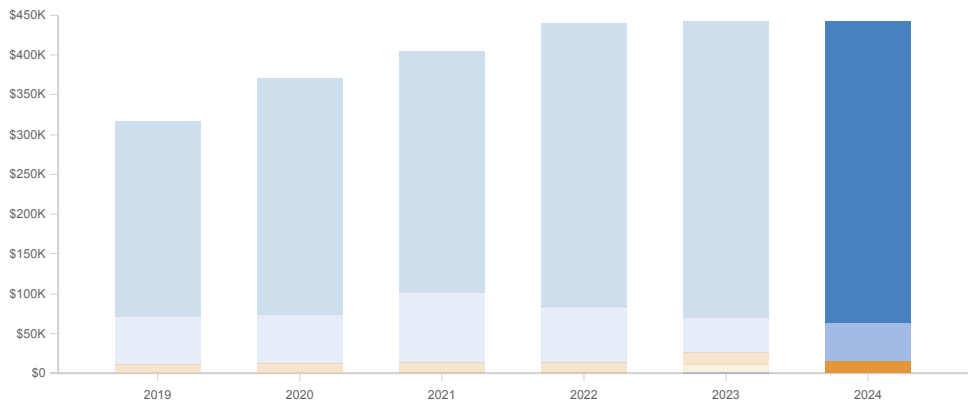
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Marriage Licenses	450	450	450	480	485
Firearm Licenses	2,398	1,200	800	900	800
Guardianships	230	230	230	230	255
Estates	800	800	800	1,000	800
Marriage License Certificates	700	450	450	480	485
Mental Health Filings	40	40	60	80	80
% of clerks than can process/manage all functions of court	4	5	5	50	3
Annual returns filed	85	450	100	350	400
Certified copies of marriage licenses issued	30	50	75	150	732
Firearm permits applied for	2,398	1,200	800	900	747
Firearm permits issued	2,200	1,000	750	900	717
Incapacitated adults	500	500	600	800	600
Inventories	75	75	100	350	350
Mental Health Cases	430		60	80	80
Minor/Adult Guardianship cases processed	50	50	50	230	215
Order to apprehend	45	50	50	60	60
Processed probate packages within 3 business days (5)	175	100	100	90	90
Notarizations from Probate & Superior Courts	200	100	75	100	76
Phone Calls					1000/month

Expenditure Trends Report

Probate

Data Updated Aug 21, 2024, 4:20 AM



$441,593.52

Expenses in 2024

Budget

Probate

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$356,831	$372,924	$378,367	$399,852	$421,381
Purchased/Contracted Services	$70,229	$43,338	$49,025	$72,545	$72,933
Supplies and Materials	$13,565	$16,434	$14,201	$15,370	$19,170
Capital Outlays	$0	$9,222	$0	$0	$0
Debt Service	$0	$695	$0	$0	$0
TOTAL	**$440,625**	**$442,613**	**$441,594**	**$487,767**	**$513,484**

Juvenile Court

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

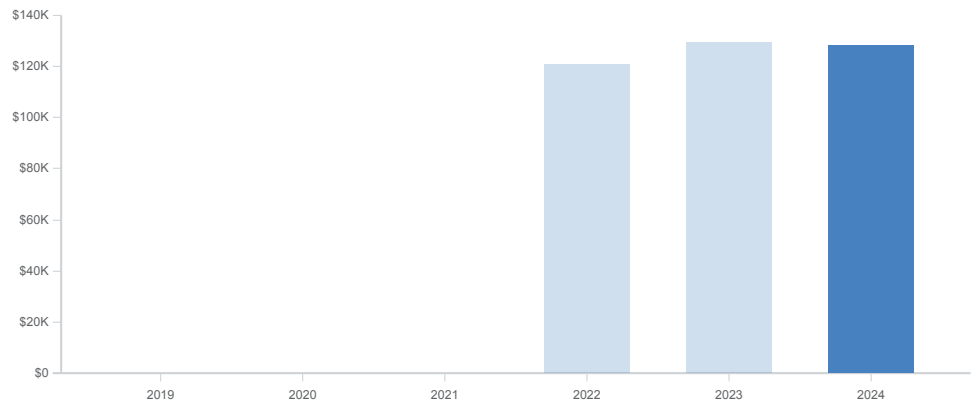
Department Description

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 21, 2024, 4:20 AM



$128,029.44

Expenses in 2024

Budget

Juvenile Court

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$120,952	$129,531	$128,029	$123,600	$131,000

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
TOTAL	$120,952	$129,531	$128,029	$123,600	$131,000

Indigent Defense

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The mission of the Office of the Public Defender for the Ogeechee Judicial Circuit is to ensure that these Constitutional mandates are met in this circuit independent of political considerations or private interests. The Office of the Public Defender of the Ogeechee Judicial Circuit works to provide indigent defendants zealous and effective legal representation without creating extensive legal expenses for Bulloch, Effingham, Screven and Jenkins counties.

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.

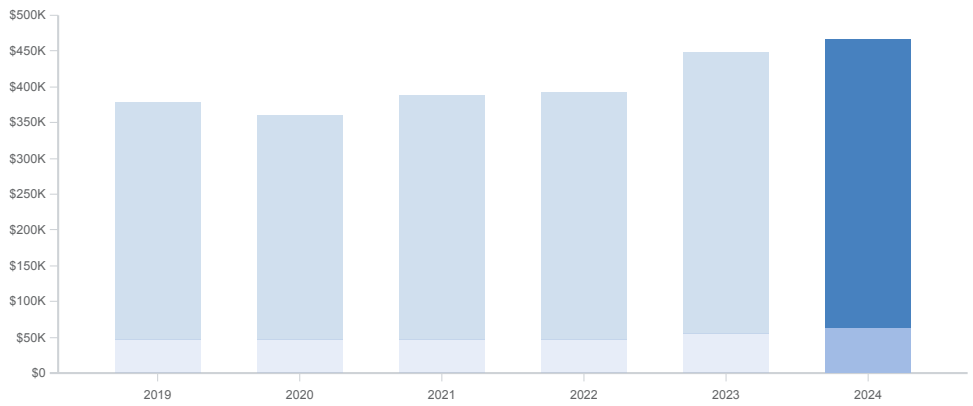
Service Delivery Goals

To represent clients in a judicious and expeditious manner so as to alleviate any burdens placed upon the judicial system, the county, and the Bulloch County Jail.

Expenditure Trends Report

Indigent Defense

Data Updated Aug 21, 2024, 4:20 AM



$466,970.91

Expenses in 2024

Budget

Indigent Defense

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$345,853	$393,960	$404,571	$490,646	$513,380
Other Costs	$47,100	$55,875	$62,400	$62,400	$67,907
TOTAL	**$392,953**	**$449,835**	**$466,971**	**$553,046**	**$581,287**

Public Safety Administration

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The mission of the Bulloch County Georgia Department of Public Safety is to protect and serve the community by providing a comprehensive framework of public safety services. Through the coordinated efforts of the County Fire Department, Emergency Medical Services, Correctional Institution, Probation Services, Animal Services, 911 Communications, and Emergency Management, we are dedicated to ensuring the safety, well-being, and security of all residents. Our mission encompasses proactive prevention, rapid response, and compassionate care, while upholding the highest standards of professionalism and integrity.



Department Description

The Bulloch County Office of Public Safety Administration exists to oversee the cornerstone of public safety excellence, innovation, and resilience in Bulloch County. We aspire to establish a safe, cohesive community through collaborative partnerships, advanced technology integration, and community-oriented initiatives. By setting new standards in emergency response, rehabilitation, animal welfare, and disaster preparedness, we aim to be recognized as a national leader in public safety services. Our unwavering commitment to continuous improvement and adaptability ensures that we remain at the forefront of safeguarding the lives, property, and welfare of all those we serve, the citizens of Bulloch County. The Public Safety Administration oversees Bulloch County Fires Services, Emergency Medical Services, three county 911 Operations center, Emergency Management Agency, Probation Operations, Animal services, and Correctional Institution. These agency heads are direct reports to the Director of Public Safety.

Recent Accomplishments

The PSA continues to offer guidance and support for the seven departments underneath the Bulloch County Public Safety umbrella. All departments continue to operate successfully today and are planning for growth in the coming years. The County Fire Department is still in its infancy but, professional growth and leadership under the guidance of Chief Tapley shows there are exciting times ahead for the department. The department has shown consistency and improved leadership during the transition between Chiefs.

EMS brought on several new positions thanks to the tax funding from last year’s increase. These additional EMTs and paramedics provide needed coverage to the citizens of Bulloch County. Far too many times, the Bulloch County EMS staff are the only “family” available to the disabled and elderly residents in the Bulloch area and are called upon to offer lift assist and even companionship to this segment of our community. County Fire routinely provides assistance to EMS in this service both within the rural fire area as well as within the five mile fire district due to Statesboro Fire not providing Lift Assist within the city or five mile area.

The Adult Probation department continues to be mostly self sufficient by taking on misdemeanor probation cases and providing monitoring of the probationers, collecting court ordered fines and fees while providing

increased public safety. Chief Black and her team are true professionals and represent the County well while dealing with a sometimes difficult portion of the public.

Animal Services began an update to their buildings and image last year and this will continue for the foreseeable future under the leadership of Barbara Diaz and the very difficult job her dedicated team handle day and night. The Animal Shelter and Animal Control service is extremely sensitive and can involve many emotions. Barbara's team provides a needed service while maintaining the compassion and professionalism needed to be effective in their efforts.

The Bulloch County Correctional Institution focuses on two main missions. The first is providing skilled and unskilled labor to the other county departments leading to cost savings and avoidance. Secondly, BCCI provides a safe and secure environment for low level state inmates allowing them to learn skills, develop needed life skills, and hopefully become successful citizens upon their release. BCCI is a professional group of Bulloch County employees dedicated to their mission and under the leadership of Warden Toole and Deputy Warden Robinson, will continue to excel in these tasks.

Bulloch County 911 offers operational coverage for not only Bulloch County but also for Evans and Candler Counties. Receiving 911 calls from citizens of these counties as well from the ever increasing travelers along the I-16 corridor, the professional team of Communication Officers lead by Kelly Barnard are often the first public safety team members encountered by the public during a crisis. From monitoring over 40 radio channels to dispatching emergency calls to three counties in less than 60 seconds per call, this team must keep the caller calm enough to obtain the needed information to accurately dispatch the correct services. Recent enhancements to the dispatch consoles and ongoing planning by Ms. Barnard will ensure this department grows at a pace to provide this very essential service to it's customers.

The Bulloch County Emergency Management Agency has always been lead by the Public Safety Director as a split role. Former Director Wynn basically built the Bulloch PSD as well as the EMA. His leadership and foresight produced agencies that have served area residents with a high level of services and professionalism! Moving into the future, Bulloch County will have a dedicated EMA Director and this agency is poised to expand it's services through year-round training, educational forums, networking, and partnerships leading to a robust EMA.

Strategic Goals

For FY25, the strategic goals PSA will focus on are **Enhancing Service Delivery** and **Prioritizing Safety.**





Objectives

The PSA shares the same challenges and issues as those listed by the individual departments under the PS umbrella. The Director will meet regularly to discuss these challenges and through interactive conversations,

exercises, and team interviews, we will strive to continue to offer the services provided by the team as well as provide plans for the way ahead.

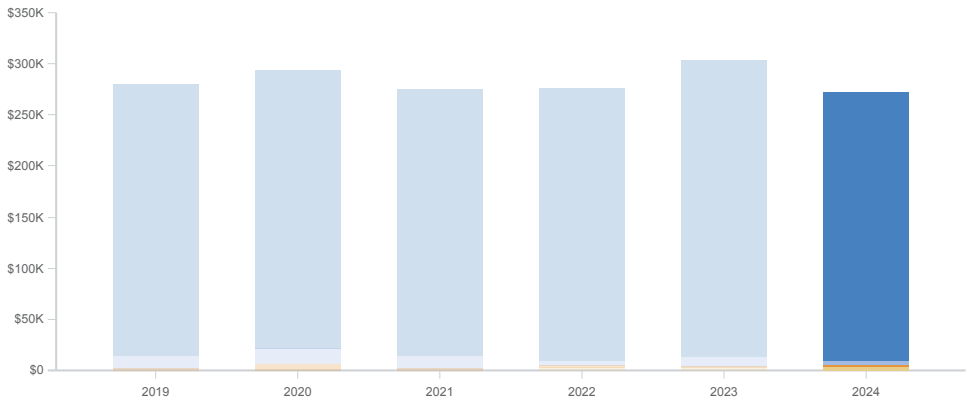
Organization Chart



Expenditure Trends Report

Public Safety Admin

Data Updated Aug 21, 2024, 4:20 AM



$271,555.04

Expenses in 2024

Budget

Public Safety Admin

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$267,186	$290,159	$262,378	$306,682	$318,043
Purchased/Contracted Services	$4,356	$9,002	$4,274	$6,765	$8,817
Interfund/Interdepartmental Charges	$2,884	$2,791	$3,061	$3,063	$3,309
Supplies and Materials	$1,771	$1,322	$1,842	$1,950	$4,500
TOTAL	**$276,197**	**$303,275**	**$271,555**	**$318,460**	**$334,669**

Sheriff - Training and Support

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

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- Properly receiving and executing criminal warrants originating from the Recorder's, Magistrate, State, and Superior Courts;
- Providing for the safety of and security of the Superior, State, Magistrate, Recorder's, and Juvenile Courts and their respective Judges and Officiates.

In addition to those mandates we are also a full service law enforcement agency, complete with the following divisions: Road Patrol, Criminal Investigations, Court Services, and the Crime Suppression Team.

Ultimately, the Office of Sheriff is charged with maintaining the peace of this county and the apprehension of those who commit criminal offenses. Sheriff Noel Brown, and the team of law enforcement professionals who comprise this Office, pledge our unwavering dedication to fulfilling these obligations in proud service to the citizens of Bulloch County.

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.

Recent Accomplishments

Combined the administrative and communications divisions into one workgroup under Administrative Services under one chain of command. This ensures that information flows more freely between communications and records personnel and eliminates duplication of the same tasks.

Strategic Goals

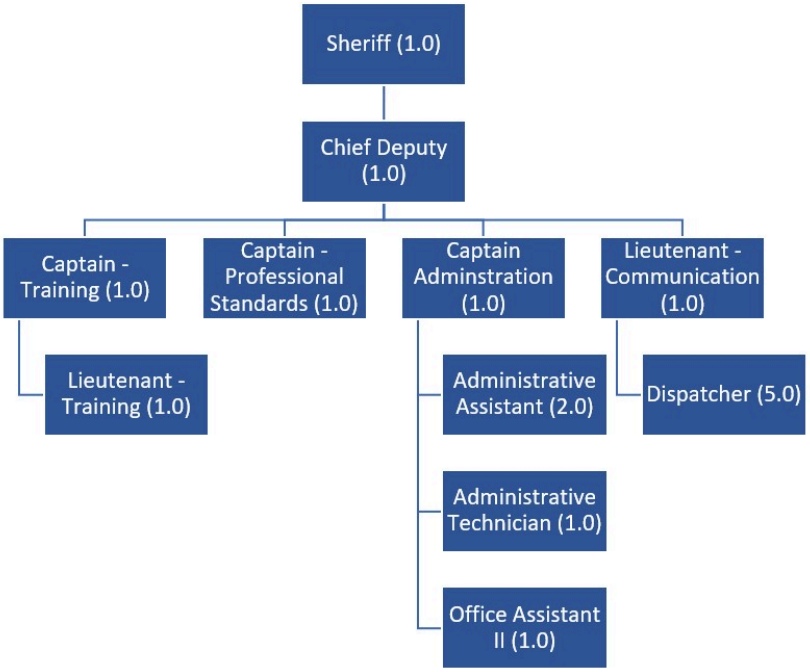
In order to shift our focus to a more long-term planning approach, the strategic goal we plan to implement in FY25 is to **Enhance Service Delivery.**



Objectives

Enhance service delivery by supporting all employees of the Bulloch County Sheriff's Office in their specific missions.

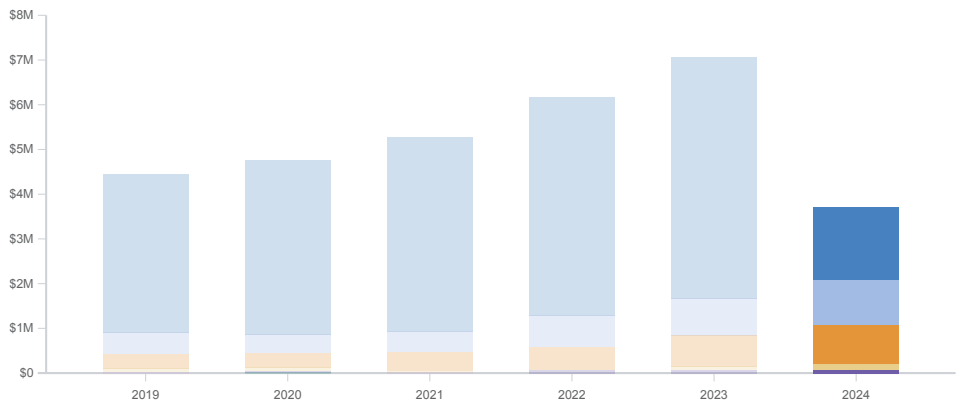
Organization Chart



Expenditure Report

Sheriff

Data Updated Aug 21, 2024, 4:20 AM



$3,726,695.74

Expenses in 2024

Budget

Sheriff

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$4,888,889	$5,409,713	$1,650,306	$1,677,768	$1,783,591
Supplies and Materials	$697,435	$823,894	$998,163	$649,810	$833,060
Purchased/Contracted Services	$500,456	$697,664	$893,347	$619,618	$866,389
Interfund/Interdepartmental Charges	$74,567	$72,170	$79,148	$79,208	$85,564
Capital Outlays	$1,150	$73,804	$105,732	$0	$0
Debt Service	$3,840	$993	$0	$0	$0
TOTAL	**$6,166,337**	**$7,078,238**	**$3,726,696**	**$3,026,404**	**$3,568,604**

Sheriff - Criminal Investigations Division

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

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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.

Recent Accomplishments

Successfully investigated and prosecuted several major crimes which occurred within Bulloch County.

Strategic Goals

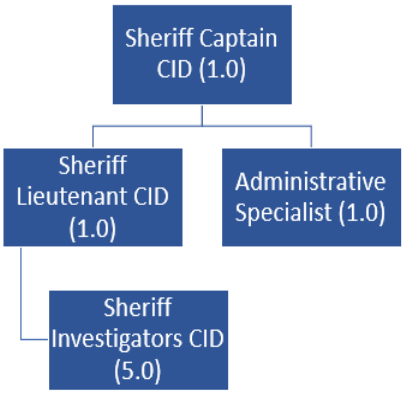
The Sheriff's Office will be focused on **Prioritizing Safety** during FY 2025.



Objectives

Quickly locate and arrest persons involved in serious crimes.

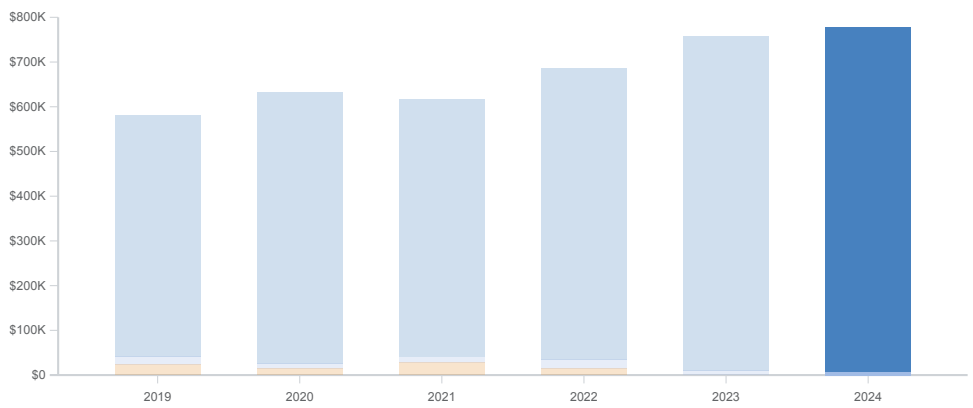
Organization Chart



Expenditure Trends Report

Criminal Investigation

Data Updated Aug 21, 2024, 4:20 AM



$776,726.52

Expenses in 2024

Budget

Criminal Investigations

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$650,996	$748,411	$770,313	$714,343	$865,885
Purchased/Contracted Services	$21,719	$8,699	$6,414	$7,576	$7,796
Supplies and Materials	$14,187	$1,159	$0	$3,000	$3,000
TOTAL	**$686,902**	**$758,269**	**$776,727**	**$724,919**	**$876,681**

Sheriff - Crime Suppression Team

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

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Department Description

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.



Recent Accomplishments

Conducted counter-narcotics operations in the county and city.

Strategic Goals

The Sheriff's Crime Suppression Team will be focused on **Prioritizing Safety** during FY 2025.



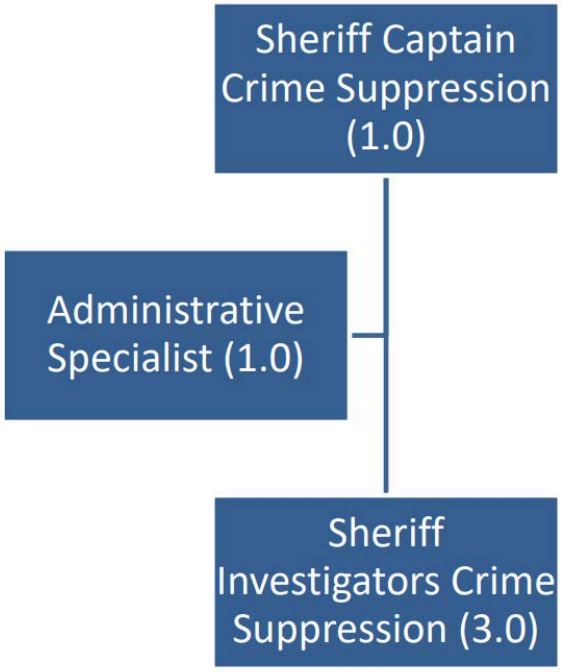
Objectives

Prioritize safety lowering incidents of violent crime.

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

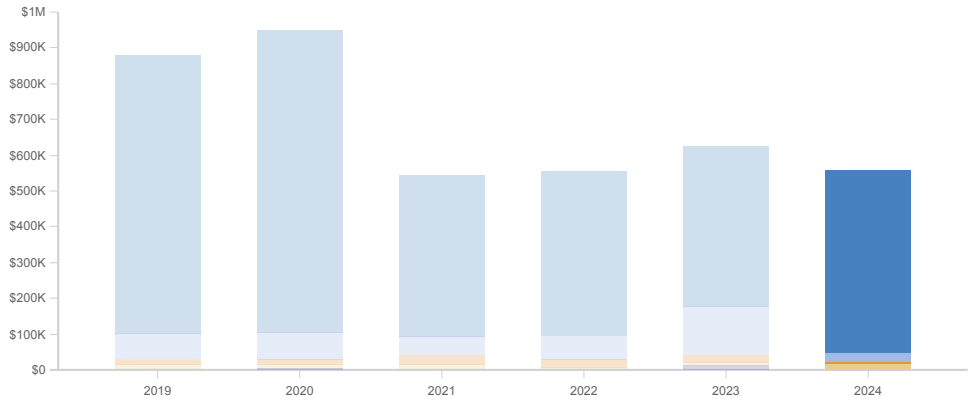
Organization Chart



Expenditure Trends Report

Crime Suppression

Data Updated Aug 21, 2024, 4:20 AM



$558,484.32

Expenses in 2024

Budget

Crime Suppression

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$457,712	$447,535	$511,547	$531,580	$537,190
Supplies and Materials	$66,835	$135,585	$25,582	$32,525	$27,525
Purchased/Contracted Services	$24,903	$19,357	$6,355	$32,018	$32,113
Other Costs	$5,000	$10,000	$15,000	$15,000	$15,000
Capital Outlays	$0	$11,100	$0	$0	$0

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
TOTAL	$554,450	$623,577	$558,484	$611,123	$611,828

Sheriff - Field Operations

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

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Department Description

Field Operations encompasses all Uniformed Deputies who perform law enforcement duties outside of the confines of the Jail Facility or Courthouses. These Deputies are essentially the “first responders” of the Sheriff’s Office and are the first contact most citizens have with the Sheriff’s Office when in need of assistance. Road Patrol Deputies provide law enforcement services in the unincorporated areas of Bulloch County which include everything from directing traffic at a vehicle accident to responding to serious crimes in progress. Deputies also serve arrest warrants and civil papers. The Patrol Canine Unit assists the Patrol Division in searching for missing and wanted persons as well as apprehension of high-risk suspects. The School Resource Deputies provide security and safety for our public schools while teaching anti-drug education, as well as delivering anti-bullying and anti-gang messages.

The SROs 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.

Recent Accomplishments

Expanded the Patrol Division and provided field training to new Deputies.

Strategic Goals

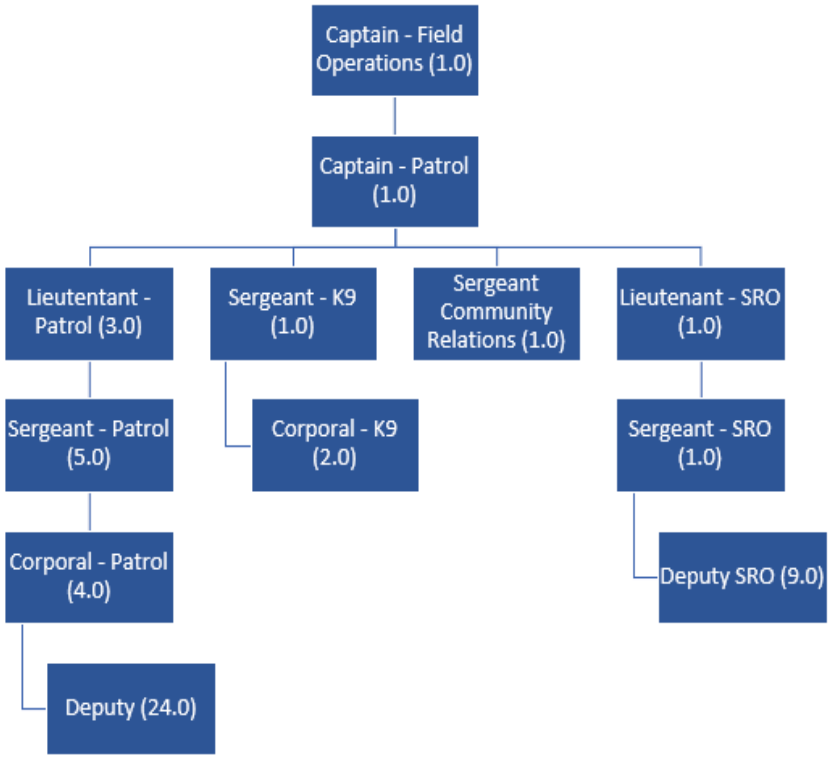
The Sheriff's Office will be focused on **Enhancing Service Delivery** during FY 2025.



Objectives

Provide greater patrol coverage and faster response times by continuing to grow the Patrol and SRO Divisions.

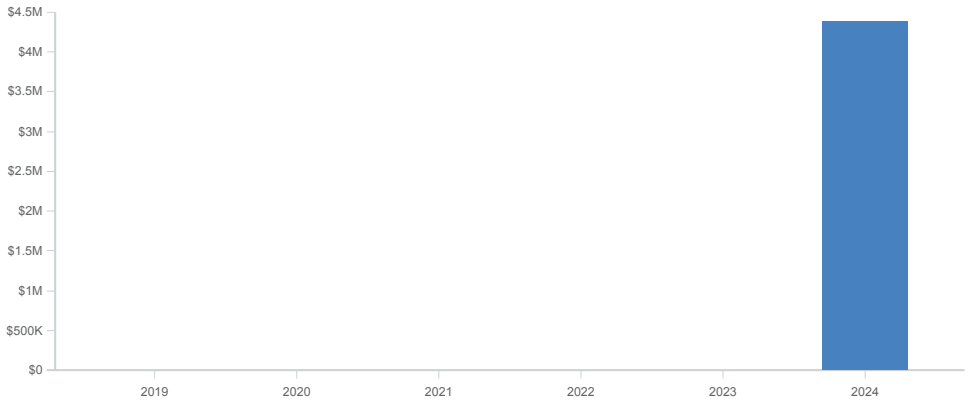
Organization Chart



Expenditure Trends Report

Sheriff - Field Operations

Data Updated Aug 21, 2024, 4:20 AM



$4,385,825.03

Expenses in 2024

Budget

Sheriff - Field Operations

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$0	$0	$4,385,825	$3,895,278	$4,552,690
TOTAL	**$0**	**$0**	**$4,385,825**	**$3,895,278**	**$4,552,690**

Sheriff - Jail Operations

Fiscal Year 2023-2024 Budget Book

Expect Excellence!



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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 violation. 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 sentenced to the jail as county inmates 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

Recent Accomplishments

Opened new Intake Building.

Strategic Goals

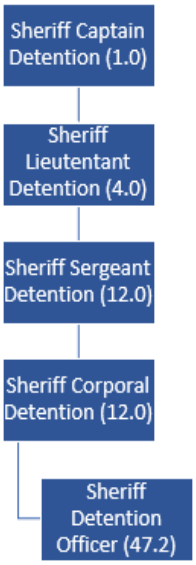
The Sheriff's Office and Jail will be focused on **Managing Growth and Change** during FY 2024.



Objectives

Continue to plan for further expansion of jail facilities.

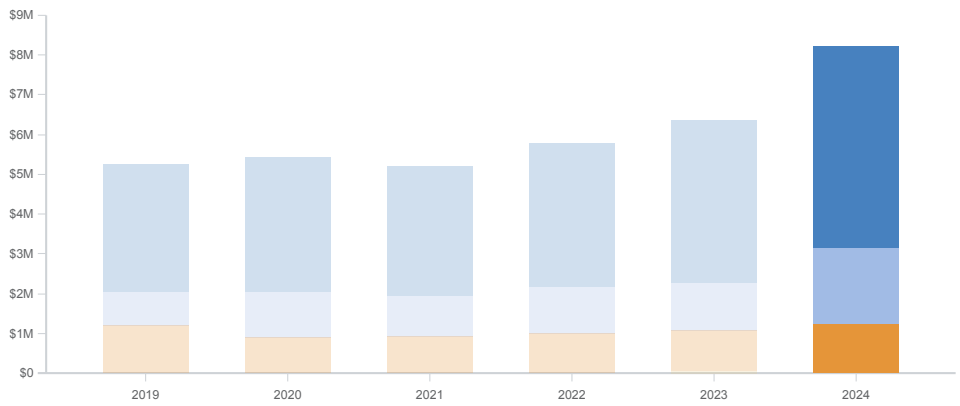
Organization Chart



Expenditure Trends Report

Jail

Data Updated Aug 21, 2024, 4:20 AM



$8,209,465.24

Expenses in 2024

Budget

Jail

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$3,623,315	$4,065,298	$5,071,040	$4,964,877	$5,904,641
Purchased/Contracted Services	$1,164,245	$1,206,272	$1,909,122	$1,400,673	$1,514,870
Supplies and Materials	$996,509	$1,024,591	$1,229,304	$1,081,500	$1,186,500
Capital Outlays	$0	$44,053	$0	$0	$0
Debt Service	$0	$9,200	$0	$0	$0
TOTAL	**$5,784,069**	**$6,349,414**	**$8,209,465**	**$7,447,050**	**$8,606,011**

Sheriff - Court Services

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



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Department Description



To protect the users of Bulloch County Court facilities including court officials, court employees and citizens. The Sheriff, in consultation with the Chief Superior Court Judge, is responsible 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.

Recent Accomplishments

Hired and trained additional transport officers.

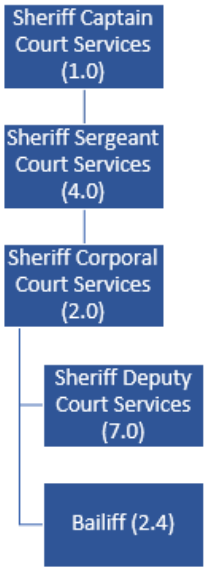
Strategic Goals

The Court Services division will be focused on **Managing Growth and Change** during FY 2025.

Objectives

Provide input for planning and construction of new court facilities.

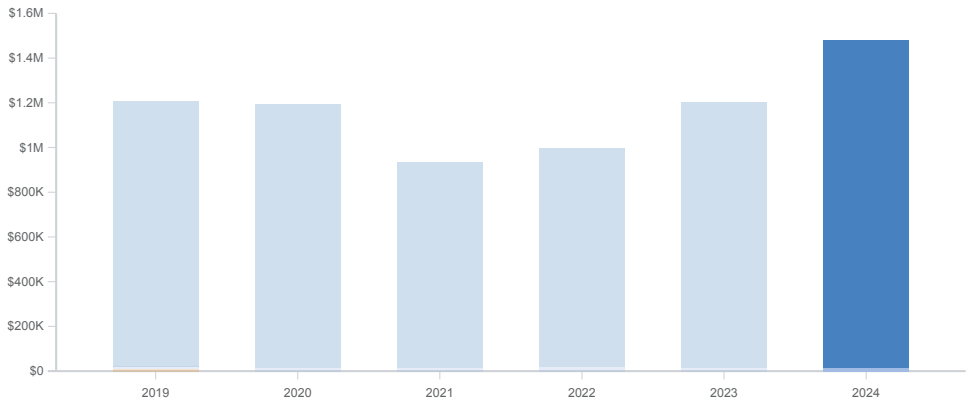
Organization Chart



Expenditure Trends Report

Court Services

Data Updated Aug 21, 2024, 4:20 AM



$1,480,419.72

Expenses in 2024

Budget

Court Services

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$976,741	$1,183,542	$1,467,019	$1,234,166	$1,436,471
Purchased/Contracted Services	$17,875	$14,463	$13,401	$13,255	$14,288
Supplies and Materials	$468	$400	$0	$3,400	$0
TOTAL	**$995,083**	**$1,198,404**	**$1,480,420**	**$1,250,821**	**$1,450,759**

Correctional Institute

Fiscal Year 2024-2025 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.

Department Description

BCCI is a secure 170 bed County prison equipped with a commercial kitchen, commercial laundry, dormitories 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.

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.

Recent Accomplishments

BCCI Has dynamic two-way communication between BCCI and the Georgia Department of Corrections which enables the facility to obtain skilled inmates to match the needed workforce for inmate labor throughout the County. We enhanced job skills assessments conducted on new arrival inmates to better catalogue skills and match skills with needs of other county departments. We have maintained the inmate population at the current contract number, while also reducing the opportunities for contraband interdiction leading to a more stable inmate workforce.

Strategic Goals

The strategic focus of the Correctional Institute for FY 2025 will be to **Enhance Service Delivery** and **Promote Engagement.**





Objectives

- Operate a safe and secure facility
- Provide continuous support to other departments within Bulloch County
- Maintain a high level of two-way communication between BCCI and the Georgia Department of Corrections
- Enhanced job skills assessment conducted on new arriving inmates to better catalogue skills and match skills with the needs of the county departments
- Maintain the inmate population at current contract numbers
- Reduce the opportunities for contraband interdiction leading to a more stable inmate workforce
- Utilize established career friendships and connections to enable BCCI to continue receiving an adequate number of skilled inmates as needed by Bulloch County departments
- Increase one on one meeting within other department heads to develop better understanding of their inmate skill needs
- Revise BCCI's operational plan to reduce the number of inmates removed from BCCI for negative reasons. This will help maintain the contractual count and inmate skill levels.
- Optimize training opportunities to better equip county employees to identify possibly attempts by inmates to obtain contraband while on details

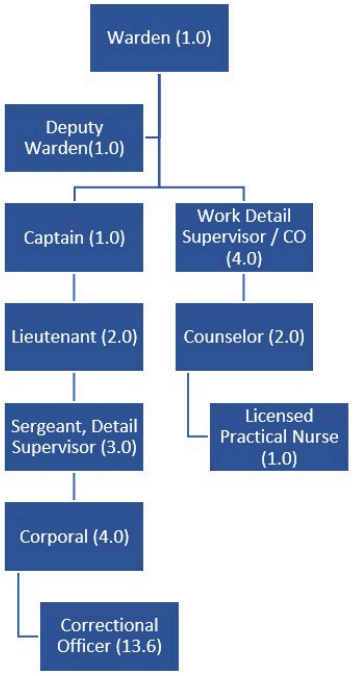
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Maintain inmate population at current contract number - review monthly GDC subsidy report to monitor success	Average % of beds filled to contract capacity	N/A	N/A	97%	98%	98%
Enhanced job skills assessments conducted on new arrival inmates to better catalogue skills and match with needs of other county departments so that we can fill detail assignments requested.	% of inmate detail assignments filled per month	N/A	N/A	N/A	95%	95%
Reduce opportunities for contraband interdiction (Goal is 0)	# of contraband arrests / contraband finds	N/A	N/A	29 Arrests	0	0

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Average Daily Census	137	141	155	156	155
Assigned Daily Outside County Work Detail Inmates	72	108	118	120	130
Guard to Inmate Staffing Standard	1 to 60	1 to 60	1 to 60	1 to 60	1 to 60
State Monthly Subsidy	$91,354	$94,462	$103,471	$104,138	$116,136
Miles of County Road – Trash Removed per Month	169	101	275	400	400
Average Inmate Labor Hours per Day	728	851	1,050	1,200	1,750
Inmates Earning GED		5	9	10	10
Inmate on Inmate Assaults		1	0	0	0
# of Escapes		1	1	0	0
Inmates receiving OJT Certification		85	56	70	80
# of inmate grievances handled by staff		0	0	0	0
# of inmate-on-staff assaults		0	0	0	0
# of inmates completing evidence based and re-entry programming		195	205	200	220
# of medical related deaths		0	0	0	0
# of suicides		0	0	0	0
# of use of force		0	0	0	0
Average inmate population – County sentenced		1	1	5	0
Annual value of work performed by inmates $		$3,077,620	$3,832,500	$4,380,000	$4,659,200

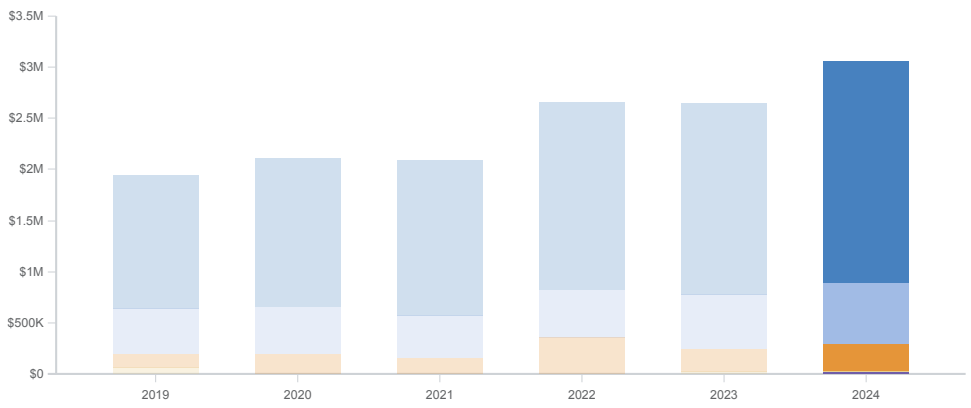
Organization Chart



Expenditure Trends Report

Correctional Institute

Data Updated Aug 21, 2024, 4:20 AM



$3,058,624.67

Expenses in 2024

Budget

Correctional Institute Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$1,838,815	$1,870,886	$2,169,895	$2,324,851	$2,494,554
Supplies and Materials	$465,173	$529,247	$603,848	$542,900	$554,850
Purchased/Contracted Services	$353,929	$232,127	$264,122	$199,972	$207,392
Capital Outlays	$0	$10,625	$15,513	$0	$0
Interfund/Interdepartmental Charges	$2,409	$4,785	$5,247	$5,252	$5,673
TOTAL	**$2,660,325**	**$2,647,670**	**$3,058,625**	**$3,072,975**	**$3,262,469**

Adult Probation

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission and Vision Statements

The mission of the Bulloch County Probation Department is to serve the Courts, 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 was started in October 2000 to supervise misdemeanor cases for the Bulloch County State and Superior Court. Bulloch County Probation only supervises misdemeanor offenses. Georgia distinguishes felonies from misdemeanors based on the potential amount of time one could spend imprisoned. If an offense carries a potential jail time of 12 months or less, the crime in question can be considered a misdemeanor offense. Generally, traffic offenses, criminal trespass, DUI, petty theft, and public intoxication are considered misdemeanor offenses.

In October 2000, Bulloch County Probation started supervising 130 cases, with a director, two probation officers, and one administrative staff. The department currently supervises 1,307 active cases. The staff consists of a Director, Assistant Director/Probation Officer, five probation officers, and three administrative staff. In the past 24 years the department has grown and will continue to grow along with the county’s growth.

Bulloch County Probation Department ensures that offenders pay the court ordered fines, completes community service, and monitors the completion of any other conditions the court has ordered. The monies that are collected are then submitted the Bulloch County Clerk of Courts which submits State mandate surcharges to the State of Georgia. They also return a portion of the fines to the County General Fund. There is usually over a million dollars collected and submitted back to the appropriate funds.

The Bulloch County Probation Department helps with cutting the cost of housing misdemeanor offenders in the county jail. By the offender being placed on probation it allows the offender to be productive citizens, which does not cost the county $50.00 per day to house and feed the offender. Probation is a small part of helping law enforcement keep the citizens of Bulloch County safe.

Recent Accomplishments

The Bulloch County Probation Department has been able to purchase new case management software. Tyler Technologies Supervision software will replace our current Probation Tracking System that was originally created in the late 1990's. The new software will allow the probation department to use current technologies to provide better case management and help probation officers to be more productive. The staff at the probation department are willing to upload the current case information from the old system and, in turn, will save the county over $100,000.00. We are currently scheduled to go live with new software before July 1, 2024.

Strategic Goals

During FY 2025, the Probation Department will continue to have a strategic focus on **Prioritizing Safety** and **Enhancing Service Delivery**.





Objectives

Bulloch County Probation has several objectives that it would like to reach in the next five years. Bulloch County and surrounding counties will experience a population growth due to the industries expected to open operations. In most departments throughout the county there will have to be an increase in personnel.

Bulloch County Probation's current building was built in the early 1900’s, according to records that were found. The building is in fair shape for a building that has been used for many different purposes. In the coming years the probation department will need a new place to reside in order to abdicate services for the growth that will be coming to Bulloch County in the near future.

Bulloch County Probation will be able to manage and prioritize the increase in cases that are expected with the population growth. Increasing the number of probation officers will allow for lower caseloads, which will increase the success of probationers completing the court ordered conditions. Lower caseloads will allow the probation officer more time to ensure that case management is being performed efficiently, which will help with handling issues that come from probationer violations.

The department is required to complete training hours each year. Currently the department travels to complete training that is related to probation. When the department hires a training officer it will allow the department to save money on travel and training costs. A probation training officer will also be able to provide training that is related to the area of probation and court that would help ensure that we are meeting required training standards.

Purchasing new case management software in 2024 will allow our department to use current technology to improve the way to connect with probationers. Bulloch County Probation has purchased the Tyler Technologies Supervision software, which provides the department with the ability to monitor and connect with probationers through texting, email, and telephone. New ways to connect our officers with their probationers allow for successful probationer reporting. With increased reporting, it ensures that the probationers have the opportunity to complete conditions without violation

Performance Measures

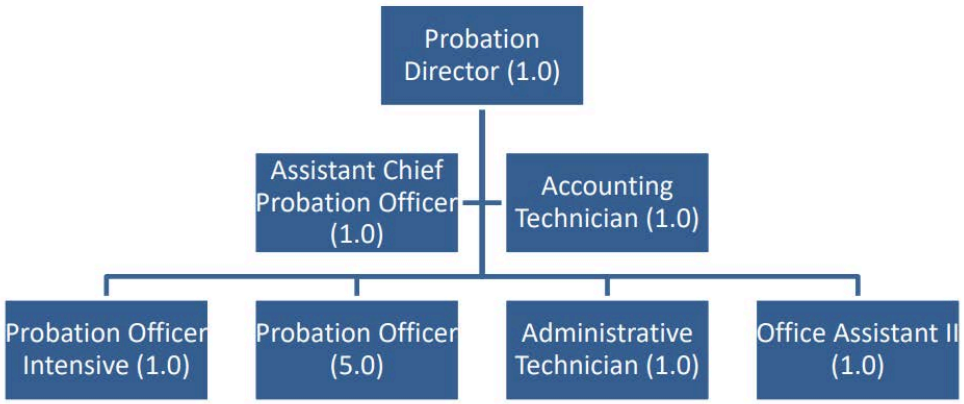
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Increase staff and training to ensure that department is meeting the State standards.	# training hours				200	200
Continue to be of service to the court to help keep the jail from becoming over crowed and not cost the county $45.00 per day to house the offender.	% of offenders in jail				10%	10%
To provide services or help give the defendant the right guidance and services from outside providers and help promote positive behavior changes which provided for a safer community for our citizens	% of successfully completed cases				45%	45%
Continue to plan for the growth in population and be prepared to increase staff so that we are not over whelmed with the number of cases. We know that we have to increase the number of probation officers due to population growth, since it will bring an increased number of criminal cases through the courts.	Average caseload per officer				260/officer	260/officer

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Average Open Caseload	1,050	1,125	1,367	1,485	1,480
Per Officer Caseload	180	180	228	248	248
Hours of Community Service Labor Provided	31,250	37,521	37,572	40,000	40,000
New Warrants Issued (monthly)	30	30	25	40	40

# of offenders placed in Anger Management		28	47	50	50
# of offenders placed in Batterer's Intervention Program	54	90	90	130	112
Total dollar amount of restitution collected from offenders in the current fiscal year	$26,723.43	$32,520.00	$10,446.77	$11,800.00	$16,877.93

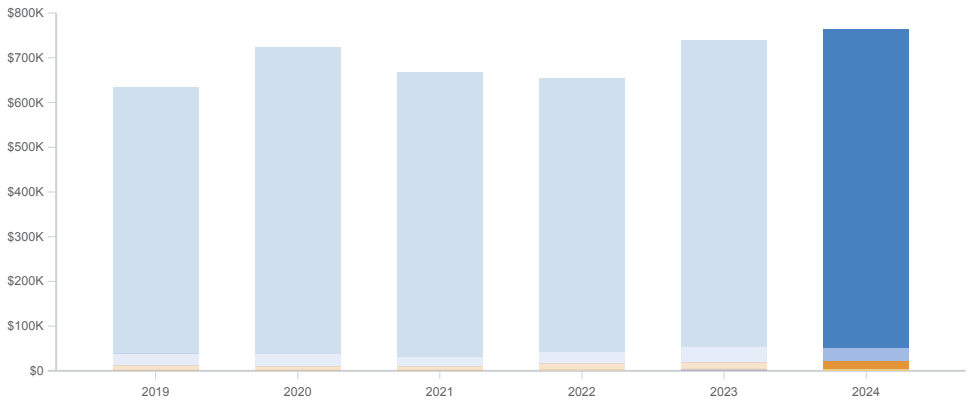
Organization Chart



Expenditure Trends Report

Adult Probation

Data Updated Aug 21, 2024, 4:20 AM



$761,725.82

Expenses in 2024

Budget

Adult Probation Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$613,185	$685,630	$710,891	$796,680	$821,365
Purchased/Contracted Services	$25,403	$35,340	$30,655	$40,359	$65,704

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$13,931	$13,910	$17,993	$21,000	$29,500
Interfund/Interdepartmental Charges	$1,225	$1,890	$2,186	$2,188	$2,364
Capital Outlays	$0	$2,150	$0	$0	$0
Debt Service	$720	$720	$0	$0	$0
TOTAL	**$654,464**	**$739,640**	**$761,726**	**$860,227**	**$918,933**

Emergency Medical Service (EMS)

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

Mission Statement: Bulloch County Emergency Medical Services 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 emergency incidents.

Vision Statement: The Vision of Bulloch County Emergency Medical Services is to strive to deliver the highest quality of care and meet the daily needs of our citizens and visitors.

Our Values: We treat people with dignity and respect. We are dedicated to the continuous improvement of our processes and systems, based on science, data, and best practices. We treat all individuals and organizations professionally, fairly, and without prejudice. We are committed to perform our duties in a just and honest way and we encourage an organizational culture which balances accountability and fairness. We value the contributions of the public, other agencies, and organizations in the development, implementation, and evaluation of Bulloch County Emergency Medical Services.

Department Description



Bulloch County Emergency Medical Services (BCEMS) is a department in Bulloch County Public Safety. BCEMS is a career EMS agency and sole pre-hospital 911 response provider and ground transportation to all of Bulloch County including all incorporated areas. Bulloch County EMS also provides emergency cardiac, stroke and trauma, hospital-to-hospital interfacility transfers when we are requested and when we are available. BCEMS also provides stand-by services for high school and university football games for those institutions located in the county. Bulloch County EMS is led by a Director of EMS. Assisting the director is an Assistant Director. Together, these positions manage the operational, administrative, and training functions of the agency. This includes the day-to-day operations, the transport billing function, fleet and facility maintenance and upkeep, policy and protocol development and monitoring, and other support functions. Bulloch County EMS has a full time Training Officer that is in charge of continuing education, community outreach, community education, and quality assurance. He works closely with the Medical Director of Bulloch EMS. Operational shifts are managed by shift supervisors (Captain level). Bulloch County EMS employs a Medical Director, who is an emergency department physician. The Medical Director sets operational medical protocol, reviews EMS responses and patient care (Quality Assurance), reviews operational staff certifications and ensures those operating under his medical license are doing so within the established protocol parameters and established standard of care, and provides EMS didactic and practical training. A dispatcher position works Monday-Friday during business hours and handles direct seven-digit calls for service, assist with scheduling and overall operability of the Service.

Bulloch County EMS responds out of 4 stations. The main station is located on Grady St. in Statesboro and 3 ALS (Advanced Life Support) ambulances operate out of that station. BCEMS also operates ALS ambulances out of the Brooklet Fire Station, the Portal Fire Station and the Register Fire Station. Each ambulance has a Paramedic and either and EMT-Intermediate, EMT-Advanced or another Paramedic on board. There are 3 shifts (A, B and C shifts) that work a 24/48 shift, meaning 24 hours on duty, 48 hours off duty rotation.

Bulloch County EMS budget operates on a fiscal year that runs from July 1 to June 30. BCEMS is funded from the general fund and other revenues such as SPLOST. Like most counties across the country that provide EMS services BCEMS bills for transport. Revenue generated from ground transport billing is deposited back into the general fund and provides an operational offset to cost of the service. BCEMS performs billing services internally instead of through a third party billing agency.

Recent Accomplishments

The post COVID period of FY 23 and FY 24 has been challenging not only for EMS but for all of public safety. As we continue to "learn the new normal" there have been many challenges that we have faced. From not being able to get medical supplies, not being able to get ambulances, to workforce issues, inflation and price increases in almost every sector these new normal situations have stressed our management and staff. Through this new normal, Bulloch EMS has been able to hire 10 full time EMT/Paramedics, 9 part time EMT/Paramedics, a full time Training Officer, staff an ALS ambulance in Portal and staff an ALS ambulance in Register. We saw renovations to the Portal Fire/EMS station be completed, and we have received approval for renovations at Station 3 (Register) Fire/EMS station and our main Station on Grady Street. Those renovations and additions will begin late Q3 FY 24 and continue into Q4 FY 24.

BCEMS had 10,742 calls for service in FY 23 and will receive 11,000 calls for service before this FY is up in July. Our reimbursements have increased from 1.82 million in FY23 to projected 2.2 million FY 24.

In FY 23 we had over 350 people attend over 300 hours of training offered by Bulloch EMS. So far in FY 24 we have had 500 attend over 150 hours of training. We have provided CPR training to BCSO, Willow Pond, Bulloch County, Bulloch Rec, Evans Memorial, and Buck Creek Church. Our training staff has offered two classes per month to our staff, Dr. Cheryl Perkins had a Q&A session with our staff, Air Evac provided a landing zone class and we are offering an EMT-B initial education class to Bulloch Fire and Statesboro Fire.

EMS was able to procure an ambulance from TEN-8 that will be in service late Q3 FY 24. During planning for the FY 24 budget we were able to change how we hired personnel so that we were not handcuffed by position control. We had 4 of our advanced EMT's complete Paramedic school and pass their National Registry exams and are now certified Paramedics. Our training officer was accepted into the Georgia EMS association pre-leadership class at Hard Labor Creek State Park. Another of our Paramedics was accepted into the Georgia EMS Association Leadership class. This is an intensive year long class with 4 one week sessions spread throughout the state. Our billing staff attended the ABC 360 conference in Florida to maintain their billing credentials and to keep abreast of the latest changes in Medicare and other insurance changes and compliance and HIPPA laws.

We are constantly evaluating our protocols and training to make sure that we are keeping up with best practices. Our staff remain dedicated to providing the citizens and visitors of this great County the best pre-hospital care that you can find.

Strategic Goals

The EMS Department will implement strategic objectives that will **Enhance Service Delivery** and **Prioritize Safety** during FY 2025.





Objectives

Faster response times to Southern Bulloch: Bulloch County EMS has made great strides in reducing the time it takes to receive medical care in the north and west side of the County by adding a truck in Portal and in Register thanks to a tax increase in FY 24. We hope to be able to provide that level of service to the citizens and visitors in the southern end of the County by adding a truck in the Stilson area. The Onley, Eldora, Bay and Old River Rd communities in the southern end of the County have historically been difficult to get to in a timely manner simply because of geography. Our closest EMS station is in Brooklet, and it still takes that ambulance 10 minutes or longer to get to these areas. A staffed ALS ambulance in the Stilson area would mean a sub 10 minute response to these areas. A quicker response means better outcomes and lives saved. We are requesting 6 personnel and a station renovation at the Stilson Fire Department to accommodate this.

Better supervision and quality assurance: We are requesting that our Shift Supervisors come off of the ambulances. The accepted span of control is 5 employees to every supervisor. We are at 11 personnel to 1 supervisor. We also have 4 stations that we operate out of. Those stations need supplies and materials. The Shift Supervisors are in charge of their shifts in every aspect, they accept or reject mutual aid request from other Counties, maintain equipment both in the stations and on the trucks and are in charge of running larger scale incidents that may occur. The Supervisors are also in charge of reviewing and performing QA/QI on every patient care report to make sure it is thorough and complete. This is difficult for them to do while they are running 911 calls of their own. This would require the addition of 3 full time personnel to fill the spaces left void with the Supervisor coming off the ambulance.

Fully staffed shifts: We are requesting the addition of 2 personnel to make the day truck shift and complete shift. During COVID 4 personnel were hired to run a day truck. In 2022 after difficulties in staffing that truck the decision was made to move the personnel to 24 hour shifts. It takes 6 personnel to make a shift who and 2 personnel would complete this.

Better supervision and accountability: We are requesting the reclassification of 3 positions from EMT/Paramedic to Assistant Shift Supervisors. These 3 personnel would assist the Shift Supervisors in daily duties and activities and perform supervisory duties when the Shift Supervisors were not available. These personnel would remain on the trucks working a 24 hour shift and would guarantee the continuation of supervision. This would not involve the addition of staff.

Increased Community outreach and training: We are requesting an increase in our education and training line item as well as our small equipment line item so that our Training Officer can better perform his duties. Our community outreach education has really taken off over the last 6 months. We are inundated with requests to teach cpr and first aid classes and our goal is not to have to turn any of them down. To meet that goal for community outreach and to continue to develop and implement training for our staff we are requesting these additional funds.

Ambulances: We are still having difficulty in replacing ambulances. We waited for chassis over 14 months and it will still be 8-12 months before some of our trucks are ready. This makes planning for trucks in the future very difficult. It does appear that chassis are becoming more readily available however the backlog of production is still an issue and will continue to be an issue for several years. There are some manufactures that will not even give you a build time due to backlog. We are encouraged by the fact that we have several new units that will be in service at the end of the 2024.

Performance Measures

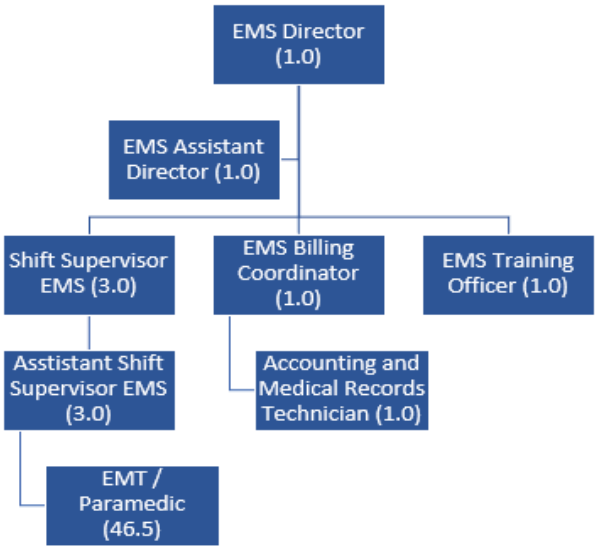
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Increase staffing and ambulance coverage to better serve all areas of the county.	# ambulances per coverage area			3/24 hr. Statesboro, 1/24 hour brooklet, 1 24 hour portal, day truck Statesboro	3/24 hour Statesboro, 1/24 hour truck in Brooklet, Portal, Register and Stilson	4/24 hour Statesboro, 1/24 hour truck in Brooklet, Portal, Register
Achieve a more immediate higher level of patient care delivery and an improved return of all units to service.	% of return of units to service from the hospital within 10 minutes.			75%	90%	90%
On scene times should remain 10 minutes or less on critical calls unless in the case of cardiac arrest.	% of calls arriving in 10 minutes or less (this is asking for 2 different standards)			60%	80-85%	85-90%
Increase pre-hospital medical skills of all staff with the most up-to-date medical and trauma evidence based practices.	# trainings specific to pre-hospital medical skills			12	52	52
Maximize community engagement with unique, interactive and informative events which will help to improve the health of our citizens and visitors.	# community events attended			12	20	25
Achieve a keen relationship with other local Public safety partners to prepare and implement a fluid management plan for large scale incidents.	Multi-agency training simulation developed and initiated?			No	Yes	Yes
Engaging and desirable training for emergency medical providers to	# trainings offered and % completed			12	52	52

enhance patient care outcomes.						
Maximize provider competency, professionalism and compunction by continuing education and skill verification.	Verify skills each month - % of months this was completed				12	12
Reduce response times to emergencies by having strategically placed EMS stations.	% of emergencies responded to under XX (what would be the benchmark time to respond?)			60% under 10 min	85% under 10 min	90% under 10 min
Adopt a proactive policy/plan for fleet vehicle cycling which reflects the CPSM study recommendations.	Servicing guideline created?			Yes	Yes	Yes

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Service Requests	9,400	10,000	10,500	11,250	12,000
Local Transports	6,400	7,000	7,000	7,500	7,800
Out-of-Town Transports	400	400	400	500	500
No Transport Calls	3,000	3,000	3,000	3,250	4,200
Average Revenue per Call	$260	$262	$270	$290	$300
# Staffed stations	2	2	3	4	4
Residential Populations served	80,000	80,000	80,000	90,000	90,000
Ambulances staffed on 24 hour basis	4	4	5	6	7
EMS Courses Offered	6	6	6	6	10

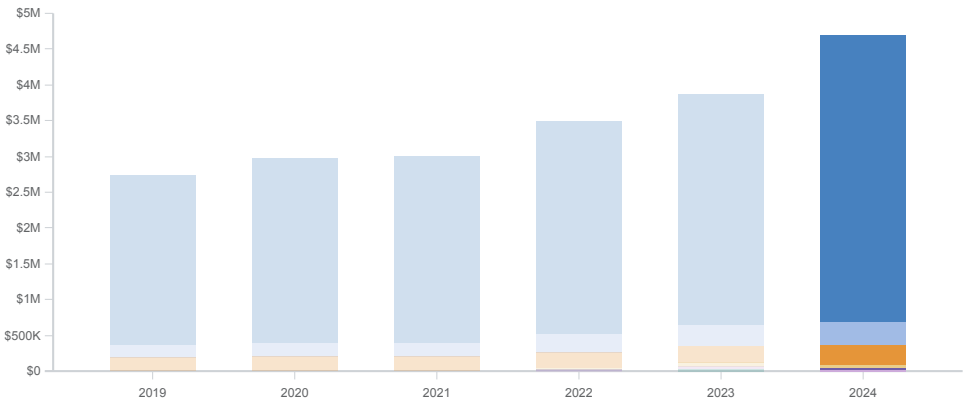
Organization Chart



Expenditure Trends Report

EMS

Data Updated Aug 21, 2024, 4:20 AM



$4,694,497.39

Expenses in 2024

Budget

EMS

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$2,955,913	$3,226,465	$4,011,408	$3,936,689	$4,377,529
Purchased/Contracted Services	$268,367	$277,101	$313,394	$298,384	$276,786
Supplies and Materials	$215,974	$244,284	$299,135	$252,775	$293,525
Other Costs	$13,300	$56,782	$32,510	$150	$35,150
Interfund/Interdepartmental Charges	$24,497	$25,503	$28,423	$25,248	$30,728
Capital Outlays	$6,946	$0	$9,627	$10,000	$35,000
Debt Service	$702	$28,964	$0	$0	$0
TOTAL	**$3,485,699**	**$3,859,099**	**$4,694,497**	**$4,523,246**	**$5,048,718**

Coroner

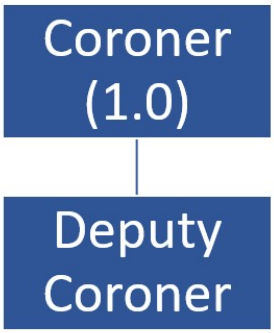
Fiscal Year 2024-2025 Budget Book

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.

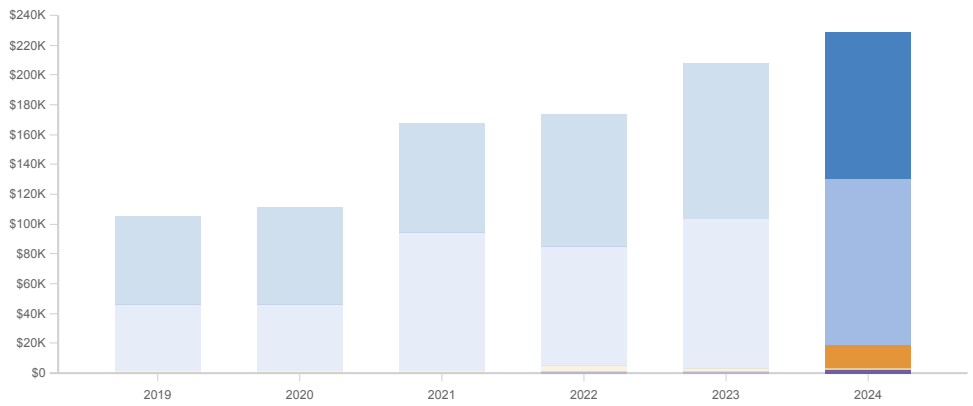
Organization Chart



Expenditure Trends Report

Coroner

Data Updated Aug 21, 2024, 4:20 AM



$228,913.23

Expenses in 2024

Budget

Coroner

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$80,279	$100,558	$111,006	$85,480	$103,571
Personnel Costs & Employee Benefits	$89,005	$104,569	$99,031	$85,981	$100,120
Supplies and Materials	$3,021	$1,089	$1,123	$1,700	$15,000
Capital Outlays	$0	$0	$16,004	$0	$0
Interfund/Interdepartmental Charges	$1,648	$1,595	$1,749	$1,751	$1,891
TOTAL	**$173,953**	**$207,811**	**$228,913**	**$174,912**	**$220,582**

Animal Services

Fiscal Year 2024-2025 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.

Department Description

We're Bulloch County Animal Services & Public Safety. We operate as Animal Control for Bulloch County in protecting the county as well as a rehabilitating environment for stray animals to get them adopted. We work with the local community in helping animals as well as helping its citizens to be safe.



Recent Accomplishments

Our Animal Control officers got chemical embolization certifications this year. Our supervisor and director had the opportunity to go to Best Friends Society Conference in Texas this past year to receive great information to better help the shelter as well as save money with medical expenses. We have made multiple bounds in beautification for the shelter side as well. We have finished repainting and furnishing both adoption rooms and

our front lobby, as well as repainting both signs in front of the shelter and the main road. We have currently started renovating our outdoor play areas that will make a safer, cleaner, and better-looking environment for the public, as well as the animals. We are very happy that we were able to have more successful adoption events these last two years.

Strategic Goals

For FY 2025, the Animal Services Department will implement strategic objectives with a focus on **Promoting Engagement** and **Managing Growth and Change**.





Objectives

We're hoping for more training opportunities for both Animal Control and Shelter Attendants. We hope in 2025 to increase our social media and marketing reach by increasing adoption events. By extending our social media reach, we hope to be able to help educate the general public about the rules and regulations within county and city limits to avoid dumped animals and unnecessary court time. An ongoing project from '23 to '25 has been to keep the shelter a more appealing place with the public with the use of all our beautification projects, in hopes that potential adopters will take greater care and awareness when adopting.





Performance Measures

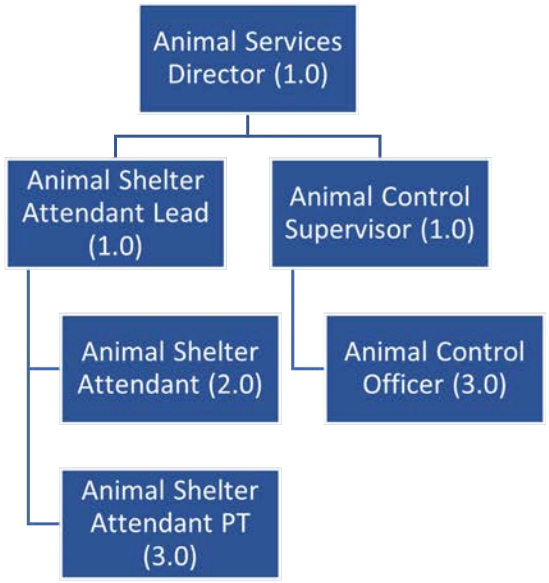
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Seek training for AC officer in de-escalation tactics	# training hours for AC officers				35	40
Enhance camera system for facility	Was camera system purchased and installed?				Yes	Yes

Implement body cameras for officers	Were body cameras purchased and implemented?				Yes	Yes
Increase live outcome percentage	% of live outcome vs euthanasia				95% live outcome/5% euthanasia	95% live outcome/5% euthanasia
Spay/Neuter before adoption	% spayed/neutered before adoption				100%	100%
Increase enforcement of ordinances	% of calls to citations per month				25%	25%
Increase staffing/training	# certifications from trainings				5	8

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Intakes/Housing of Homeless Animals (Dog & Cat)	1,170	1,100	1,345	1,299	1,100
Adoptions/Rescues	800	850	749	816	925
Adoptions: Dog	240	250	372	299	325
Adoptions: Cat	175	185	232	183	215
Rescue/Transfer: Dog	260	275	102	263	200
Rescue/Transfer: Cat	125	150	43	71	100
Return to Owners	170	160	198	148	200
Euthanasia	120	100	217	169	100
Animal Control Calls/Complaints	1,567	1,500	2,103	1,800	2,000
Citations Given	85	100	155	133	400

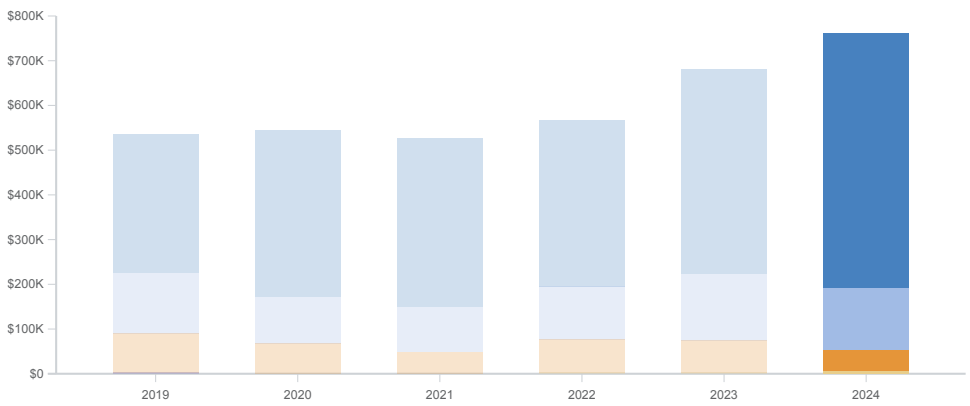
Organization Chart



Expenditure Trends Report

Animal Services

Data Updated Aug 21, 2024, 4:20 AM



$763,469.41

Expenses in 2024

Budget

Animal Services

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$372,856	$458,242	$573,874	$589,505	$560,589
Supplies and Materials	$118,567	$149,161	$135,334	$124,000	$130,100
Purchased/Contracted Services	$72,360	$70,490	$50,326	$62,502	$66,190
Interfund/Interdepartmental Charges	$3,296	$3,485	$3,936	$3,939	$4,255
Capital Outlays	$0	$0	$0	$0	$10,000
Intergovernmental	$0	$0	$0	$200	$200
TOTAL	**$567,079**	**$681,378**	**$763,469**	**$780,146**	**$771,334**

Roads

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

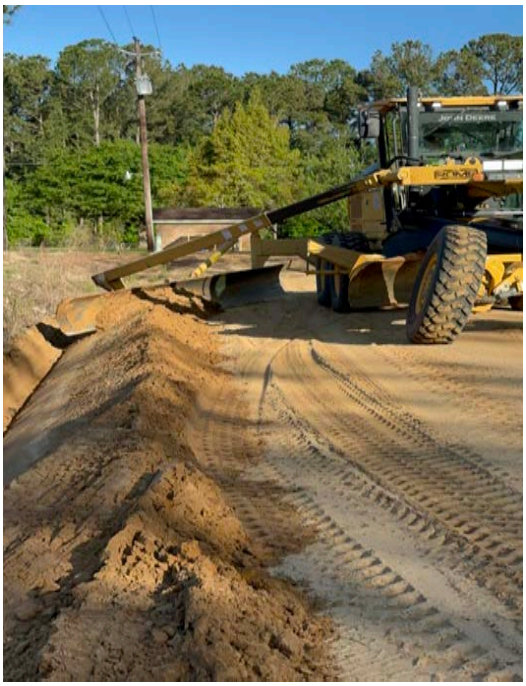


Mission Statement

The mission of the Bulloch County Public Works Transportation division is to utilize heavy equipment, specialized machinery and skilled labor to provide citizens with safe travel-ways by blading and upgrading dirt roads, drainage provisions, regulation signage, and right-of-way maintenance.

Department Description

The Transportation division exists to provide both preventative and restorative service to county-maintained roadways and rights-of-way. Services delivered by the department has no limits, however our usual operations include: dirt road repair and maintenance, highway shoulder clipping, right-of-way brush control, ditching and drainage systems and roadside mowing. Under the Public Works Director and Assistant Director's supervision, Transportation is organized with a Senior Superintendent, two Road Superintendents and several crews of operators comprised of both payroll employees and inmate labor. The Transportation division has also been proclaimed as first responders by the Bulloch County Board of Commissioners and we take the charge seriously. Every major weather event triggers an internal emergency operation in which employees are split into shift crews and work around the clock to ensure other first responders are able to safely respond to their calls of duty. The safety of the traveling public is the highest priority of Transportation.



Recent Accomplishments

The division is charged with the maintenance responsibility of roughly 590 dirt roads, an estimated 573 paved roads with 651.11 and 568.62 miles, respectively. Our greatest battle is that in which we cannot control: nature. Rain, wind, and wildlife have major impacts on the condition and maintenance needs of a single road and it can change in an instant. Our second greatest struggle is one that is true for every operation: staffing. Having the workforce to perform the work when the weather permits in the timeframe we aim to meet is a concern that we address daily. The employees of the transportation division remain dedicated to their work. From those who are still in training to our master operators, their goal is to provide service satisfactory to the public and that they can be proud of. In 2023, we faced Hurricane Idalia. The effect of the forces of nature ranged from water over the road to the complete loss of the road. While the Transportation division is still working daily to restore and rebuild our roads to keep our residents and visitors safe, we are proud to know we had all but two roads accessible within one week following the storm, one required a month of labor and the final became a structural project having to undergo engineering assessments. The Transportation Division crews have been consistent, committed and sacrificed for the safety of Bulloch County. We are proud of our role in the community.

Strategic Goals

The strategic goals we plan to implement for FY25 are to **Prioritize Safety** and **Encourage Innovation**.





Objectives

Moving into 2025, we have several projects that we would like to address. We've got a routing project in the works for rural dirt roads, internal staff restructuring to better service Bulloch County, utilizing technology in the field to lower response time, and community outreach/interaction opportunities. All of these things are what we aim to achieve and have in service in 2025.

Performance Measures

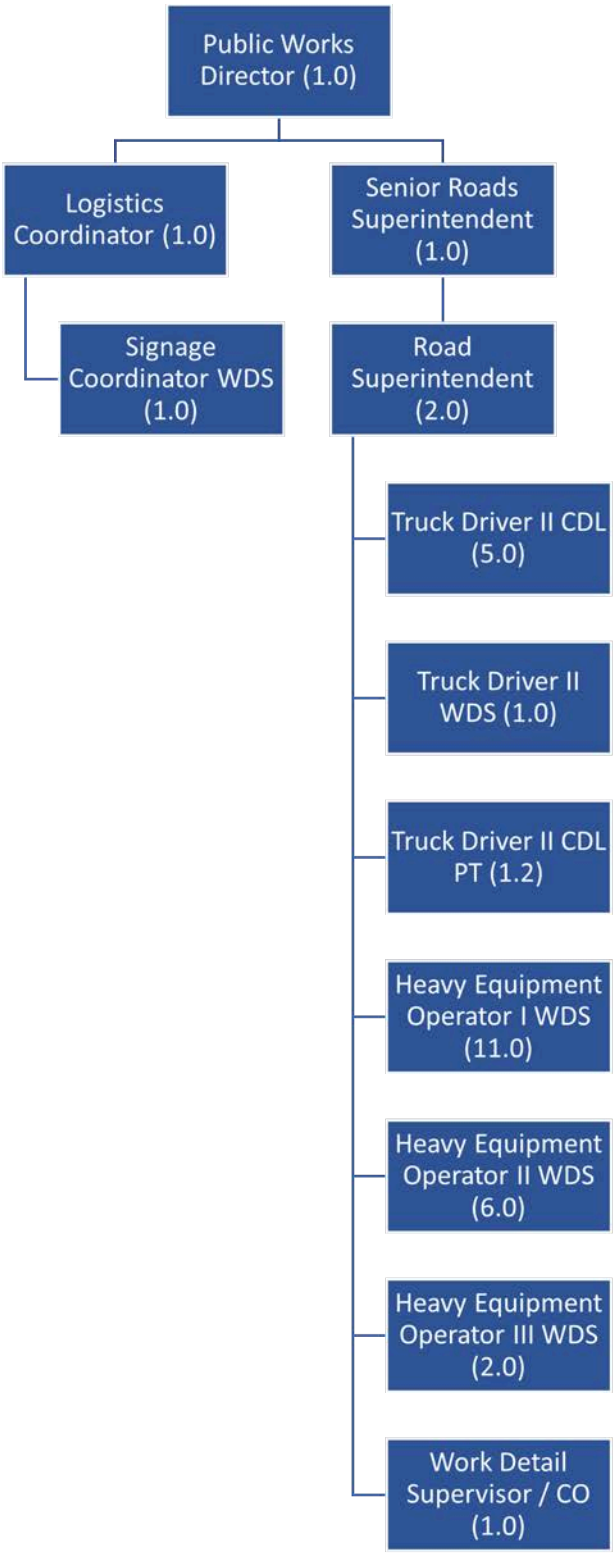
Goal	Measure	2023	2024 Projected	2025 Goals/Estimates
Provide highest quality service available by efficiently utilizing budgeted funds	Complied with budget?	Yes	Yes	Yes
Update all policies and procedures to current standards (%).	Policies updated?	N/A	SOP creation in progress, yearly review/revision	100%

			following adoption	
Increase professional knowledge and training of supervisors and employees	# training hours completed	375	100	325
Boost time management and mechanical skills to maximize efficiency in service delivery times	% work orders completed in expected time frame	98%	99%	98%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Paved road maintenance (mileage)	553	553	553	553	575
Dirt road maintenance (mileage)	657	657	657	657	657
Storm recovery	0	0	0	0	0
# safety meetings	52	52	52	52	52
# community service/inmate labor hours	N/A	N/A	N/A	70,000 hours/yr	70,000 hours/yr

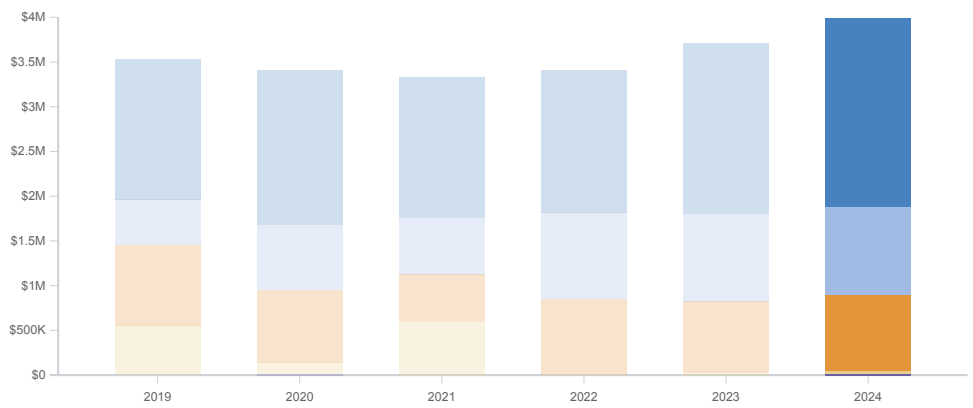
Organization Chart



Expenditure Trends Report

Roads

Data Updated Aug 21, 2024, 4:20 AM



$3,990,131.12

Expenses in 2024

Budget

Roads

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$1,588,723	$1,903,461	$2,123,740	$2,338,901	$2,475,164
Supplies and Materials	$967,357	$981,029	$970,845	$925,213	$892,200
Purchased/Contracted Services	$840,887	$798,799	$863,403	$751,912	$856,419
Interfund/Interdepartmental Charges	$6,983	$17,319	$22,739	$22,757	$24,582
Capital Outlays	$1,545	$5,265	$9,404	$0	$0
Other Costs	$1,351	$0	$0	$1,050	$1,050
TOTAL	**$3,406,846**	**$3,705,874**	**$3,990,131**	**$4,039,833**	**$4,249,415**

Solid Waste

Fiscal Year 2024-2025 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

The Solid Waste division exists to provide safe removal and disposable of waste in Bulloch County. Services delivered by the Solid Waste division include: roll off rentals, maintenance of twenty-two collection centers, and debris removal following a major weather event. Under the Public Works Director and Assistant Director's supervision, Solid Waste is organized with a Truck Driving Supervisor, three gapple operators and several crews of operators hauling waste in roll off trucks to the transfer station. The Solid Waste division has also been proclaimed as first responders by the Bulloch County Board of Commissioners and we take the charge seriously. Every major weather event triggers an internal emergency operation in which employees are split into shift crews and work around the clock to ensure other first responders are able to safely respond to their calls of duty. The safety and sanitation of Bulloch County is the highest priority of Solid Waste.

Recent Accomplishments

Over the last few years, Solid Waste has never stopped trying to find ways to more efficiently serve Bulloch County. We've made notable improvements to routes, center layouts and functionality, and more accessible disposal methods at the collection centers.

Strategic Goals

During FY 2025, the Solid Waste Department will focus on strategies that will **Prioritize Safety** and **Manage Growth and Change**.





Objectives

Prioritizing Safety for our employees and residents:

- Require weekly safety training for all employees
- Using our newly installed tracking system so that we can monitor, correct, and train in order to ensure safe driving practices.
- Continue to update security cameras at collection centers for everyone's safety.

To help Manage Growth and Change:

- Upgrade centers to allow for maximum container space to help manage growing trash and inert tonnage.
- All centers have expanded to being open 24/7 to allow residents to dispose of refuse at times that work with ever changing schedules.
- Growing our fleet of trucks and employees to better service the centers

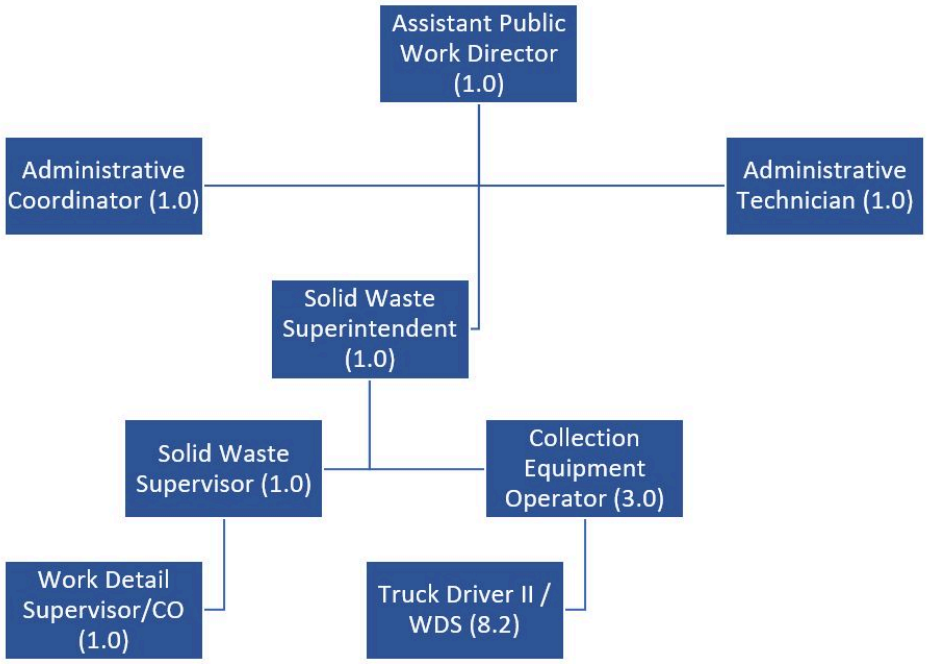
Performance Measures

Goal	Measure	2023	2024 Projected	2025 Goals/Estimates
Maintain efficiency in the way centers are serviced and maintained to keep operating costs low and residents satisfied with facilities	% of operating cost per center	3.30%	3.30%	4.50%
Promote citizen education and develop a better relationship with the public through interaction	# events attended/held each year	1	2	2
Upgrade centers to maximize space utilization and functionality	% centers upgraded	20%	20%	25%
Guide staff to be friendly and courteous	# customer complaints	3	0	0

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Solid Waste Tonnage	20,000	20,000	20,000	20,000	21,000
Recycled Cardboard Tonnage	120	0	0	0	0
Recycled Glass Tonnage	0	0	0	0	0
Recycled Metal Tonnage	500	500	200	250	360
Residential Yard Waste			2,600	2,600	2,900
Solid Waste Tons Received			22,600	23,000	26,000

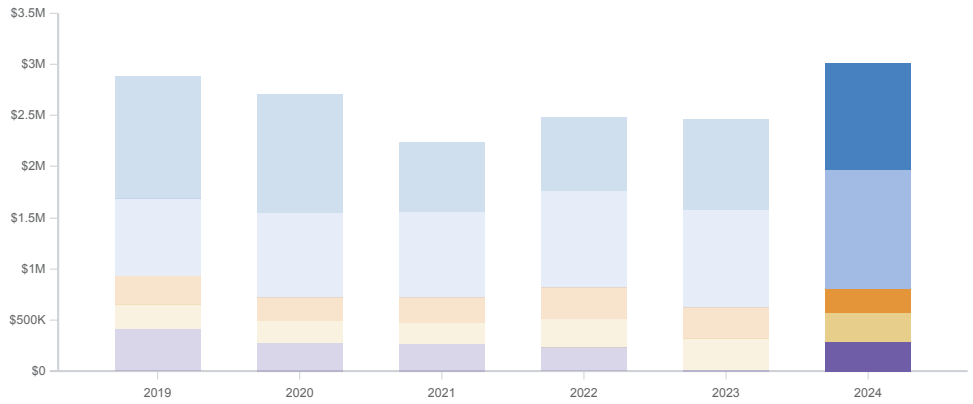
Organization Chart



Expenditure Trends Report

Solid Waste

Data Updated Aug 21, 2024, 4:20 AM



$3,016,352.63

Expenses in 2024

Budget

Solid Waste

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$942,301	$954,798	$1,161,562	$951,100	$1,201,100
Personnel Costs & Employee Benefits	$728,592	$880,676	$1,053,996	$960,380	$1,377,798
Supplies and Materials	$272,103	$305,174	$272,013	$305,980	$318,780
Purchased/Contracted Services	$305,611	$311,818	$245,130	$262,987	$243,994
Capital Outlays	$237,156	$6,800	$283,652	$0	$0
TOTAL	**$2,485,764**	**$2,459,266**	**$3,016,353**	**$2,480,447**	**$3,141,672**

Fleet Management

Fiscal Year 2024-2025 Budget Book

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Mission Statement

To establish efficient and effective delivery of County fleet services by providing county agencies with safe, reliable, efficient, and cost-effective services to maintain day to day operations to County departments.

Department Description

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

Recent Accomplishments

- Asset tracking on all equipment and vehicles to provide up to date locations of unit to increase productivity.
- More organized and efficient inventory of needed parts to promote less down time and a faster work order turn around (newly added storage room with numbered locations and more room).
- Fleet technicians with ASE and EVT certifications and currently obtaining certifications in the specified areas.
- Better communication between fleet staff and outside departments (all on the same page to become more productive).
- Providing maintenance to equipment for Bulloch County Fire Department to keep their equipment running and efficient.
- Cost effective parts to trim cost on repairs.

Strategic Goals

The Fleet Maintenance Department will focus on objectives and actions that will **Enhance Service Delivery** and **Manage Growth and Change.**





Objectives

1. Maximize efficiency, increase productivity and improve safety for the fleet department and county organization's vehicles and drivers.
2. Trim maintenance cost, vehicle and equipment tracking and monitoring, communication between departments and fleet staff, continue growth between departments for better relations.
3. Maintain good resources to locate the most efficient cost for repairs, parts and supplies.

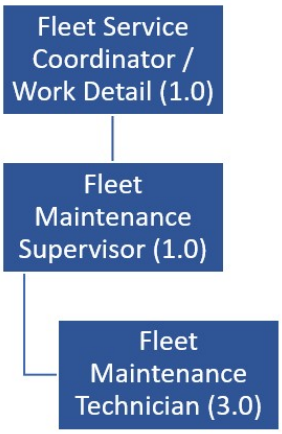
Performance Measures

Goals	Measures	2023	2024 Projected	2025 Goals/Estimates
Safety	# of incidents	0	0	0
Monitor time and cost efficiency	% of time and cost of service	100%	100%	100%
Utilize available space to accommodate increase services needed from emergency vehicles	% of emergency vehicles serviced	50%	100%	100%
Increase utilization of inventory software capabilities to more timely service responses	% of completed tickets within XX time frame	100%	100%	100%

Workload Statistics

Measurement Type	2023	2024 Projected	2025 Goals/Estimates
Total Number of Vehicles in Fleet	320	325	350
Number of Pickup Trucks	120	125	125
Number of Fire Trucks	35	35	40
Number of Ambulances	12	15	N/A
Number of Roll-off Trucks/Grapple Trucks	12	13	16
Average Age of Fleet	9	9	9

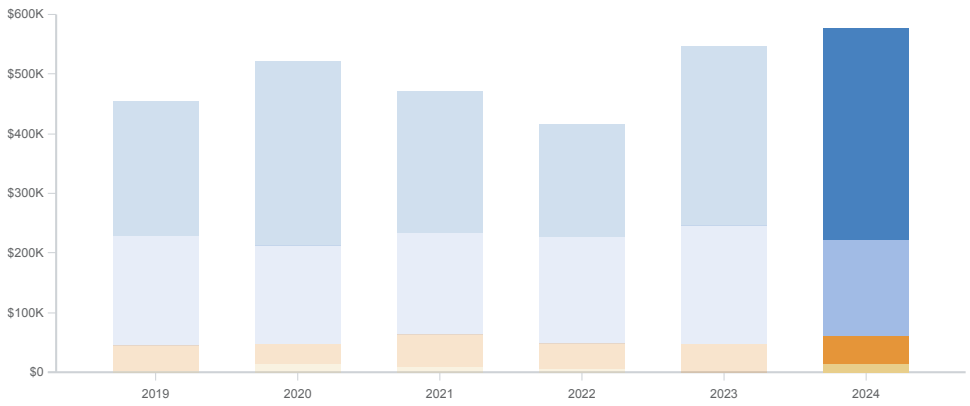
Organization Chart



Expenditure Trends Report

Fleet Management

Data Updated Aug 21, 2024, 4:20 AM



$577,552.25

Expenses in 2024

Budget

Fleet

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$188,506	$301,870	$355,320	$404,263	$426,716
Supplies and Materials	$176,660	$199,192	$163,774	$182,360	$188,960
Purchased/Contracted Services	$43,841	$46,998	$44,211	$52,218	$53,113
Capital Outlays	$5,500	$0	$14,248	$12,000	$12,000
TOTAL	**$414,507**	**$548,060**	**$577,552**	**$650,841**	**$680,789**

Public Health

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

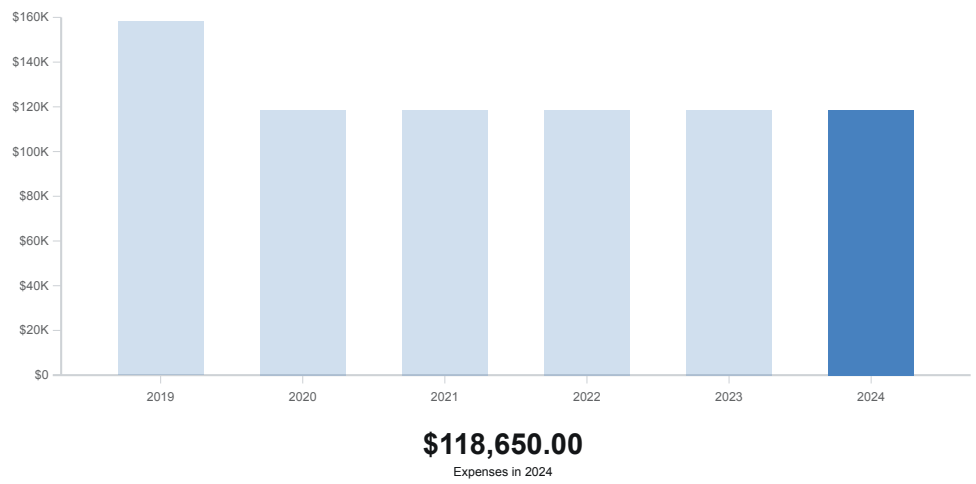
Program Description

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 21, 2024, 4:20 AM



Budget

Public Health

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 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 2024-2025 Budget Book

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Program Description

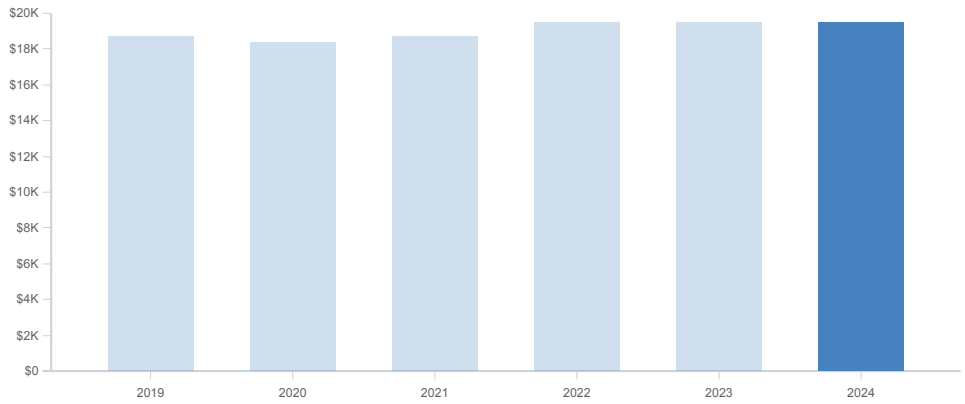
An allocation is made to the Pineland Behavioral Health and Developmental Disabilities (BHDD) Community Services Board for mental health services provided in Bulloch County. Pineland BHDD's mission is to develop and provide a wide array of services needed to minimize the impact of mental illness, developmental 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 21, 2024, 4:20 AM



$19,500.00

Expenses in 2024

Budget

Mental Health

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$19,500	$19,500	$19,500	$19,500	$19,500
TOTAL	**$19,500**	**$19,500**	**$19,500**	**$19,500**	**$19,500**

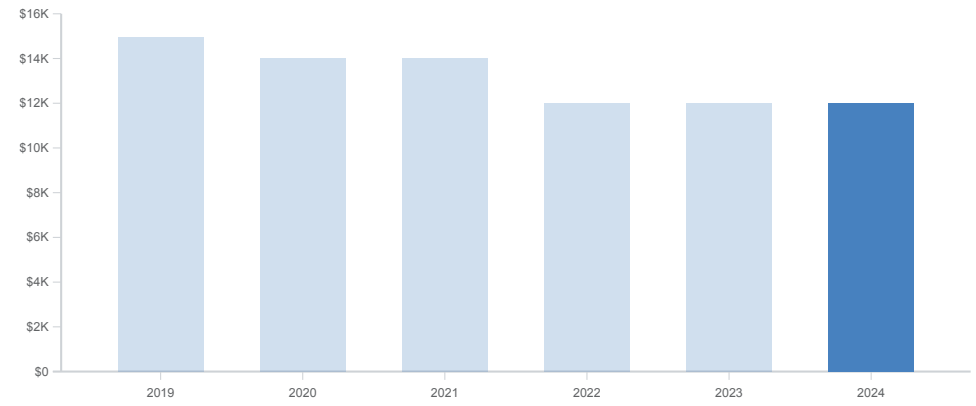
Program Description

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 21, 2024, 4:20 AM



$12,000.00

Expenses in 2024

Budget

DFACS

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$12,000	$12,000	$12,000	$12,000	$12,000
TOTAL	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$12,000**

Pauper Burials

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

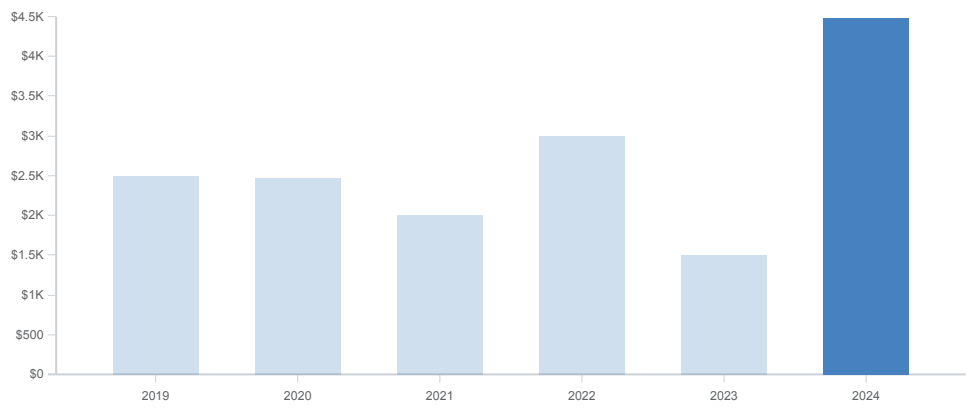
Program Description

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 21, 2024, 4:20 AM



$4,482.52

Expenses in 2024

Budget

Pauper Burials

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$3,000	$1,500	$4,483	$3,000	$3,000
TOTAL	**$3,000**	**$1,500**	**$4,483**	**$3,000**	**$3,000**

DFACS Building and Plant

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

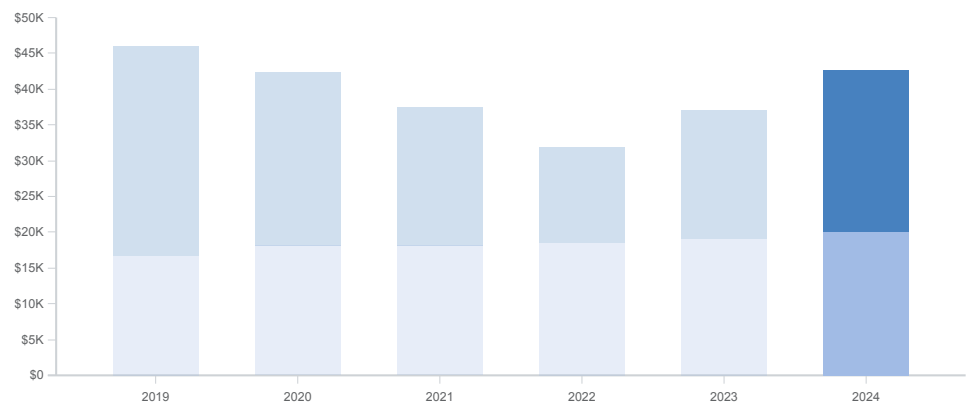
Program Description

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. Costs to operate the facility had decreased due in part to pandemic closures, but also due to some energy efficiency projects. However, utility costs rates have been creeping back up, which is the main cause of the increases seen in FY 2023 and 2024, as well as the higher budget amount for FY 2025.

Expenditure Trends Report

DFACS Building and Plant

Data Updated Aug 21, 2024, 4:20 AM



$42,575.26

Expenses in 2024

Budget

DFACS Building and Plant

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$13,330	$18,114	$22,540	$21,300	$26,300
Purchased/Contracted Services	$18,511	$18,972	$20,035	$15,160	$21,200
TOTAL	**$31,841**	**$37,087**	**$42,575**	**$36,460**	**$47,500**

Transportation Services

Fiscal Year 2024-2025 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. The Coastal Regional Commission's (CRC) Transportation Department operates a ten-county coordinated regional transit system with a current fleet of 67 buses via the Georgia Department of Transportation (GDOT). The CRC system operates an "On Demand Response" service structure to support both general public ridership, as well as on a service contract delivery with the state's Department of Human Services (DHS) and other community-based organizations. This service is available to all citizens of Bulloch County and operates from 6:00am to 6:00pm, Monday-Friday for general public 5311 trip requests and DHS service. Purchase of Service contracts require special coordination and consideration to set-up and fulfill.

Recent Accomplishments

For the past operating year, the greatest use for Bulloch County residence allocation of 8,018 trips for FY23 have been for Nutrition Trips, at 5,700 (73% of total), followed by Medical Trips, 1,410 (18% of total). The average distance per one-way trip in Bulloch County to support these requests was 6.2 miles (10.8 miles was the regional average). The remaining trips (8%) were for shopping, personal use, education and employment.

Strategic Goals

The CRC will continue to operate its transit service in Bulloch County in a way that benefits the counties strategic goals of; one (1) "**Enhancing Service Delivery**" to its citizens, and two (2) "**Prioritizing Safety**" for its citizens.





Objectives

To meet these goals and objectives the CRC has and will continue to provide a quality, safe, reliable rural transit service to Bulloch County that is operated with efficiency and effectiveness in mind. Over the past year we have historically operated consistently with a contingent of six buses to serve Bulloch County and this segment of our regional operations, and plan to continue this same service in FY24-25.

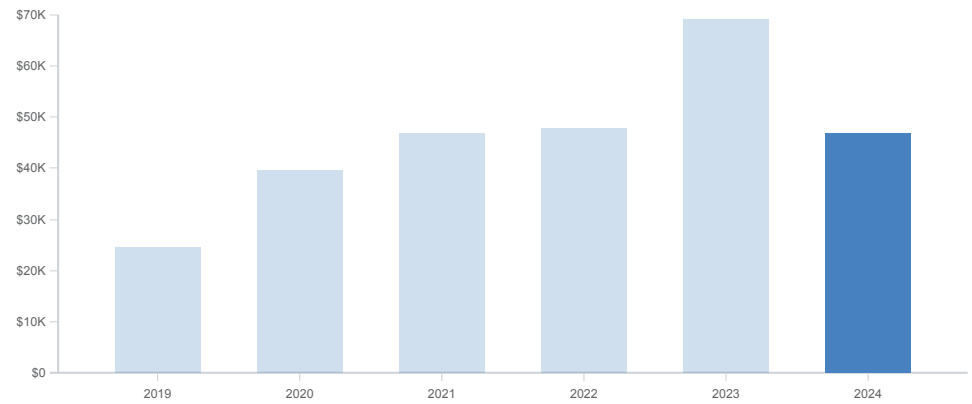
Workload Statistics

Measure	FY23 Bulloch	FY23 Region	FY24 Bulloch Projected	FY24 Region Projected	FY25 Bulloch Estimate	FY25 Region Estimate
One-way Passenger Trips	8,018	97,232	9,100	95,200	9,100	95,200

Expenditure Trends Report

Transportation Services

Data Updated Aug 21, 2024, 4:20 AM



$46,814.60

Expenses in 2024

Budget

Transportation Services

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$47,824	$69,092	$46,815	$50,000	$55,000
TOTAL	**$47,824**	**$69,092**	**$46,815**	**$50,000**	**$55,000**

Action Pact

Fiscal Year 2024-2025 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.

This funding is distributed to Action Pact, Inc. to provide services to program participants. The following is a description of the program directly from Action Pact:

Our mission BIG! We strive to foster equal opportunities through prioritizing progress over programs. The requested funding from Bulloch County sustains our Nutrition Program, focused on providing nutritional support to seniors aged 60 and above in the region. Participants enjoy a nutritious hot meal 250 days a year, with additional frozen or shelf-stable meals available for holidays and weekends. Many seniors served face financial constraints and/or physical disabilities hindering meal preparation. By delivering daily meals, we ensure they receive one-third of their recommended dietary intake. The program also offers supportive services such as information sessions, nutrition education, recreational activities, and referrals to community partners. For homebound participants, daily driver visits provide wellness checks.
Our aim is to help seniors maintain their physical and emotional well-being, facilitating their ability to stay in their homes rather than moving prematurely to institutional care. This not only benefits seniors but also the wider community by preserving neighborhoods and reducing statewide health expenses.

Recent Accomplishments

Action Pact's Candler and Evans County senior centers just marked their one-year anniversary of purchasing meals from the Bulloch center. Candler and Evans each buy 40 meals a day to serve Senior Nutrition Program clients in their respective counties. Because of the Bulloch kitchen's capability and proximity, Action Pact can now offer higher quality meals at a significantly lower cost to our nutrition program clients in these neighboring counties.

Objectives

The objective for FY2025 is to serve 9,774 congregate meals and 18,423 home-delivered meals. By offering these meals, we aim to enhance the well-being of seniors in Bulloch County and eligible members of their households, mitigating food insecurity and promoting better health outcomes.

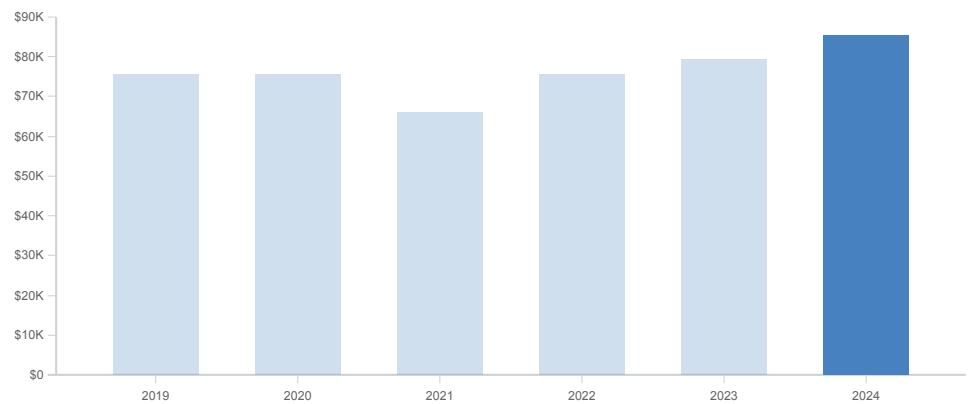
Workload Statistics

Measure	FY23 Actual Bulloch	FY24 Projected Bulloch	FY25 Estimate Bulloch
Congregate Meals Served	9,428	10,933	9,774
Home Delivered Meals Served	29,771	20,070	18,423
Seniors Served	160	152	114

Expenditure Trends Report

Action Pact

Data Updated Aug 21, 2024, 4:20 AM



$85,334.00

Expenses in 2024

Budget

Action Pact

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$75,600	$79,380	$85,334	$85,334	$85,334
TOTAL	**$75,600**	**$79,380**	**$85,334**	**$85,334**	**$85,334**

Library

Fiscal Year 2024-2025 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.

The Library's mission is "Connecting the community through information, imagination, and ideas." Library services and programs provide opportunities to learn, educate, interact, socialize, and gain important skills in a fully accessible, nonpartisan community space.

Many agencies, public services, and processes have remained online as cost-saving measures after COVID precautions were lifted. The community meeting spaces at our library are used by organizations such as Babies Can't Wait, Georgia HOPE, and DFACS to meet with clients.

The Library provides free Wi-Fi and technology to interact with online school, work, social services, appointments, applications, and entertainment.

Recent Accomplishments

Our numbers of active users and new card signups continue to increase. All areas of use, including digital downloads of eBooks and eAudio have increased. The Library is offering new items to support education and literacy, including ChromeBooks, LaunchPads, and books with built-in audio players.

Toddler Time continues to be our highest attended program, and we have restored Baby Time for the youngest library users and their caregivers. We are a resource for homeschool families to meet and learn activities together. Our Genealogy Resource Fair had over 350 people in attendance. This year it moved offsite on March 23rd to accommodate attendance. Other regular activities include Leading by Reading, Chess & Pizza, and a new adult literacy program with Restoring the Breach. We are a community meeting space for independent groups who play games, study, craft, and socialize.

Goals and Objectives

The Library continues to look at expanding outreach services to individuals and communities. We deliver books to assisted living facilities and homebound patrons. We would like to add routine trips to Portal and

Brooklet. The Library's programs, services and conveniences draw visitors and new residents, and we are a bridge between individuals and other community resources.

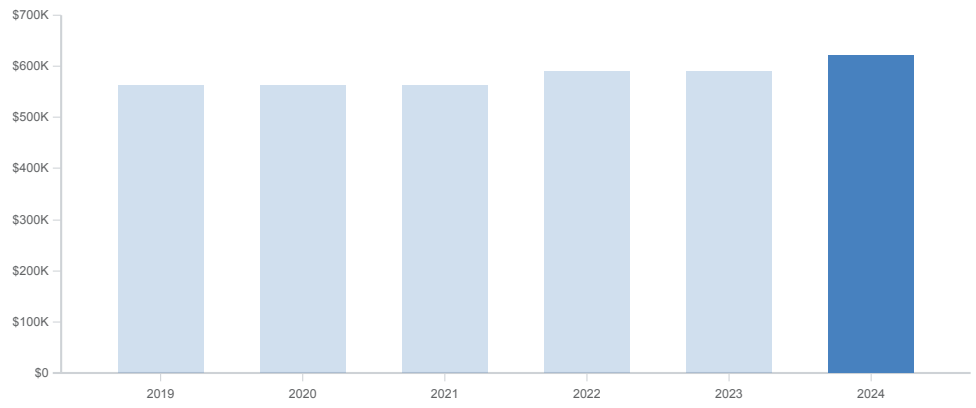
Workload Statistics

Measure	FY 2023 Actual	FY 2024 Estimate
Door Count	80,809	81,300
Computer	17,294	18,855
Wi-Fi	16,344	21,810
Programs (# of events)	330	360
Active Cards	17,208	19,790

Expenditure Trends Report

Library

Data Updated Aug 21, 2024, 4:20 AM



$619,679.04

Expenses in 2024

Budget

Library

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$590,170	$590,170	$619,679	$619,679	$681,647
TOTAL	**$590,170**	**$590,170**	**$619,679**	**$619,679**	**$681,647**

Recreation Administration

Fiscal Year 2024-2025 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.

Department Description



Administration division includes Business / Financial (Business Manager, Business Supervisor, 2 Customer Service Reps) and Events & Marketing (Events & Communication Coordinator).

Our division's directive is to help maintain a fiscally responsible budget for Recreation, as well as to effectively market Recreation programs, plan quality special events, and achieve more involvement from the community.

Business / Financial
We manage the day to day financial and business operations for the department. This includes:

- Supervision of Customer Service Reps – CSR's are the front lines in communicating information and assisting with registration for all Recreation programs/rentals.
- Manage financial operations at Main office, Ag Center, Tennis Center, Concessions (Athletics & Ag), and Splash in the Boro.
- Responsible for Recreation accounts receivable and payable.
- Coordination of the hiring/separation process for Recreation part-time staff.

Events & Marketing

- Manage marketing and promotion of all activities within Bulloch Co Recreation and Parks, Ag Arena, and Splash in the Boro (with assistance from Guest Services Supervisor).
- Coordinate and supervise the sponsorship campaign for all departments.
- Plan and execute all major events hosted at the Ag Arena and Bulloch Co Recreation and Parks.
- Serve as the liaison for all tech needs for the department with Ga Technologies.
- Schedule and coordinate all community tabling events to promote the department.

Recent Accomplishments

Business / Finance

- Splash and Athletic Concessions purchased a new software system - Toast. We had to learn the new software along with financial reporting and credit card processing just a few days prior to the Splash season opening date in 2023. We also had to adjust the way we did daily closes. We added a special daily close out for Toast and a section on account distribution to journal the way credit cards are deposited into our bank account.

- Our credit card merchant services account was rolled over to a new reporting software. We had to learn how to access reports and how to manage a new method of maintaining credit card chargebacks.
- Customer Service Reps continue to help keep citizens informed via in person, telephone, and online. They communicate effectively, while also being cordial and helpful.

Events & Marketing

- Increased community participation at local events in order to promote our activities and programs.
- Increased our communication to schools and other local organizations in order to better tell our story.
- Serving on the current class of Leadership Bulloch in an effort to better promote our organization and spread awareness while learning how we can work with others.
- Increased our reach with our sponsorship campaign in order to reach new businesses.
- Continue to build a stronger relationship with Georgia Southern in coordination with our Artsfest event.
- Updated our program guide to an easier to read document that is more eye catching.

Strategic Goals

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







Objectives

Goals:

- Complete fiscally responsible budgets department wide.
- Continue to develop strategies for department budget monitoring.
- Continue to work with all departments to build a more team like atmosphere to work together and become stronger.
- Increase communication within the department.

Challenges:

- Scheduling community events as more organizations join our community and wish to expand their offerings as well.
- Helping each division in our department to work together to provide the support and information everyone needs.
- New staff that may not have experienced the budget process previously.
- Card and bill management during staff changeover.
- Identifying and developing individuals who have potential to fill critical roles for succession planning will help our department prepare for the future. With the potential growth in our area in the upcoming years, we have identified the need for an Assistant Director.

Performance Measures

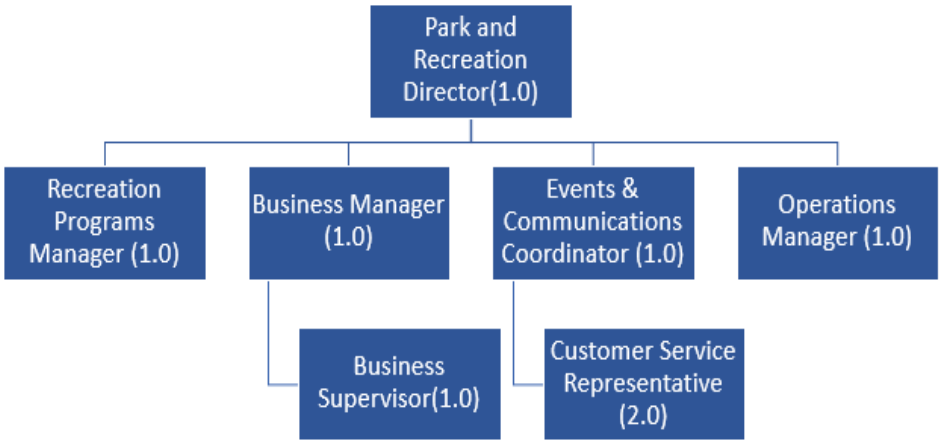
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Better market our department mission and programs within our community as well as adding multiple language options to our websites.	# events attended			10% increase	15% increase	20% increase
Achieving more involvement from the community in our events, making them a truly community focused event.	# vendors/sponsors for community events			10% increase	15% increase	20% increase
Complete fiscally responsible budgets	Actual vs Budget comparison			Discussed / reviewed with	Will follow same	Will follow same process -

based on a thorough budgeting process which includes reporting methods to document progress.	discussed with division manager during process			each division mgr during budget process	process - Discuss / review with each division mgr during budget process	Discuss / review with each division mgr during budget process
Develop strategies for budget monitoring to maintain cost efficiency by reviewing monthly.	% months budget reviewed			100% - Each division mgr reviewed monthly budgets looking for discrepancies / issues	100% - Will follow same process - each division mgr will review monthly budgets looking for discrepancies / issues	100% - Managers are getting more familiar with Munis and all the different reports available to help them review monthly budgets looking for discrepancies / issues

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Online Transactions	1,300	19,941	18,470	21,000	22,000
# of Orientations held (Rec HR liaison assisted)	40	6	9	6	10
# of Orientation attendees (new hires, rehires, additional job)	486	513	675	600	700
# of Separations completed (PAF, calculate earnings, separation form, performance evaluations)	205	456	515	500	525
Donations (Scholarship / Stirrup Some Donations)	$1,312	$30,887	$2,854	450	1,500
www.bullochrec.com website visits	46,000	80,019	65,000	175,000	200,000
Social Media Followers	10,445	81,100	11,543	12,000	12,000
Social Media Impressions/Reach	385,000	173,251	567,714	575,000	600,000
Website Visit: splashintheboro.com		72,161	420,101	450,000	460,000
Social Media Impressions / Reach (Splash)		676,091	1,356,868	1,145,000	1,200,000
Social Media Followers (Splash)		607,328	53,243	54,000	60,000
Website Visit: bullochag.com			14,484	16,000	17,000
Social Media Impressions / Reach (Ag)			326,474	119,426	130,000
Social Media Followers (Ag)			4,526	5,250	6,000

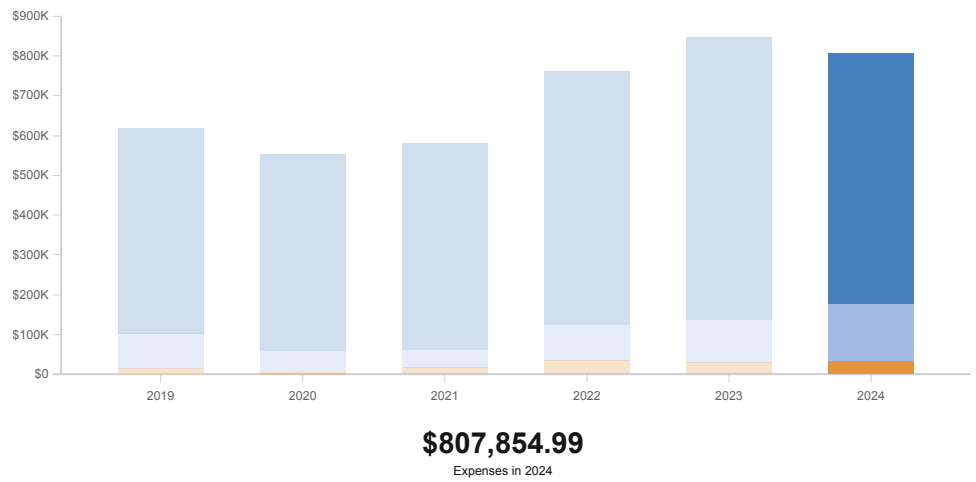
Organization Chart



Expenditure Trends Report

Recreation Administration

Data Updated Aug 21, 2024, 4:20 AM



$807,854.99

Expenses in 2024

Budget

Rec Admin

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$637,954	$711,950	$632,777	$653,317	$706,510
Purchased/Contracted Services	$88,346	$106,776	$144,403	$127,576	$128,796
Supplies and Materials	$33,537	$28,364	$30,675	$35,000	$35,000
Capital Outlays	$975	$467	$0	$0	$0
TOTAL	**$760,812**	**$847,557**	**$807,855**	**$815,893**	**$870,306**

Athletics

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

The Bulloch County Recreation and Parks Department's (BCRP) mission is to provide quality, diversity, wholesome parks and recreation services to meet the needs of citizens of Bulloch County.

Department Description



The BCRPD Athletics Division facilitates 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, whiffle 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.

Our department is comprised of an Athletics Division Manager, five full-time Athletic Program Supervisors, and one Athletic Assistant. These Supervisors oversee a total of 105 part-time employees, as a whole, who range from Field Staff, to Officials and Scorekeepers. Our staff prides themselves in the work that we provide to the community day-in and day-out to make the best overall experience for each individual.

Recent Accomplishments

Challenges:
With the population growth of Bulloch County, we are facing some field space issues. These issues are being resolved by maximizing the number of players allotted on each team. Such as with recreation basketball, we formed a wonderful partnership with the Bulloch County Board of Education to utilize their gym space and multipurpose rooms.

With the popularity and high demand of the sport of pickleball, we faced the challenge of court spacing. In 2023, we took on the challenge of converting two of the Sue Oertley courts at the Honey Bowen facility. This conversion has increased the number of pickleball participants by an exponential number.

Staffing has been an issue for many years, but with a great partnership with Georgia Southern University, we are fulfilling our part-time staff needs through marketing our needs to specific department officials. Included in those part-time staff members are many high school aged individuals who are work-eligible and willing to develop their professional experience.

Special Recognitions and Accomplishments:
Wallace Brown - 2023 Manager Development Program Graduate
Ashton Faircloth - 2023 GRPA Leadership 1 Graduate
Ronnie Melton - 30+ Bulloch County Employee Recipient
Dadrian Cosby - GRPA Executive Board Member / 2024 GRPA State Athletic Chairman

Accomplishments:
BCPRD has hosted Perfect Game Elite, USSSA Softball, Top Gun Baseball, FCA and GRPA baseball/softball tournaments ranging with ages 8-17.

Perfect Game Baseball: 12 tournaments
USSSA Softball: 15 tournaments
Top Gun Baseball: 8 tournaments
Top Gun All-Star World Series: 2 tournaments
FCA/GHSA Officials Training Tournaments: 2 tournaments
GRPA Baseball & Softball: 5 tournaments
2023 GRPA 12U Traditional Baseball; 3rd Place
United States Tennis Association (USTA) Host Facility: 5 tournaments

Improvement of Life:
We are providing a healthy and active lifestyle for the citizens of Bulloch County through our programs.

Strategic Goals

The Athletics Department will focus on activities that will **Manage Growth and Change** and **Promote Engagement** during FY 2025.





Objectives

With the increase in population expected to be encountered in Bulloch County, our goals are predominately related to the influx of participation. We are expecting a 25% increase in participants within the next 1-2 years. With this increase, there is a need for additional facilities to accommodate for the growth in all areas of the County. As we see Bulloch County's population grow with new citizens, we want to earn their trust. This trust will be made through the programs that we offer to provide a healthy lifestyle and the need for youth and adults to be active. Through this growth potential, we are recognizing the need to keep up on current trends in sports. These trends consist of more individual activities such as Esports and Disc Golf. Along with the current trends, we are recognizing traditional versus non-traditional sports. Traditional being baseball, softball, football and basketball, soccer, volleyball and wrestling; and non-traditional being adventure sports.

A huge part of our success is based on volunteer recruitment and retention. We would like to create a system for volunteers to access to increase the pertinent information that leads to a successful coaching experience. In this database (Coaches Corner) they will be able to access coaching techniques, such as, sample practice schedules, drills and in-game knowledge. We hope to have this complete by the end of 2024.

Future plans we hope to achieve:
-Volunteer Coaches Database (Coaches Corner)
-Esports Program/Events
-Outdoor Recreation Programs (Fishing, Kayaking, Nature Trail Exploring)
-Target marketing to keep current and new Bulloch County citizens active in recreation
-Telling the Bulloch County Recreation and Parks story to the general public

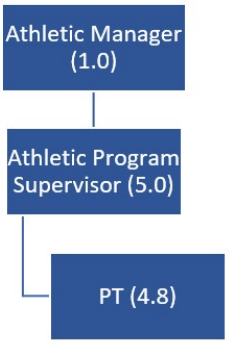
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Encourage citizens of the benefits to recreational activities	# registrants				25% increase	25% increase
Recognize the growth potential	% of participants based on population				15% increase	20% increase
Have a dedicated stable of volunteers	% of volunteers who stay for a full year				80%	80%
Follow the current trends in athletics and future needs for athletics programming	addition of 1 activity per calendar year				1	1

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Youth League and Specialized Sports Participation	2,685	4,100	5,250	6,140	6,500
Youth Events, Camps and Clinics	191	600	600	650	650
Adult League Play Participation	325	650	450	515	550
Number of Volunteers	371	500	550	495	500
Grants Applied For	1	1	1	1	2
Total Number of Volunteer Hours	6,142	25,000	27,500	31,000	32,000
# Fields Used for Tournaments	12	15	17	19	19
# of recreational activities offered	10	18	22	24	24
Track Participation	96	170	250	325	325

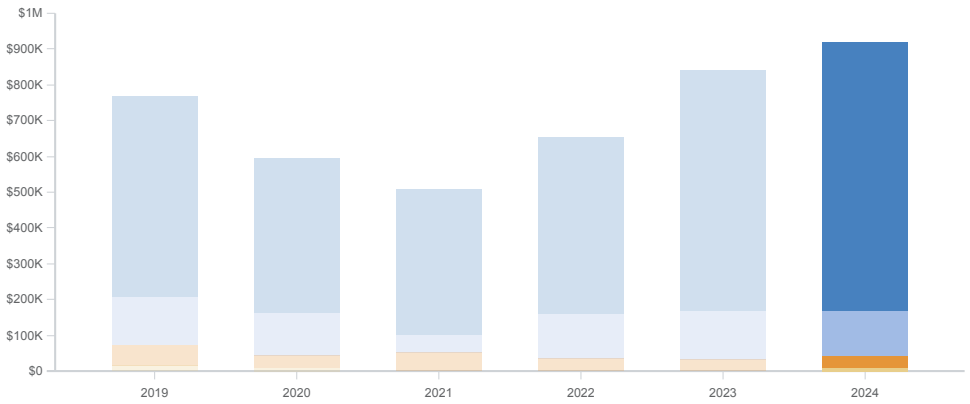
Organization Chart



Expenditure Trends Report

Athletics

Data Updated Aug 21, 2024, 4:20 AM



$918,109.42

Expenses in 2024

Budget

Athletics

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$493,893	$672,773	$748,125	$659,269	$806,294
Supplies and Materials	$124,800	$135,205	$128,214	$158,800	$173,800
Purchased/Contracted Services	$35,872	$33,122	$32,068	$60,078	$60,204
Capital Outlays	$0	$0	$9,702	$24,500	$21,500
TOTAL	**$654,565**	**$841,100**	**$918,109**	**$902,647**	**$1,061,798**

Aquatic - Luetta Moore Pool

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

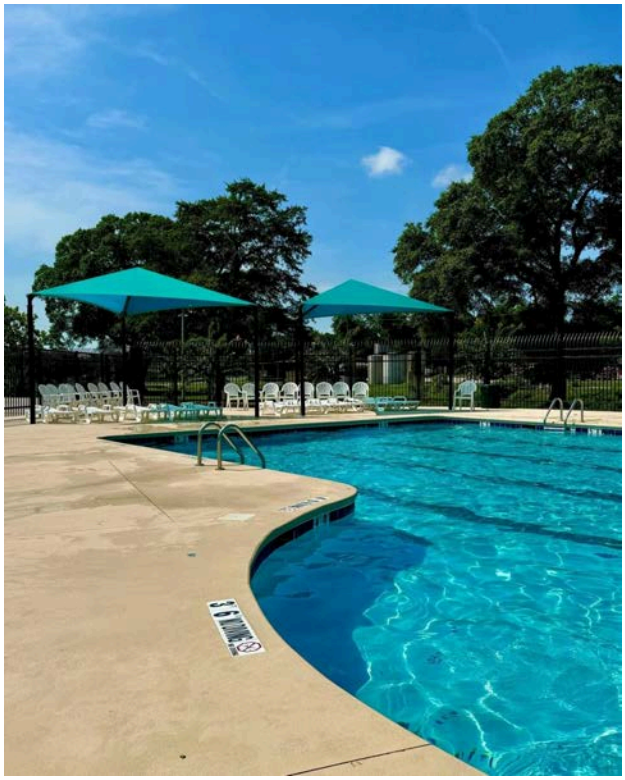
Mission Statement

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

Department Description

Luetta Moore aims to serve the Bulloch County community by providing a clean and safe environment for swimming, aquatic programs, and special events. The facility is an affordable option for the community to enjoy a pool and splash pad, and is located in close proximity to homes and neighborhoods in downtown Statesboro for easy accessibility. We offer swim lessons and water aerobics, and the option to rent the facility for special events.

Luetta Moore works in close collaboration with Splash in the Boro Family Waterpark & Aquatics Center, utilizing the same employees for both facilities. The maintenance department travels to Luetta Moore on a regular basis to check and balance chemicals, and the Aquatics Department works at the facility throughout the day to oversee operations - collecting entry fees, regular cleaning, and lifeguarding the pool. Guest Services handles any facility rentals, collaborating with the Aquatics Department to staff lifeguards.





Recent Accomplishments

Throughout the past couple of years, we have faced the challenge of managing two locations - training seasonal staff for both locations, coordinating travel to and from both locations, and keeping inventory stocked at Luetta Moore from our home location (Splash in the Boro). In order to overcome this challenge, we made the decision to use our year-round staff that is trained in point of sale, from working the front desk at the Aquatics Center, to manage the desk at Luetta Moore. This has proven to be successful by sending staff that has pre-existing knowledge in running the point of sale and daily operations in a pool setting. This also helped us to cut back on the amount of staff that we had present at Luetta Moore, by combining multiple duties into one position, and increased the productivity of the staff at Luetta Moore - as well as increasing the amount of staff we have available at our home location.

We have also implemented the sale of concessions food at Luetta Moore to allow our guests to have access to food/drinks throughout the day. Our front desk staff is responsible for making these sales. This has helped us to increase the likelihood of customer satisfaction.

All of the departments have worked together to ensure that Luetta Moore is a safe, clean, and enjoyable environment for all of its guests. Concessions ensures that we have food/drinks ready for sale, Maintenance helps to ensure that all pools are clean and chemicals are balanced, Guest Services helps to ensure that passes are available customer questions are addressed, and Aquatics manages all daily operations of this location.

Strategic Goals

For FY 2025, the Aquatic - Luetta Moore Department will focus on **Enhancing Service Delivery** and **Promoting Engagement**.





Objectives

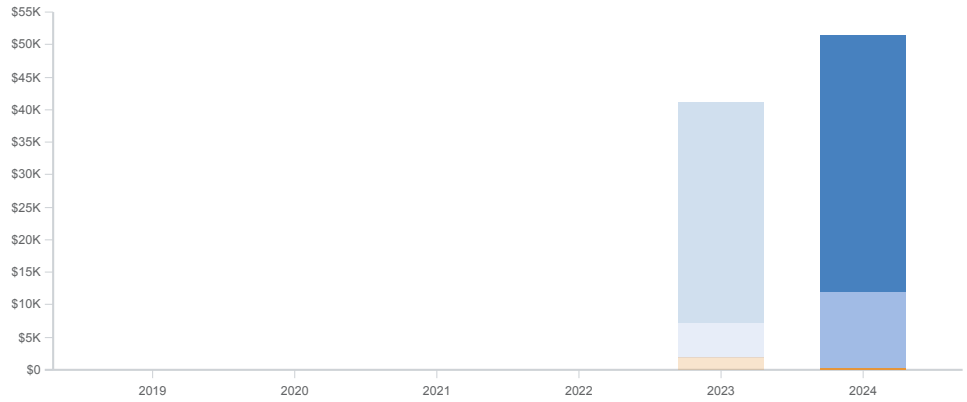
Our goal for Luetta Moore pool is to continue to provide a great summer pool experience for the community. It is very important to us to provide the same services that Splash in the Boro Waterpark offers and being able to also offer that to Luetta Moore pool patrons. This has been a great community addition for the public.

We have swim lessons, water safety day, world largest swim lesson day, water aerobics and a place for camp kids to enjoy closer to their summer building spot.

Expenditure Trends

Aquatic - Luetta Moore Pool

Data Updated Aug 21, 2024, 4:20 AM



$51,497.16

Expenses in 2024

Budget

Aquatic - Luetta Moore Pool Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$0	$33,845	$39,439	$0	$38,931
Supplies and Materials	$0	$5,352	$11,834	$0	$10,000
Purchased/Contracted Services	$0	$1,916	$225	$0	$0

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
TOTAL	$0	$41,113	$51,497	$0	$48,931

Concessions

Fiscal Year 2024-2025 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.

Department Description

Athletic Concessions is responsible for providing a variety of food options for patrons attending their recreational sports event, through the use of our concession stand. This gives the families an opportunity to eat with us while they enjoy their child's recreation event. Not only does this provide our patrons with a more enjoyable experience, but it also helps to keep the patrons safe by providing nutrition and hydration in the midst of the sporting event.

The department is equipped with a full-time concession supervisor that manages approximately 70 part-time seasonal staff members, who are used in various locations - Splash in the Boro, Ag Arena, and Mill Creek Park Athletics - to help the department cut expenses. Included in that number are three part-time staff members that are part of a lower-level management team and help to oversee the concession stand to ensure productivity.

Part-time employees are trained to operate the point of sale systems, building online orders, cooking, food preparations, dish washing, and maintaining a clean environment both inside and outside of the concession stand.

While concessions activities are centrally managed by the Concessions Supervisor, the direct costs of supplies, food, and part-time labor for Splash in the Boro and the Ag Complex are charged directly to those department budgets. The salary of the Concessions supervisor is split between this Athletics Concessions department and the Aquatic Center Concessions department budget.

Recent Accomplishments

During 2023, we began using a new point of sale system referred to as "Toast". This has increased the stands productivity by allowing online ordering and faster point of sales at the window, increasing the speed of the lines and decreasing "wait" times. We feel that this has increased our customer relations and decreased the number of complaints at the concession stand, and has been a great investment to our operation.

Strategic Goals

The Concessions Department will focus its activities on **Enhancing Service Delivery** and **Promoting Engagement** during FY 2025.



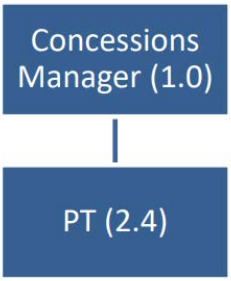


Objectives

In the past, we have faced the challenge of long lines that resulted in frustration from our customers. While the Toast point of sale system helped with this tremendously last year, we are looking to continue increasing our productivity and efficiency in this concession stand. We feel that this, along with an increase in customer service training, will keep our customer service approval in good standing. To reach these goals, we plan on implementing more intensive training for all new and existing employees.

Challenges have been finding quality staff. Since 2020 the quality of employees we have come across has dropped. We are putting all efforts to properly train our staff in customer service.

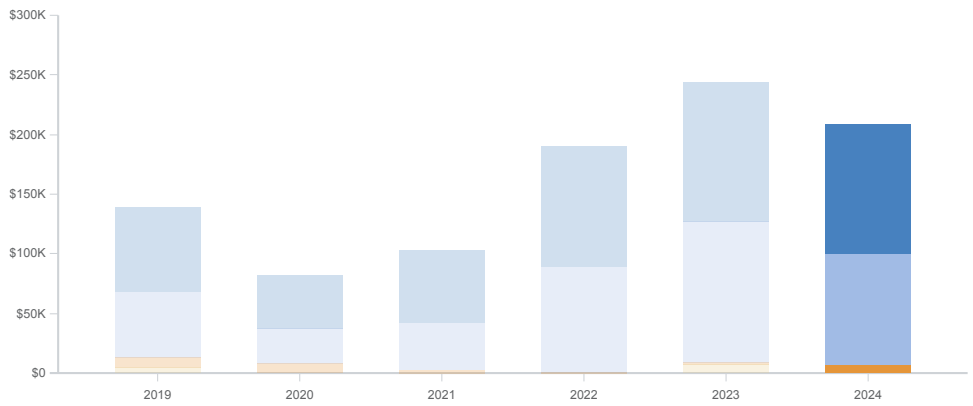
Organization Chart



Expenditure Trends Report

Concessions

Data Updated Aug 21, 2024, 4:20 AM



$208,150.05

Expenses in 2024

Budget

Concessions

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$101,144	$117,161	$108,440	$113,991	$116,534
Supplies and Materials	$88,515	$118,257	$93,885	$75,200	$75,200
Purchased/Contracted Services	$714	$1,888	$5,825	$7,390	$9,909
Capital Outlays	$0	$6,722	$0	$0	$0
Debt Service	$0	$249	$0	$0	$0
TOTAL	**$190,373**	**$244,277**	**$208,150**	**$196,581**	**$201,643**

Facility Operations

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The Bulloch County Recreation and Parks Department's (BCRP) mission is to provide quality, diversity, wholesome parks and recreation services to meet the needs of the citizens of Bulloch County.

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. The Facility Operations Department employs one Operations Manager, two Building Service Technicians, and works with a work detail crew.

Recent Accomplishments

The Operations Department has completed many projects, including replacing floors in the Honey Bowen Building ($35,000 savings), replacing Honey Bowen Building front door with an automated door, and preparing Fletcher House to be used for summer camp after sitting vacant for many years. We also constructed a wooden fence at Fletcher Park and Brooklet Park, constructed a new brick sign at Zadie Douglas field, and completed various painting projects at Honey Bowen Building, Mill Creek complexes and restrooms, Splash in the Boro, Brooklet Community Building, Brooklet Park, Nevils Park, Stilson Park, Fair Road Park and Fletcher Park. All scoreboards were rejuvenated county wide. LED lights were installed in various buildings. Cabanas were constructed at Splash in the Boro. Concrete was repaired at various locations. Roof leaks were repaired at Mill Creek complexes and resealed to stop and prevent water damage.

Strategic Goals

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





Objectives

The help of the work detail crew enabled us to significantly clear out work orders. Vandalism is a major issue with facilities. Many facilities are closed for a period of time while they are fixed from vandalism. The majority of these facilities are restrooms. Installing electric timers to lock the doors will help with this problem and save money on repairs.

Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Inspect facilities to ensure they are clean and safe. (daily)	% of days succeeded				90%	100%
Keep all facilities in ready to use condition through preventative maintenance.	% of cost in equipment repairs/purchase				30%	35%
Open communication with Tony Morgan, Parks Division Manager and Darryl Hopkins, Government Buildings Manager.	# meetings with all present?				8	12
Continued work by inmate crew.	% work orders completed by inmate crew				35%	40%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Weekends on call	47	49	50	50	50
Number of times tile floors are stripped/waxed	2	9	9	9	7
Weekends trailheads bathrooms cleaned	50	50	50	50	50
Rentals-Building	348	611	585	380	400
Rentals-Pavilions	175	243	250	275	300

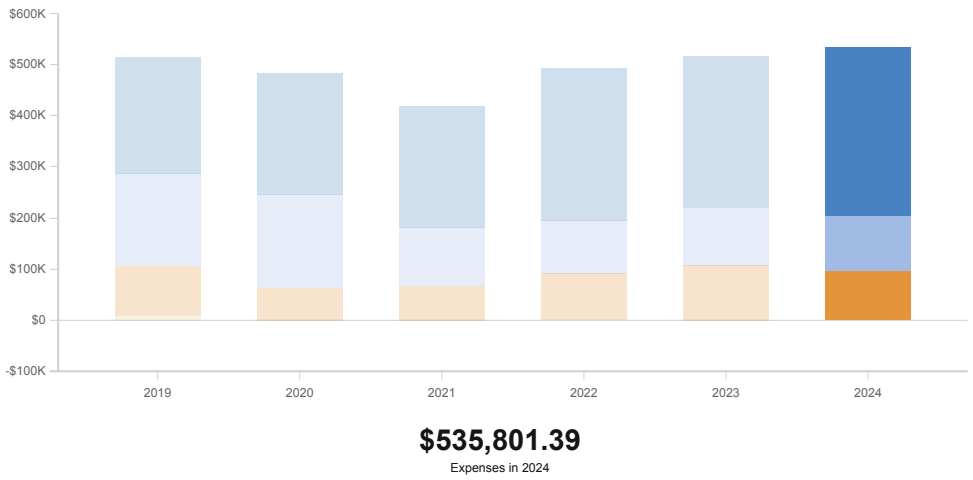
Organization Chart



Expenditure Trends Report

Facility Operations

Data Updated Aug 21, 2024, 4:20 AM



$535,801.39

Expenses in 2024

Budget

Rec Facility Operations

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$299,571	$296,459	$332,991	$309,140	$346,471
Personnel Costs & Employee Benefits	$103,193	$112,093	$107,906	$212,702	$104,238
Purchased/Contracted Services	$92,154	$108,263	$94,905	$115,982	$118,213
Capital Outlays	$0	-$82	$0	$0	$36,000
TOTAL	**$494,917**	**$516,733**	**$535,801**	**$637,824**	**$604,922**

Agricultural Complex

Fiscal Year 2024-2025 Budget Book

Expect Excellence!



Mission Statement

The Bulloch County Recreation and Parks Department's (BCRP) mission is to provide quality, diversity, wholesome parks and recreation services to meet the needs of the citizens of Bulloch County.,

Department Description



The Bulloch County Agricultural Complex is a multi-purpose complex that consists of a Main/Show Arena, Practice Arena, Livestock Barn, and an RV Campsite. The complex hosts a variety of events throughout the calendar year. The complex hosts "in house" events such as Trick or Treat, Cookies & Cocoa with Santa, Bulloch County Employee Christmas Luncheon, Farmer's Appreciation Dinner & Ag Expo, Touch a Truck Day, National Ice Cream Day and events for the Bulloch County FFA and 4H programs. The facility is also available for rental to host banquets, corporate meetings, dog shows, livestock and horse shows, Rodeos and Truck & Tractor Pulls. The facility also hosts an Open to the Public Riding Program at the facility during the week when the facility is not in use for other events. Finally, the facility is an emergency shelter for people and livestock in an emergency situation. The department currently consists of 3 full time employees and 5 part time employees plus a 4 Man Inmate Labor Crew (utilized Monday through Friday only). We are also responsible for grounds maintenance for Arena Blvd/Langston Chappel & HWY 301, grounds maintenance for Center for Agriculture building, and grounds & facility maintenance for the Agricultural Complex.

Recent Accomplishments

In FY 23-24 we experienced some growth and set new benchmarks for the facility. We hosted the most total events ever in a year, 48 total (26 weekend events, 22 weekday events). We had the most attendance through the facility in a year, at 25,770 total. We had the most participation ever in our Public Riding Program, 770 total. We added three new rental customers (SA Productions, Get Tight Productions, and Georgia Junior High & High School Rodeo Association) that have already booked their dates again for next year. We initiated a monthly weeknight barrel racing series through our Public Riding Program.

Strategic Goals

The strategic focus of the Ag Complex for FY 2025 will be on **Managing Growth and Change** and **Enhancing Service Delivery**.





Objectives

1. Increase the total number of events held at the Ag Complex by soliciting new business and marketing the facility to a broader range of potential customers.
2. Increase the total attendance at the Ag Complex by hosting more events, especially large events.
3. Increase revenue and decrease operating costs by instituting a price increase on facility charges (Facility rental, RV hookup rental and stall rentals), increasing the overall number of rental customers and decreasing overall expenditures.
4. Maintain and enhance our service for all the events we host by providing a facility that is clean, well maintained, and setup to the specifications for said event and continue to provide outstanding service during the event.

Performance Measures

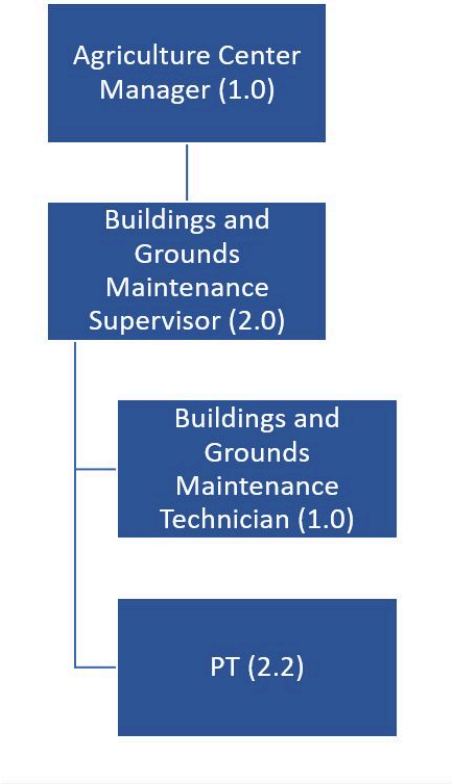
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Increase the total number of attendees to the Ag Complex	# attendees	6,960	18,320	25,928	23,000	25,000
Increase the total number of events held at the Ag Complex	# events	28	45	48	45	48
Increase the total number of non-livestock events held at the Ag Complex	# non-livestock events	10	14	19	15	18
Gross revenue generated by the facility to be greater than it's operating cost	% of facility cost to revenues	75%	80%	49%	15%	10%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Attendance In County	3,320	9,650	25,698	23,000	25,000
Attendance Out of County	3,640	8,670	9,287	9,000	9,500
Livestock \ Animal Events (Including Dogs)	18	31	30	30	30

Non Livestock \ Animal Events (Including Dogs)	10	14	19	15	18
Free To Public Events	20	32	30	30	30
Events Charging Admission	2	2	3	3	3
Private Events	8	9	15	15	15
Weekend Event Rentals	14	32	26	25	25
Weekday and Night Rentals	14	10	16	15	15
Program Participation PUBLIC RIDING PROGRAM	600	686	770	500	500
Facility Ratio of Cost vs. Revenue	75%	80%	49%	15%	10%
Website Visit	6,000	10,070	9,000	9,000	9,000
Social Media Impressions / Reach	125,000	52,406	50,000	50,000	50,000
Social Media Followers	2,375	4,641	2,500	2,500	2,500

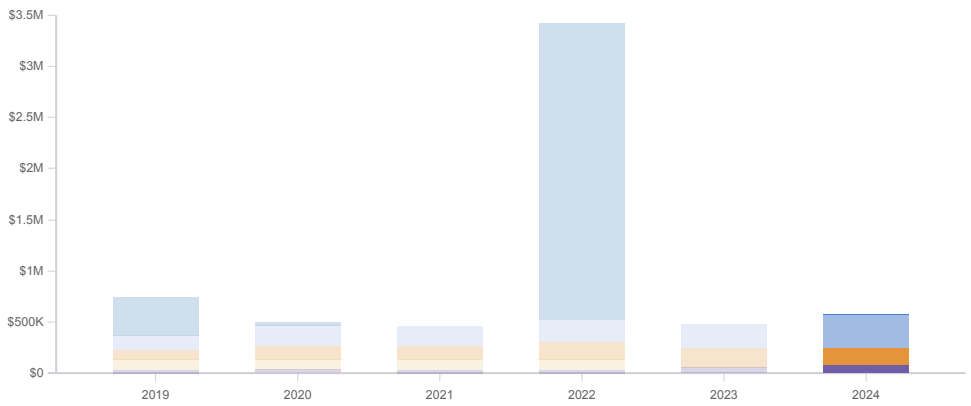
Organization Chart



Expenditure Trends Report

Ag Complex

Data Updated Aug 21, 2024, 4:20 AM



$572,911.85

Expenses in 2024

Budget

Agricultural Complex

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$2,893,270	$0	$12,438	$33,500	$66,500
Personnel Costs & Employee Benefits	$216,709	$226,877	$312,255	$291,795	$352,998
Supplies and Materials	$169,182	$198,255	$175,280	$194,190	$194,990
Purchased/Contracted Services	$31,192	$50,317	$72,939	$37,090	$49,541
Debt Service	$103,672	$216	$0	$0	$0
TOTAL	**$3,414,024**	**$475,665**	**$572,912**	**$556,575**	**$664,029**

Community Recreation

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

The Bulloch County Recreation and Parks Department's (BCRP) mission is to provide quality, diversity, wholesome parks and recreation services to meet the needs of the citizens of Bulloch County.

The mission of the Community Recreation Department 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 Community Recreation Department is comprised of three focus areas: After School Program, Camps & Programs, and Therapeutic Recreation. Each focus area is led by a full-time Program Supervisor and supplemented by part-time labor to carry out the programs. The Recreation Programs Manager oversees all three areas and ties them together. The following paragraphs provide detailed information about the three focus areas that make up our Community Recreation Programs.

After School Program:
The BCR&P childcare programs will: Offer activities that will promote self-esteem, confidence, and responsibility; Encourage children's individual interests in creativity and develop decision – making skills by permitting freedom of choice within set limits; Provide children with a secure environment staffed by warm, friendly caregivers; Offer a nutritional daily snack.

The Bulloch County After School Program (ASP) is a beacon of educational support and community enrichment, dedicated to providing a safe and engaging environment for children after school hours. Our program serves as an extension of the classroom, offering a range of activities and academic support to help students thrive beyond regular school hours. At the heart of our program is a deep commitment to the development of each child. We exist to complement and enhance the educational experience by providing opportunities for academic enrichment, social growth, and personal development. By fostering a positive and nurturing environment, we aim to inspire a love for learning, promote creativity, and build essential life skills that will benefit our students well into the future. The Bulloch County ASP caters to elementary school students within the Bulloch County School District. We serve a diverse group of students, including those from various socioeconomic backgrounds and with different learning needs. Our program is inclusive and welcoming to all, ensuring that every child has the opportunity to participate and benefit from our offerings.

The ASP is organized into several key components to ensure the smooth operation and delivery of our services. Site Managers and Site Coordinators: Each school hosting the ASP has a dedicated site manager and site coordinator who oversees the day-to-day activities and ensures that the program aligns with the school's values and goals. Program Activities: Our program offers a variety of activities designed to engage and enrich students. These include homework assistance, tutoring, arts and crafts, sports, STEM activities,

field trips and more. Activity Coordinators: Our program is staffed by caring and qualified individuals who are passionate about working with children. These staff lead the children in various enriching activities throughout the day. Partnerships: We collaborate with local organizations, businesses, and volunteers to enhance our program offerings and provide additional resources and support to our students. The Bulloch County ASP plays a vital role in the community by providing a safe and supportive environment for children after school hours. Through our commitment to academic excellence, social development, and personal growth, we are helping to shape the future leaders of tomorrow.

Camps and Programs:
As staff, our job is to establish a creative environment for these children so that we may be assistants to their development and growth. Our motto is to Inspire the Next to be the Best! Through our instructional programs: Tumbling, Piano, Cooking, Art Club, Kid Power Hour and Lit Club we want our children to pursue their interest at an early age. In pursuing these interests, we strive for them learn life skills or skills that can help them land of job in the future. Take playing the piano for an example. Learning piano can lead to the next music teacher or college professor. In the 23-24 fiscal year, Piano Lessons has seen a huge increase. The program averaged 7 students from August-November. However, we have seen a huge increase with a double-digit average of 11 from December-March. Each of the two days we offer piano lessons on is filled all its spots in January and February including having to add an additional day in February to accommodate our regular students due to the increased number of new students. To keep this level of stability in this program, the quality of the instructor plays an intricate role in teaching the skill of playing piano which is why the quality of pay needs to be improved. Those with the musical qualifications are teaching elsewhere due to 12.48 or 13.73 not being on par with other competitors at Georgia Southern or the Art Center downtown. The Recreation Department is on its third Piano Instructor in 3 years due to the first two leaving to find better opportunities pay wise. In the last hiring cycle, we only had one person to apply to furthermore focus on the point of improved pay. Every Instructional program is a first come serve basis with the option for the students/ patrons to continue after session.

Cooking is a life skill that everyone should learn to become more independent when they leave their parents' house for college or just to start their new lives as younger adults. With cooking they learn to problem solving while also improving the math skills with fractions and measurements. Cooking is also a cultural learning experience with the different seasonings and origins of where their favorite dishes come from! Our Creative Culinary Cooking Class for the youth aims to provide ideas and hands-on experience in specific areas related to food preparation, food presentation, and food appreciation. The menu will change for each session. While in cooking class, kids will learn to make anything from homemade biscuits to lasagna rolls to strawberry shortcake! Tumbling helps children work on muscle memory, gross motor skills, flexibility but also allows for our 3–5-year-olds to work on their social and emotional skills. We started Lit Club which is a literacy program to help 2nd-5th graders improve reading skills, vocabulary, self-confidence when reading in challenging situations. We would like to continue this program next year after seeing a need for literacy improvement in the life skill that is reading! With moving the times back for Art Club, we have seen an increase in interest and registration now that parents are able to drop off and pick their children up from the program. Art Club also focuses on educating youth on Art Mediums and how they are used to form art projects. Youth work hands on by using techniques and concepts to enhance fine motor skills, decision-making, and discover connections between ideas as well as provide advantages for their social and emotional well-being. This program also strives to teach learners about color, layout, perspective, and balance. We will learn about and explore deeper details of two Art Mediums during our six-week program which meets Tuesdays and Thursdays. Art mediums will include Painting, Drawing, Sculpting, Mixed Media, and Collage.

In a power hour of fun and learning from 4:30 to 5:45 on Thursdays at the Honey Bowen Building, Kid Power Hour is a program created for children to engage in hands-on STEM activities like building a roller coaster, science experiments and more! We use STEM companies such as Kiwi Co., Smartivity, Lego and UKITs. Activities from these companies has introduced the basic concepts of robotics, coding and mechanics to our children. We've also had 1st Lt. JoEllen Flannery from the Civil Air Patrol, U.S. Air Force Auxiliary teach our children about aerospace science.

Therapeutic Recreation:

Adult 50+ Program -

As the years pass, it is essential to maintain a healthy and active lifestyle to ensure our minds and bodies remain sharp and vibrant. The Adult 50+ Program is a testament to this philosophy, offering a range of activities tailored to promote physical fitness, mental agility, and social engagement for individuals aged 50 and above. One of the key components of the program is the emphasis on keeping both the mind and body active. Regular exercise has been shown to improve cognitive function, memory, and overall mental health. Chair Yoga and Sit Fit classes provide gentle yet effective ways to stay physically active, even for those with mobility issues. These classes focus on flexibility, strength, and balance, helping participants maintain their independence and vitality. In addition to physical activities, the program recognizes the importance of social interaction in maintaining mental acuity. Social engagement has been linked to a lower risk of cognitive decline and improved overall well-being. Activities like Chair Volleyball, Scrabble, and Bingo provide opportunities for participants to connect with others, fostering a sense of belonging and community. The program also offers Line Dance classes, Art Classes, and field trips, providing a variety of options to cater to different interests. Line dancing not only improves coordination and balance but also provides a fun way to stay active and socialize. Art classes offer a creative outlet, stimulating the mind and inspiring self-expression. Field trips provide opportunities for exploration and new experiences, keeping the mind engaged and curious. Last year, the program had over 100 registered participants, demonstrating the growing interest and importance of staying active and engaged as we age. With a wide range of activities to choose from, the Adult 50+ Program is empowering individuals to stay sharp, active, and socially connected, ensuring a fulfilling and vibrant life beyond 50.

ASP Specialist Program -

For parents of children with special needs, finding a safe and supportive environment for their children after school hours can be a challenging task. The ASP Specialist Program is a beacon of hope, offering a unique and inclusive space where children can learn, grow, and have fun in a supportive community.

One of the program's core principles is inclusivity. By fostering a welcoming environment for children of all abilities, the program encourages social interaction and acceptance. This inclusive approach not only benefits children with special needs but also creates a more compassionate and understanding community for all participants. Central to the program's success is its focus on providing enriching and stimulating activities. From field trips to educational outings, children are exposed to a variety of experiences that broaden their horizons and ignite their curiosity. The program's curriculum, inspired by Kiwi Co's innovative approach to hands-on learning, is designed to engage children in meaningful ways, fostering creativity and critical thinking skills. Beyond academics, the ASP Specialist Program recognizes the importance of play and recreation in a child's development. Through fun and engaging activities, such as arts and crafts, music, and sports, children are encouraged to explore their interests and develop new skills. These activities not only promote physical health but also boost self-esteem and confidence. The program's impact extends beyond the children themselves, providing much-needed support for parents. By offering a reliable and structured after-school program, parents can have peace of mind knowing that their children are in a safe and nurturing environment. Additionally, the program's inclusive approach helps parents connect with other families facing similar challenges, creating a strong support network. There are significant staff costs with this program due to the individualized care. Because of the special needs, most children enrolled in this program need one on one care in order to support their needs. In conclusion, the ASP Specialist Program is a shining example of how inclusive education and community support can transform the lives of children with special needs. By providing a welcoming and enriching environment, the program empowers children to reach their full potential, fosters a sense of belonging, and strengthens the community as a whole.

Recent Accomplishments

After School Program:

In the realm of community programs, the Bulloch County ASP stands out as a beacon of success, consistently striving for excellence and innovation. Over the past few years, the program has achieved remarkable

milestones, reflecting its commitment to providing a nurturing and enriching environment for children. Here, we highlight three key accomplishments that showcase the program's dedication to its staff and students alike:

1. *Staff Retention: Building a Strong Foundation:* One of the cornerstones of the program's success is its ability to retain dedicated staff members. This achievement can be attributed to several factors, including a focus on competitive pay. Recognizing the importance of fair compensation, the program has increased staff salaries, ensuring that employees feel valued and appreciated for their hard work. Additionally, the program has implemented "site wars," a friendly competition among staff members that serves as both a motivator and a team-building exercise. This initiative not only fosters a sense of camaraderie among staff but also encourages a healthy level of competitiveness, driving employees to excel in their roles. Furthermore, the program's emphasis on relationship-building has been instrumental in retaining staff. Through their work, staff members form meaningful connections with each other and with the children they serve, creating a positive and supportive environment that is conducive to professional growth and job satisfaction.
2. *Increased Participation Numbers:* Meeting the Needs of the Community: Despite the challenges posed by the COVID-19 pandemic, the Bulloch County After School Program has seen a significant increase in participation numbers. This growth is a testament to the program's resilience and adaptability, as it quickly pivoted to meet the changing needs of the community. By offering a safe and engaging environment for children, the program has become a trusted resource for families, filling up several site locations and reaching maximum occupancy. This achievement underscores the program's commitment to providing high-quality care and enrichment opportunities for children, even in the face of adversity.
3. *Introduction of New Programs:* Enhancing the After School Experience: In addition to its core offerings, the Bulloch County ASP has introduced several new programs to enrich the after-school experience for its students. These initiatives, such as Parent's Night Out, kickball tournaments, and a student council, provide children with opportunities for socialization, skill-building, and leadership development. By continually innovating and expanding its program offerings, the Bulloch County ASP remains at the forefront of after-school care, providing a comprehensive and dynamic experience for children of all ages.

In conclusion, the accomplishments of the Bulloch County After School Program are a testament to its unwavering commitment to excellence. Through its focus on staff retention, increased participation numbers, and introduction of new programs, the program continues to set the standard for after-school care, ensuring that children in the community have access to a supportive and enriching environment.

Camps and Programs:

- 2 program staff were featured in the Metter Advertiser which is a Newspaper Publisher outside of Bulloch County.
- Piano Lessons registration has filled for both days for three consecutive months for the first time since returning from COVID.
- Cooking Class has increased its numbers and has filled its spots for all four sessions in the 23-24 fiscal year.
- Grice Connect featured Nerf Night in an article.

Therapeutic Recreation:

- In 2023 our Adult 50+ Programs grew to near 100 members. We already have 82 for 2024 and we hope to exceed 100 by mid-year!
- To go along with our exercise classes, bingo, scrabble and field trips we have added Chair Volleyball which our members have so much fun with! We are averaging 25-30 people per exercise class and it so nice to see our Adult 50+ population caring about their health.

Strategic Goals

The Community Recreation Department will focus on **Promoting Engagement, Managing Growth and Change,** and **Encouraging Innovation** during FY 2025.







Objectives

After School Program:

- Increase participation numbers at rural schools by implementing targeted outreach strategies and program enhancements. Collaborate with community partners to raise awareness of the ASP Program and its benefits for children. Monitor and evaluate participation numbers regularly to track progress towards the 10% increase goal. Measure participation numbers at rural schools before and after the implementation of outreach strategies and program enhancements. Aim for a 10% increase in participation.
- Continue the Implementation of site wars among staff to encourage innovation and idea-sharing for improving their respective sites. Established a student council to give children a voice in the program's activities and decision-making processes. Introduced STEM activities to enhance the educational experience and stimulate interest in science, technology, engineering, and mathematics. Measured by surveys to assess the enjoyment levels of staff, children, and parents. Aim for an 85% satisfaction rate. Monitor the success of site wars by evaluating the implementation of staff ideas and improvements at their sites. Monitor the success of site wars by evaluating the implementation of staff ideas and improvements at their sites.

Camps and Programs:

- Provide community with 6 stable school year around programs for children and adults
- Plan Adult events using Program Instructors (ex. Date Nights centered around Art, Cooking, Physical Exercise)
- Be more cost-effective with staffing. Cut down the number of staff by giving staff 2 programs to run.
- Implement Site Competition to encourage and increase in staff engagement and policies enforcement.
- Develop more networking relationships with small businesses in Bulloch County and surrounding areas to do collaborative events with
- Create a Showcase event for parents & community to experience what happens in the programs at the recreation department.
- Develop clear policies and procedures for program and camp staff.
- Develop a program evaluation for staff to give feedback on ways they want to improve the programs.

Therapeutic Recreation:

- Continue to grow our Adult 50+ Program by encouraging our seniors of the importance of their social and physical health. We would like to add more exercise classes to the adult 50+ program, as well as more social activities for them.
- For the specialists, we want to give them more learning opportunities through supplies and materials that will enhance their learning and social and cognitive skills (books, games, puzzles, outside activities).
- We continue to see an increase in behavior issues in afterschool - some requiring one on one care. It is challenging to understand the different developmental needs of each child.

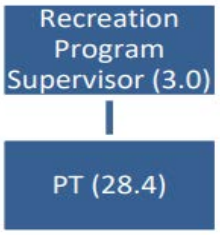
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Reach out into the community and speak with groups in order to get the word out about programs.	# community/speaking events attended			3	5	5
Increase participation by 5% in adults 50 + exercise classes to maintain/improve their overall health.	Monitor attendance in exercise classes			930	976	995
Increase participation by 10 %in adults 50 + programs by offering a variety of activities to socialize and grow their circles within the community.	Monitor attendance in social activities			74	80	85
Creating a supportive environment within our staff that focuses on the safety of our youth, building relationships with the community, and teaches students respect for others and responsible behavior.	To receive 80% positive feedback through staff survey results.			80%	81%	82%
To emphasize a need for a well-structured program within all the sites that is consistent across the county.	To receive 80% positive feedback through parent and principal survey results.			80%	81%	82%
Provide community with 6 stable school year around programs for children and attempt to provide 3 adult programs for a minimum of 3 months; along with increasing summer day camp participation.	Yes or No			Yes	Yes	Yes
Provide 1 community recreation event per year	Yes or No			No	Yes	Yes

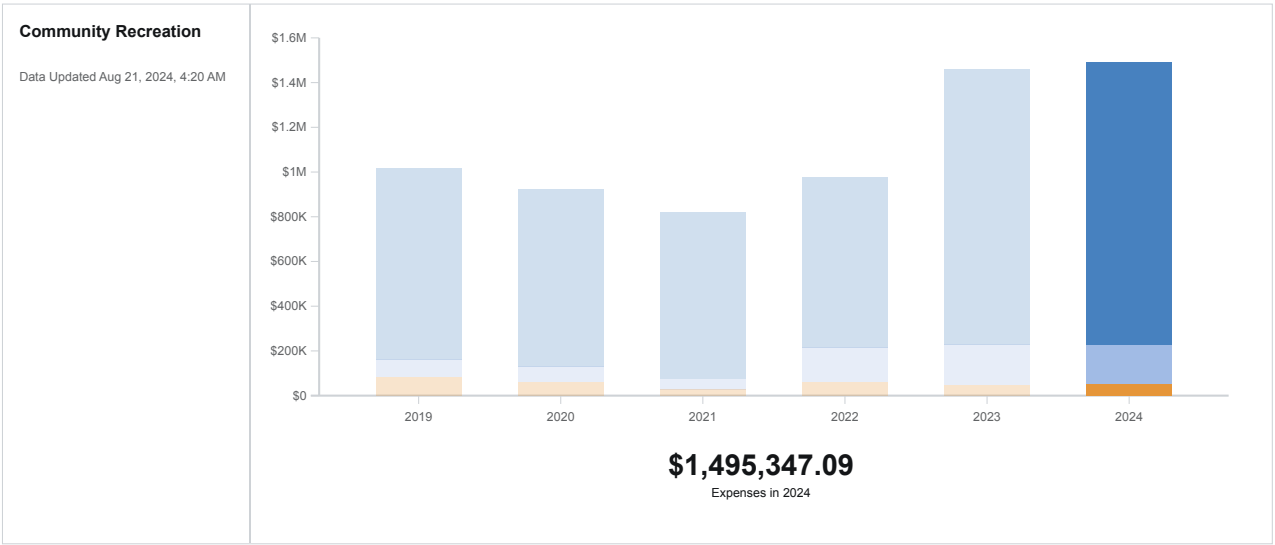
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
After School Program Participation	13,577	17,938	18,866	22,000	22,000
Camp Adventure Program Participation	1,345	1,400	2,048	2,050	2,050
Summer Day Camp Program Participation	960	1,440	1,469	1,445	1,450
Instructional Programming Participation	3,600	3,800	896	950	950
Senior Adults (Line Dancing/Quilting/Art participation #)	676	700	2,846	2,900	3,000

Organization Chart



Expenditure Trends Report



Budget

Community Recreation Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$763,573	$1,232,733	$1,270,477	$1,132,462	$1,234,502
Supplies and Materials	$149,916	$180,353	$172,975	$70,008	$74,058
Purchased/Contracted Services	$62,057	$47,427	$51,895	$58,176	$57,609

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
TOTAL	$975,547	$1,460,513	$1,495,347	$1,260,646	$1,366,169

Parks & Grounds

Fiscal Year 2024-2025 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.

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. Parks Division consist of 20 full time employee positions and the use 10-25 seasonal employees throughout the year. In addition, some of our full-time employees have been trained by Bulloch County Corrections which allows us to use detainees from their facility. The facilities maintained 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, 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.

We have 7 playgrounds around the county on various parks that require attention and inspections. We have two employees that are certified playground inspectors and keep all of our playgrounds in safe condition according to ASTM standards.
There are 22 baseball/softball fields and 6 fields designated for soccer around the county. Football is played on the outfields of the baseball/softball fields in the fall. Parks Division also maintains throughout the year and prepares each for games. Preparing includes raking clay, setting bases, painting lines and chalking lines for each game and tournament. We paint 15 miles of lines for baseball/softball throughout the year for league play and tournaments. In addition, we have soccer and football lines to layout and paint. If you combine spring and fall soccer and football, in one year’s time we will paint 139.7 miles

of lines just for soccer and football!!! We paint 155 miles of lines every year preparing fields.

With the number of talented employees in the Parks Division we handle a lot of projects in-house. Anytime there is a new building/facility for Bulloch County built we are asked to landscape and irrigate the area. We design landscaping and irrigation, order supplies, perform final grading, layout according to our plans, and install ourselves. Other projects include installing drainage on athletic fields, wooden fence installations and repairs, minor concrete repairs, and many others.

Recent Accomplishments

We have been able to make many accomplishments this year:

- The installation of drainage systems on 3 soccer fields this year at Mill Creek Park has greatly increased the usage of these fields.
- Finished upgrading the athletic field lighting at Mill Creek Park. Now all athletic fields a Mill Creek have the LED lighting and are under warranty for the next 10 years. In addition, field lighting was installed on the soccer field in Brooklet. This will allow us to utilize the field more, especially during fall sports when the time changes. Brooklet lighting is under warranty for 25 years.
- At Fletcher Park, a newly paved parking lot, minor house renovations, and landscaping and irrigation around the house was completed. These renovations and improvements allowed us to utilize the park and house for summer camp and the park was opened to the public.
- Parks Division is struggling with employee retention and filling positions due to the lack of applications. As a result, we restructured the division by assigning employees certain parks to maintain with new responsibilities within the parks. The results have been positive.



Strategic Goals

During FY 2025, the Parks & Grounds will focus on activities and objectives that will **Manage Growth and Change** and **Enhance Service Delivery**.





Objectives

In order to Enhance Service Delivery, we plan to:

- Ensure all work orders are being submitted and completed through the Enterprise ERP work order system to ensure the extra work needed is being recorded.
- Continue to 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 with normal cultural practices, such as aerating and topdressing on all fields to assist with drainage.

To Manage Growth and Change, we plan to continue to work on addressing challenges related to attracting and retaining quality employees. As the population grows, the County continues to add park space, athletic fields and landscaping that all needs to be maintained by our department. It has been difficult to fill vacant

positions in recent years, as these jobs consist of manual labor outside in the weather. We have attended job fairs, placed signs in the parks, and advertised on social media in an attempt to increase interest in these positions and will continue to explore other strategies with the goals of not only attracting new employees, but also retaining those who start work here.

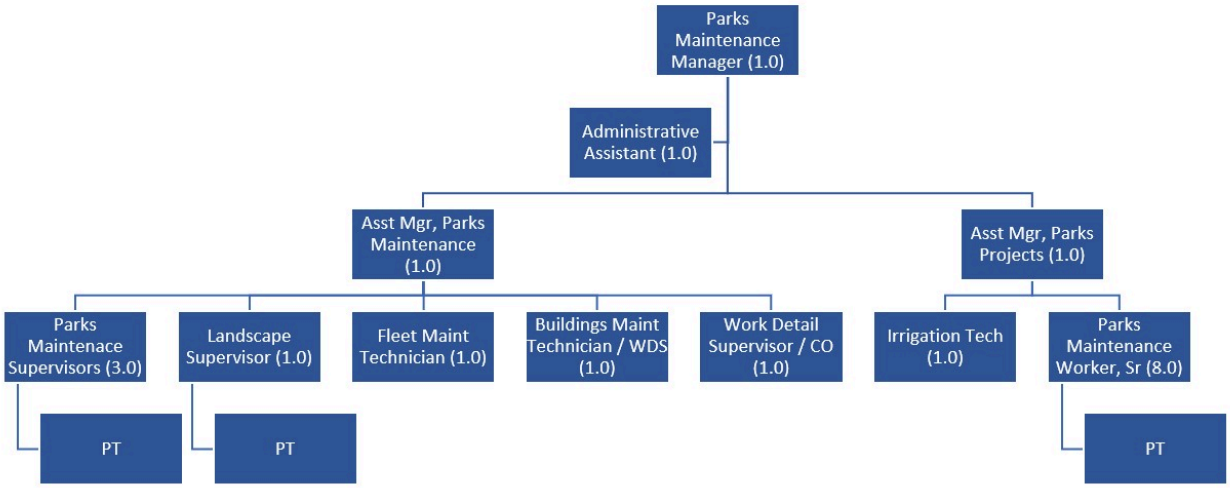
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
To ensure all work orders are being submitted and completed through our software system to ensure the extra work needed is being recorded.	% of work orders completed	90%	85%	90%	97%	100%
Install drainage system on athletic fields to ensure the playing fields will drain properly and would not require us to close fields/ cancel events with minimal rainfall.	# fields drainage systems installed; # cancellations through year due to normal rain events (.5"-1") and greater than 1.25"	1 BB field received drainage, cancellations not recorded	1 BB field received drainage, cancellations not recorded	2 soccer fields received drainage	1 larger soccer field received drainage (2.33 acres)	2 smaller BB fields (2 acres)
Continue with normal cultural practices such as aerifying and topdressing on all fields to assist with drainage as well.	% of fields aerified and topdressed	5%	5%	10%	10%	25%

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
General Maintenance work orders completed	6	23	14	6	50
Fleet Maintenance work orders completed	90	145	150	260	275
Number of Park Acres per 1,000 Population	4	4	4	4	4
Work Orders Completed	96	168	162	266	325
# of Building Structures Maintained	47	50	50	50	50

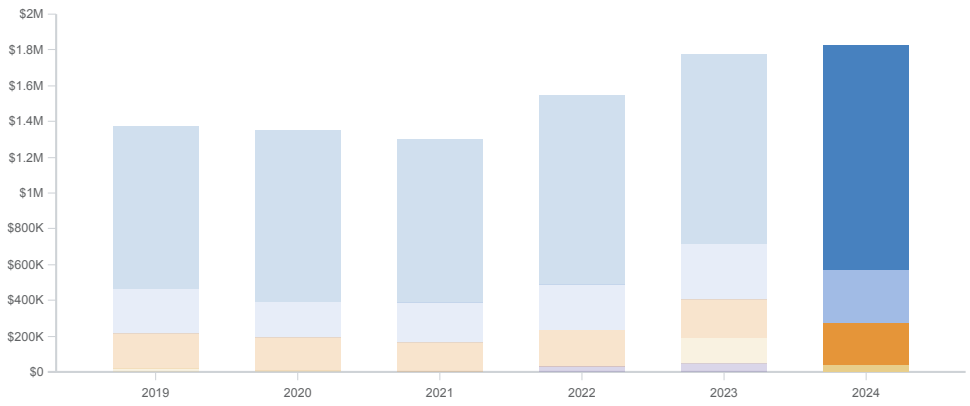
Organization Chart



Expenditure Trends Report

Parks & Grounds

Data Updated Aug 21, 2024, 4:20 AM



$1,823,673.93

Expenses in 2024

Budget

Parks & Grounds

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$1,058,234	$1,055,025	$1,254,316	$1,453,190	$1,484,626
Supplies and Materials	$251,547	$310,972	$294,046	$310,550	$334,950
Purchased/Contracted Services	$206,894	$212,664	$238,278	$278,930	$355,363
Capital Outlays	$0	$148,031	$37,035	$58,600	$85,500
Debt Service	$26,902	$44,514	$0	$0	$0
Other Costs	$150	$0	$0	$150	$150
TOTAL	**$1,543,727**	**$1,771,206**	**$1,823,674**	**$2,101,420**	**$2,260,589**

Agricultural Resources

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

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

Department Description

By linking the 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.

Recent Accomplishments

SUMMARY OF SUCCESS—ACCOMPLISHMENTS & HIGHLIGHTS

- Successfully meet with 88 clubs on monthly basis throughout the school year in combination of 17 schools (all public schools, private schools, and homeschool programs).
- 4-H Food Booth at Kiwanis Ogeechee Fair raised approximately $15,000 for Bulloch County 4-H Program.
- *Camping Success:*
  - #1 in state for Cloverleaf Camp: 272 campers
  - #2 in state for Senior Camp: 12 campers
  - Bulloch 4-H had campers at all camps offered last summer
  - Bulloch County Senior 4-H'er, Jackson Thigpen, selected to serve as summer camp counselor at Rock Eagle 4-H Center during summer 2024
  - Bulloch County 4-H'er, Zachary Doyle, served as summer camp counselor at Burton 4-H Center during summer 2023
- *Project Achievement Success:*
  - Bulloch County had 26 Jr/Sr competitors in 2023
  - 8 seniors advanced to State Congress
  - 1 Master 4-H'er in Project Achievement—Erin Thompson
  - 90+ competitors at Cloverleaf County Project Achievement in 2023

- 30 competitors at Cloverleaf District Project Achievement in 2023
- Bulloch County has 24 Jr/Sr competitors in 2024
- Bulloch County will host County Project Achievement on March 11, 2024 and will attend District Project Achievement on March 16, 2024

- *Project SAFE Success:*
  - State winning Senior Recurve Archery High Individual
  - Recipient of 2023 Grant Award from Daniel Defense—Double D Foundation in the amount of $3889.56
  - Bulloch County 4-H'er Jackson Thigpen served as a National 4-H Shooting Sports Ambassador
  - Lauren Boykin named to Georgia 4-H Shooting Sports Advisory Committee for Shotgun
  - Trained and Certified 5 new Project SAFE Certified Coaches
  - Archery: Cassie Kearney and Libby Riggs
  - Shotgun: Joseph Hunter, Karen Thigpen, and Stewart Thigpen
  - Hunting Skills: Karen and Stewart Thigpen
  - Bulloch County 4-H selected to serve as a pilot county for new 4-H program, Project SAFE Hunting Skills. This program will be piloted in 8 counties across the state and the coaches/leaders will assist in writing the curriculum for the program to be implemented statewide in 2025.
- *GA 4-H Ambassador Program Success:*
  - Four Bulloch County 4-H'ers were trained as GA 4-H Ambassadors:
  - Livestock Ambassadors: Megan Barnes, Katielyn Yates, Lucy Saxon
  - Wildlife Ambassadors: Catherine Puchala
- *Judging Team Success:*
  - Forestry Judging:
    - 3rd Place Senior Team at 2023 National 4-H Forestry Judging Invitational Competition in West Virginia
    - Ann Parker—8th High Individual & High Individual in Compass/Pacing
    - Janelle Spivey—4th High Individual & High Individual in Topography/Maps
- *STEM Club:*
  - Bulloch County 4-H STEM Club for 5th-6th grade meets at the 4-H Office monthly. Approximately 25-30 students attend meeting each month. Program is planned and implemented by 4-H staff and teen leaders.
- *Use of Volunteers in Bulloch County 4-H Program:*
  - Coaching Judging Teams: Forestry Judging, Cotton Boll & Consumer Judging, and Poultry Judging
  - Run the 4-H Food Booth at the Kiwanis Ogeechee Fair
  - Volunteers have completed several significant improvements in the food booth building prior to 2023 fair
  - Lead Project SAFE Programs: Indoor Archery, Outdoor Archery, Modified Trap Shotgun, Trap / Skeet / Sporting Clays (new for Bulloch in 2024), and Hunting Skills (new for Bulloch in 2024)
  - Assistance with food and organization at Junior/Senior Club Meetings
  - Assist with judging and other duties at Cloverleaf County Project Achievement and District Project Achievement
  - Volunteers help with transportation to/from events throughout the year
  - Fill district adult leader assignments at Junior Camp, Senior Camp, Junior Conference, Fall Forum, and State Council

Strategic Goals

During FY 2025, we will focus on objectives and activities that will **Enhance Service Delivery** and **Promote Engagement**.





Objectives

ENHANCE SERVICE DELIVERY

4-H/Youth

OBJECTIVES:

- 4-H will continue to provide supplemental educational programs related to leadership, citizenship, agriculture, STEM, and healthy living to all Bulloch County youth in 5th-12th grade. With current staff, Bulloch 4-H program can maintain 80-85 club meetings each month. Currently, staff are meeting with 88 club meetings across 17 schools in Bulloch County during the 2023-2024 school year.
- Bulloch County 4-H will provide summer camping opportunities to 5th-12th grade youth. Staff will ensure that at least 90% of assigned camp quota spaces are filled each year. In 2023, Bulloch County exceeded camp quota by filling 272 of the 260 quota spaces.

CRITICAL SUCCESS FACTORS:

- 4-H must continue having access to school classrooms on monthly basis.
- Adequate funding must be available to support delivery of programs.
- Need full staff in 4-H program (Agent, Educator, Program Assistant, AmeriCorps Members) to plan and implement all 4-H activities at current level. Any increase in activity offerings will necessitate additional staff.

BARRIERS:

- Lack of access to youth in schools will limit ability to provide 4-H opportunities to county youth population.
- Lack of funding will limit amount of activities offered to youth.
- Insufficient staff will limit amount of activities offered to youth.

STRATEGIES:

- Monthly delivery of educational content to youth utilizing 4-H curriculum developed by 4-H staff.
- Creation of curriculum, community-based activities, summer programming, attending 4-H camps and conferences, and participation in 4-H competitive events throughout the year.
- Increased communication of program offerings through print materials, newsletters, website, newspaper, and social media.

PERFORMANCE MEASURES:

- Documentation of program participation utilizing 4-H enrollment, 4-H Event Registration, and GACounts reporting systems.
- Proof of impact via annual program impact statements.
- Social Media and Website insight reports.

Agriculture

OBJECTIVES:

- Achieve 10% increase in participation on Bulloch County AG News blog.
- Include all Bulloch County Extension On-Farm Research results on our website, so to maximize visibility and readership.

CRITICAL SUCCESS FACTORS:

- I have to obtain clients email to add them to blog unless they do it themselves.
- Good internet or cellular service is a must to view information.

BARRIERS:

- Wrong email addresses or lack of willingness to provide it will limit success.

- Those individuals without good internet or cellular service will be limited to view information.

STRATEGIES:

- Distribute sign in sheets at face to face meetings to include correct client contact information including email address.
- Develop information sheets that do not require large space to view.
- Probably best to format all as pdf documents.

PERFORMANCE MEASURES:

- Participant numbers are tracked in mailchimp for each blog.
- Website activity is tracked monthly by program area.
- Proof of impact via annual program impact statement.

PROMOTE ENGAGEMENT

4-H/Youth

OBJECTIVES:

- Bulloch County 4-H program will engage with 85+ classrooms on a monthly bass during school year while continuing to offer a minimum of 4+ extracurricular opportunities each month. Extracurricular activities include judging teams, community events, recreational activities, shooting sports, and livestock opportunities.
- 4-H will continue to maximize 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.

CRITICAL SUCCESS FACTORS:

- 4-H must continue having access to school classrooms on monthly basis.
- Adequate funding must be available to support delivery of programs.
- 4-H staff must continue to recruit and train new certified volunteer leaders each year.

BARRIERS:

- Lack of access to youth in schools will limit ability to provide 4-H opportunities to county youth population.
- Lack of funding will limit amount of activities offered to youth.
- Insufficient amount of committed volunteer leaders limit amount of activities offered to youth.

STRATEGIES:

- Monthly delivery of educational content to youth.
- Provide wide array of extracurricular events: judging teams, shooting sports, STEM Club, summer camp, summer educational programs, project achievement, monthly community service, reward trips, district/state conferences and events, etc.
- Recruit and train 5+ new volunteers each year.
- Promotion of 4-H programming through print materials, newsletters, website, newspaper articles, and social media.

PERFORMANCE MEASURES:

- Documentation of program participation utilizing 4-H enrollment, 4-H Event Registration, Volunteer Roster, and GACounts reporting systems.
- Proof of impact via annual program impact statements.
- Social Media and Website insight reports

Agriculture

OBJECTIVES:

- Increase participation in annual row crop production meetings by 5%.
- Maximize agricultural educational opportunities and programs for producers in county to gain knowledge that will be beneficial to their farming operation.

CRITICAL SUCCESS FACTORS:

- I have to be sure to reach entire client base with advertisement of educational opportunities.
- Good internet and mail service are a must to reach clientele.

BARRIERS:

- Wrong email or postal addresses will limit success.
- Those individuals without good internet or cellular service will be limited to view program advertisement.

STRATEGIES:

- Distribute sign in sheets at face to face meetings to include correct client contact information including email address.
- Develop meeting advertisements that are eye appealing to draw client's attention.

PERFORMANCE MEASURES:

- Participant numbers are tracked in GaCounts.
- Website activity is tracked monthly by program area.
- Proof of impact via annual program impact statement.

Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Bulloch County 4-H program will engage with 80+ classrooms on a monthly basis during school year while continuing to offer a minimum of 4+ extracurricular opportunities each month.	% of program participation	100%	111%	112%	100%	100%
4-H will continue to maximize 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.	% of volunteer leaders	100%	100%	100%	100%	100%
Increase participation in annual row crop production meetings by 5%.	% participation in annual row crop production		100%	107%	110%	110%
Maximize agricultural educational opportunities and programs for producers in county to gain knowledge that will be beneficial to their farming operation.	# educational opportunities/programs		8	8	8	8
4-H will continue to provide supplemental educational programs related to leadership, citizenship, agriculture, STEM, and healthy	# club meetings per month	80	89	90	90	90-95

living to all Bulloch County youth in 5th-12th grade. With current staff, Bulloch 4-H program can maintain 80-85 club meetings each month.						
Bulloch County 4-H will provide summer camping opportunities to 5th-12th grade youth. Staff will ensure that at least 90% of assigned camp quota spaces are filled each year.	% of assigned camp quota	96	110	100	100	100
Achieve 10% increase in participation on Bulloch County AG News blog.	# participants (tracked in mailchimp)	204	225	245	244	250
Include all Bulloch County Extension On-Farm Research results on our website, so to maximize visibility and readership.	Website updated monthly?	100%	100%	100%	100%	100%

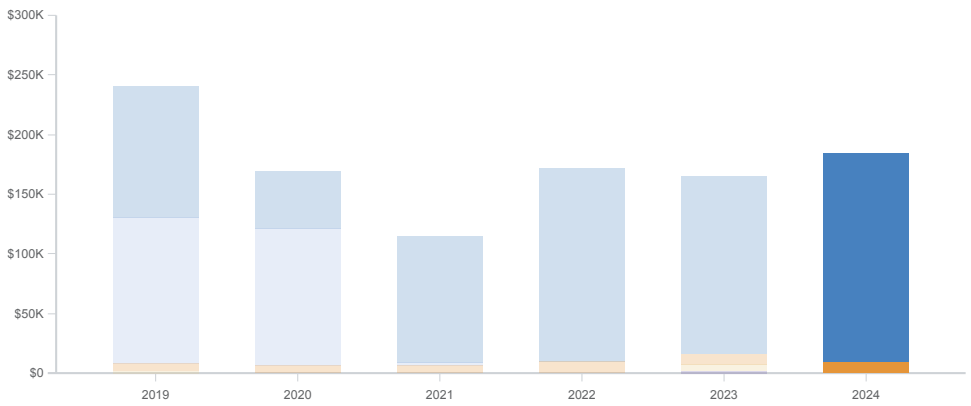
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Continue to initiate on-farm research to address critical issues facing Bulloch County farmers	X	X	X	X	X
Initiate research projects to focus on cotton disease and nematodes, as well as white mold disease control in peanuts	X	X	X	X	X
Development of 4-H Project SAFE Trap/Skeet/Sporting Clays program in Bulloch County	X	X	X	X	X
Recruit and train 2 to 3 new Project SAFE coaches for both archery and shotgun programs	X	X	X	X	X
Successfully promote and host county-level project achievement competition for Bulloch County 4-H	X	X	X	X	X

Expenditure Trends Report

Agricultural Resources

Data Updated Aug 21, 2024, 4:20 AM



$184,441.10

Expenses in 2024

Budget

Ag Resources

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$162,141	$148,789	$175,436	$262,117	$262,117
Supplies and Materials	$9,652	$8,599	$9,005	$9,730	$9,730
Capital Outlays	$0	$5,205	$0	$0	$0
Debt Service	$0	$1,939	$0	$0	$0
Personnel Costs & Employee Benefits	$75	$0	$0	$0	$0
TOTAL	**$171,867**	**$164,533**	**$184,441**	**$271,847**	**$271,847**

Building Inspection

Fiscal Year 2024-2025 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 2045." 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.

Building Inspections is responsible for the issuance of building permits, building code inspections throughout the building process, and enforcement of county ordinances with code enforcement. The land development process begins with zoning and land use, which leads to building permits, and occupational tax certificates if a structure is for commercial use.

Recent Accomplishments

The department has been successful in implementing technology into the permit office and migrating the occupational tax certificates into our one software system Energov. Code enforcement has increased regulatory cases for zoning and occupational tax certificates due to additional requirements with permitting and reporting. Delayed permits are being reviewed closely upon expiration to determine if building inspections have been skipped. Additional zoning cases have been requested due to enforcement efforts and leading citizens through the proper development process.

Strategic Goals

During FY 2025, the Building Inspections Department plans to focus on activities that will **Enhance Service Delivery** and **Manage Growth and Change**.





Objectives

The department's objectives for the fiscal year include:

1. Enhance/maintain customer satisfaction and response times.
2. Conduct accurate code violation investigations within two (2) business days of initial call.
3. Provide staff reviews one week prior to Planning and Zoning Commission meetings.
4. Achieve 40% permit submittals originating on the Citizen Self-Service Portal.

We believe we can accomplish this through increased public visibility and outreach. Additional social media posts describing the value of our service and the need for building inspections will help make people aware of when a permit is needed and how to easily apply for one. We strive for customer satisfaction and this budget request will keep staff levels steady but adequate. Our current level of staffing allows relief for permit technicians throughout the day and balances duties to reduce fatigue in a stressful environment.

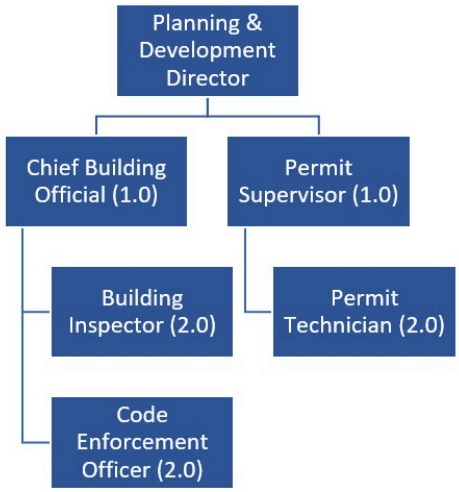
Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Enhance/maintain customer satisfaction and response times.	Customer response rate and percentage of satisfied customers				70%	70%
Conduct accurate code violations investigations within two (2) business days of initial call.	% of investigations completed with two business days				95%	95%
Provide staff reviews one week prior to Planning and Zoning Commission meetings.	% of reviews completed within time frame				95%	95%
Achieve 40% permit submittals originating on the Citizen Self Service Portal.	% permit submittals originating on CSS portal				11%	40%

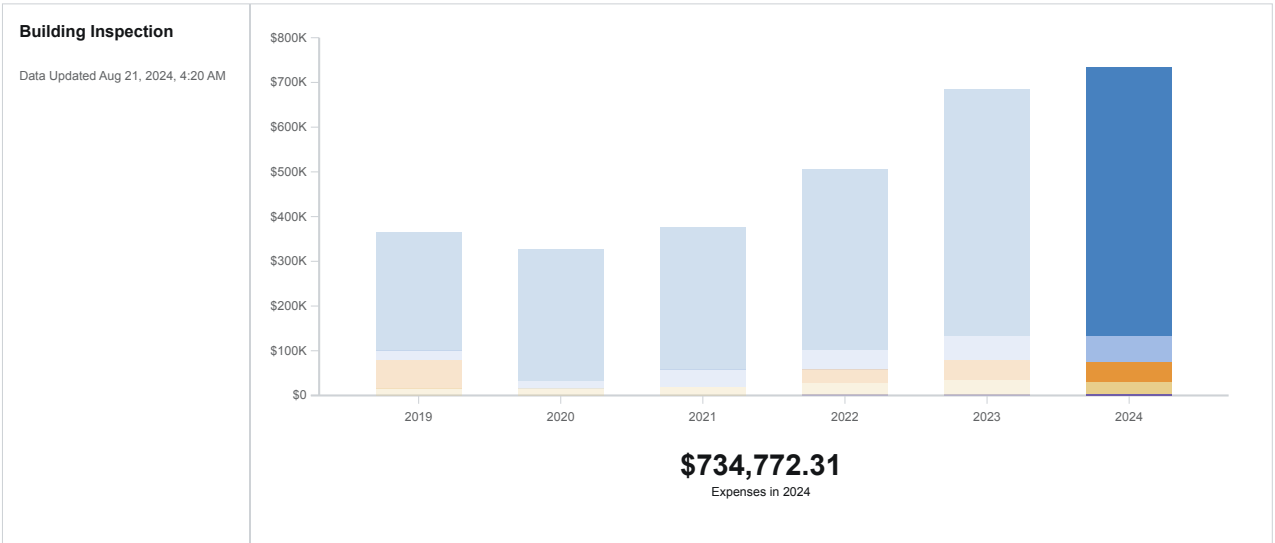
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Single-family Home Permits	328	325	351	345	375
Manufactured Home Permits	149	145	99	108	121
Total Building Permits	889	914	881	915	1,025
Single Family Permit Valuation	$59,732,644	$59,732,644	$86,518,729	$77,250,000	$81,250,000
Building Inspections	9,770	9,770	9,079	11,340	12,900
Land Disturbing Inspections	450	450	67	181	190
Code Inspections	800	800	70	185	225

Organization Chart



Expenditure Trends Report



Budget

Building Insp

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$404,285	$550,944	$602,115	$579,616	$650,320
Purchased/Contracted Services	$44,282	$53,167	$58,345	$53,207	$54,030
Capital Outlays	$30,992	$44,286	$44,276	$40,357	$0
Supplies and Materials	$25,720	$33,133	$28,726	$32,470	$32,470
Interfund/Interdepartmental Charges	$1,236	$1,196	$1,312	$1,313	$1,418
TOTAL	**$506,515**	**$682,725**	**$734,772**	**$706,963**	**$738,238**

Planning and Zoning

Fiscal Year 2024-2025 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

Planning and Zoning is responsible for the administration of the zoning and subdivision process including rezonings, conditional use requests, variances, platting and plan reviews, and long-term planning initiatives. The land development process begins with zoning and land use, which leads to building permits, and occupational tax certificates if a structure is for commercial use. Zoning code enforcement is referred to the two code enforcement officers with the Planning and Development department.

Recent Accomplishments

The department has been successful in implementing technology into the permit office and migrating the occupational tax certificates into our one software system Energov. Code enforcement has increased regulatory cases for zoning and occupational tax certificates due to additional requirements with permitting and reporting. Additional zoning cases have been requested due to enforcement efforts and leading citizens through the proper development process.

Strategic Goals

During FY 2025, the Planning and Zoning Department will focus on activities that will **Enhance Service Delivery** and **Manage Growth and Change**.





Objectives

The department's objectives for the fiscal year include:

1. Develop an overlay district in concert with the adoption of the comprehensive plan.
2. Promote the department's key statistics to better inform the public.
3. Determine opportunities within the department to utilize technology.
4. Create one GIS system to view zoning items and details.

We believe we can accomplish this through increased public visibility and outreach. Additional social media posts describing the value of our service and overall knowledge of the zoning process. We strive for customer satisfaction and this budget request will keep staff levels steady but adequate. The professional services budget will allow us the ability to create a GIS system where data can be relayed easily and effectively.

Performance Measures

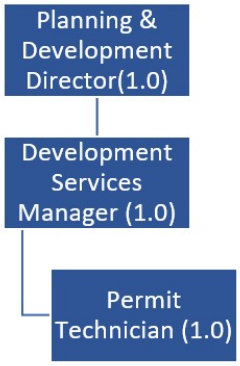
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Develop an update to the County Comprehensive Plan and incorporate new growth trends with plans.	Plan developed and updated-Completed			1 plan amendment, 1 zoning ordinance update, 1 subdivision ordinance update	1 comprehensive plan update, 1 Long range transportation plan update	N/A
Promote the departments key statistics to better inform the public.	Customer satisfaction rating for public information; Public Speaking engagements by Planning Director or other supervisors			3 Facebook posts by the PIO, 1 speaking engagement to the Statesboro Homebuilders Association, 1 meeting with the Ogeechee	1 speaking engagement with Statesboro Kiwanis, 1 speaking engagement with Statesboro Rotary	3 Posts and speaking engagements

				River Baptist Association		
Determine opportunities within the department to utilize technology.	# technology items utilized				0	2
Create one GIS system to view zoning items and details.	GIS System created and utilized?				0	1
Develop zoning overlay districts for various areas of Bulloch County	# of zoning overlays created and approved by BOC					2

Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Conditional Use Applications	13	12	26	13	20
Variance Applications	22	33	19	14	15
Rezone Applications	11	15	66	25	45
Department Reviews	18	45	152	73	107
Sketch Plan Application	6	6	13	7	10
Preliminary Plat	5	5	8	6	7
Final Plat	9	9	11	5	8
Text Amendment	2	2	9	3	2
Development of Regional Impacts Processed			1	1	2
CSS Portal Plan Submittals				8	20
GIS Maps/Data Layers Created				0	3
Training hours received by Planning staff			60	62	60
Training hours received by elected and appointed board members			40	55	45

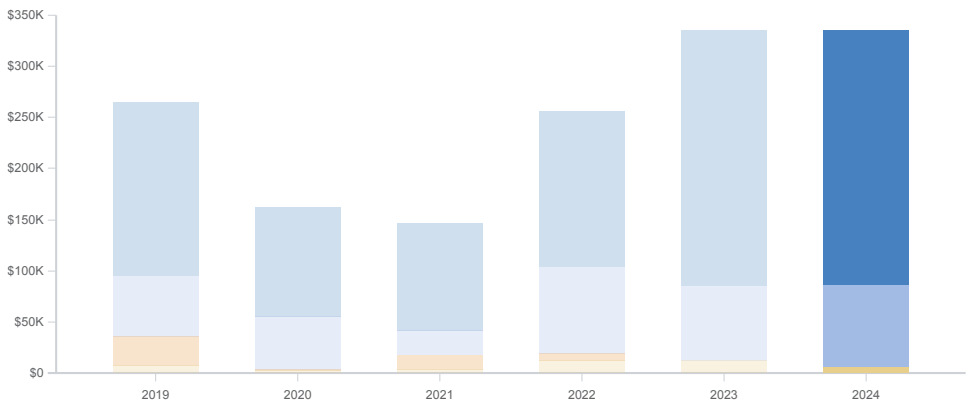
Organization Chart



Expenditure Trends Report

Planning and Zoning

Data Updated Aug 21, 2024, 4:20 AM



$335,264.56

Expenses in 2024

Budget

Planning & Zoning

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$152,466	$250,738	$249,917	$264,990	$281,962
Purchased/Contracted Services	$84,547	$73,433	$79,913	$99,041	$99,775
Supplies and Materials	$12,709	$11,714	$5,434	$5,100	$5,100
Capital Outlays	$6,389	$0	$0	$0	$0
TOTAL	**$256,112**	**$335,885**	**$335,265**	**$369,131**	**$386,837**

Economic Development

Fiscal Year 2024-2025 Budget Book

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Mission Statement

The Mission of the Development Authority of Bulloch County (DABC) is to expand economic opportunities in the Statesboro-Bulloch County area by growing, attracting, developing, and supporting new and existing business in our community. (Adopted March 20, 2012.) According to the community's Service Delivery Strategy, "the Development Authority of Bulloch County serves as Bulloch County's principal contact for prospective commercial and industrial interests seeking business opportunities in the county." The DABC's geographic service area is county wide.



Department Description

The DABC pursues its mission through a number of activities supported by County funding, including:

- Securing and preparing of property for industrial recruitment;
  Recruitment of new industry and business to the County through relationships with economic development partners, site selection consultants, private industry, and others;
- Support for existing industry in the County, including expansion considerations;
- Coordination of and support for community entities whose goals and successes impact the Authority's mission, e.g., the Bulloch County Board of Education, Georgia Southern University, Ogeechee Technical College, the Statesboro-Bulloch Chamber of Commerce, the Statesboro Convention and Visitors Bureau, and the Downtown Statesboro Development Authority.

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 beginning in FY 2023, until

the County is fully funding the Authority's operating budget. For FY 2025, the County will maintain the same level of funding as in FY 2024 and will likely resume the phased increases for FY 2026 and FY 2027.

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.

Recent Accomplishments

FY 2024:

- Industrial/Commercial Projects
  - With the addition of Hanon Systems to our recent industrial announcements since last year’s budget submission, since February 2022 the DABC has announced commitments of 1,617 jobs and $1.097 Billion investment in Bulloch County.
  - The DABC has continued to provide “service after the sale” to each of the five industrial projects under construction in Bulloch County, including coordination of grant applications, interaction with Bulloch County and City of Statesboro staff, supporting hiring events, etc.
- Savannah Harbor-Interstate 16 Corridor Regional Workforce Study
  - The DABC partnered with the other three counties of the Savannah Harbor-Interstate 16 Corridor Joint Development Authority to conduct a Regional Workforce Study to determine labor availability in the Hyundai Motor Group Metaplant America (HMGMA) region, the effects on existing industry and communities, and strategies for coordinating existing workforce development programs and increasing the amount of labor available in the region.
- Benchmarking/educational visits:
  - The DABC helped plan and participated in several visits to support HMGMA and related suppliers, including:
    - Hyundai Alabama in Montgomery with the City of Statesboro
    - Bowling Green, Kentucky with representatives from the four JDA counties and school systems leaders to learn about workforce/education strategies
    - Hyundai Motor Group Headequarters in South Korea and Korean facilities of Bulloch County suppliers to learn more about our new industry partners and Korean culture

FY 2023:

- Industrial/Commercial Projects
  - Since February 2022, the DABC has announced location decisions representing a total of 1,407 jobs created and $897MM in capital investment, including:
    - Hanon Systems, a Hyundai supplier, with commitments of 160 jobs and $40 Million investment;
    - Ecoplastic, a Hyundai supplier, with commitments of 456 jobs and $205 Million investment;
    - revalyu Resources, LLC, a German plastics recycling facility, with updated commitments of 121 jobs and $210 Million investment;
    - Joon Georgia, the first supplier for the Hyundai Metaplant to locate in the region, with commitments of 630 jobs and $317 Million capital investment; and,
    - Aspen Aerogels, announced in February 2022, with commitments of 250 jobs and $325 Million capital investment.
- Hyundai Motor Group Metaplant America
  - The DABC was one of the four county economic development agencies that successfully recruited the Hyundai Motor Group to the Savannah Harbor-Interstate 16 Corridor Joint Development Authority’s megasite in Bryan County, with commitments of 8,100 jobs created and $5.54 Billion in capital investment

- Bulloch County Workforce Development Plan
  - With Bulloch County Schools and Ogeechee Technical College, the DABC continued coordination of the Bulloch County Workforce Development Plan, an effort to prepare Bulloch County students for good jobs and successful careers. DABC Staff serves on Plan's Steering Committee.

FY 2022:

- Industrial/Commercial Projects
  - For the first ten months of FY 2022, the DABC has been involved in the recruitment of 36 projects representing over 4,500 jobs and over $4BB in capital investment opportunity
- Aspen Aerogels Plant II Location Decision
  - The DABC coordinated the decision by Aspen Aerogels to locate its new Plant II in Southern Gateway Commerce Park, with production scheduled to begin in late third quarter 2023 and a commitment of 250 jobs and $325MM in capital investment
- TravelCenters of America Fuel Station Announcement and Construction
  - The DABC continued to work with TravelCenters of America on its new fuel station/repair shop project at Southern Gateway, with a scheduled opening of late summer 2022
- Manufacturing Awareness Day
  - The DABC and Bulloch County Schools partnered to continue this program, exposing 130 8th grade students to six manufacturing facilities in Bulloch County.
- Existing Industry Wage/Benefit Survey
  - The DABC conducts a Wage/Benefit Survey for large manufacturers and distribution centers in the County and the region to assist our existing industry partners.
- Bulloch County Workforce Development Plan
  - The DABC partnered with the Bulloch County Schools and Ogeechee Technical College to roll out the Bulloch County Workforce Development Plan, a coordinated effort to prepare Bulloch County students for good jobs and successful careers. DABC Staff serves on Plan's Steering Committee.

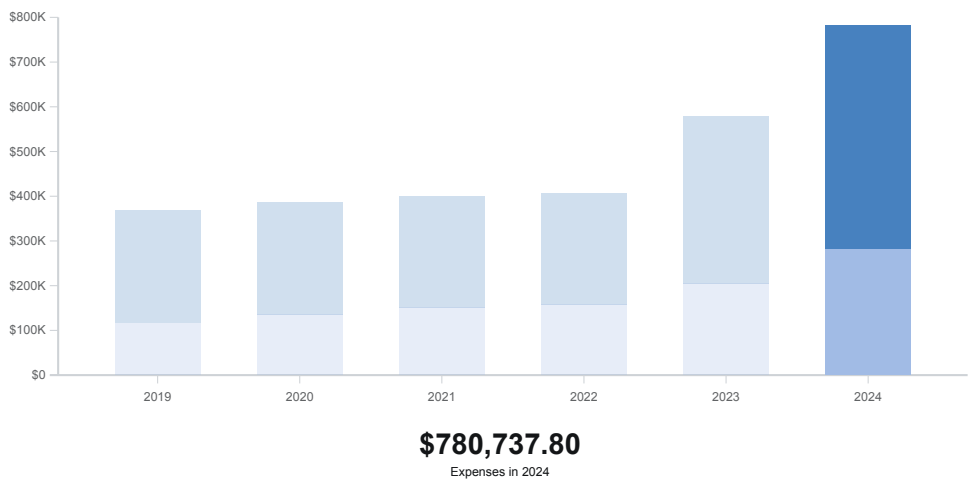
Objectives

• Coordination with the five new industrial partners (Aspen Aerogels, Joon Georgia, revalyu Resources, Ecoplastic and Hanon Systems) to support the construction and start of production for their new facilities in Bulloch County;
• The culmination of a new Strategic Plan for the DABC through our engagement with Boyette Strategic Advisors, along with plans to implement the strategy over the next five years;
• Continued recruitment efforts for new industries considering a location in Bulloch County;
• Continued support for our existing industry partners located in Bulloch County, including workforce development activities;
• Securing of additional industrial resources and sources of funding for long-term capital expenses;
• Increased understanding of economic development and the Development Authority's role to the community, government and business leaders (through informational meetings with the Bulloch County Board of Commissioners, presentations to community groups, and other related activities).

Expenditure Trends Report

Economic Development

Data Updated Aug 21, 2024, 4:20 AM



$780,737.80

Expenses in 2024

Budget

Economic Development Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$250,000	$375,000	$500,000	$500,000	$500,000
Intergovernmental	$157,766	$203,903	$280,738	$227,700	$250,000
TOTAL	**$407,765**	**$578,903**	**$780,738**	**$727,700**	**$750,000**

Contingency / Non-Department Charges

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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 amount held for such contingencies in FY 2025 is $500,000.

The $625,000 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 $1,884,448 that was budgeted in FY 2024, was a placeholder for additional funding that was projected to be needed to fund the Employee Health Insurance Fund, but at the time, we were not sure of how that funding would need to be allocated between the departments that housed employee members of the health plan. The funding methodology was figured out during the year, and additional payments to the Employee Health Insurance Fund were coded to Group Insurance expenses within each applicable department. A budget amendment for FY 2024 allocates out this budgeted amounts between departments. Funding for the health insurance plan has been budgeted in each department for FY 2025, so this placeholder is not necessary.

Budget

Non-Departmental Charges

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Interfund/Interdepartmental Charges	$0	$0	$0	$1,884,448	$0
Capital Outlays	$0	$0	$177	$1,000,000	$625,000
Other Costs	$0	$14,000	$70,000	$500,000	$500,000
TOTAL	**$0**	**$14,000**	**$70,177**	**$3,384,448**	**$1,125,000**

Special Revenue Funds Overview

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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.

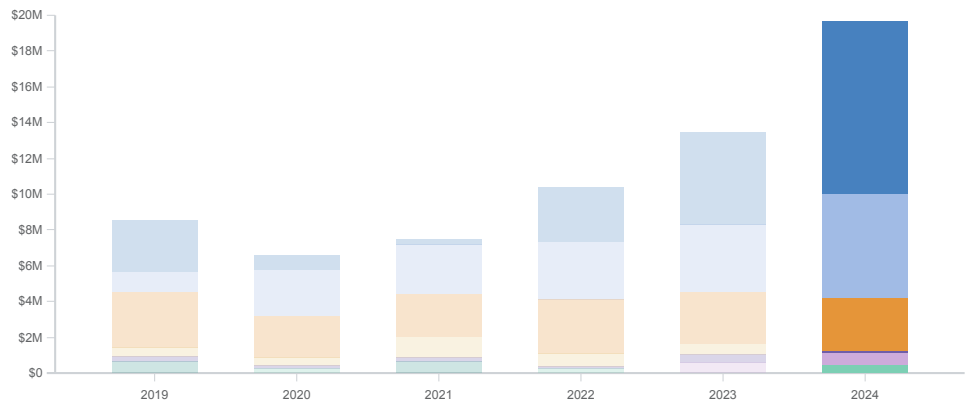
Overview

The County has 21 Special Revenue Funds: Law Library, BCCI Designated Special Projects, Jail Add-on Fee, Drug Education, Juvenile Services, Accountability Court, E-911, Opioid Settlement Payments, 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, Interstate Gateway Tax Allocation District, 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

Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM

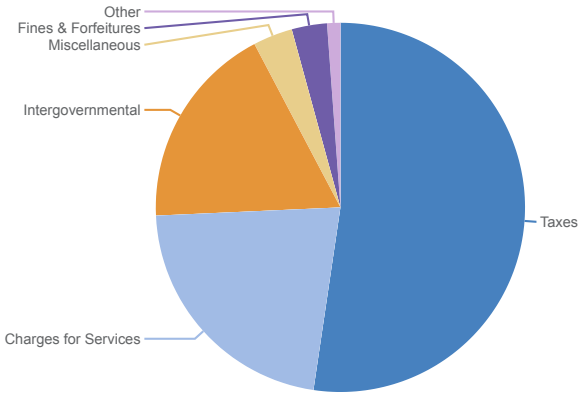


$19,656,343.46

Revenues in 2024

Estimated Revenues by Type

Data Updated Aug 21, 2024, 4:20 AM



$14,045,648.00

Revenues in 2025

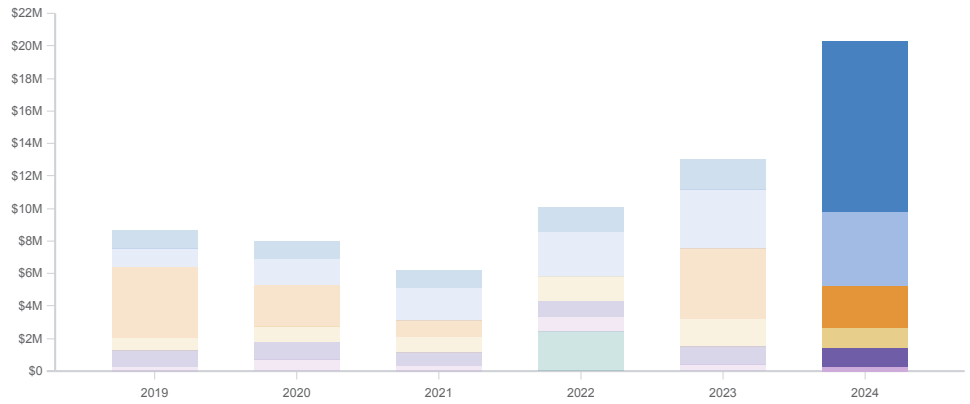
Revenue Budget

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Taxes	$2,813,485	$3,234,365	$3,779,845	$5,757,160	$7,351,027
Intergovernmental	$257,909	$3,014,652	$5,164,102	$6,521,746	$2,527,552
Charges for Services	$2,350,439	$2,995,912	$2,885,172	$2,833,687	$3,083,357
Miscellaneous	$1,214,087	$794,625	$603,625	$551,250	$486,250
Fines & Forfeitures	$228,037	$242,667	$421,429	$287,000	$434,000
Investment Income	$7,892	$40,177	$597,982	$439,950	$126,605
Other Financing Sources	$611,254	$46,475	$32,969	$36,857	$36,857
TOTAL	**$7,483,102**	**$10,368,874**	**$13,485,124**	**$16,427,650**	**$14,045,648**

Special Revenue Funds Expenditures

Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM

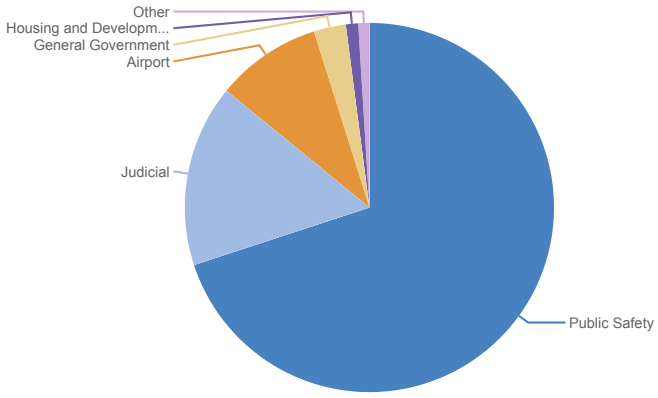


$20,275,485.37

Expenses in 2024

Budgeted Expenditures by Type

Data Updated Aug 21, 2024, 4:20 AM



$14,811,250.00

Expenses in 2025

Expenditure Budget

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Personnel Costs & Employee Benefits	$1,972,867	$2,747,300	$3,652,374	$4,538,784	$6,184,118
Capital Outlays	$996,158	$772,448	$4,320,369	$5,537,383	$1,818,369
Other Costs	$1,141,945	$1,531,300	$1,874,962	$2,864,015	$2,940,771
Supplies and Materials	$976,200	$1,530,625	$1,709,914	$1,422,404	$1,745,974
Purchased/Contracted Services	$820,269	$966,154	$1,152,154	$1,727,955	$1,678,132
Interfund/Interdepartmental Charges	$157,366	$2,444,652	$219,938	$452,350	$287,909
Debt Service	$169,719	$116,982	$136,203	$155,977	$155,977
TOTAL	**$6,234,524**	**$10,109,461**	**$13,065,914**	**$16,698,868**	**$14,811,250**

Law Library Fund

Fiscal Year 2024-2025 Budget Book

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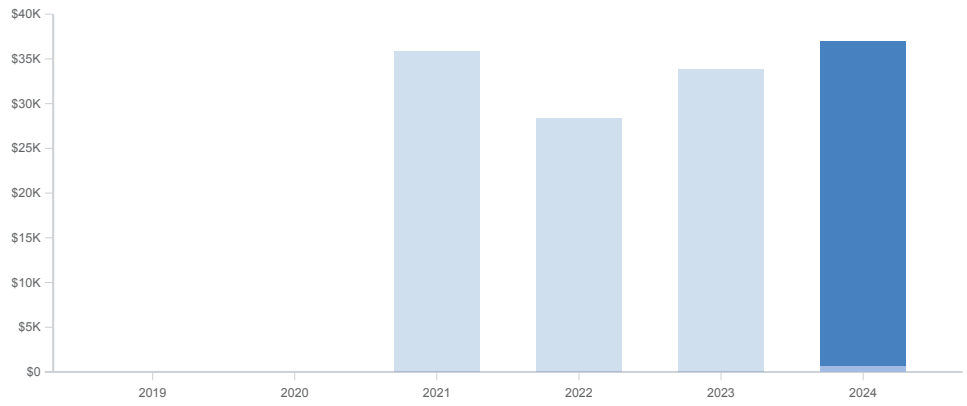
Fund Description

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 Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



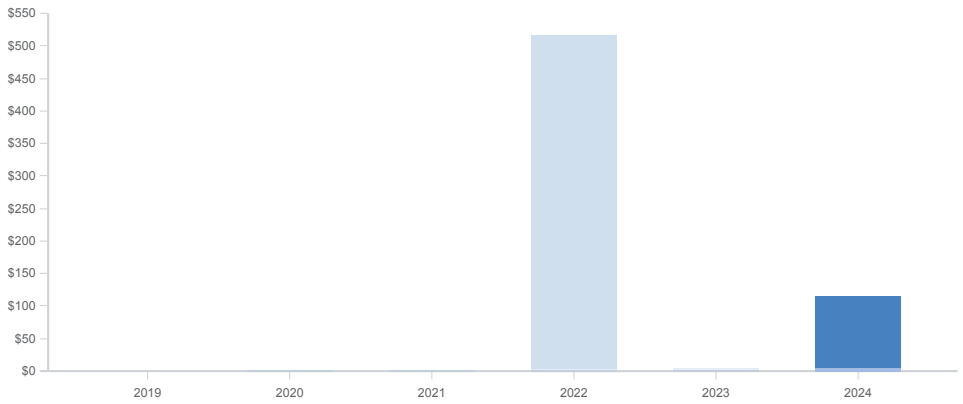
$36,934.67

Revenues in 2024

Expenditure Trends

Law Library Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$110.78

Expenses in 2024

Budget

Law Library Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$28,379	$33,875	$36,311	$30,000	$30,000
Investment Income	$3	$7	$624	$10	$1,210
TOTAL	**$28,382**	**$33,882**	**$36,935**	**$30,010**	**$31,210**

Law Library Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$0	$0	$0	$10,000	$10,000
Supplies and Materials	$513	$0	$111	$5,000	$5,000
Purchased/Contracted Services	$1	$0	$0	$500	$500
TOTAL	**$513**	**$0**	**$111**	**$15,500**	**$15,500**

BCCI Designated Special Projects Fund

Fiscal Year 2024-2025 Budget Book

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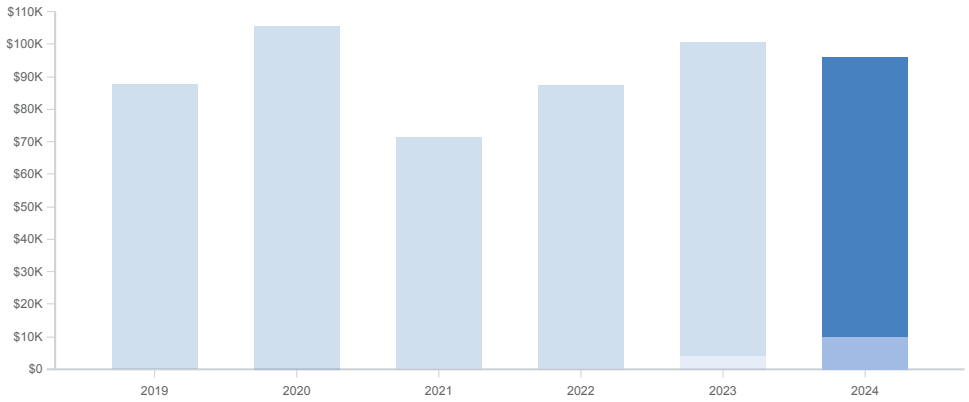
Fund Description

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 2025 include a plumbing project to replace old pipes and fixtures in the dorm bathrooms and replacement of several pieces of kitchen equipment.

Revenue Trends

CI Designated Special Projects Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



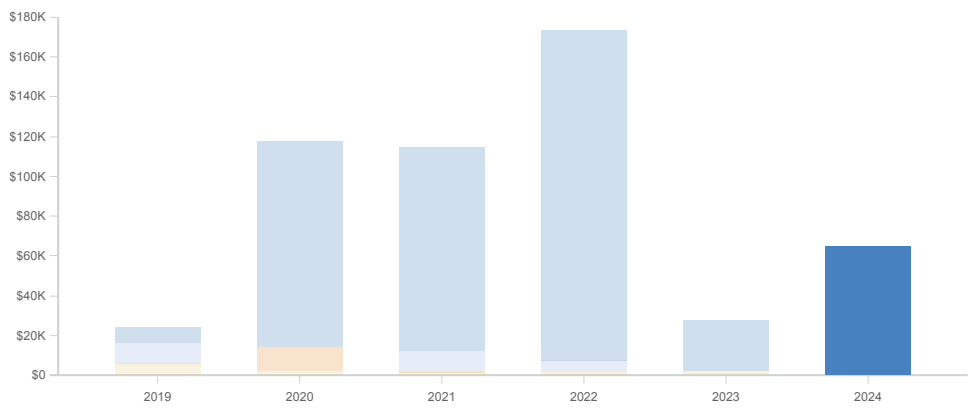
$95,920.11

Revenues in 2024

Expenditure Trends

CI Designated Special Projects Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$64,911.73

Expenses in 2024

Budget

CI Designated Special Projects Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Miscellaneous	$87,019	$96,221	$85,892	$75,000	$85,000
Investment Income	$413	$4,093	$10,028	$3,000	$8,000
TOTAL	**$87,432**	**$100,314**	**$95,920**	**$78,000**	**$93,000**

CI Designated Special Projects Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$166,384	$25,603	$64,912	$143,500	$161,500
Interfund/Interdepartmental Charges	$1,749	$2,006	$0	$2,000	$2,000
Purchased/Contracted Services	$5,355	$0	$0	$0	$0
TOTAL	**$173,487**	**$27,609**	**$64,912**	**$145,500**	**$163,500**

Jail Add-On Fee Fund

Fiscal Year 2024-2025 Budget Book

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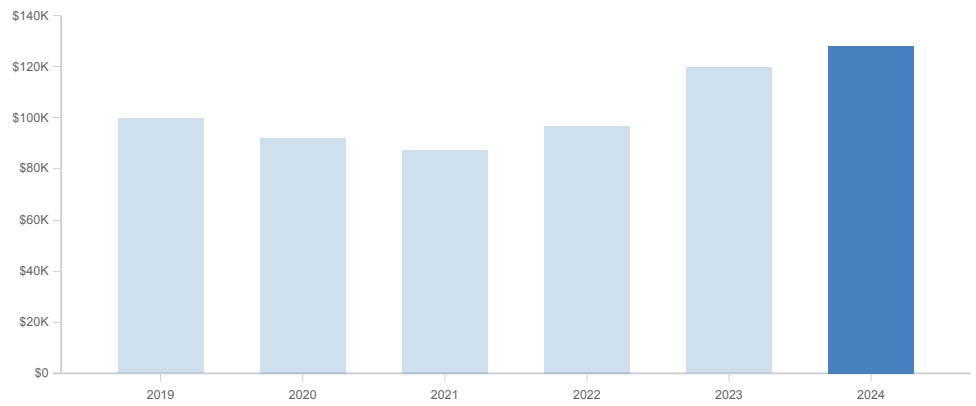
Fund Description

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. Increases in the number of court cases have caused this fee revenue to increase in recent years, thereby providing more relief for General Fund expenses.

Revenue Trends

Jail Add-On Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



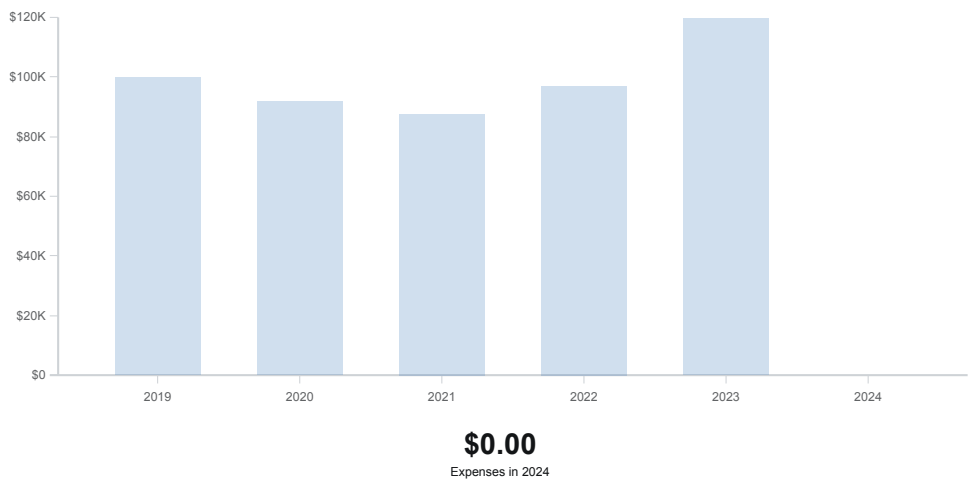
$128,116.37

Revenues in 2024

Expenditure Trends

Jail Add-On Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



Budget

Jail Add-On Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Fines & Forfeitures	$96,844	$119,516	$128,116	$108,000	$125,000
TOTAL	**$96,844**	**$119,516**	**$128,116**	**$108,000**	**$125,000**

Jail Add-On Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$96,844	$119,516	$0	$108,000	$125,000
TOTAL	**$96,844**	**$119,516**	**$0**	**$108,000**	**$125,000**

Drug Education Fund

Fiscal Year 2024-2025 Budget Book

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Fund Description

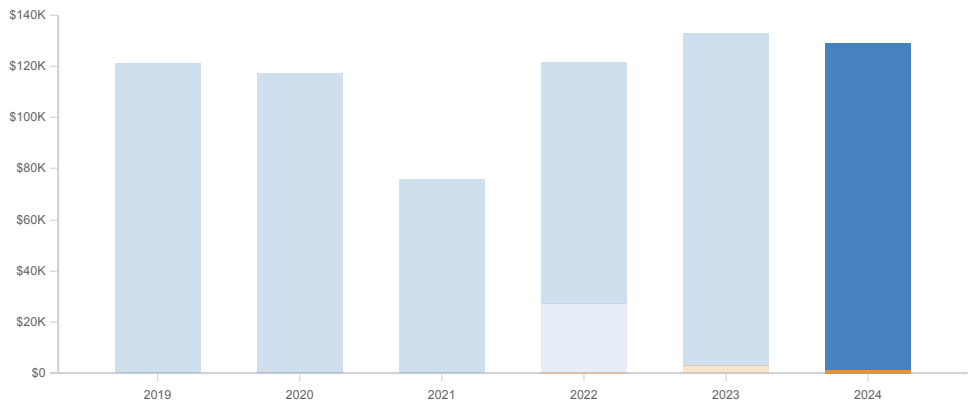
The purpose of this fund is to sponsor meaningful opportunities for drug education and treatment to individuals referred by courts, law enforcement or social service agencies. The Fund is typically allocated for probation drug treatment, leveraging grants, the Sheriff's DARE program, local matching funds for the Drug Court program, and for the Drug Abuse Council (funded at 5% of alcoholic beverage excise taxes).



Revenue Trends

Drug Education Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



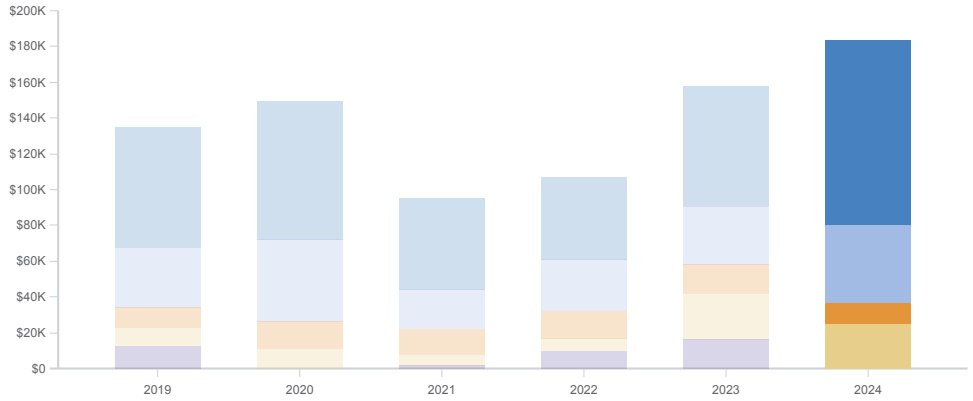
$128,991.57

Revenues in 2024

Expenditure Trends

Drug Education Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$182,860.95

Expenses in 2024

Budget

Drug Education Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Fines & Forfeitures	$94,486	$130,251	$127,832	$130,000	$130,000
Other Financing Sources	$27,000	$0	$0	$0	$0
Investment Income	$329	$2,845	$1,159	$180	$1,000
TOTAL	**$121,814**	**$133,095**	**$128,992**	**$130,180**	**$131,000**

Drug Education Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$45,534	$67,492	$102,802	$110,000	$60,000
Supplies and Materials	$29,470	$31,817	$43,219	$46,000	$39,000
Purchased/Contracted Services	$6,628	$25,678	$25,030	$19,500	$13,500

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$15,118	$16,548	$11,810	$15,000	$15,000
Interfund/Interdepartmental Charges	$10,004	$16,048	$0	$21,520	$16,520
TOTAL	**$106,755**	**$157,582**	**$182,861**	**$212,020**	**$144,020**

Juvenile Services Fund

Fiscal Year 2024-2025 Budget Book

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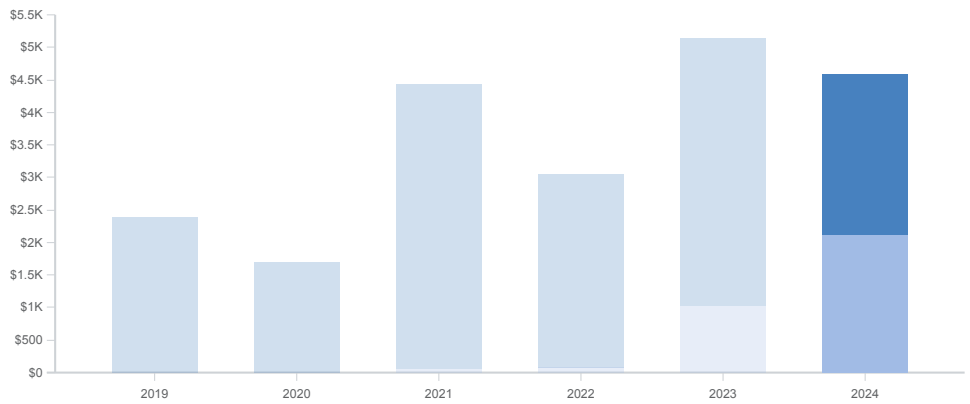
Fund Description

This fund is used upon order by the juvenile division of the Bulloch County Superior Court to provide support services to juvenile offenders. The revenues come from fees received through court proceedings.

Revenue Trends

Juvenile Services Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



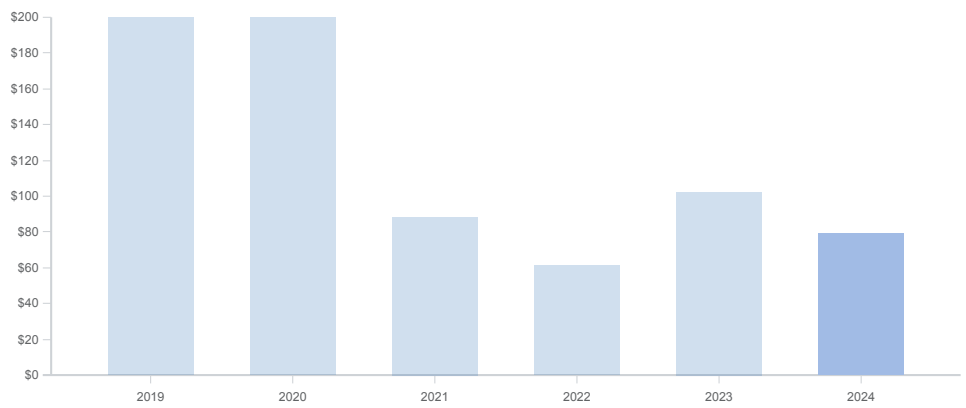
$4,594.09

Revenues in 2024

Expenditure Trends

Juvenile Services Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$78.78

Expenses in 2024

Budget

Juvenile Services Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Fines & Forfeitures	$2,975	$4,100	$2,480	$4,000	$4,000
Investment Income	$82	$1,028	$2,114	$0	$0
TOTAL	**$3,057**	**$5,128**	**$4,594**	**$4,000**	**$4,000**

Juvenile Services Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$0	$0	$0	$2,000	$2,000
Supplies and Materials	$0	$0	$79	$0	$1,000
Interfund/Interdepartmental Charges	$61	$103	$0	$200	$200
TOTAL	**$61**	**$103**	**$79**	**$2,200**	**$3,200**

Accountability Courts Fund

Fiscal Year 2024-2025 Budget Book

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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.

Recent Accomplishments

- In FY23, we had 12 participants graduate from the Drug Court Program.
- In FY24, we had 12 participants graduate from the Drug Court Program.

- The Mental Health Program connects individuals to mental health treatment, day treatment services, and assistance with mental health medications. Participants become stabilized and if able become employed.

Strategic Goals

The Accountability Courts will focus on **Enhancing Service Delivery** and **Forstering Stewardship** in all of our activities throughout FY 2025.





Objectives

- Continue to provide the Drug Court Program to eligible participants and we will continue to provide treatment for substance use and accountability and enhanced services.
- Continue to connect participants to treatment for mental health issues and addiction issues, if needed.
- Continue to maintain a strong accountability system for our participants.

Performance Measures

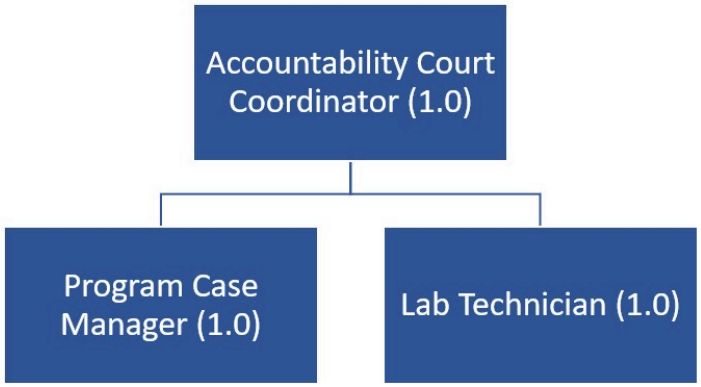
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Obtain funding from CJCC	Funding obtained?		Yes	Yes	Yes	Yes
Begin using SAMSHA Grant awarded for 4 years	Funds expended?		Yes	Yes	Yes	Yes
Provide excellent services to participants	# of participants who completed program		9	20	13	20
Continue to foster relationships with CSBs and others	# of active CSBs		3	3	3	3

Workload Statistics

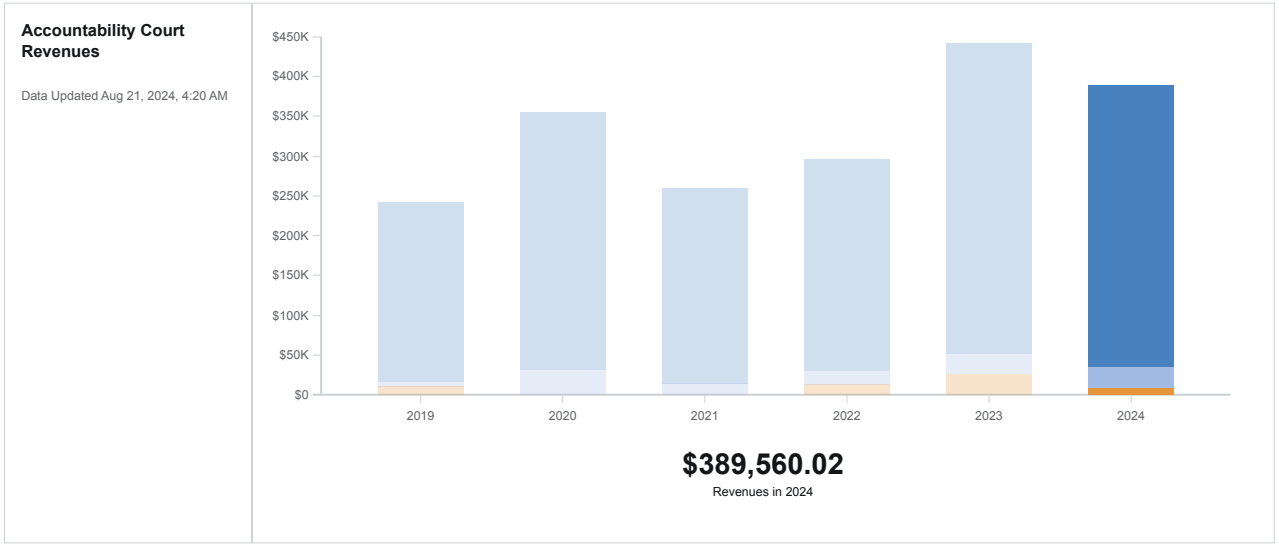
Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Number of Individuals Reviewed	110	99	100	75	75
Denied Entry	22	28	37	25	25
Declined Entry	15	17	17	5	5

Total Accepted (Active and Inactive)	65	43	46	40	40

Organization Chart



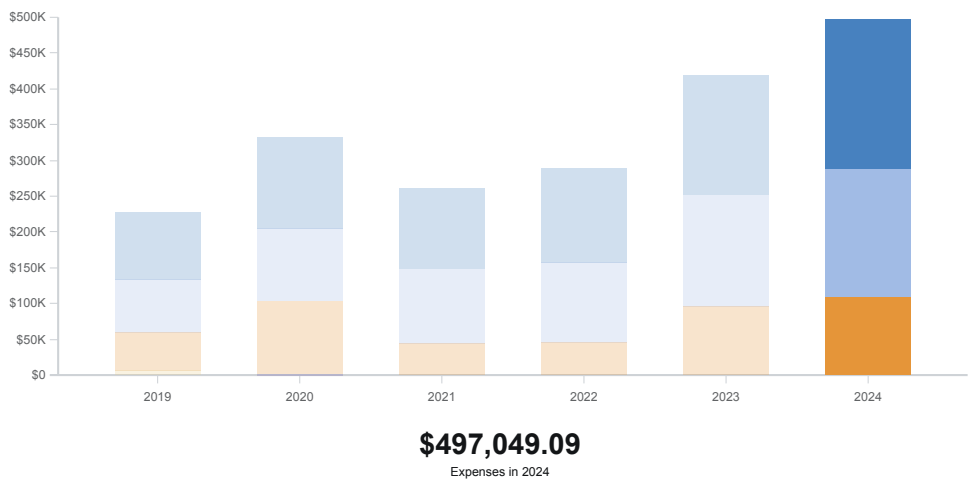
Revenue Trends



Expenditure Trends

Accountability Court Expenses

Data Updated Aug 21, 2024, 4:20 AM



$497,049.09

Expenses in 2024

Budget

Accountability Court Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Intergovernmental	$265,677	$391,821	$354,397	$722,782	$722,782
Other Financing Sources	$12,866	$26,154	$7,178	$31,857	$31,857
Charges for Services	$17,032	$24,558	$27,516	$20,000	$20,000
Investment Income	$11	$64	$469	$0	$0
TOTAL	**$295,586**	**$442,596**	**$389,560**	**$774,639**	**$774,639**

Accountability Court Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$132,628	$167,289	$209,533	$324,140	$324,235
Personnel Costs & Employee Benefits	$111,730	$154,874	$178,971	$170,376	$199,764
Supplies and Materials	$44,542	$96,280	$108,545	$261,046	$261,046
Interfund/Interdepartmental Charges	$0	$0	$0	$19,341	$15,176
TOTAL	**$288,900**	**$418,443**	**$497,049**	**$774,903**	**$800,221**

E-911 Fund

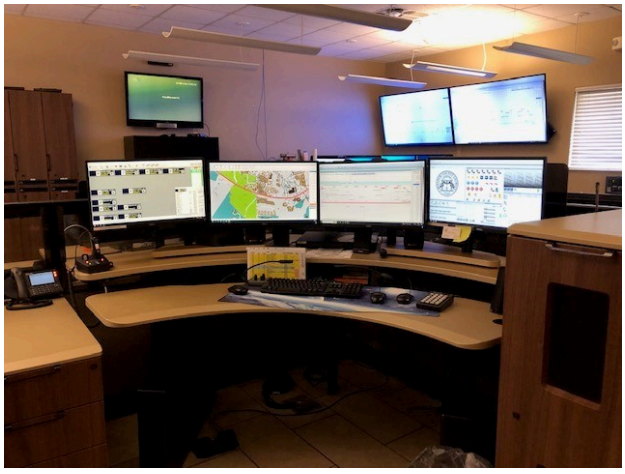
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Department Description

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. The operations of the E-911 Center are funded through fees collected by telephone service providers (landline, cellular contract, and prepaid cellular). Evans and Candler Counties contribute the fees collected in those Counties to the operations of the system .

In FY 2021, a Radio System Internal Service Fund was created for a multijurisdictional radio communications system. Expenditures previously accounted for in the E911 Fund 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.



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.

Recent Accomplishments

- Last budget year we did the hardware refresh for our Computer Aided Dispatch system.
- We will have 6 dispatch positions online within the next month. We hired 2 additional shift supervisors. Now each shift has a supervisor assigned.
- All certified employees have also been certified in Emergency Medical Dispatch, meaning that they can give pre arrival instructions prior to EMS arrival.
- We are currently replacing 6 air conditioner units in the 911 building. This should be complete in the next two weeks.

Strategic Goals

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

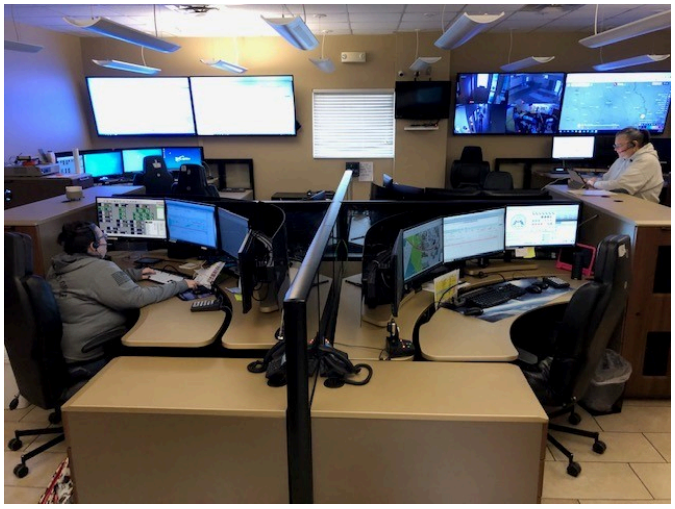




Objectives

With the policy change in 2022 from ISO, the new NFPA standard in place is to answer requests for emergency assistance (911 calls) within 10 seconds 90% of the time and process the request for emergency assistance within 60 seconds 90% of the time. This stricter standard is requiring us to step up our policies and procedures, to meet the new standard. Part of this is to have a stronger quality assurance program. We have had a QA program for the last 5 years but now we have more supervisors and CTO's to help us meet these new standards.

Now that all employees are Emergency Medical Dispatch (EMD) certified, our goal is to EMD 95% of all medical calls for service.



Performance Measures

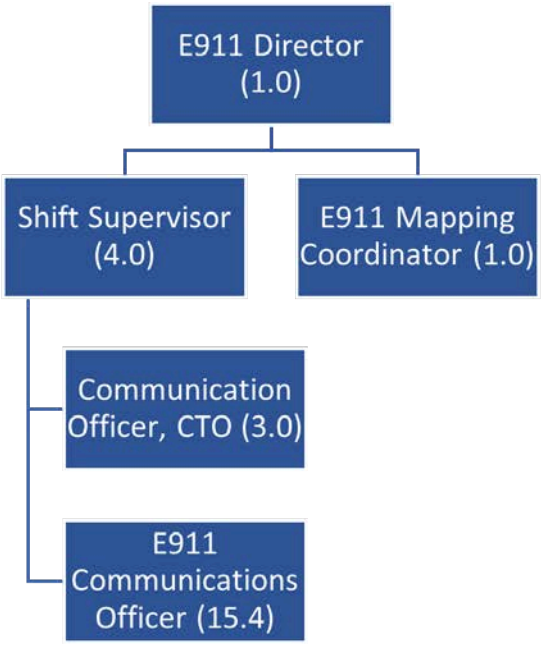
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates

Decrease time from ring of 911 line to answer of the call for service	95% of calls received answered in 15 seconds or less; 99% answered in 40 seconds or less			99.61%/100%	100%/100%	100%/100%
Decrease time from answer of 911 call to processing and dispatching call for service	90% of calls processed within 64 seconds; 95% of calls processed within 106 seconds			34.5%/69.2%	50%/75%	55%/80%
By proper planning and implementation, to make sure our 911 center is next gen 911 ready at the time of implementation	All equipment is upgraded?			N/A	Yes	Yes
Make sure all new equipment purchased can handle next gen integration	All new equipment next gen compatible?			N/A	Yes	Yes

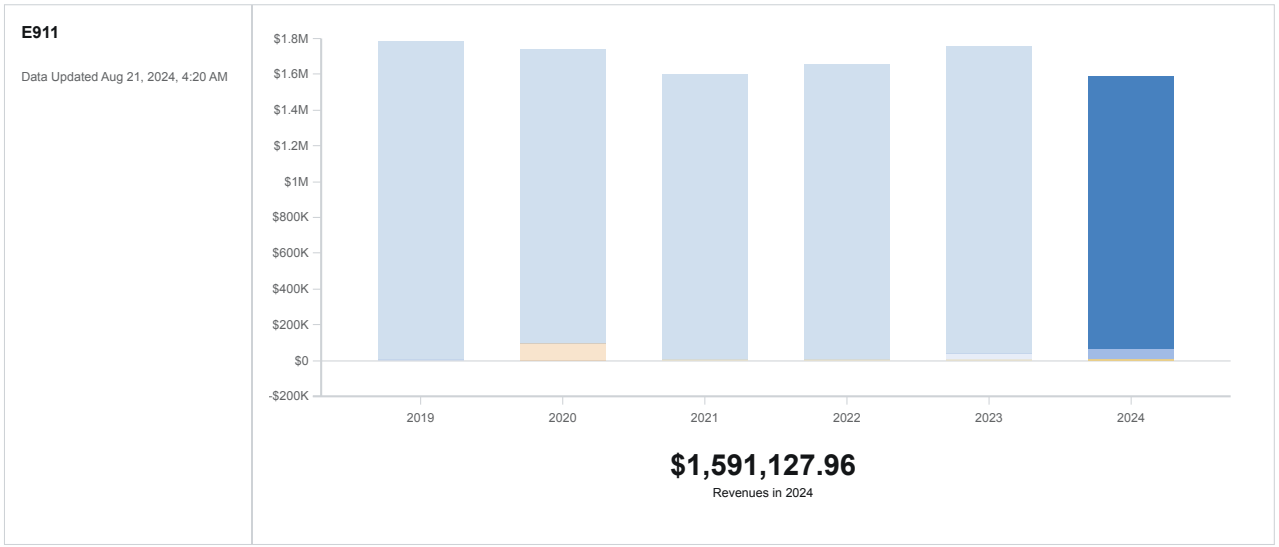
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Call Volume	131,200	144,693	148,448	124,820	131,061
Bulloch County Service Effort	52,555	55,879	64,945	64,079	68,283
Candler County Service Effort	6,123	6,427	6,433	6,807	7,147
Evans County Service Effort	3,672	5,039	5,044	5,847	6,139
City of Statesboro service effort	12,085	12,526	13,557	14,256	14,969

Organization Chart



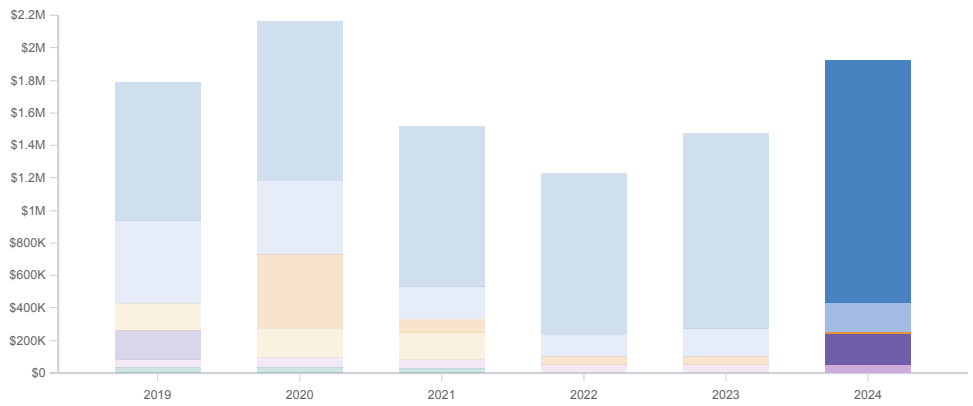
Revenue Trends



Expenditure Trends

E911

Data Updated Aug 21, 2024, 4:20 AM



$1,927,481.64

Expenses in 2024

Budget

E911 Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$1,649,595	$1,719,217	$1,531,541	$1,686,000	$1,686,000
Investment Income	$1,927	$38,329	$58,418	$365	$35,000
Taxes	$989	$1,141	$1,169	$1,200	$1,200
TOTAL	**$1,652,511**	**$1,758,687**	**$1,591,128**	**$1,687,565**	**$1,722,200**

E911 Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$994,720	$1,205,538	$1,499,245	$1,631,242	$1,695,936
Purchased/Contracted Services	$132,857	$170,911	$176,257	$260,197	$210,122
Capital Outlays	$3,810	$1,184	$190,581	$186,883	$75,200
Interfund/Interdepartmental Charges	$48,490	$49,221	$16,617	$147,894	$55,491
Supplies and Materials	$48,313	$50,664	$44,782	$49,800	$51,000
TOTAL	**$1,228,190**	**$1,477,517**	**$1,927,482**	**$2,276,016**	**$2,087,749**

Opioid Settlement Payments Fund

Fiscal Year 2024-2025 Budget Book

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Fund Description

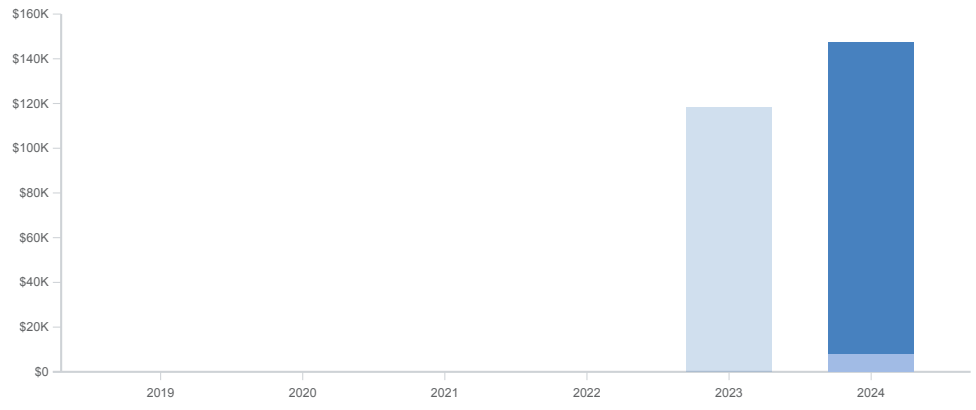
This fund accounts for the Opioid Settlement Payments received by the County through national legal settlements with several large pharmaceuticals companies. These settlement payments, and all expenditures thereof, must be reported within this fund. These monies must be used for Opioid Remediation, which is defined within the settlements as "Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures) designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic... Qualifying expenditures may included reasonable related administrative expenses." However, Opioid Remediation does not include the costs of attorneys' fees, investigation costs, litigation costs, or costs related to the operation and enforcement of the settlement agreements.

Bulloch County began receiving Opioid Settlement Payments during FY 2023 and throughout FY 2024, but at the start of FY 2025, none of these funds have yet been expended. After further review of the settlements and what expenditures qualify, we expect to begin expending some of this money on Opioid Remediation during FY 2025.

Revenue Trends

Opioid Settlement Payments Revenues

Data Updated Aug 21, 2024, 4:20 AM



$147,659.84

Revenues in 2024

Budget

Opioid Settlement Payments Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Fines & Forfeitures	$0	$117,923	$139,982	$0	$130,000
Investment Income	$0	$0	$7,678	$0	$5,000
TOTAL	**$0**	**$117,923**	**$147,660**	**$0**	**$135,000**

Opioid Settlement Payments Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$0	$0	$0	$0	$104,000
TOTAL	**$0**	**$0**	**$0**	**$0**	**$104,000**

BCCI Inmate Fund

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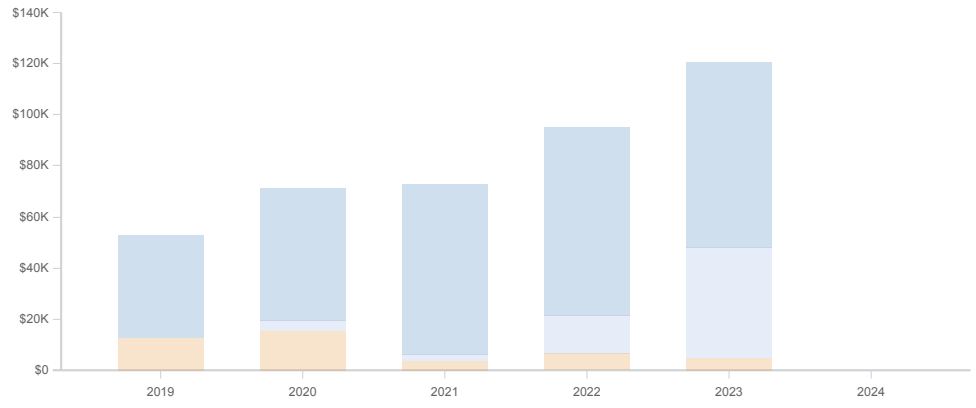
Fund Description

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 21, 2024, 4:20 AM



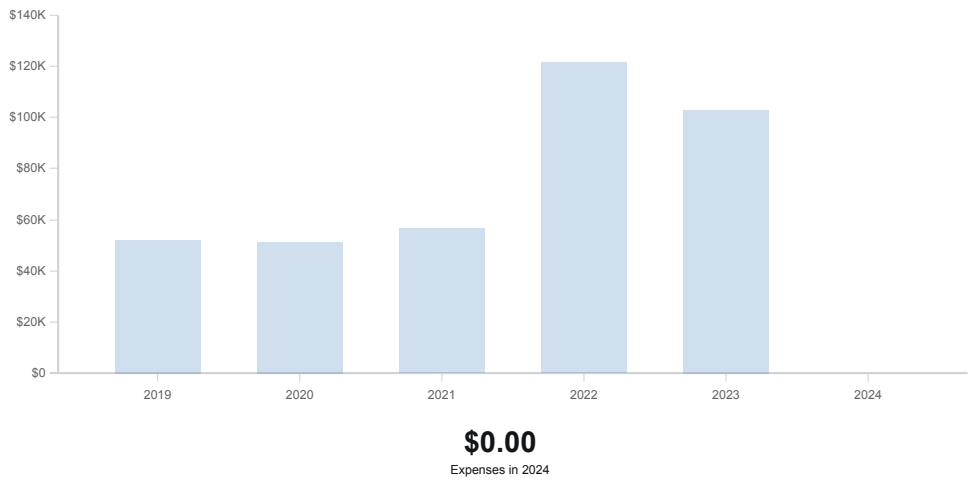
$0.00

Revenues in 2024

Expenditure Trends

CI Inmate Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



Budget

CI Inmate Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Miscellaneous	$73,666	$72,803	$0	$60,000	$60,000
Charges for Services	$15,150	$42,857	$0	$0	$0
Intergovernmental	$6,600	$5,000	$0	$0	$0
Investment Income	$4	$3	$0	$0	$0
TOTAL	**$95,420**	**$120,663**	**$0**	**$60,000**	**$60,000**

CI Inmate Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$121,841	$103,075	$0	$50,000	$50,000
Capital Outlays	$0	$0	$0	$10,000	$10,000
TOTAL	**$121,841**	**$103,075**	**$0**	**$60,000**	**$60,000**

Jail Inmate Phone Fund

Fiscal Year 2024-2025 Budget Book

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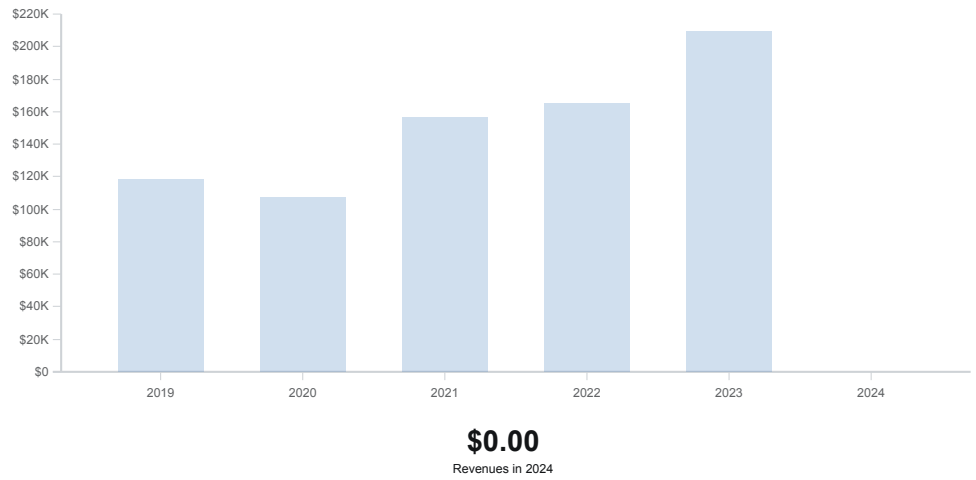
Fund Description

Originating from commissions received on inmate telephone calls 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 21, 2024, 4:20 AM



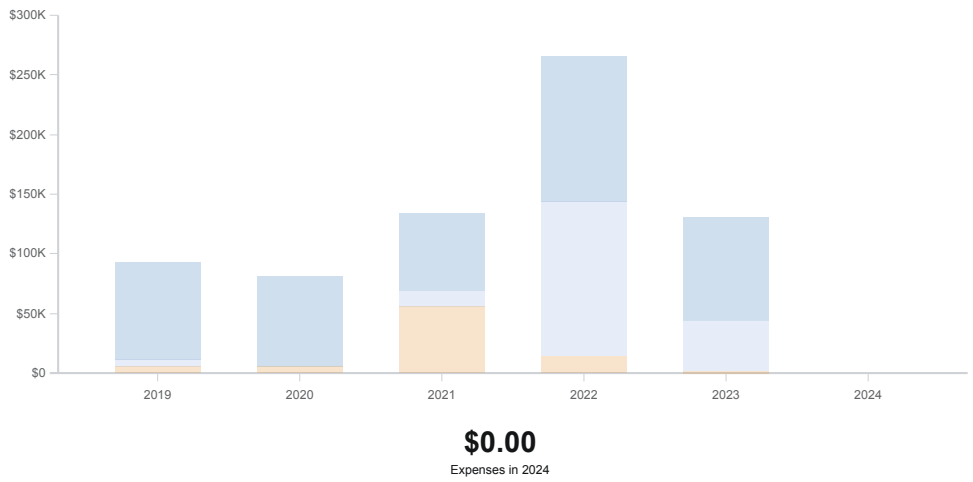
$0.00

Revenues in 2024

Expenditure Trends

Jail Inmate Phone Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



Budget

Jail Inmate Phone Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Miscellaneous	$165,066	$208,947	$0	$140,000	$65,000
TOTAL	**$165,066**	**$208,947**	**$0**	**$140,000**	**$65,000**

Jail Inmate Phone Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$121,699	$87,937	$0	$95,000	$95,000
Supplies and Materials	$130,779	$41,031	$0	$14,000	$14,000
Purchased/Contracted Services	$13,526	$2,153	$0	$11,000	$11,000
TOTAL	**$266,005**	**$131,121**	**$0**	**$120,000**	**$120,000**

Jail Commissary Fund

Fiscal Year 2024-2025 Budget Book

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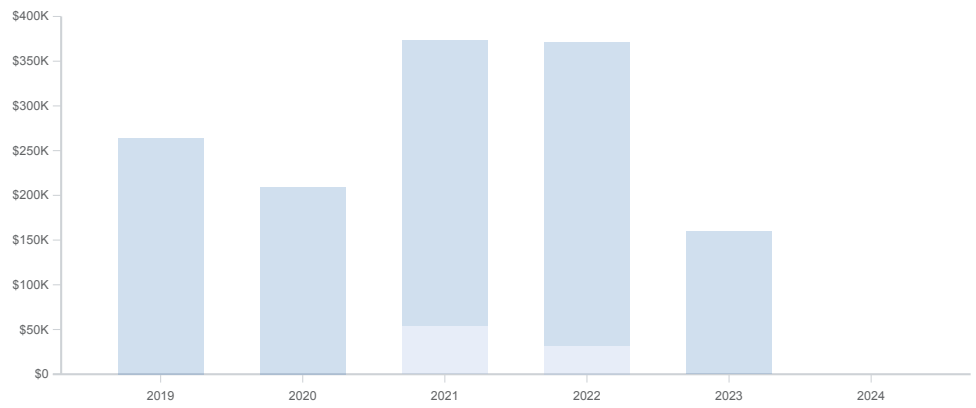
Fund Description

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

Revenue Trends

Jail Commissary Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



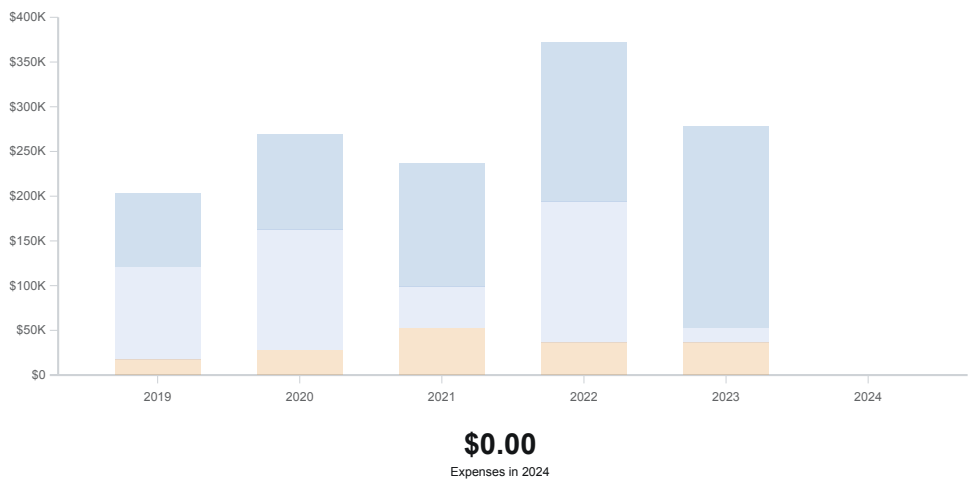
$0.00

Revenues in 2024

Expenditure Trends

Jail Commissary Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



Budget

Jail Commissary Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Miscellaneous	$339,053	$159,559	$0	$270,000	$270,000
Charges for Services	$31,698	$0	$0	$0	$0
TOTAL	**$370,751**	**$159,559**	**$0**	**$270,000**	**$270,000**

Jail Commissary Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$177,552	$225,071	$0	$25,000	$25,000
Capital Outlays	$158,767	$16,003	$0	$100,000	$100,000
Purchased/Contracted Services	$35,537	$36,518	$0	$125,000	$125,000
TOTAL	**$371,856**	**$277,591**	**$0**	**$250,000**	**$250,000**

Sheriff's Confiscated Assets Fund

Fiscal Year 2024-2025 Budget Book

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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 Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



$0.00

Revenues in 2024

Expenditure Trends

Confiscated Assets Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



Budget

Confiscated Assets Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Fines & Forfeitures	$48,362	$49,640	$0	$45,000	$45,000
Other Financing Sources	$6,609	$6,815	$0	$5,000	$5,000
TOTAL	**$54,971**	**$56,455**	**$0**	**$50,000**	**$50,000**

Confiscated Assets Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$40,271	$22,776	$0	$40,000	$40,000
Supplies and Materials	$40,699	$1,470	$0	$10,000	$10,000
Purchased/Contracted Services	$13,618	$980	$0	$0	$0
TOTAL	**$94,588**	**$25,226**	**$0**	**$50,000**	**$50,000**

Sheriff Fingerprinting Fund

Fiscal Year 2024-2025 Budget Book

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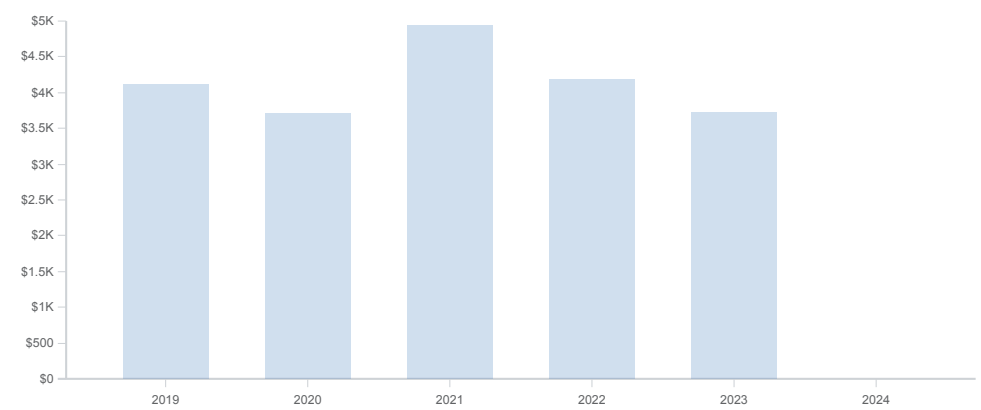
Fund Description

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

Sheriff's Fingerprinting Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



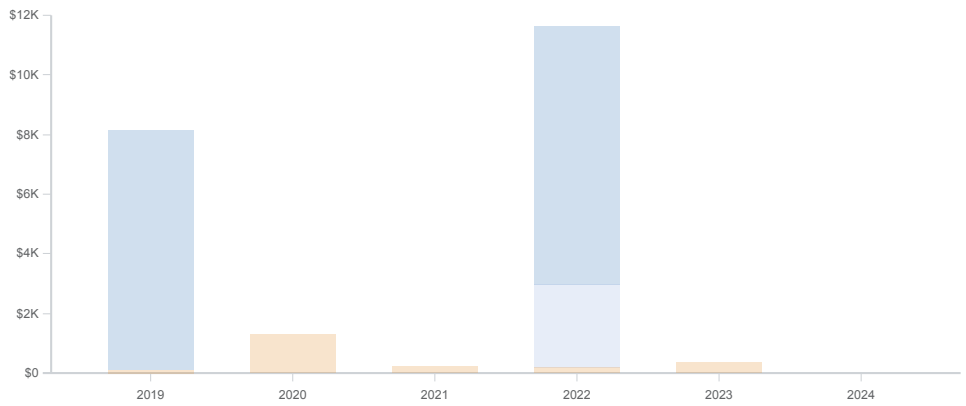
$0.00

Revenues in 2024

Expenditure Trends

Sheriff's Fingerprinting Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$0.00

Expenses in 2024

Budget

Sheriff's Fingerprinting Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$4,190	$3,716	$0	$3,750	$3,750
TOTAL	**$4,190**	**$3,716**	**$0**	**$3,750**	**$3,750**

Sheriff's Fingerprinting Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$8,678	$0	$0	$5,000	$5,000
Purchased/Contracted Services	$2,800	$0	$0	$0	$0
Supplies and Materials	$173	$346	$0	$500	$500
TOTAL	**$11,651**	**$346**	**$0**	**$5,500**	**$5,500**

American Rescue Plan Act Fund

Fiscal Year 2024-2025 Budget Book

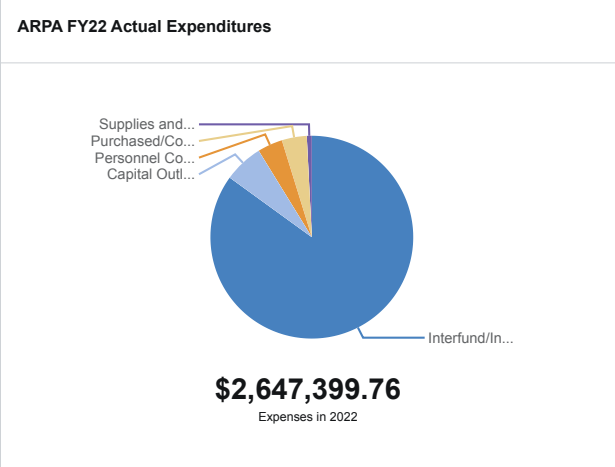
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Fund Description

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.

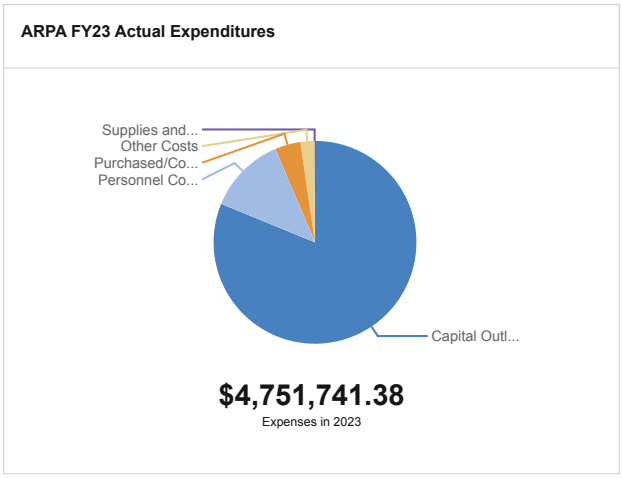
Also during FY 2022, the State of Georgia awarded a portion of the State's ARPA funding to the Ogeechee Judicial Circuit to use for the purpose of reducing caseload backlogs. Bulloch County is the fiscal agent for this award, during FY 2022 funding was received and distributed on behalf of the District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

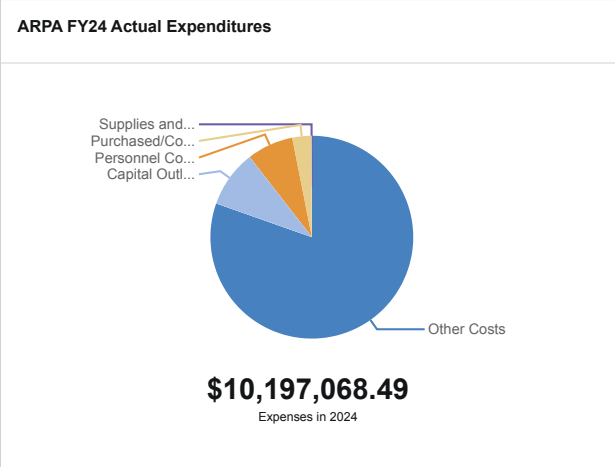
ARPA Expenditures - FY 2023

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 improvement 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 Expenditures - FY 2024

FY 2024 saw the completion of projects that began in the prior year. The North Main Annex renovation was completed early in the fiscal year, using some ARPA funding as well as some SPLOST funding. The Food Bank project began construction during the year and County used $500,000 of ARPA funding as well as $70,000 in interest earned on invested ARPA funding toward that project.

The water and sewer project is still in the planning phase while land for the two Bulloch County owned wells was purchased and groundwater permits were applied for. The County gave $7,500,000 to neighboring Bryan County as subrecipient of funding for water and sewer infrastructure, since it is a multijurisdictional project with Bryan County leading the construction as an extension of their existing water and sewer system.

The State ARPA funding also carried forward into 2024 to provide continued support to Judicial Agencies. In addition, the County gave extra funding to the Public Defenders' Office, since they were excluded from the State judicial grant process.

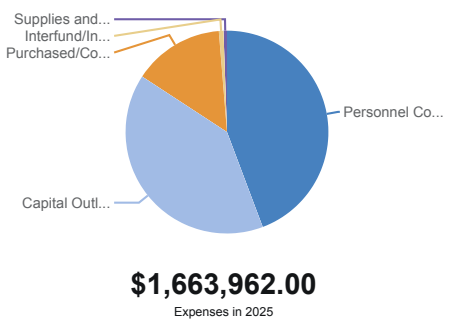
ARPA Budgeted Expenditures - FY 2025

We anticipate closing out this fund by the end of FY 2025, as 12/31/2024 is the date that all funds must be obligated. Bulloch County's funds are mostly paid out already and we believe they will be paid out in full by the obligation date. The remaining funds held at the end of FY 2024 are planned to be used toward engineering and consulting costs related to the County's ownership of two of the new wells and the possible County-owned water system.

The State judicial grant will also expire on 12/31/2024 and awarded funds will be spent by that date and reimbursed by the State from their ARPA funding.

Also remaining to be spent from this fund, is interest and other investment earnings that were received on the funds the held and invested by the County since receiving it in 2021. The US Treasury specified that interest earned on this money was not to be restricted to certain uses, nor was it due back to the Federal government. This money will be used to fund needs and obligations of the County.

ARPA FY25 Budgeted Expenditures



$1,663,962.00

Expenses in 2025

Budget

ARPA Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Intergovernmental	$2,647,400	$4,748,322	$9,305,638	$5,658,156	$1,663,962
Investment Income	$29,665	$473,191	$481,960	$400,000	$25,000
TOTAL	**$2,677,065**	**$5,221,513**	**$9,787,598**	**$6,058,156**	**$1,688,962**

ARPA Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$164,889	$3,858,694	$926,218	$4,310,000	$664,669
Other Costs	$0	$105,000	$8,198,330	$250,000	$0
Personnel Costs & Employee Benefits	$105,820	$587,546	$754,873	$513,652	$736,647
Interfund/Interdepartmental Charges	$2,250,000	$0	$0	$12,273	$12,273
Purchased/Contracted Services	$105,518	$195,425	$310,111	$365,603	$241,103
Supplies and Materials	$21,173	$5,077	$7,537	$17,500	$9,270
TOTAL	**$2,647,400**	**$4,751,741**	**$10,197,068**	**$5,469,028**	**$1,663,962**

Grants Fund

Fiscal Year 2024-2025 Budget Book

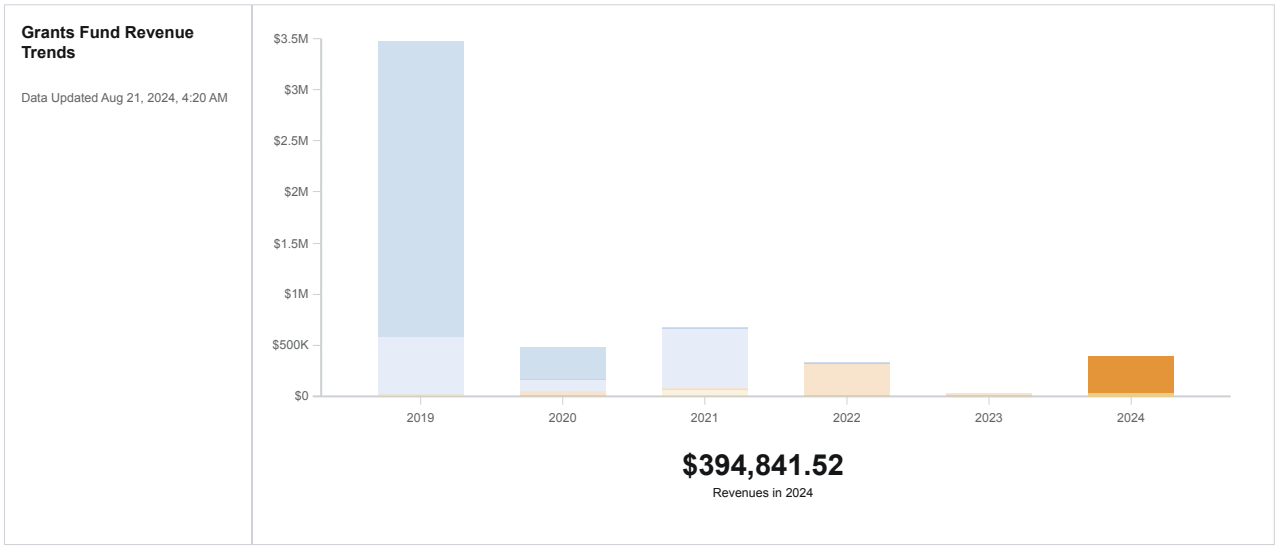
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Fund Description

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 2025 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.

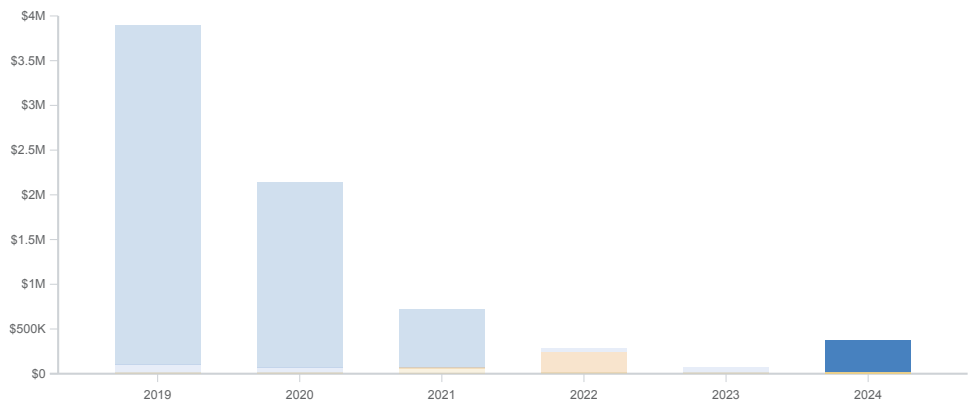
Revenue Trends



Expenditure Trends

Grants Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$367,742.78

Expenses in 2024

Budget

Grants Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$314,870	$16,436	$360,323	$14,000	$22,000
Miscellaneous	$12,473	$11,532	$34,518	$6,000	$6,000
Intergovernmental	$12,975	$0	$0	$0	$0
TOTAL	**$340,318**	**$27,968**	**$394,842**	**$20,000**	**$28,000**

Grants Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$5,930	$1,910	$350,850	$0	$0
Personnel Costs & Employee Benefits	$231,823	$0	$0	$0	$0
Purchased/Contracted Services	$30,155	$54,571	$5,218	$2,460	$13,960
Supplies and Materials	$14,874	$16,257	$11,675	$20,000	$29,000
TOTAL	**$282,781**	**$72,738**	**$367,743**	**$22,460**	**$42,960**

Airport Fund

Fiscal Year 2024-2025 Budget Book

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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.

Fund Description

Statesboro-Bulloch County Airport provides general aviation services for Bulloch County and the surrounding areas. We have one full time airport manager, one airport operations manager and three part time linemen that manage the operations, maintenance and finances of the airport. We provide meeting rooms and services for the local Civil Air Patrol Charter #GA451, Georgia Forestry Aviation, Air EVAC, EAA local chapter 489.



Recent Accomplishments

Completed the rehab of Runway 6/24, which was completed on time and under budget.

Strategic Goals

The Airport will have a strategic focus on actions and objectives that will **Enhance Service Delivery** and **Manage Growth and Change** during FY 2025.





Objectives

- Rehab of Apron at KTBR
- Continue to seek out additional State/Federal/Private funding for hangar space (currently 64 aircraft on the hangar waiting list)

Performance Measures

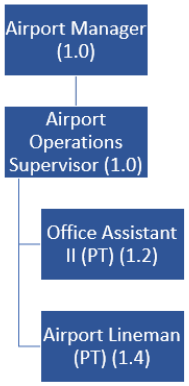
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Add additional personnel to ensure prompt customer service and maintenance	Personnel added?				Yes	N/A
Rehabilitate Secondary Runway	Rehab approved and initiated?				Yes	N/A
Design for Apron Rehab	Rehab approved and initiated?				Yes	Yes
Design Additional T-Hangers and Corporate Hangers	Hangers approved and initiated?				Yes	Yes

Workload Statistics

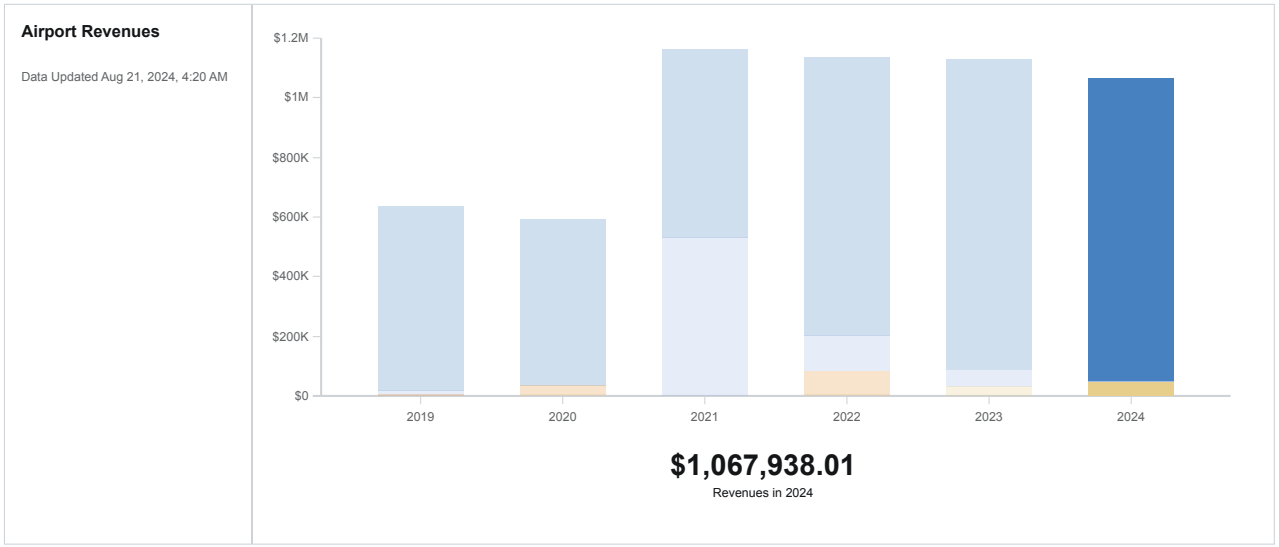
Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates

Aviation Gas Gallons Sold	65,000	70,000	75,000	80,000	80,000
Jet Fuel Gallons Sold	80,000	85,000	90,000	90,000	90,000
Hangar Occupancy Rate	100%	100%	100%	100%	100%
# of Operations	21,000	21,500	22,000	22,000	22,000
Charter Services Available	4	4	4	4	4
Based Aircraft	64	69	70	70	70

Organization Chart



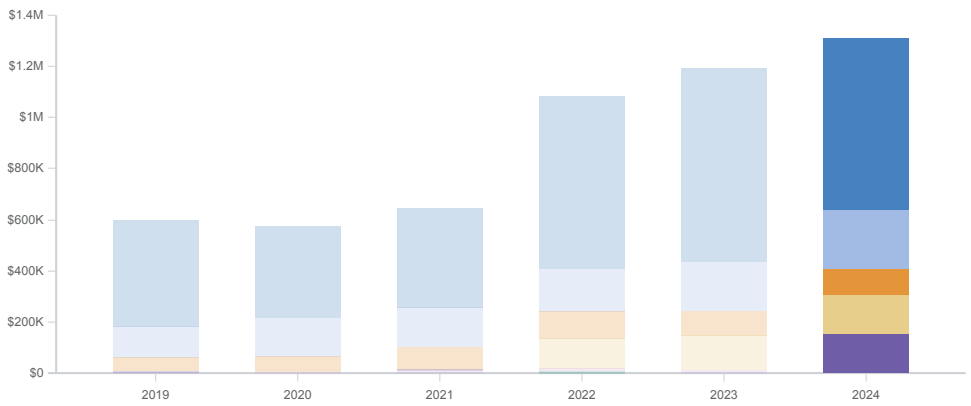
Revenue Trends



Expenditure Trends

Airport Expenditures

Data Updated Aug 21, 2024, 4:20 AM



$1,310,435.43

Expenses in 2024

Budget

Airport Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$934,989	$1,044,511	$1,020,796	$1,079,937	$1,321,607
Miscellaneous	$116,185	$54,113	$105	$0	$0
Investment Income	$2,858	$32,902	$47,036	$1,395	$1,395
Intergovernmental	$82,000	$0	$0	$0	$0
TOTAL	**$1,136,032**	**$1,131,526**	**$1,067,938**	**$1,081,332**	**$1,323,002**

Airport Budgeted Expenses

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$674,787	$758,761	$675,302	$617,650	$757,650
Personnel Costs & Employee Benefits	$167,606	$191,161	$226,424	$279,917	$285,552
Debt Service	$116,982	$136,203	$155,976	$155,977	$155,977
Purchased/Contracted Services	$105,394	$94,989	$102,883	$89,726	$149,058
Capital Outlays	$6,300	$290	$149,850	$2,000	$8,000
Interfund/Interdepartmental Charges	$11,360	$11,315	$0	$10,329	$11,500
Other Costs	$50	$0	$0	$50	$50
TOTAL	**$1,082,479**	**$1,192,720**	**$1,310,435**	**$1,155,649**	**$1,367,787**

Tax Lighting Districts Fund

Fiscal Year 2024-2025 Budget Book

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Fund Description

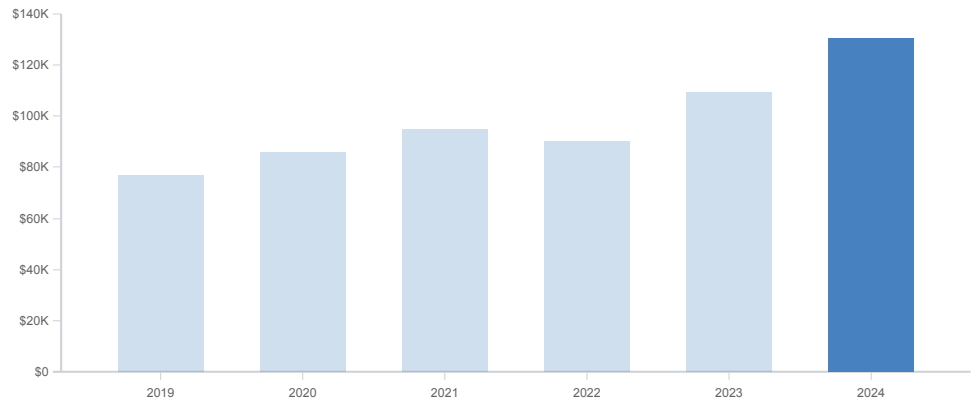
The purpose for this special tax district is to provide a voluntary special assessment upon residential neighborhoods for the installation and maintenance of streetlights to aid in the reduction of crime, and/or to improve aesthetics. The assessment is based on the annual actual costs of energy services and associated maintenance for each district as well as recovery of administrative costs for invoice processing. The special assessments are billed annually with property taxes and collected by the Tax Commissioner's Office. The County is billed directly for the utility costs by the appropriate power company for each district.

The utility costs and tax revenues for this fund have increased steadily during the past two fiscal year and are expected to continue this trend in FY 2025 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 21, 2024, 4:20 AM



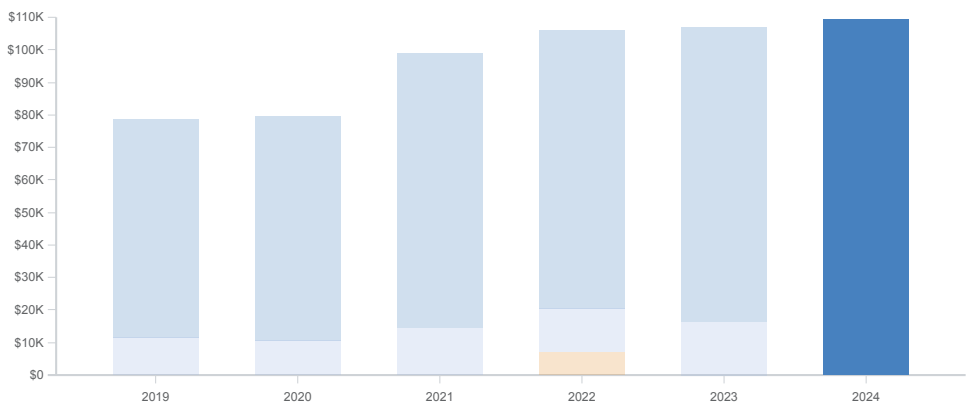
$130,826.67

Revenues in 2024

Expenditure Trends

Lighting Districts Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$109,366.66

Expenses in 2024

Budget

Lighting Districts Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$90,206	$109,373	$130,827	$124,710	$144,827
TOTAL	**$90,206**	**$109,373**	**$130,827**	**$124,710**	**$144,827**

Lighting Districts Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$85,595	$90,441	$109,367	$105,408	$122,508
Interfund/Interdepartmental Charges	$13,421	$16,406	$0	$18,602	$21,619
Capital Outlays	$7,000	$0	$0	$0	$0
TOTAL	**$106,016**	**$106,847**	**$109,367**	**$124,010**	**$144,127**

Urban Fire District Fund

Fiscal Year 2024-2025 Budget Book

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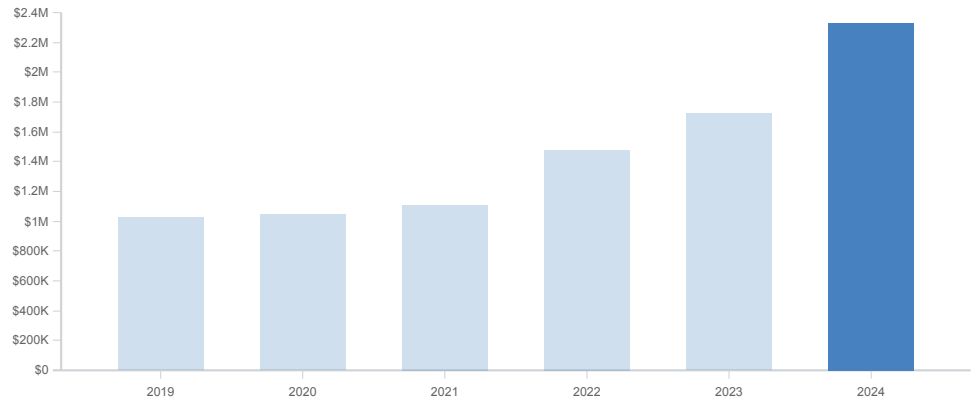
Fund Description

The Urban 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 a supplemental 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 was increased to 2.70 mills for the 2023 tax levy and the rate is expected to stay the same for the 2024 tax levy. The current intergovernmental agreement expires at the end of FY 2025 and is expected to be renegotiated during the year.

Revenue Trends

Statesboro Fire District Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



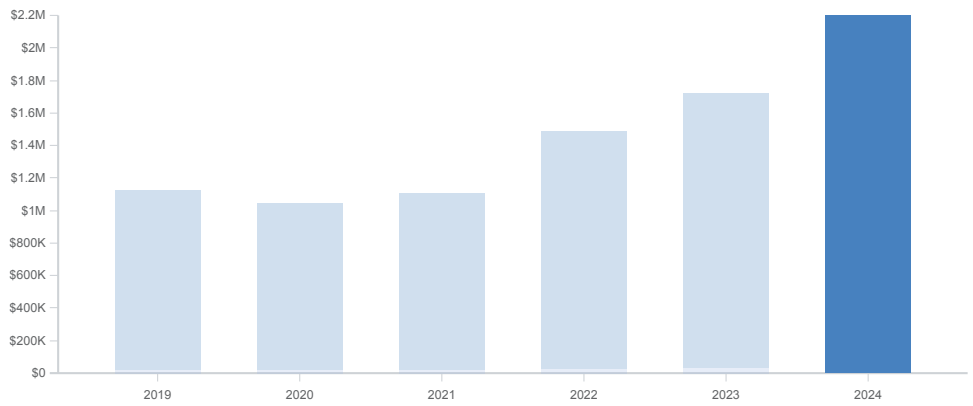
$2,331,337.48

Revenues in 2024

Expenditure Trends

Statesboro Fire District Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$2,198,981.69

Expenses in 2024

Budget

Statesboro Fire District Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$1,481,543	$1,720,657	$2,331,337	$2,585,000	$2,803,000
TOTAL	**$1,481,543**	**$1,720,657**	**$2,331,337**	**$2,585,000**	**$2,803,000**

Statesboro Fire District Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$1,454,134	$1,688,825	$2,198,982	$2,537,177	$2,751,145
Interfund/Interdepartmental Charges	$27,409	$31,832	$0	$47,823	$51,855
TOTAL	**$1,481,543**	**$1,720,657**	**$2,198,982**	**$2,585,000**	**$2,803,000**

Rural Fire District Fund

Fiscal Year 2024-2025 Budget Book

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Mission and Vision 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



The Bulloch County Fire Department came into existence in 2008 when the county brought all eight volunteer departments in the county under one umbrella. Prior to that, local communities banded together to provide volunteer fire service. Around 40 years ago, the City of Statesboro and Bulloch County entered into an agreement where the city fire department would be the primary provider of fire services five miles outside the City of Statesboro. That agreement was renewed and runs through June 30, 2025 unless terminated with due notice by either party. A full-time Fire Chief was hired in 2008 and a Training Officer was hired in 2009. Rescue services came over to the fire department from EMS and First Responder medical oversight started in 2014. Two single cab fire engines with 1250 gpm pumps and 1000 gallon tanks were added in 2014 and 2015. Improvements to the department and replacement programs remained dormant for years. In August 2018, a stakeholder group of firefighters, paid and volunteer, as well as members of the board and administrative staff came together to formulate a five year strategic plan to improve the fire services for Bulloch County. That plan ran through the FY22. Under that plan, in FY20 the county approved the hiring of the first paid firefighters and an administrative specialist for the Fire Chief. In FY21, the plan was to hire 12 more firefighters. The 2018 plan called for six more firefighters and a fire prevention officer to be hired in FY22. The total number of paid firefighters now stands at 18 career and 12 part-time.

Volunteers still make up the majority of the Bulloch County Fire Department. There are 48 volunteer suppression and support firefighters in the department. These men and women are some of the most dedicated firefighters. The only thing most are lacking is the time needed to answer most calls. Volunteers provide an invaluable service to this community by dedicating themselves, time-permitting, to responding to calls for service all over Bulloch County. With the growth in Bulloch County, the calls for service are increasing while the time constraints on most volunteers limit their availability. The need for more career firefighters is critical to meet the desired needs of our citizens. The career staff will work alongside the volunteer firefighters to

deliver an all-hazards approach to the citizens and visitors of Bulloch County.

The county applied for a Staffing For Adequate Fire and Emergency Response (SAFER) Grant for career firefighters as well as the Volunteer Recruitment and Retention grant. In March 2023, FEMA awarded Bulloch County just under $400,000 over four years to recruit and retain more volunteer firefighters, provide them PPE, NFPA compliant physicals and provide for other retention efforts to keep existing volunteers.

The Bulloch County Fire Department currently is a combination department consisting of career and volunteer personnel. We currently operate out of 14 fire stations, of which only 3 are staffed with career personnel. We have 18 career staff personnel working 24/48 hour shifts (allowing 6 personnel to be on duty daily), as well a Fire Chief, Training Chief, Prevention Chief, Fire Inspector, and Volunteer Fire Coordinator. Our apparatus fleet consist of 17 engines, 7 tankers, 1 ladder, and 8 staff and support vehicles. The average age of our engines is 22 years and we use this equipment to cover the entirety of 590 square miles and provide automatic aid to the City of Statesboro and the Statesboro Five Mile District. Currently, we have an ISO classification of 4/4y for areas within 5 road miles of a fire station and class 10 outside of the 5 mile boundary of each fire station. One of our largest challenges remains the distribution of personnel and staffed stations throughout our vast geographical response territory. We responded to 3,151 calls last year with a response time of 18 minutes 90% of the time. Due to the area covered, we often have response times of more than 20 minutes which contributed to the estimated 2 million dollars in property and content loss.

Recent Accomplishments

During the course of our previous budget planning process, we established goals that we wanted to achieve. Among these goals, one of our highest priorities was to establish a command staff to support Chief Tapley during the course of normal operations and expand services delivered to the public. We did so by adding a Training Chief to oversee all training operations. This has been a tremendous improvement in the manner we deliver training to recruit classes and volunteers alike. The Training Chief delivered three (3) recruit classes during FY 23 & 24. We also added a Prevention Chief to oversee the recently developed prevention division, including inspections, investigations, and educational programs. Both positions were filled with internal candidates. In support of our mission, we also asked for immediate supervision for our firefighters on the engines. With the approval of these positions, we hired a total of nine (9) Lieutenants to manage apparatus response and daily activities.

In regard to facilities, during the course of FY 2023 & 2024, we also completed the renovation of Bulloch County Fire Station 2 located in Portal. This project, although lengthy, was completed in December 2023 and is currently staffed by two (2) firefighters and two (2) EMS personnel. We also finalized plans for the renovation of Bulloch County Fire Station 3 in Register. Construction is scheduled to begin in the future. Station 3 is currently staffed by two (2) firefighters for 24 hour protection and two (2) EMS personnel for 12 hour shifts until project completion. Last year, we also secured the purchase of additional SCBA's through the use of grant funding.

Strategic Goals

The strategic focus for the Fire Department for FY 2025 and into future years will be on objectives and actions that will **Enhance Service Delivery** 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 Clito station will be renovated during FY 2025 in hopes of adding full-staff in that location in FY 2026

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

- To 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 2025, we will be adding 9 fire apparatus operator positions to continue building the rank structure that will be essential as the department grows. We will also add three battalion chief positions to oversee the operations of each shift.







Performance Measures

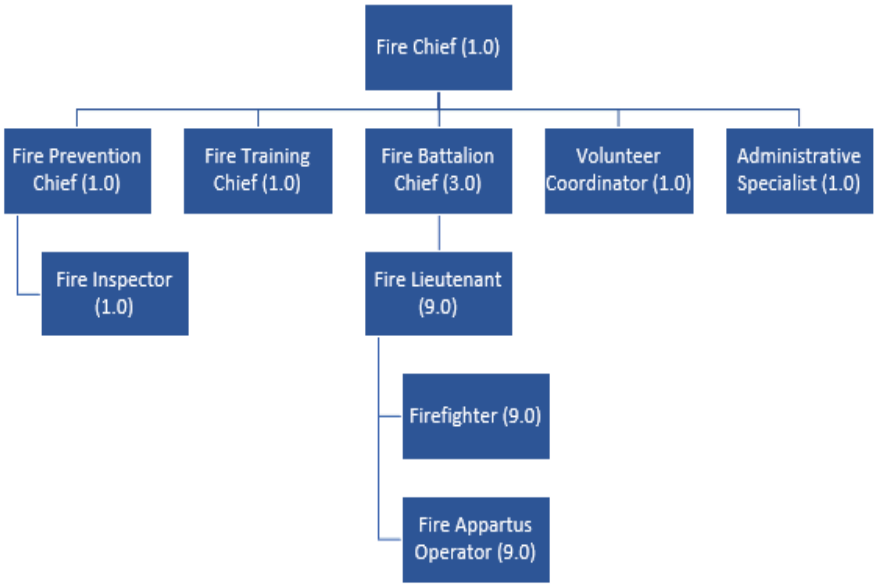
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals / Estimates
Meet the industry standard number of full-time emergency responders per 1,000 population	# of career operation personnel/population outside of five-mile district in 1,000's (1.8 industry standard)	0.31	0.45	0.45	0.45	0.975
Decrease response times to all emergency scenes by adding strategically placed stations staffed with three personnel to move closer to meeting NFPA 1710 (2020 ed.) by the end of FY25.	% Response times lower than NFPA 1710 recommends on scene time less than 560 seconds.				37%	45%
Reduce Response times for all incidents	Responding within 60 Seconds of Dispatch (Daytime)	99.00%	99.00%	99.00%	99.00%	99.00%
Reduce Response times for all incidents	Responding within 120 Seconds of Dispatch (Night-Time)	99.00%	99.00%	98.00%	99.00%	100.00%
Maintain high level of training for all personnel	Total # of training hours for the department			8,669	8,629	10,000
Decrease firefighter carcinogen exposure by developing and implementing a purchase policy to	% of firefighters with a second set of PPE?				31%	45%

ensure each certified FF has two sets of PPE and purchase two additional extractors to reduce the risk of firefighter's occupational cancer.						
Continue the replacement plan for purchasing new Self Contained Breathing Apparatus to prioritize our firefighters safety.	# of SCBA's replaced?				46	8

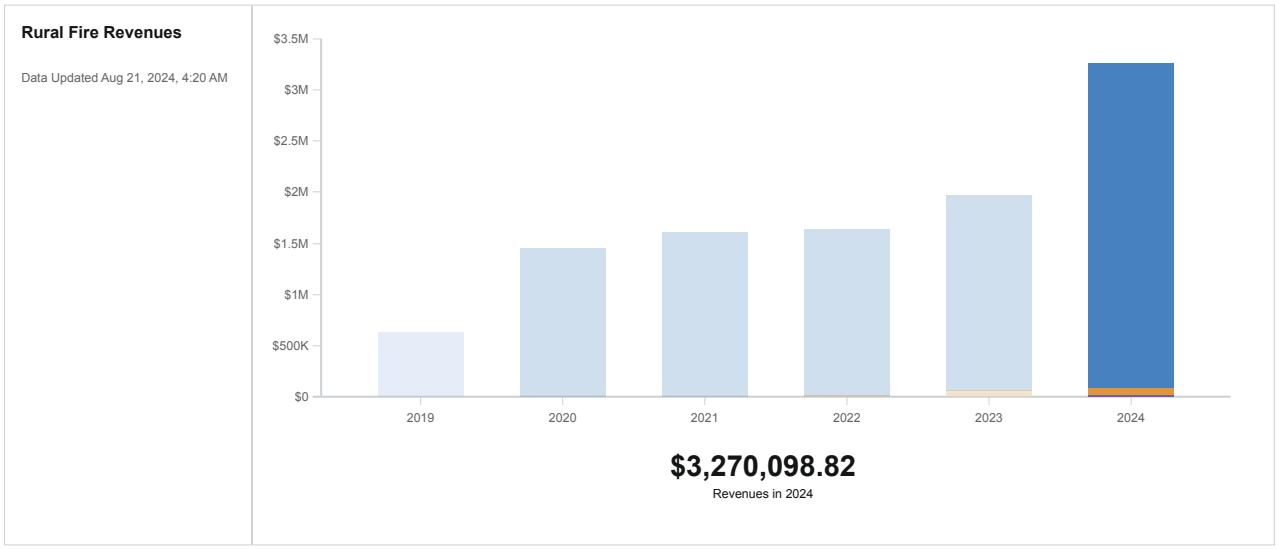
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Total Dispatched Calls	795	1,041	2,603	3614	5,016
Structure Calls	46	30	33	46	64
Total Fires	222	177	250	273	297
1st Responder (EMS) Calls	199	347	1576	2427	3276
Rescue Calls with Victims Extricated	13	9	8	11	14
Smoke Alarm Installs	0	22	24	18	24
Alarm Dispatches	70	94	148	128	148
Vehicle Fires	49	36	54	42	54
Wildland / Grass Fires	127	111	126	147	168
Hazardous Conditions	37	30	41	42	42
Good Intent Calls			410	633	855
Service Calls	14	100	171	89	171
Severe Weather / Special Incident	2	4	1	2	2
Business Inspections / Walk-through / Pre-plan	14	72	187	455	500
Public Relations / Education Visits	4	10	36	25	30
Fire-Related Civilian Fatalities	0	0	0	0	0
Number of Civilian Injuries due to Fire			0	0	0
New Full-Time Recruits Certified	100.00%	100.00%	100.00%	100%	100%
New Volunteer Recruits Certified	100%	100.00%	100.00%	100%	100%
Residential Fire Incidents per 1,000 population served		0.769	0.825	0.891	1.5
Residential population area served: Fire suppression			40,000	41,000	42,000

Organization Chart



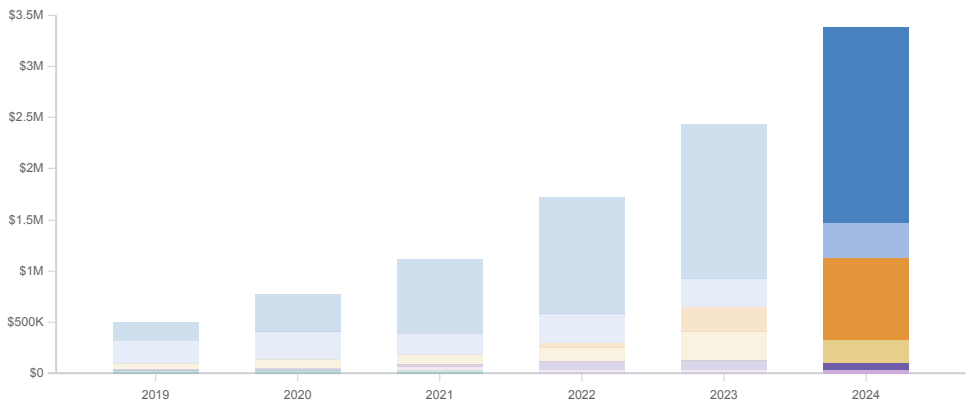
Revenue Trends



Expenditure Trends

Rural Fire Expenditures

Data Updated Aug 21, 2024, 4:20 AM



$3,385,768.61

Expenses in 2024

Budget

Rural Fire Estimated Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$1,628,823	$1,909,396	$3,187,485	$3,011,250	$4,242,000
Intergovernmental	$0	$18,959	$5,835	$140,808	$140,808
Investment Income	$4,885	$45,520	$69,656	$35,000	$50,000
Miscellaneous	$1,165	$450	$3,830	$250	$250
Charges for Services	$9	$3	$2,000	$0	$0
Licenses & Permits	$0	$0	$1,293	$0	$0
TOTAL	**$1,634,882**	**$1,974,328**	**$3,270,099**	**$3,187,308**	**$4,433,058**

Rural Fire Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$1,135,601	$1,513,255	$1,915,954	$1,943,597	$3,266,219
Capital Outlays	$43,186	$238,481	$794,723	$525,000	$474,000
Purchased/Contracted Services	$285,294	$284,124	$347,092	$419,829	$410,654
Supplies and Materials	$140,315	$289,624	$239,534	$200,500	$267,000
Interfund/Interdepartmental Charges	$80,518	$88,886	$59,033	$168,124	$95,819
Other Costs	$30,833	$29,432	$29,432	$31,032	$31,032
TOTAL	**$1,715,747**	**$2,443,803**	**$3,385,769**	**$3,288,082**	**$4,544,724**

Interstate Gateway Tax Allocation District Fund

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Fund Description

This fund accounts for the positive tax increments received due to increased tax revenues based on the development/redevelopment of properties within the Interstate Gateway District. County leadership identified this area as substantially underutilized and also not reasonably expected to developed by private enterprise without a County sponsored redevelopment plan. In 2012, the County approved a resolution adopting the Interstate Gateway District Redevelopment Plan and creating Tax Allocation District Number One - Bulloch County Interstate Gateway District ("Interstate Gateway District TAD").

The County and City of Statesboro worked together to run water and sewer infrastructure to the TAD area, and the Development Authority prepared sites within its industrial park located within the TAD in joint efforts to spur development in the area. However, very little development actually occurred for almost 10 years following the creation of the TAD, and the District did not have a positive tax increment until 2021. Since then, a new truck stop was built and 2023 and 2024 has seen development of several new industrial properties within the TAD. Due to this new development, the tax increment increased from $6,652 in 2021, $21,598 in 2022, to $68,046 for the 2023 tax levy. Now that there is tax increment funding coming in, the County created this fund to account for the TAD funds and any expenditures thereof. At this time, there are no planned expenditures for this money, but it is available for a variety of purposes that would further the goal of revitalizing this area.

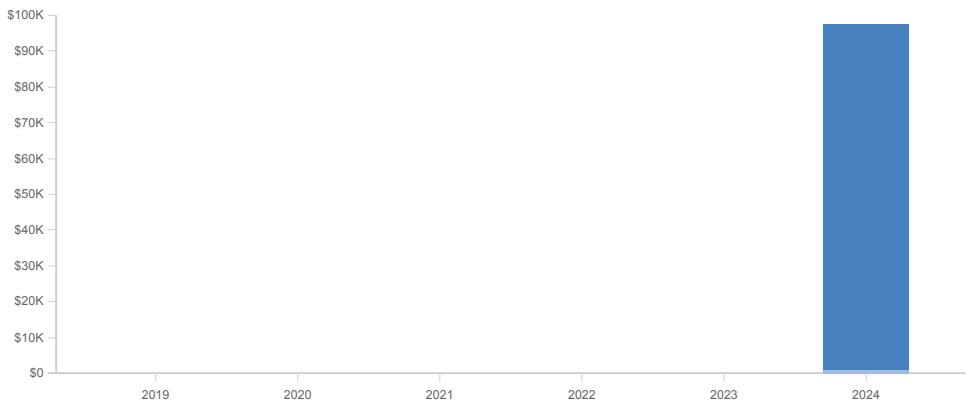




Revenue Trends

Interstate Gateway TAD Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



$97,264.31

Revenues in 2024

Budget

Interstate Gateway TAD Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$0	$0	$96,297	$0	$115,000
Investment Income	$0	$0	$968	$0	$0
TOTAL	**$0**	**$0**	**$97,264**	**$0**	**$115,000**

Interstate Gateway TAD Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$0	$0	$0	$0	$115,000
TOTAL	**$0**	**$0**	**$0**	**$0**	**$115,000**

Hotel / Motel Tax Fund

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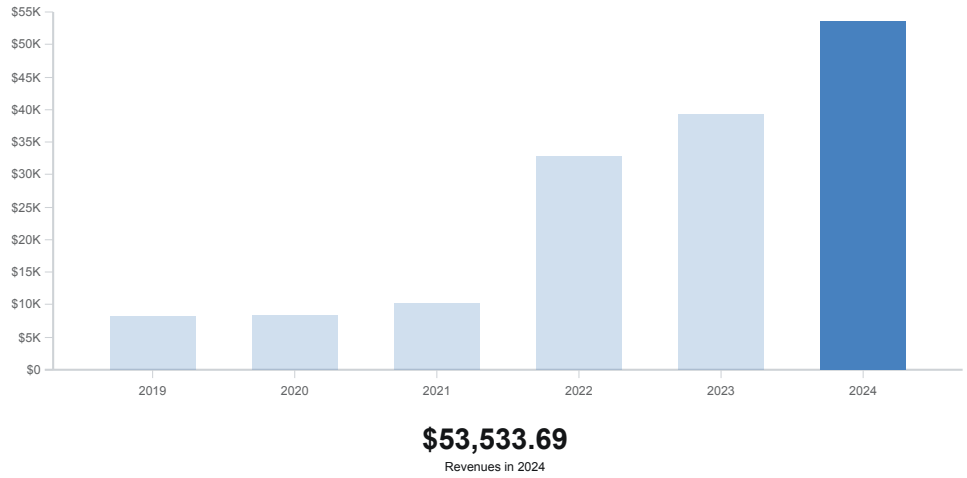
Fund Description

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 (such as Airbnb, VRBO, etc.) to collect applicable state sales and use tax on behalf of hotels and short-term rental hosts.

Revenue Trends

Hotel / Motel Tax Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



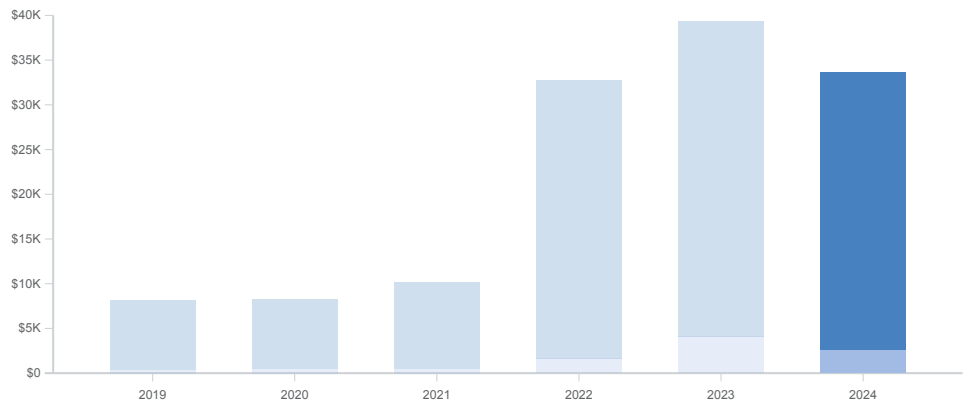
$53,533.69

Revenues in 2024

Expenditure Trends

Hotel / Motel Tax Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$33,628.74

Expenses in 2024

Budget

Hotel / Motel Tax Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$32,804	$39,278	$53,534	$35,000	$45,000
TOTAL	**$32,804**	**$39,278**	**$53,534**	**$35,000**	**$45,000**

Hotel / Motel Tax Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$31,164	$35,158	$31,107	$30,756	$39,544
Interfund/Interdepartmental Charges	$1,640	$4,120	$2,522	$4,244	$5,456
TOTAL	**$32,804**	**$39,278**	**$33,629**	**$35,000**	**$45,000**

Enterprise Fund Overview

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Enterprise funds are established by governmental entities to account for the operation of business-type activities. There are some important differences in the way that certain items are accounted for in enterprise funds versus governmental fund types. Governmental fund types do not account for long-term assets and liabilities, as they are on a modified accrual basis with a measurement focus on current financial resources, which gives a good picture of short-term financial position, but does not show the long-term financial position. Enterprise funds are accounted for on the full accrual basis and economic resources basis, which gives a more complete overall picture of all assets and liabilities of the fund (or business activity). A couple of the major differences that affect the budget for an enterprise fund include:

- While debt principal payments are not accounted for as expenses (rather they are recorded as reductions to a liability), these amounts are included in the budget because they require cash to make the payments.
- While purchases of capital assets are also not accounted for as expenses (rather they are recorded as increases to capital assets), these amounts are included in the budget because they require cash to make the purchases.
- Depreciation of capital assets is accounted for as an operating expense, so is shown in the actual expenses for prior years, but it is not included in the FY 2025 budget because it is a non-cash transaction.

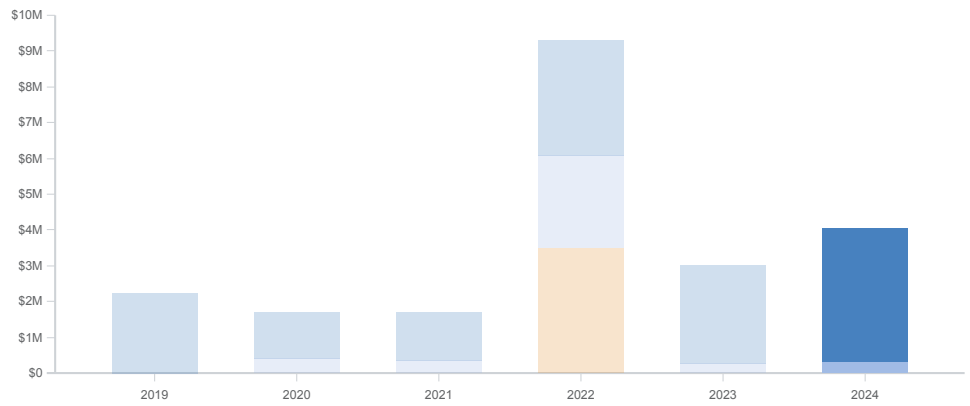
Bulloch County has two Enterprise Funds: the Aquatic Center Fund, which accounts for the operation of the Splash in the 'Boro Family Waterpark and Aquatic Center, and the Radio System Fund, which accounts for the maintenance and operation of a multi-jurisdictional public safety radio system. For FY 2025, Enterprise revenues constitute approximately 3.4% of total budgeted revenues.

The charts and tables below show revenue and expense trends, as well as FY 2025 budget information. It is important to note that the waterpark was closed due to the COVID-19 pandemic for the summer season in 2020, which effected fiscal years 2020 and 2021. Also, the Radio System Fund became an Enterprise Fund during FY 2022. These two separate situations led to a large influx of "revenues" during FY 2022. First, the Aquatic Center Fund received a transfer of $2.25 million from the American Rescue Plan Act Fund to offset lost revenue due to the pandemic. Second, the Radio System Fund was changed from an Internal Service Fund (which is a governmental fund type) to an Enterprise Fund, so there was a transfer of assets into that fund that year. The increase in expenses also in that year resulted from the re-opening of the waterpark for the full season as well as the added Radio System Fund.

Enterprise Fund Revenues

Enterprise Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM

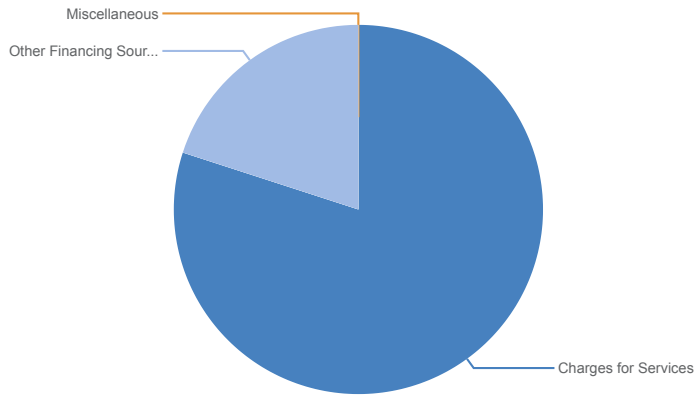


$4,050,528.47

Revenues in 2024

Estimated Revenues by Type

Data Updated Aug 21, 2024, 4:20 AM



$4,910,100.00

Revenues in 2025

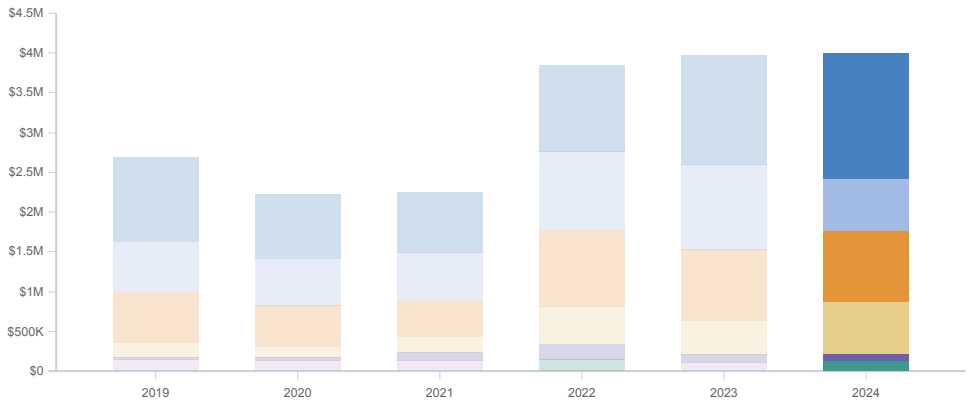
Enterprise Funds Budgeted Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Charges for Services	$1,364,306	$3,229,824	$2,741,115	$3,218,225	$3,927,600
Other Financing Sources	$351,107	$2,570,729	$272,017	$317,000	$982,000
Contributions & Donations	$0	$3,502,047	$0	$0	$0
Investment Income	$6	$14	$2,119	$0	$0
Miscellaneous	$74	$463	$447	$500	$500
TOTAL	**$1,715,493**	**$9,303,076**	**$3,015,697**	**$3,535,725**	**$4,910,100**

Enterprise Fund Expenses

Enterprise Funds Expense Trends

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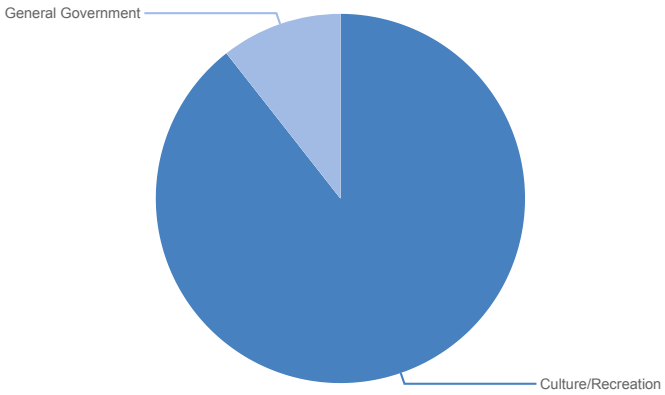


$4,007,391.95

Expenses in 2024

Budgeted Expenses by Function

Data Updated Aug 21, 2024, 4:20 AM



$4,745,484.00

Expenses in 2025

Enterprise Funds Budgeted Expenses

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Personnel Costs & Employee Benefits	$752,572	$1,097,137	$1,367,112	$1,503,498	$1,460,875
Supplies and Materials	$436,555	$962,947	$891,299	$870,800	$881,300
Depreciation & Amortization	$626,378	$976,544	$1,079,168	$625,000	$0
Purchased/Contracted Services	$204,981	$481,486	$423,032	$704,241	$687,184
Capital Outlays	$69,620	$146,133	$93,669	$317,000	$1,042,500
Debt Service	$126,774	$116,636	$107,216	$588,450	$589,125
Interfund/Interdepartmental Charges	$33,202	$71,021	$9,917	$74,075	$59,500
Other Costs	$0	$0	$0	$25,000	$25,000
TOTAL	**$2,250,081**	**$3,851,903**	**$3,971,412**	**$4,708,064**	**$4,745,484**

Aquatic Center Operations

Fiscal Year 2024-2025 Budget Book

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Mission Statement

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

Department Description



The Aquatics Department works diligently to provide a fun, safe, and clean environment to all of our guests year-round. The department provides an Aquatics Center to help patrons achieve their health and wellness goals, and build a foundation of safe swim practices for the youth in Bulloch and surrounding counties. The Aquatic Center offers year-round programming for all ages, included lap/exercise swim, aerobics class, arthritis therapy classes, swimming lessons, and competitive swim team opportunities. During the summer months, the department provides a leisure activity for all patrons at our Splash in the 'Boro Family Waterpark. 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 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. This is all in addition to the 10-lane competition pool and heated therapy pool at the year-round Aquatic Center. Both of these facilities work hand-in-hand to provide excellent customer service, quality services, and exceptional experiences to the community and serve over 175,000 guests throughout each year.

The Aquatics Department consists of 6 full-time staff members focusing on a variety of tasks: Aquatics, Concessions, Guest Services, Maintenance, and Management. The department holds approximately 300 part-time seasonal positions for waterpark operation, and 50 part-time staff for Aquatics Center operation.

Recent Accomplishments

Over the past couple of years, our department has overcome challenges related to staff engagement. Throughout these years, full-time team members have worked together to build a team of part-time employees that truly care about the community, the services that we offer, and the quality of the work that they do. These things are essential in order to have a successful operating season. A couple of ways that we have done this is by hosting multiple staff engagement events throughout the year - a staff social at the beginning of the waterpark season, a 4th of July celebration, an end-of-season celebration, an annual staff kickball game, and more - allowing the staff to get to know each other, establish connections, and build a foundation of

communication and comfort with one another. This has allowed our employees to feel appreciated, and feel the purpose in the work that they do. The change in the workplace atmosphere has proven to benefit both the staff as well as the guests, increasing the staff performance and retention.

The department has also held a variety of special events throughout the past couple of years - Parent's Night Out, Spookfest, The Haunted Lazy River Walk, Egg Dive, and Swim w/ Santa with success in each, and positive feedback from all participants. These are all events that were not being held prior to 2023 and 2024 seasons.

Swim Lesson and Sharks Swim Team participation numbers have increased through the careful considerations made of what works for the programs, and making changes to the programs to further benefit it's participants.

The waterpark has worked with multiple food vendors to optimize park space and provide guests with more variety in options, ultimately increasing the experience for our patrons.

Strategic Goals

Our strategic goals for FY25 are to **Manage Growth and Change** and **Enhance Service Delivery**.





Objectives

Providing quality service is our number one goal. This challenge begins at the front gate with the customer service that is provided to the guests when they are walking through the gates. For the upcoming year, we plan to do more customer service training for all of our employees - walking them through our expectations of them as park employees. We hope that this will improve our customer service quality and provide a better customer service experience for our guests.

In addition to this, we strive to be on our guests "MUST VISIT" list for summer travel plans. It is essential for us to continue to grow as a facility - adding more attractions, updating older attractions, etc. - ensuring that we avoid our guests feeling that "been there, done that" mentality. Over the next year, we would like to start planning for those new attractions or updated attractions - with the goal of this to be making Splash a profitable enterprise.

Our department has been working diligently to bring the waterpark and aquatics center back up to the industry standard, and put ourselves in a position of competition with other facilities in the state. The facility has been neglected in the past, resulting in our equipment and materials becoming outdated. For example, our chemical controllers that read and distribute chemicals in our pools were the original model from 2004. We have slowly been working to upgrade those controllers to ensure accurate chemical balance in all of our pools. In addition to that, our umbrella shade structures had become faded and substandard so we have been slowly replacing those to make the park appear more presentable. Lastly, we have been maintaining the painting of the park and buildings to provide the park with a more pristine appearance. We have focused our attention on caring for

our equipment to ensure that they have a longer life-span and doing all equipment maintenance in-house, which has resulted in lowered expenses in this line-item.



Performance Measures

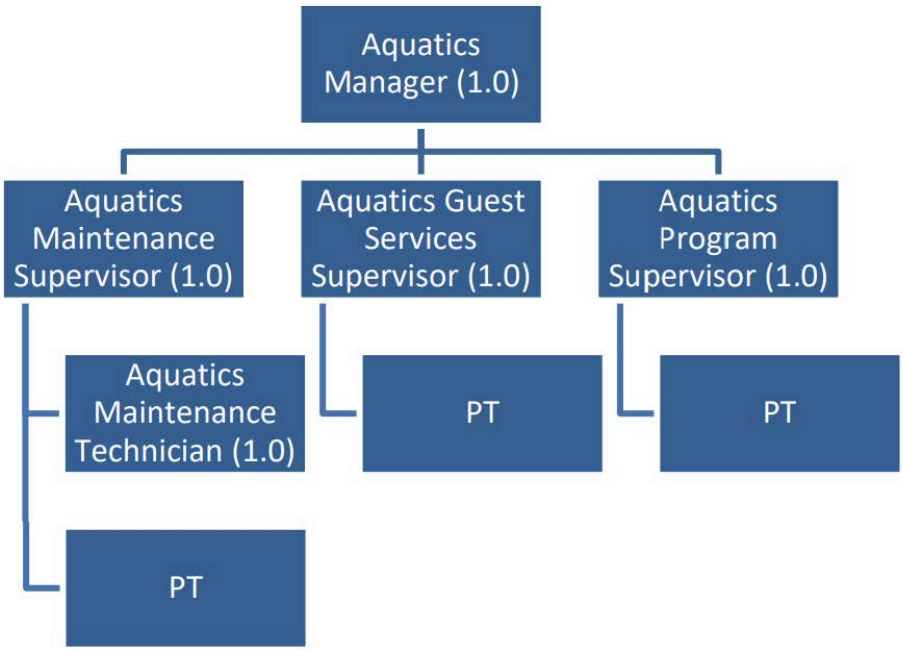
Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Finding the perfect marketing strategy to get our name out to the public more	Marketing strategy updated?			N/A	Yes	Yes
Improving our customer experience once they are here to ensure they will want to return	% of positive customer surveys with returning customers			N/A	100%	100%
Improve our customer service to make customer's experience more pleasant	time left office per week to deal with customers			2	1	0
Having new experiences for	# new experiences added each year			20	3	20

customers to feel we are growing with the market, and have them want to keep visiting to see what is new and has changed.						

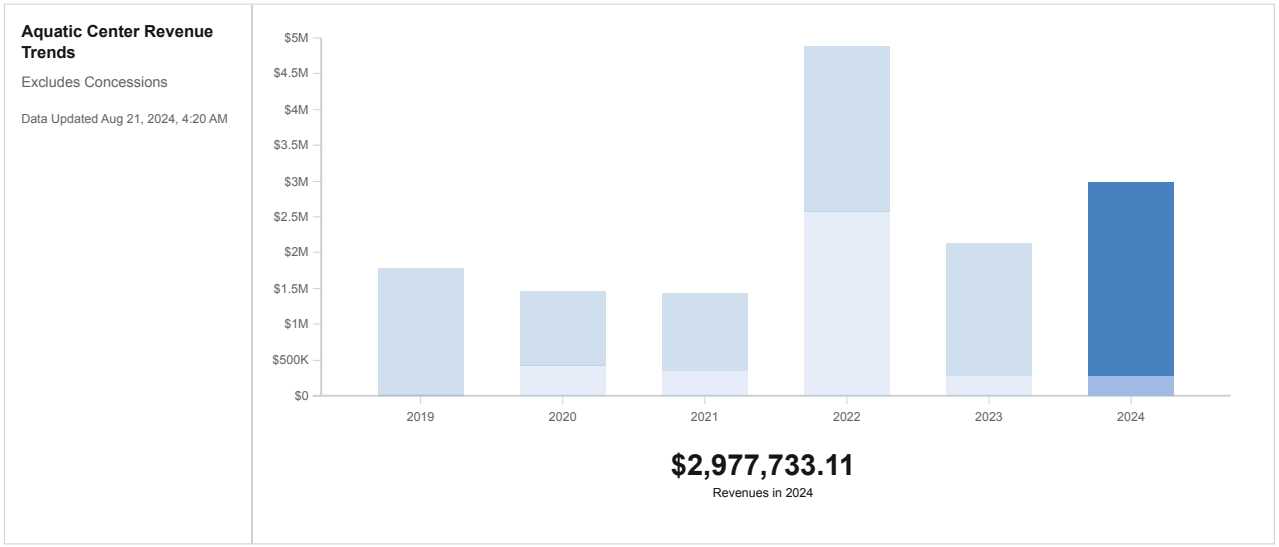
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Total Revenue	$2,508,000	$2,583,815	$2,400,000	$2,600,000	$2,800,000
Waterpark Summer Season Attendance	152,000	142,000	135,000	150,000	160,000
Swim Lesson Participants	150	567	1,121	1,125	1,200
Water Aerobic Participants	2,500	4,500	7,425	7,500	7,500
Lap Swim Participants	4,500	6,500	11,882	12,000	12,000
Annual Fit Pass Sold	60	75	99	120	120
30-visit Lap Swim Pass Sold	50	100	74	100	100
30-visit Water Aerobics Pass Sold	10	25	9	10	15
Water Park Season Passes Sold	2,000	4,000	2,225	3,000	3,000
Sharks Swim Team Participants	125	500	90	100	100
Saturday family fun swim participants	N/A	N/A	354	400	450

Organization Chart



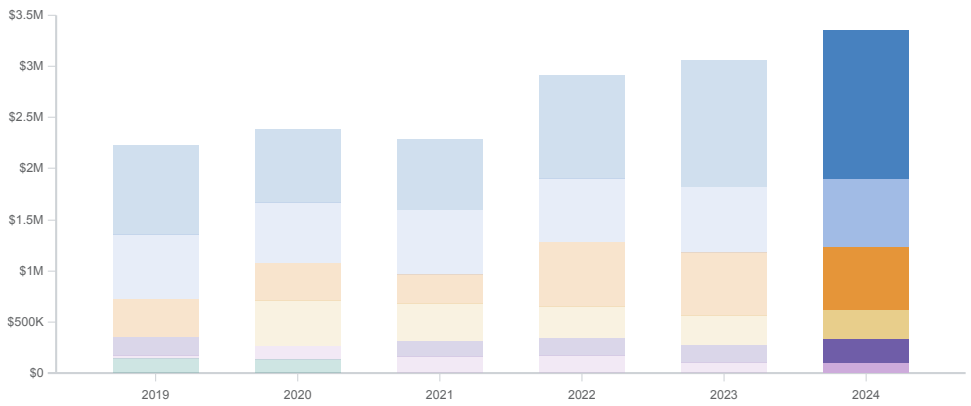
Revenue Trends



Expense Trends

Aquatic Center Expense Trends

Data Updated Aug 21, 2024, 4:20 AM



$3,359,261.42

Expenses in 2024

Budget

Aquatic Center Operations Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$2,313,139	$1,855,866	$2,703,097	$2,194,000	$2,860,000
Other Financing Sources	$2,570,729	$272,017	$272,765	$317,000	$982,000
Investment Income	$14	$479	$1,871	$0	$0
TOTAL	**$4,883,882**	**$2,128,362**	**$2,977,733**	**$2,511,000**	**$3,842,000**

Aquatic Center Operations Budgeted Expenses

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$1,019,245	$1,243,973	$1,468,376	$1,287,628	$1,326,475
Supplies and Materials	$627,533	$619,765	$618,970	$585,600	$596,100
Depreciation & Amortization	$624,309	$638,001	$663,367	$625,000	$0
Capital Outlays	$303,820	$282,518	$272,186	$317,000	$1,042,500
Debt Service	$116,636	$106,463	$96,041	$588,450	$589,125
Purchased/Contracted Services	$167,710	$172,919	$240,321	$308,016	$243,267
Interfund/Interdepartmental Charges	$61,199	$0	$0	$59,575	$45,000
TOTAL	**$2,920,454**	**$3,063,639**	**$3,359,261**	**$3,771,269**	**$3,842,467**

Aquatic Center - Concessions

Fiscal Year 2024-2025 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.



Department Description

Aquatic Concessions is responsible for providing a variety of food options for patrons attending the waterpark, through the use of our concession stand. This gives the families an opportunity to eat with us while they enjoy their visit at the waterpark. Not only does this provide our patrons with a more enjoyable experience, but it also helps to keep the patrons safe by providing nutrition and hydration in the midst of the hot summer days.

The department is equip with a full-time concession supervisor that manages approximately 70 part-time seasonal staff members. Those part-time employees are trained to operate the point of sale systems, building online orders, cooking, food preparations, dish washing, and maintaining a clean environment both inside and outside of the concession stand. Three of those part-time staff members are part of a lower-level management team and help to oversee the concession stand to ensure productivity. Those part-time staff members are used in various locations - Splash in the Boro, Ag Arena, and Mill Creek Park Athletics - to help the department cut expenses.

Recent Accomplishments

During the 2023 Summer Season, Splash in the Boro concessions stand began using a new point of sale system referred to as "Toast". This has increased the stands productivity by allowing online ordering and faster point of sales at the window, increasing the speed of the lines and decreasing "wait" times. We feel that this

has increased our customer relations and decreased the number of complaints at the concession stand, and has been a great investment to our operation.

In addition to this, Splash in the Boro has been working with local restaurants in the community to lease out concessions areas during the summer. This has allowed us to offer our guests with a greater variety of food options from local businesses. This has also given our community an opportunity to take part in the operations of Splash in the Boro, and be a part of the communities waterpark - giving them the chance to become involved in the community and advertise their local business. This has all been done without losing any NET profit, as we lease the stand for our average profits for that stand in our experience running it. This allows us to focus our attention on one concession stand and bringing in the same amount of revenue.

Strategic Goals

The Aquatic Concessions Department will focus on **Enhancing Service Delivery** and **Promoting Engagement** during FY 2025.





Objectives

In the past, we have faced the challenge of long lines that resulted in frustration from our customers. While the Toast point of sale system helped with this tremendously last year, we are looking to continue increasing our productivity and efficiency in this concession stand. We feel that this, along with an increase in customer service training, will keep our customers service approval in good standing. To reach these goals, we plan on implementing more intensive training for all new and existing employees.

In addition to customer satisfaction, we also face the challenge of serving our employee's meals during their breaks in a timely manner so that they may report back to their stations. Our Aquatics Department is specifically effected by this, due to them operating based on 35 minute rotations throughout the various areas of the park - giving them a 35 minute break every 2-3 hours. This is important to the safety of our staff, ensuring that they have the nutrients and hydration to remain on stand for extended periods of time. This year, we plan to have very specific plans set in place on how staff will order and receive their food during their break times. During the mid-summer, we began having the staff visit the online order window only so that they would not get stuck in a long line and potentially not have time to order and receive their food prior to the end of their break. This proved to be an effective method, so we will refine the details of protocol and ensure that all staff are aware of this.



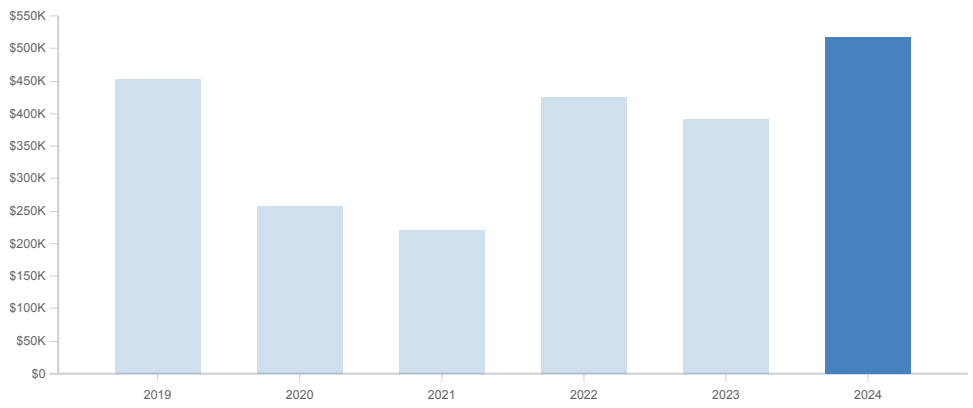
Organization Chart



Revenue Trends

Aquatic Concessions Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



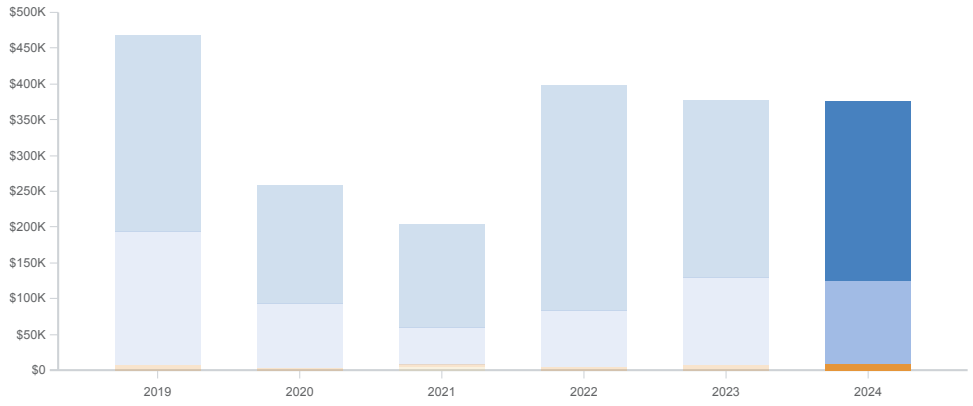
$517,558.76

Revenues in 2024

Expense Trends

Aquatic Concessions Expense Trends

Data Updated Aug 21, 2024, 4:20 AM



$376,506.02

Expenses in 2024

Budget

Aquatic Concessions Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$425,622	$391,059	$517,065	$475,000	$475,000
Miscellaneous	$463	$447	$494	$500	$500
TOTAL	**$426,085**	**$391,505**	**$517,559**	**$475,500**	**$475,500**

Aquatic Concessions Budgeted Expenses

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$315,096	$248,728	$253,513	$255,200	$255,200

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Personnel Costs & Employee Benefits	$77,891	$123,139	$113,981	$215,870	$134,400
Purchased/Contracted Services	$4,876	$5,995	$9,012	$6,500	$10,817
Depreciation & Amortization	$0	$573	$0	$0	$0
Debt Service	$0	$26	$0	$0	$0
TOTAL	**$397,864**	**$378,462**	**$376,506**	**$477,570**	**$400,417**

Radio System Fund

Fiscal Year 2024-2025 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. For the first two years, as the radio system neared completion and was implemented but before the annual system maintenance expenses kicked in, this fund was accounted for as an Internal Service Fund because it was being fully funded by County departments. In FY 2022, an intergovernmental agreement was executed between the users of the system, which requires each entity to contribute to the cost of maintaining and operating the radio system to the extent that they have radios connected to the system. At that time, the accounting for the fund was changed to be an Enterprise Fund since it meets the requirements to be accounted for in such a way. The capital assets (radio towers, buildings, radio equipment, etc.) were moved into the fund as a capital contribution of $3.5M from the County's governmental assets. This explains why revenues appear to be so much higher in FY 2022 than in subsequent years.

The budget for this fund 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.

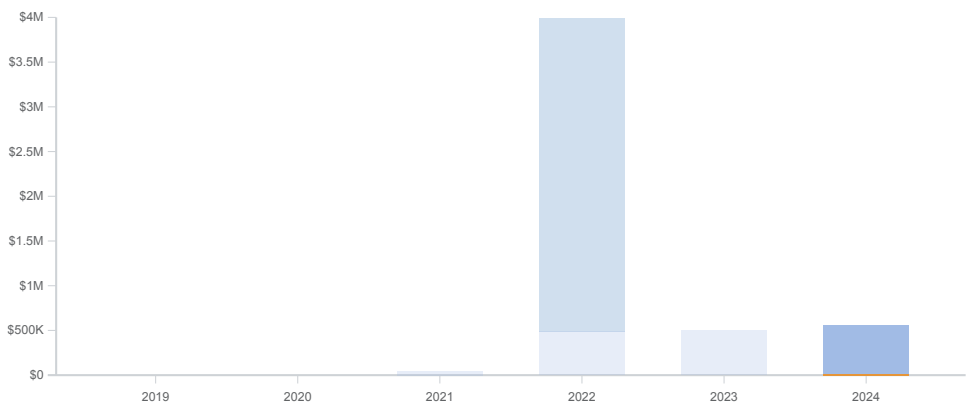
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Estimate
Bulloch County Radios	425	429	517	517	560
Bulloch County Board of Education Radios	297	297	317	317	325
City of Statesboro Radios	294	294	302	302	310
Georgia Southern University Radios	95	95	93	93	100
City of Portal Radios	9	9	9	9	9
City of Brooklet Radios	9	9	14	14	18
Town of Register Radios	4	2	0	0	0
Ogeechee Technical College Radios	3	3	4	4	4

Revenue Trends

Radio System Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



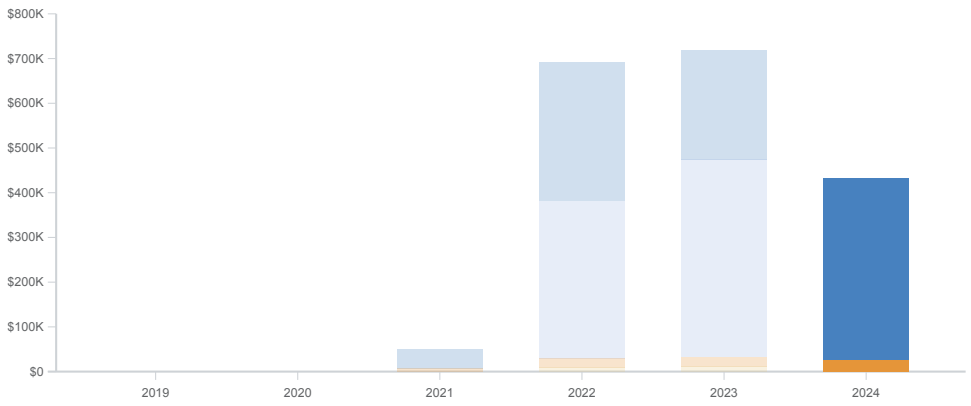
$555,236.60

Revenues in 2024

Expenditure Trends

Radio System Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$431,951.98

Expenses in 2024

Budget

Radio System Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Contributions & Donations	$3,502,047	$0	$0	$0	$0
Charges for Services	$491,063	$494,190	$549,225	$549,225	$592,600
Investment Income	$0	$1,640	$6,012	$0	$0
TOTAL	**$3,993,110**	**$495,830**	**$555,237**	**$549,225**	**$592,600**

Radio System Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Purchased/Contracted Services	$308,899	$244,118	$407,222	$389,725	$433,100
Depreciation & Amortization	$352,235	$440,594	$0	$0	$0
Supplies and Materials	$20,317	$22,805	$24,730	$30,000	$30,000
Other Costs	$0	$0	$0	$25,000	$25,000
Interfund/Interdepartmental Charges	$9,821	$9,917	$0	$14,500	$14,500

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Debt Service	$0	$727	$0	$0	$0
TOTAL	**$691,272**	**$718,160**	**$431,952**	**$459,225**	**$502,600**

Internal Service Funds Overview

Fiscal Year 2024-2025 Budget Book

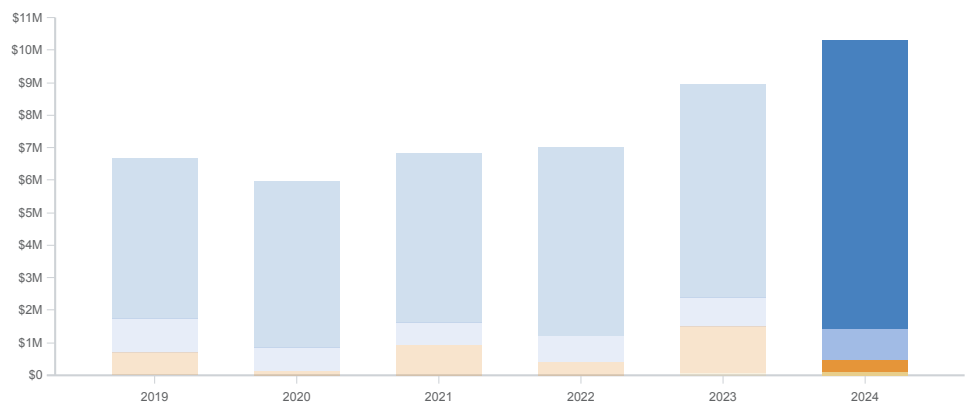
Expect Excellence!

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

Internal Service Funds Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM

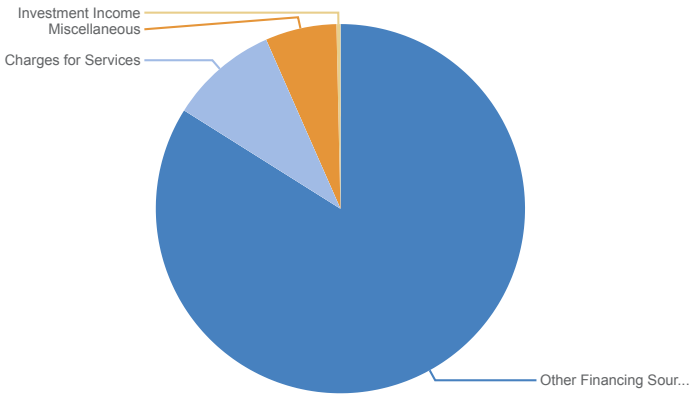


$10,297,501.87

Revenues in 2024

Estimated Revenues by Type

Data Updated Aug 21, 2024, 4:20 AM



$10,507,310.00

Revenues in 2025

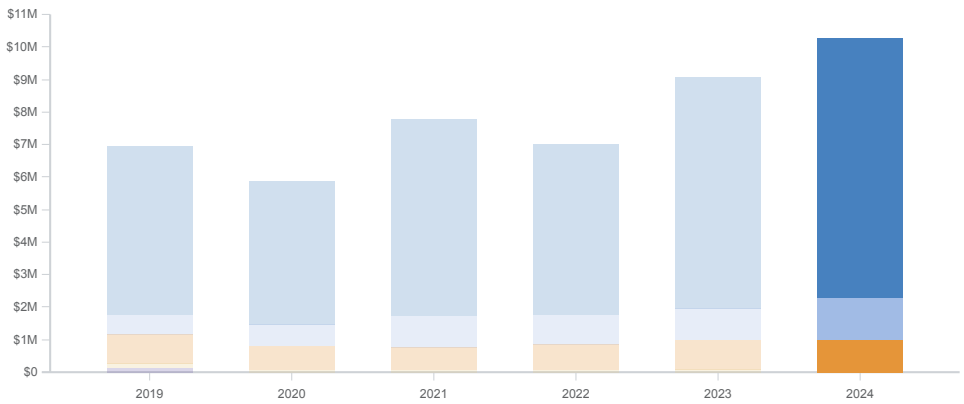
Internal Service Funds Budgeted Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Other Financing Sources	$5,204,081	$5,780,992	$6,564,937	$8,167,263	$8,819,360
Charges for Services	$713,657	$794,402	$899,601	$985,000	$995,000
Miscellaneous	$913,161	$414,454	$1,419,641	$456,500	$656,500
Investment Income	$5,165	$6,693	$70,127	$13,100	$36,450
TOTAL	**$6,836,063**	**$6,996,542**	**$8,954,307**	**$9,621,863**	**$10,507,310**

Internal Service Funds - Expenses

Internal Service Funds Expense Trends

Data Updated Aug 21, 2024, 4:20 AM

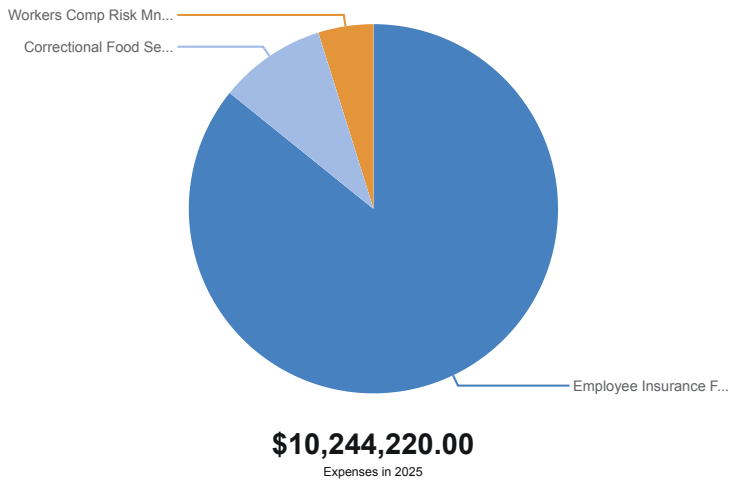


$10,250,090.50

Expenses in 2024

Budgeted Expenses by Fund

Data Updated Aug 21, 2024, 4:20 AM



$10,244,220.00

Expenses in 2025

Internal Service Funds Budgeted Expenses

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Other Costs	$6,063,045	$5,252,032	$7,123,453	$7,348,144	$7,850,000
Purchased/Contracted Services	$936,622	$904,915	$975,411	$1,131,104	$1,350,770
Supplies and Materials	$713,298	$793,548	$895,045	$940,400	$956,100
Interfund/Interdepartmental Charges	$58,591	$59,099	$80,474	$72,350	$72,350
Personnel Costs & Employee Benefits	$6,503	$7,329	$5,735	$15,000	$15,000
Capital Outlays	$771	$0	$0	$0	$0
TOTAL	**$7,778,829**	**$7,016,922**	**$9,080,119**	**$9,506,998**	**$10,244,220**

Employee Health Insurance

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

To provide quality, affordable employee health, prescription, 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 administrative contract premiums and self-insured claims. It is a self-insured plan adopted by the county, with claims administration and claims payment services conducted by a third party. 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 and 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, recommend plan enhancements and cost-saving initiatives, and offer other forms of expertise not available on staff.

Strategic Goals

For FY25, the strategic goals that will be focused on will be **Fostering Stewardship** and **Enhancing Service Delivery**.





Objectives

With the help of our health insurance broker, we will continue to evaluate all aspects of our health plan to see which areas need improvement. Should we determine that vendor/partner changes would reduce cost, improve performance, or enhance the employee experience, we will work to implement those changes with minimal disruption to employees and their insured dependents. We will also examine our cost-sharing strategies to ensure that employees are paying a fair and reasonable premium for the benefit they receive.

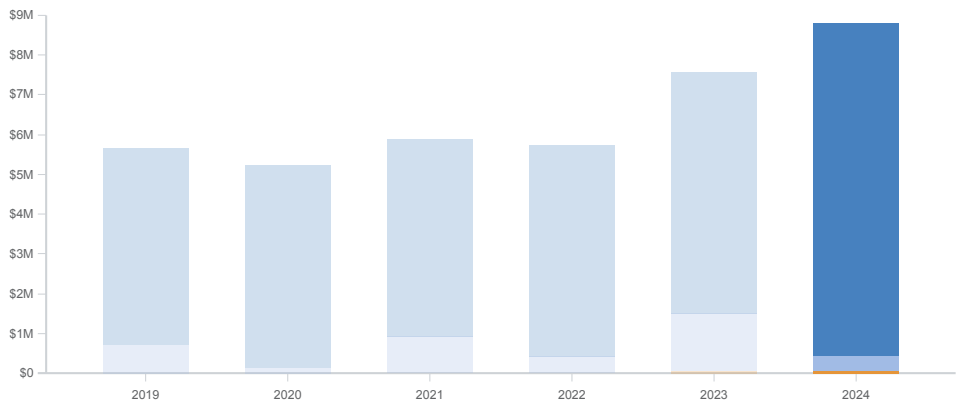
Workload Statistics

Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of Employees with Health Insurance	341	373	365	376	376
# of Dependents with Health Insurance	378	382	415	670	670

Revenue Trends

Health Insurance Fund Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



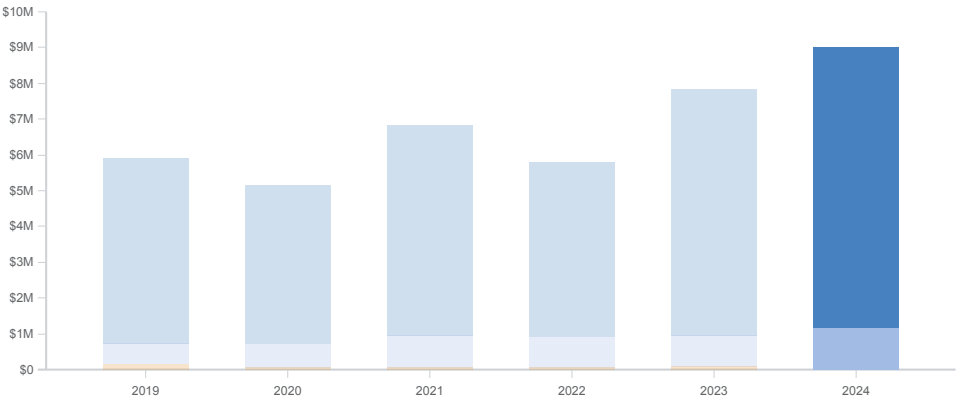
$8,814,329.13

Revenues in 2024

Expenditure Trends

Health Insurance Fund Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$9,022,738.56

Expenses in 2024

Budget

Health Insurance Fund Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Financing Sources	$5,300,095	$6,081,935	$8,407,332	$7,682,263	$8,329,360
Miscellaneous	$414,454	$1,419,641	$342,818	$456,500	$656,500
Investment Income	$5,980	$58,978	$64,179	$5,450	$5,450
TOTAL	**$5,720,529**	**$7,560,555**	**$8,814,329**	**$8,144,213**	**$8,991,310**

Health Insurance Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$4,902,718	$6,892,783	$7,853,532	$6,998,144	$7,500,000
Purchased/Contracted Services	$825,309	$880,554	$1,163,588	$1,022,604	$1,207,270
Interfund/Interdepartmental Charges	$54,284	$75,539	$0	$67,350	$67,350
Personnel Costs & Employee Benefits	$7,329	$5,735	$5,618	$15,000	$15,000
TOTAL	**$5,789,639**	**$7,854,612**	**$9,022,739**	**$8,103,098**	**$8,789,620**

Workers Compensation Insurance

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

Mission Statement

To provide funding for employee injuries and workers' compensation claims at a reasonable cost 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.

Recent Accomplishments

The county's risk management efforts continue to gain momentum.

- Attendance at safety committee meetings is up and a new "member spotlight" campaign is underway to increase visibility of the committee and its efforts.
- We are presently experiencing a reduction in employee injuries. In FY2024 to date, the number of employee injuries is trending less than the prior year. The calendar year 2024 workers' compensation experience mod (a measure of employee injury trends which in turn affects insurance costs) was improved from the 2023 value.
- A second HR employee earned the Certified Workers' Compensation Professional (CWCP) certification.
- The hiring of a Risk Management Technician (the county's first employee wholly devoted to risk management activities) was completed in early March 2024.

Strategic Goals

The strategic goals that will be focused on in FY25 are **Prioritizing Safety** and **Fostering Stewardship**.





Objectives

Risk management efforts are intended to reduce the risk of accidental loss, to improve safety awareness, to promote accountability and risk ownership, and to reduce the total cost of risk. Objectives to help accomplish these goals include:

- Improving participation and attendance at safety committee meetings;
- Increasing safety training opportunities for County employees;
- Reviewing accident data to identify trends and guide loss prevention efforts;
- Summarizing and reporting accident data to department heads and county leadership;
- Increasing onsite assistance to departments, offering risk management training, inspections, and consultations;
- Leading informational campaigns and/or events to raise awareness and improve visibility of risk management activities.

Performance Measures

Goal	Measure	2021	2022	2023	2024 Projected	2025 Goals/Estimates
Improve attendance at safety committee meetings	Attendance rate	Not tracked	59.8%	61.8%	75.0%	80.0%
Reduce the frequency and severity of employee injuries	# of employee injuries	54	29	49	40	40

Workload Statistics

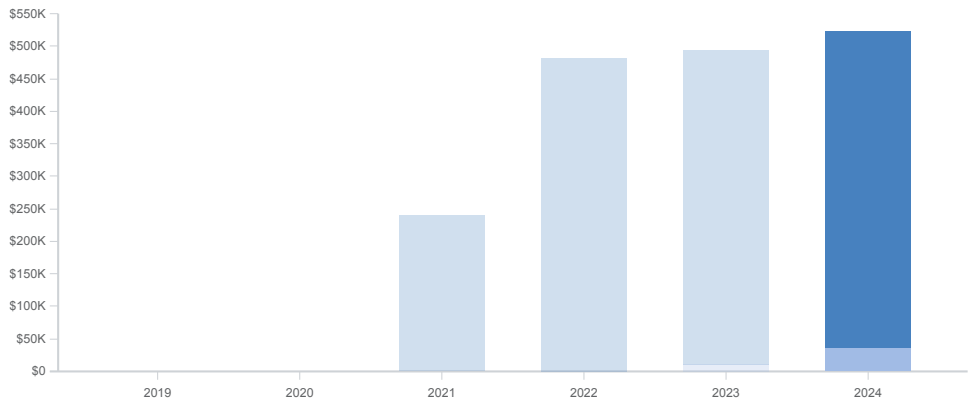
Measurement Type	2021	2022	2023	2024 Projected	2025 Goals/Estimates
# of Employee Injuries	54	29	49	40	40
Average Cost (Incurred) per Employee Injury	$3,318	$11,292	$1,589	$4,500	$2,500

# of County-Wide Safety Committee Meetings	4	4	4	4	4

Revenue Trends

Workers Comp Risk Management Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



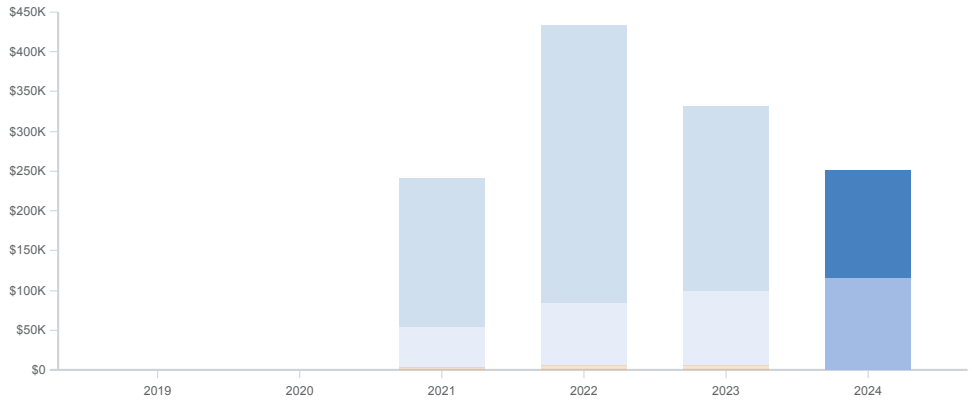
$522,714.78

Revenues in 2024

Expenditure Trends

Workers Comp Risk Management Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$251,673.81

Expenses in 2024

Budget

Risk Management Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Financing Sources	$480,898	$483,003	$487,500	$485,000	$490,000
Investment Income	$638	$10,481	$35,215	$7,200	$30,000
TOTAL	**$481,536**	**$493,484**	**$522,715**	**$492,200**	**$520,000**

Risk Management Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Costs	$349,314	$230,670	$136,609	$350,000	$350,000
Purchased/Contracted Services	$79,343	$94,857	$115,065	$105,000	$140,000
Interfund/Interdepartmental Charges	$4,815	$4,935	$0	$5,000	$5,000
TOTAL	**$433,472**	**$330,462**	**$251,674**	**$460,000**	**$495,000**

Correctional Food Service Fund

Fiscal Year 2024-2025 Budget Book

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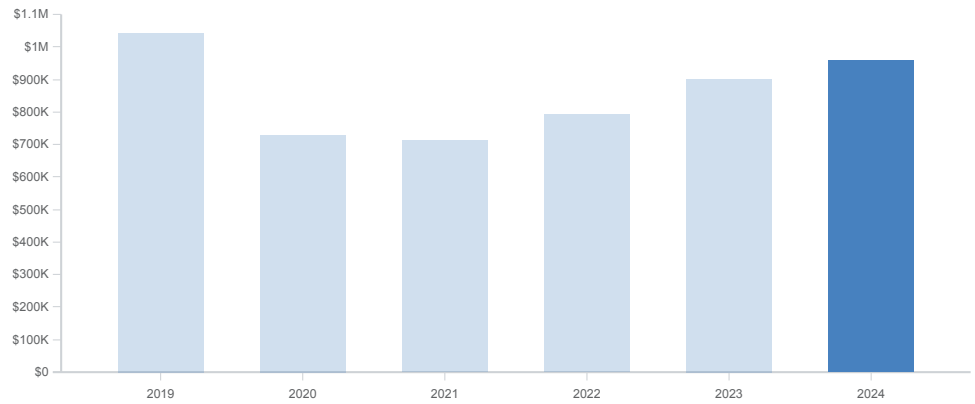
Department Description

The Correctional Institute Kitchen prepares and provides approximately 1,600 quality meals for prisoners at Bulloch County Correctional Institute 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. Inmates at the CI provide labor needed to prepare meals and keep the kitchen clean under the supervision of the contractors. This Correctional Food Service Fund exists as a mechanism for allocating the costs of operating the kitchen between the Correctional Institute and the Jail based on the number of meals served to each one. Any funds accumulated beyond what is needed for daily operations can be used to replace equipment in the kitchen.

Revenue Trends

Correctional Food Service Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



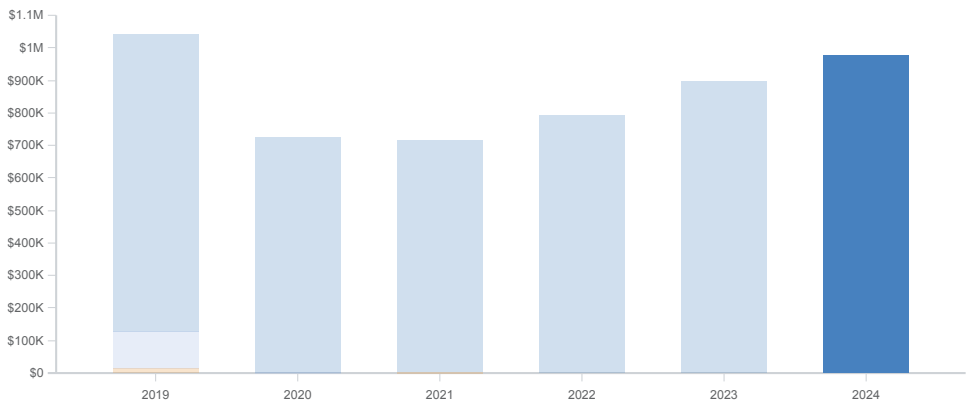
$960,457.96

Revenues in 2024

Expenditure Trends

Correctional Food Service Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$975,678.13

Expenses in 2024

Budget

Correctional Food Service Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Charges for Services	$794,402	$899,601	$958,971	$985,000	$995,000
Investment Income	$74	$667	$1,487	$450	$1,000
TOTAL	**$794,477**	**$900,268**	**$960,458**	**$985,450**	**$996,000**

Correctional Food Service Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Supplies and Materials	$793,548	$895,045	$975,678	$940,400	$956,100
Purchased/Contracted Services	$263	$0	$0	$3,500	$3,500
TOTAL	**$793,812**	**$895,045**	**$975,678**	**$943,900**	**$959,600**

Capital Projects Funds Overview

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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 and renewed in 2022. 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 2025 in this fund.

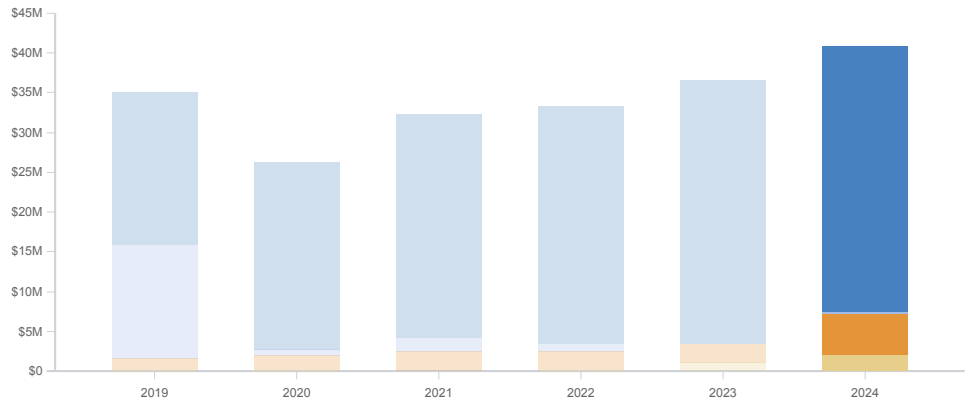
The budget for capital projects has increased steadily over recent years, for two main reasons:

1. These funds are budgeted annually, but projects often take longer than a year so the budget for unfinished projects will roll forward into the next year until the funds are spent. SPLOST and TSPLOST Funds are only budgeted up to the amount that has previously been collected or can reasonably be estimated to be collected by the end of the fiscal year. Budgeted expenditures in excess of revenues estimated to be collected within the year will be paid for with previously collected sales taxes that are held in fund balance.
2. Sales tax collections have increased dramatically over the last five years, due in part to high inflation that results in higher prices, as well as Georgia's marketplace facilitator law that came into effect in 2020, which allowed for the collection of sales taxes on online purchases through sites such as Amazon, eBay, Etsy, etc.

Capital Projects Funds Revenues

Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM

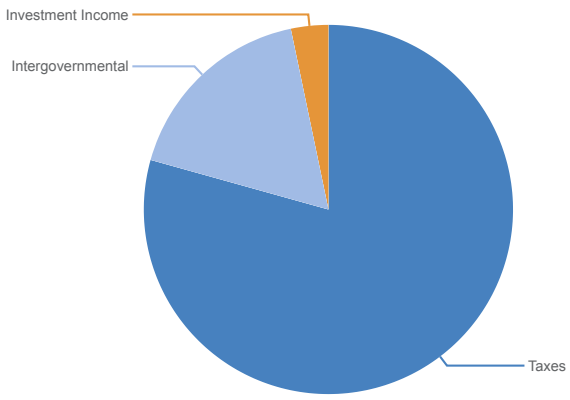


$40,826,028.69

Revenues in 2024

Estimated Revenues by Type

Data Updated Aug 21, 2024, 4:20 AM



$50,472,270.00

Revenues in 2025

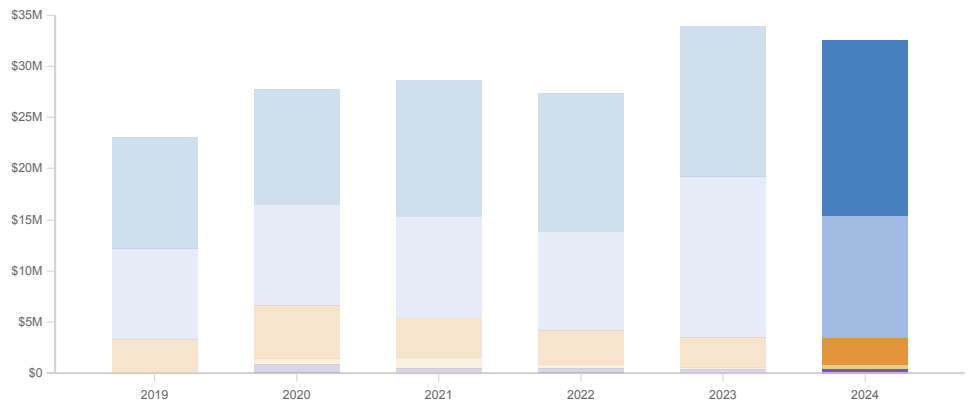
Budgeted Revenues

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Taxes	$28,090,491	$29,796,604	$33,041,199	$32,410,930	$40,038,894
Intergovernmental	$2,437,687	$2,379,693	$2,332,420	$3,449,991	$8,781,376
Other Financing Sources	$1,692,737	$882,635	$0	$1,650,000	$0
Investment Income	$57,497	$103,279	$1,092,183	$762,000	$1,652,000
TOTAL	**$32,278,412**	**$33,162,210**	**$36,465,802**	**$38,272,921**	**$50,472,270**

Capital Projects Funds Expenditures

Expenditure Trends

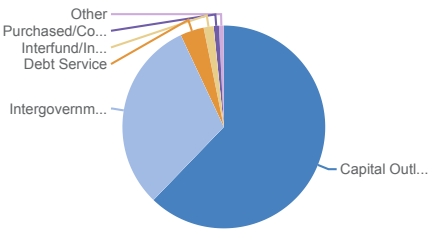
Data Updated Aug 21, 2024, 4:20 AM



$32,510,032.22

Expenses in 2024

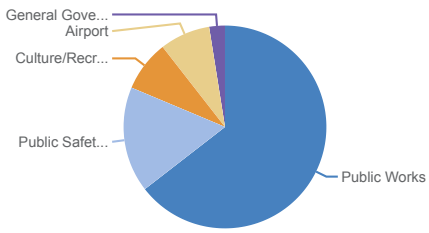
Expenditures by Type



$61,598,628.00

Expenses in 2025

Expenditures by Function



$61,598,628.00

Expenses in 2025

Budgeted Expenses

	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Original Budget	2024 - 25 Budget
Capital Outlays	$9,944,719	$9,664,423	$15,751,042	$30,529,593	$38,320,194
Intergovernmental	$13,265,052	$13,562,708	$14,747,662	$15,233,456	$18,969,871
Debt Service	$3,843,232	$3,348,641	$2,918,810	$2,613,692	$2,331,063
Purchased/Contracted Services	$1,057,629	$460,696	$193,777	$934,000	$518,000
Interfund/Interdepartmental Charges	$351,107	$320,729	$269,861	$317,000	$982,000
Supplies and Materials	$95,257	$45,357	$63,255	$225,000	$477,500
TOTAL	**$28,556,996**	**$27,402,554**	**$33,944,407**	**$49,852,741**	**$61,598,628**

SPLOST 2007 Fund

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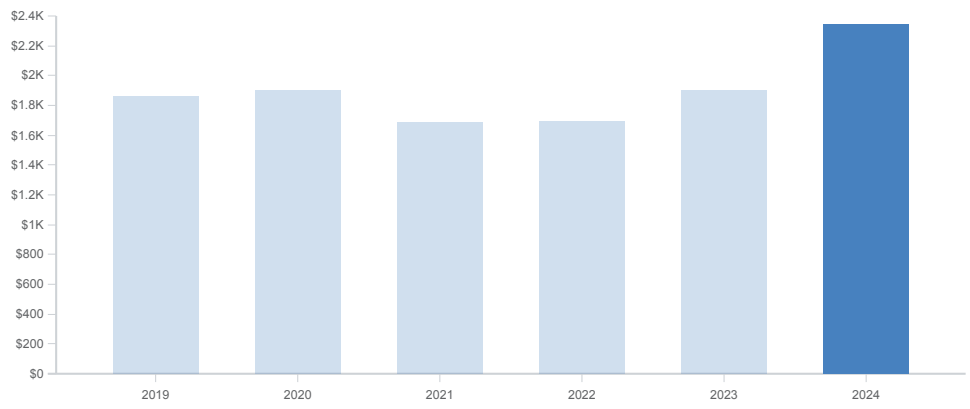
Fund Description

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 21, 2024, 4:20 AM



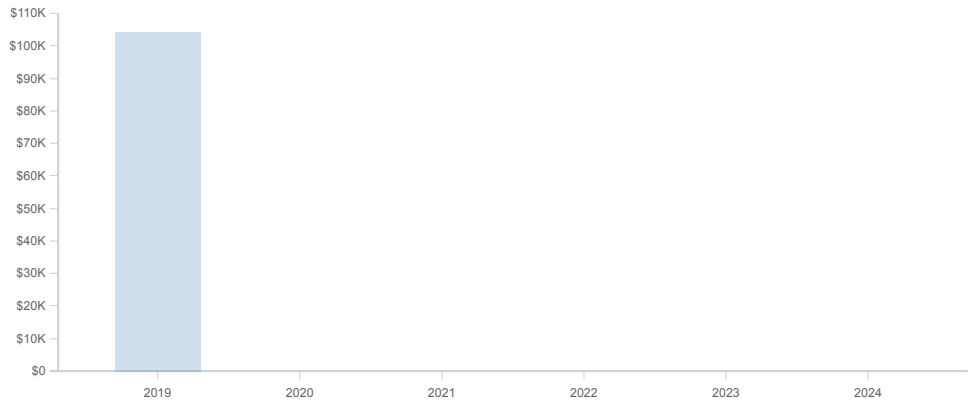
$2,340.77

Revenues in 2024

Expenditure Trends

SPLOST 07 Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$0.00

Expenses in 2024

Budget

SPLOST 2007 Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Investment Income	$1,693	$1,902	$2,341	$2,000	$2,000
TOTAL	**$1,693**	**$1,902**	**$2,341**	**$2,000**	**$2,000**

SPLOST 2013 Fund

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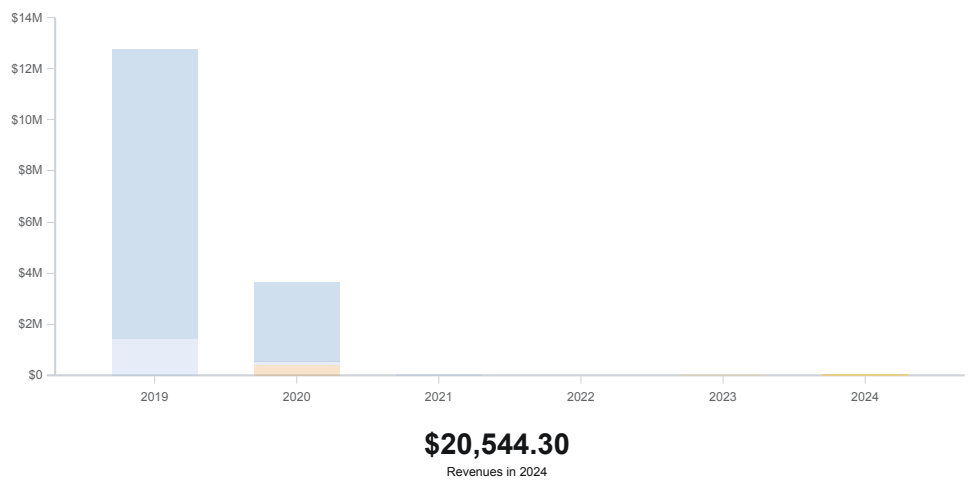
Fund Description

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 21, 2024, 4:20 AM



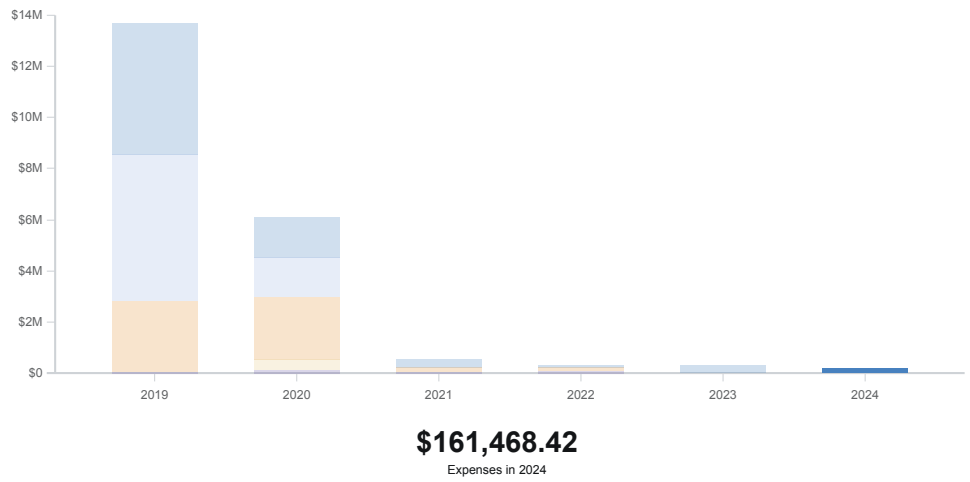
$20,544.30

Revenues in 2024

Expenditure Trends

SPLOST 13 Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$161,468.42

Expenses in 2024

Budget

SPLOST 13 Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Investment Income	$3,408	$21,987	$20,544	$20,000	$20,000
Intergovernmental	$1,822	$3,279	$0	$0	$0
TOTAL	**$5,230**	**$25,267**	**$20,544**	**$20,000**	**$20,000**

SPLOST 13 Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$61,851	$303,966	$161,468	$106,250	$0
Debt Service	$147,057	$0	$0	$0	$0
Purchased/Contracted Services	$62,470	$0	$0	$0	$0
TOTAL	**$271,378**	**$303,966**	**$161,468**	**$106,250**	**$0**

SPLOST 2019 Fund

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Fund Description

The SPLOST 2019 Fund accounts for the current Special Purpose Local Option Sales Tax, which is a 1 cent 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. The County has an intergovernmental agreement to split this sales tax funding with the Cities of Statesboro, Brooklet, Portal, and Register. The total amount is received by the County, which then pays out nearly approximately half of that amount to the Cities. The balance is kept for County capital projects.

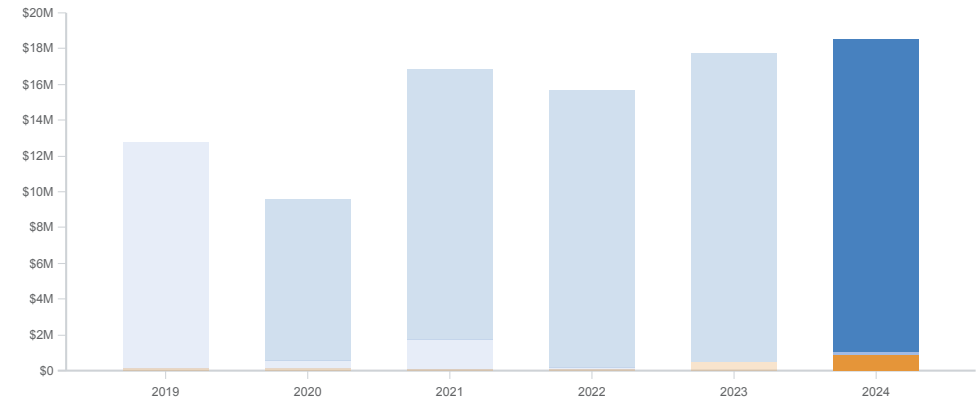
A portion of the SPLOST 2019 funding is used for debt service for the revenue bonds that were used to finance a Sheriff's Office and Jail expansion and renovation project, as well the public safety radio system.

SPLOST 2019 is set to expire in September of 2025, and will hopefully be immediately replaced with a new SPLOST referendum that is scheduled to go before the voters in March of 2025. The County and Cities are currently involved in negotiations for the intergovernmental agreement that will outline the projects to be included on the referendum.

Revenue Trends

SPLOST 2019 Revenue Trends

Data Updated Aug 21, 2024, 4:20 AM



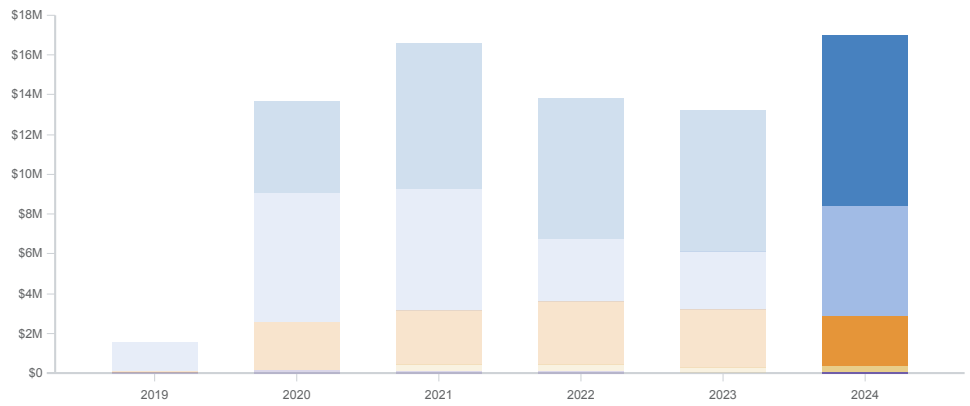
$18,507,272.57

Revenues in 2024

Expenditure Trends

SPLOST 19 Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$17,005,148.04

Expenses in 2024

Budget

SPLOST 19 Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$15,523,708	$17,279,993	$17,545,386	$16,799,980	$20,876,313
Investment Income	$29,821	$452,794	$866,807	$340,000	$680,000
Other Financing Sources	$132,635	$0	$95,079	$1,650,000	$0
TOTAL	**$15,686,163**	**$17,732,786**	**$18,507,273**	**$18,789,980**	**$21,556,313**

SPLOST 19 Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$3,162,482	$2,961,569	$5,456,785	$15,268,613	$14,562,659
Intergovernmental	$7,054,267	$7,115,160	$8,647,135	$7,636,256	$9,633,745
Debt Service	$3,185,978	$2,899,037	$2,609,650	$2,613,692	$2,331,063
Interfund/Interdepartmental Charges	$320,729	$269,861	$263,608	$317,000	$982,000
Purchased/Contracted Services	$82,144	$1,303	$27,971	$400,000	$375,000
TOTAL	**$13,805,600**	**$13,246,930**	**$17,005,148**	**$26,235,561**	**$27,884,467**

TSPLOST Fund

Fiscal Year 2024-2025 Budget Book

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Fund Description

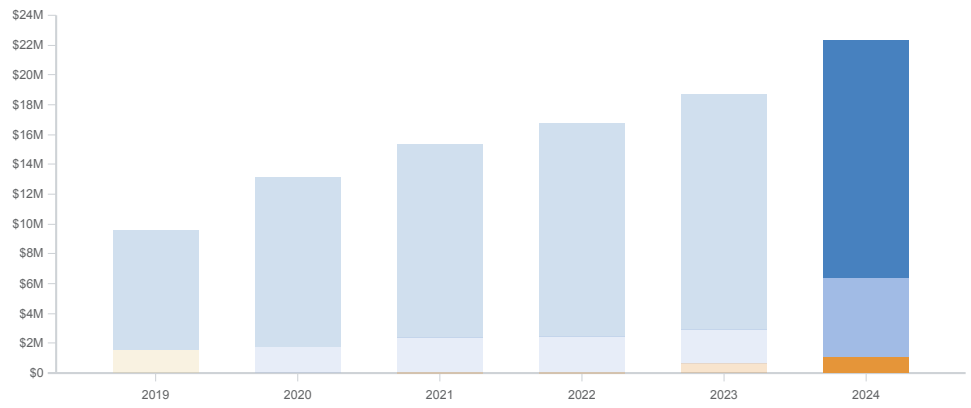
This fund accounts for the Transportation Special Purpose Local Option Sales Tax, which is a 1% sales tax that began during fiscal year 2019. In May 2018, citizens affirmed the extra one cent tax for countywide transportation needs. Collections began in the fall of 2018 and are limited to five years or total collections of $60 million. As predicted, the full $60 million approved by the voters was collected well before the five year timeframe was up and the referendum expired in September 2023 due to full collection. A renewal of the TSPLOST was approved by the voters in November 2022 and collections began in October 2023 upon the expiration of the prior referendum. Since the 2023 TSPLOST referendum was approved with the same projects listed as the 2018 referendum, the County chose to account for the new referendum within the same fund, although additional records exist to separate funds collected under each 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 21, 2024, 4:20 AM



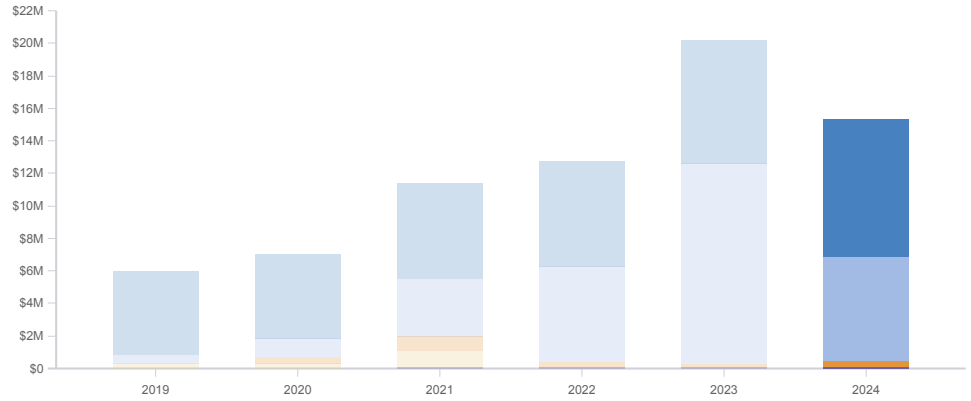
$22,295,871.05

Revenues in 2024

Expenditure Trends

TSPLOST Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$15,343,415.76

Expenses in 2024

Budget

TSPLOST Fund Estimated Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Taxes	$14,272,896	$15,761,207	$15,977,065	$15,610,950	$19,162,581
Intergovernmental	$2,377,871	$2,329,140	$5,238,781	$3,449,991	$8,781,376
Investment Income	$67,094	$614,679	$1,080,026	$400,000	$950,000
TOTAL	**$16,717,862**	**$18,705,026**	**$22,295,871**	**$19,460,941**	**$28,893,957**

TSPLOST Fund Budgeted Expenditures

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$5,879,697	$12,329,196	$6,409,955	$15,154,730	$23,757,535
Intergovernmental	$6,508,441	$7,632,502	$8,479,945	$7,597,200	$9,336,126
Purchased/Contracted Services	$316,082	$192,474	$397,520	$534,000	$143,000
Supplies and Materials	$45,357	$63,255	$55,996	$225,000	$477,500

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
TOTAL	$12,749,578	$20,217,427	$15,343,416	$23,510,930	$33,714,161

Public Facilities Authority Bond Projects Fund

Fiscal Year 2024-2025 Budget Book

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Fund Description

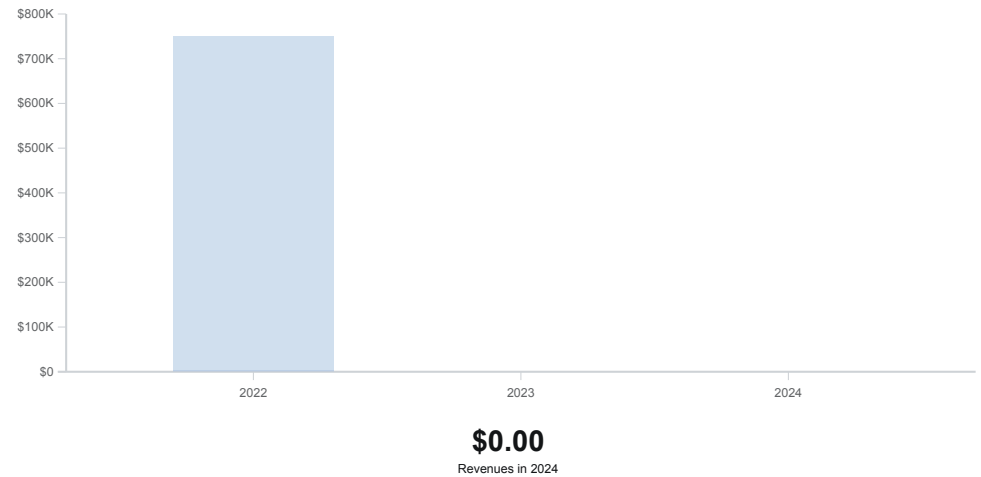
The Bulloch County Public Facilities Authority was created in February 2020. The Authority is made up of three members of the Board of Commissioners as well as two ex officio staff members who serve as Secretary and Treasurer. The Authority has the ability to issue bond debt that can be used to finance 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 2025, but it is anticipated that the Authority will finance some future projects as they are identified.

Revenue Trends

PFA Bond Projects Revenue Trends

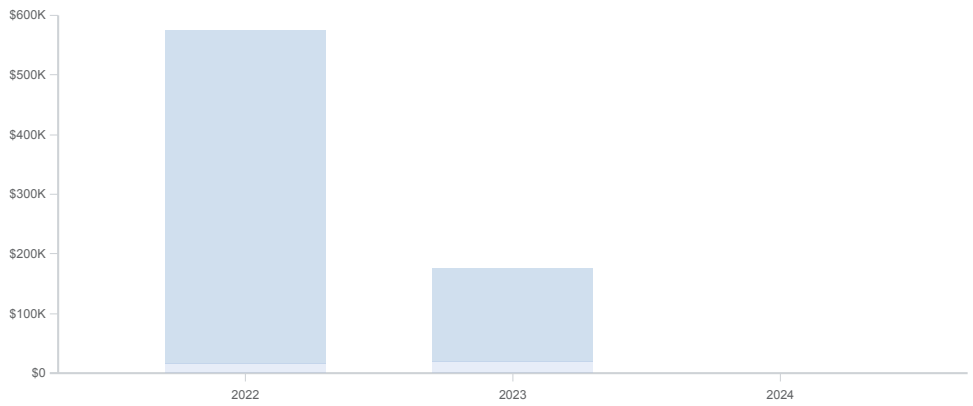
Data Updated Aug 21, 2024, 4:20 AM



Expenditure Trends

PFA Bond Projects Expenditure Trends

Data Updated Aug 21, 2024, 4:20 AM



$0.00

Expenses in 2024

Budget

PFA Bond Projects Budgeted Revenues

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Other Financing Sources	$750,000	$0	$0	$0	$0
Investment Income	$1,262	$821	$0	$0	$0
TOTAL	**$751,262**	**$821**	**$0**	**$0**	**$0**

PFA Bond Projects Budgeted Expenses

	2022 Actual	2023 Actual	2024 YTD Actual	2024 Original Budget	2025 Budget
Capital Outlays	$560,392	$156,312	$0	$0	$0
Debt Service	$15,606	$19,773	$0	$0	$0
TOTAL	**$575,998**	**$176,085**	**$0**	**$0**	**$0**

Capital Improvement Plan

Fiscal Year 2024-2025 Budget Book

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Capital Improvement Plan Overview

Operating Impacts of Major Capital Projects

Capital Improvement Plan Summary

Capital Improvement Plan Details by Function

Elections
Facility Improvements - Administration
Facility Improvements - Judicial
Information Technology
Public Safety
Solid Waste
Roads
Recreation
Airport
Water System

Capital Improvement Plan Overview

Fiscal Year 2024-2025 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

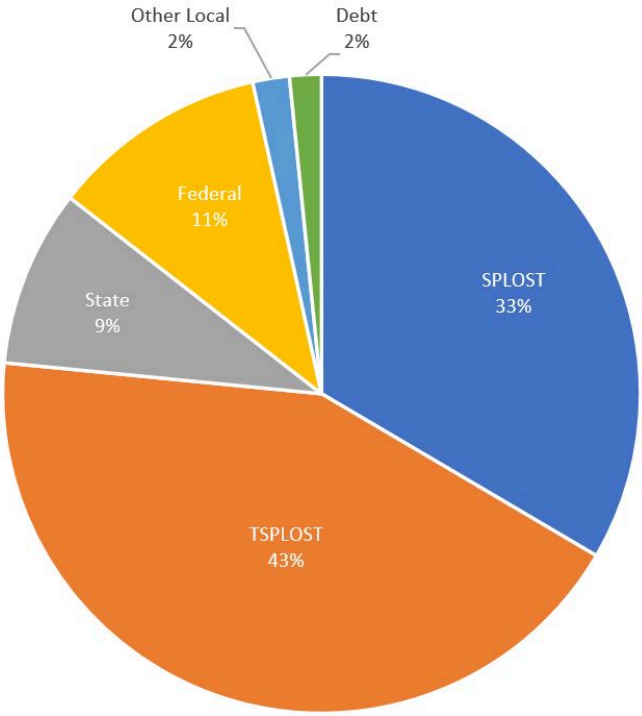
The FY 2025 Capital Budget is the product of the 2029 Capital Improvements Program (CIP). The primary funding mechanisms for the county CIP are the Special Purpose Local Option Sales Tax (SPLOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST). These taxes are voted for by referendum 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 will expire in September 2025 (FY 2026). The Transportation Special Purpose Local Option Sales Tax (TSPLOST) was approved by voters 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.

2025 - 2029 Capital Improvement Plan Funding Sources



Project Schedules

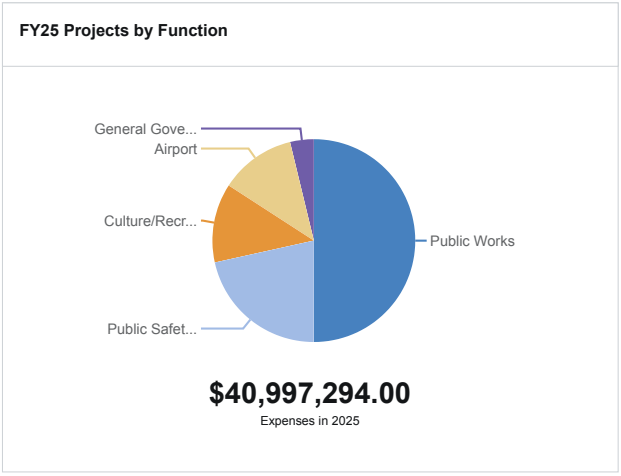
Approximately 33.5% of CIP 2029 funding will be generated by SPLOST collections, TSPLOST an additional 42.7, with the balance leveraged by both committed and non-committed state and federal grants, debt proceeds, and other local funding from the General Fund and some Special Revenue Funds.

After years of level sales tax revenues, SPLOST collections have been steadily increasing beginning in 2021 and continuing throughout FY 2024. 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 2025 budgeted amount for planned County projects is $40.99 million which is an increase of 11.2% from FY 2024's $36.86 million budget. The main reason for this increase is because of several multi-year projects that were budgeted in FY 2024 but were not completed and have been budgeted again for FY 2025 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 2029. It should be noted that the current SPLOST 2019 collection period expires approximately mid-year in FY 2026 (or, October 2025). TSPLOST 2018 collections expired in September 2023, when the full amount approved in the referendum was collected. A referendum to renew the TSPLOST was approved by voters in November 2022, and the new TSPLOST began where TSPLOST 2018 ended with a seamless transition. The 2025-2029 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.

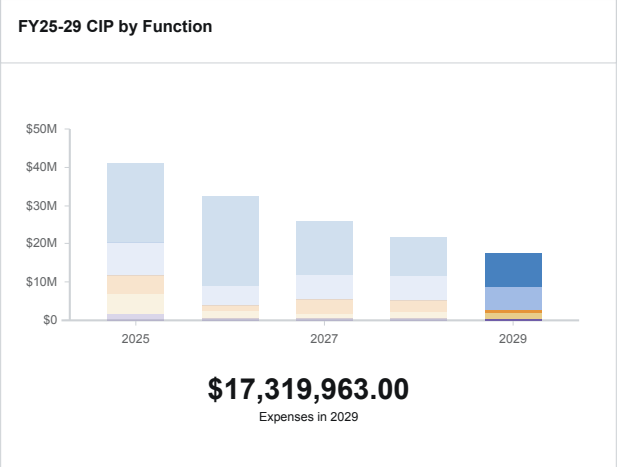


FY 2025 Capital Expenditures

This pie chart provides a visual of FY 2025 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 Fire and EMS facilities, and purchases of vehicles and equipment for the Sheriff's Office, among other vehicle and equipment purchases. The General Government category includes various facility and technology improvement projects.

FY 2025-2029 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 2025 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. Also, there are multiple projects that have carried forward from FY 2023 and FY 2024 that were not completed during those years, which we hope to complete during FY 2025. These delays and rolled-over projects have resulted in an inflated capital budget for FY 2025, as we hope to finally spend out funds that had been planned for previous years.



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 2025 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	5,000	Aug-24
Two Chop Road paving	4,500,000	-	-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					
Clito Fire Station renovation	250,000	661,043	10,000	671,043	Sep-24
Emergency Medical Services					
Stilson Fire/EMS Station renovation	100,000	407,635	10,000	417,635	Sep-24
Recreation					
Parks					
Athletic field lighting – Brooklet baseball	455,000	-	-5,000	-5,000	Nov-24
Athletic facilities – Portal	750,000	25,000	7,500	32,500	Sep-24
Ag Complex					
LED Sign with Display	60,000	-	750	750	Jul-24
Grand Total	**13,805,387**	**1,093,678**	**29,250**	**1,122,928**	

Note: Project Amounts are estimated total costs for each project, rather than the amount that is expected to be spent during FY 2025. All of these projects are expected to be completed as part of the 2025-2029 Capital Improvement Plan.

The County has been working toward placing EMS crews at more locations out in the County to reduce response times for medical calls. For FY 2025, the next Fire Station to be renovated to accommodate an EMS crew will be Stilson. After the renovation is complete, 6 additional EMT/Paramedics will be needed to staff the Stilson Fire/EMS Station. Similarly, the Rural Fire Department will be renovating the Station in Clito to accommodate full-time fire crews and will plan to add 9 additional positions following the completion of this renovation. Both stations will also likely have increased utility and maintenance costs as they transition from volunteer-only fire stations to fully staffed stations for Fire and/or EMS.

A project to build new athletic facilities to serve the Portal area will require part-time staff to manage youth sports practices and games, and the new facility will also have associated maintenance costs related to mowing the grass and cleaning restrooms.

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 the baseball fields at Brooklet Park should decrease electricity costs as well as maintenance costs.

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 2025 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Road Resurfacing	4,292,652	TSPLOST / LMIG	Resurfacing paved roads	Maintain service level
Road Paving	7,925,000	TSPLOST	Pave Two Chop, Hightower, JA Hart, and Josh Smith Roads. Begin/continue design for paving Moore, Lee, Grimshaw, Clark Farm, Old Happy, Josh Hagin, Floyd Clark / Deer Run, and Prather.	Improve service level
Complete paving of New Road to Public Works Office and Upgrade Intersection with Hwy 301	805,000	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	680,000	TSPLOST	Design intersection improvements to accommodate increased traffic in this area due to Publix, to include possible roundabouts or traffic signals	Improve service level
Repair Brannen Pond Road and Improve Drainage	680,000	FEMA/TSPLOST	Repair roadway and guardrails that washed out during Hurricane Idalia, while leveraging FEMA reimbursements to improve drainage in the area and prevent future washouts.	Maintain service level
Sheriff Vehicles and Equipment	700,000	SPLOST	Purchase replacement vehicles, plus additional vehicles for new deputy positions	Replace aging fleet, lower maintenance costs
Fire Engines and Equipment	3,629,944	SPLOST	Purchase replacement engines and other apparatus	Replace aging fleet to reduce maintenance costs and increase reliability

Fire/EMS Station Expansions and Renovations	500,000	Excess 2019 Bond Proceeds	Renovate Stilson Fire Station to accommodate EMS crews in the future. Renovate Clito Fire Station to accommodate Full-Time staff in the future and add space in Brooklet for additional staff.	Improve service level
Ambulances	1,613,263	Insurance Proceeds / SPLOST	Purchase ambulances to replace aging fleet, and leverage insurance proceeds to replace ambulances damaged in roadway accidents.	Maintain service level
Morgue	500,000	Excess 2019 Bond Proceeds	Build new morgue facility	Improve service level – provide space for storage as well as for examinations
Athletic Fields at Willow Hill	750,000	SPLOST	Build new athletic facilities to serve the Portal area.	Improve service level
Athletic Field Lighting	455,000	SPLOST	Upgrade field existing lighting at the Brooklet baseball complex.	Improve service level
Fletcher Park Improvements	1,480,000	SPLOST / TSPLOST	Improve Fletcher Park to include a walking trail, playground, restrooms, and other amenities	Improve service level

Capital Improvement Plan Summary

Fiscal Year 2024-2025 Budget Book

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FY 2025-2029 Capital Improvement Plan Summary

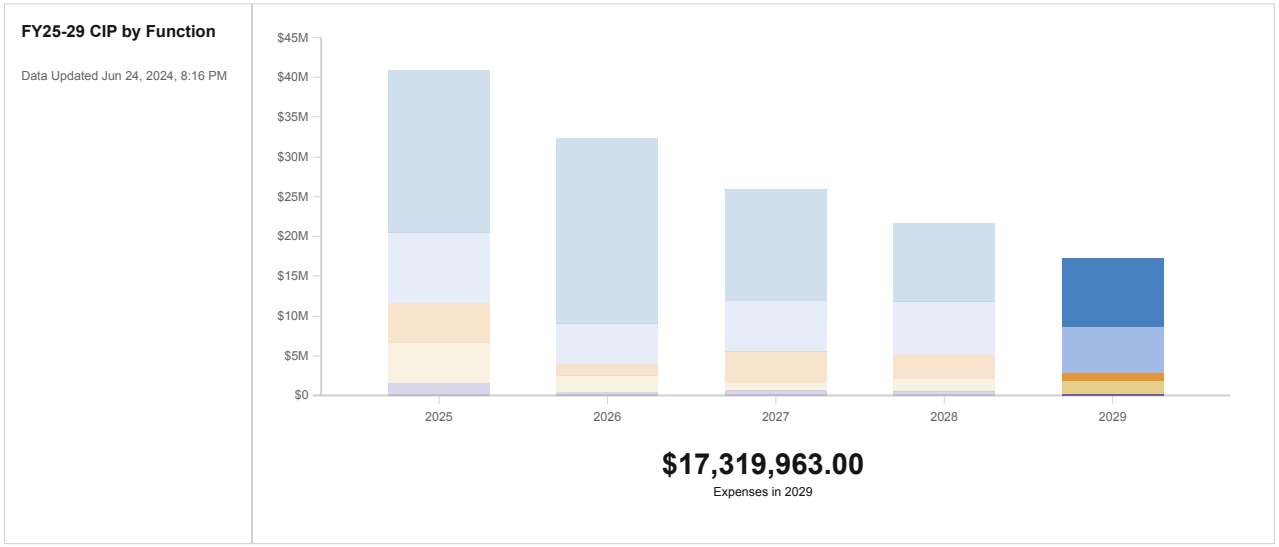
Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Tax Revenues	13,694,659	7,461,882	8,355,152	8,846,802	7,859,360	46,217,855
TSPLOST Tax Revenues	14,834,459	17,208,135	11,965,328	8,198,275	6,797,256	59,512,653
State Grant - LMIG	3,700,000	1,500,000	1,500,000	1,500,000	1,500,000	9,700,000
State Grants - Other	366,257	71,878	375,648	1,833,662	44,176	2,691,621
Federal Grant - Airport Projects	4,230,119	1,293,801	3,297,018	875,403	795,171	10,491,512
Federal Grant - Greenway	480,000	4,232,310				4,712,310
Federal Grant - FEMA	509,200					
Excess 2019 Bond Proceeds	2,225,000					2,225,000
General Fund	136,500	87,000	42,500	42,500	68,000	376,500
Special Revenue Funds	760,600	430,000	248,000	306,000	244,000	1,988,600
Enterprise Fund	60,500	55,500	53,000	24,000	12,000	205,000
Total Funding Sources	**40,997,294**	**32,340,506**	**25,836,646**	**21,626,642**	**17,319,963**	**138,121,051**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Elections	203,200					203,200
Facility – Administration	905,682	225,000	495,000	465,000	60,000	2,150,682
Facility – Judicial	200,000	80,000				280,000
Information Technology	239,800	127,000	99,000	85,000	101,000	651,800
Public Safety	8,819,527	5,115,000	6,421,100	6,620,000	5,815,620	35,122,310
Solid Waste	1,331,050	437,882	716,052	463,802	477,740	3,426,526
Roads	19,174,902	22,868,567	13,218,000	9,387,966	8,253,080	72,902,515
Recreation	5,170,000	2,049,500	967,500	1,585,500	1,729,000	11,501,500
Airport	4,953,133	1,437,557	3,919,994	3,019,374	883,523	14,213,581
Total Expenditures	**40,997,294**	**32,340,506**	**25,836,646**	**21,626,642**	**17,319,963**	**138,121,051**

The table illustrates the projects currently planned and estimated to take place between FY 2025 and FY 2029. 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



Capital Improvement Plan: Elections

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Revenues	203,200	0	0	0	0	203,200
Total Funding Sources	**203,200**	**0**	**0**	**0**	**0**	**203,200**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Voter Hubs	203,200	0	0	0	0	0
Total Expenditures	**203,200**	**0**	**0**	**0**	**0**	**203,200**

FY 2025 Budget Highlights

- Purchase voter hubs that will hold all elections equipment for storage, transport to and from precincts, and for use at elections. These hubs will greatly simplify setup and teardown of precincts for elections.
- While there are not currenly any projects planned for FY 2026-2029, there will be SPLOST funding available to purchase equipment that may be needed.

Capital Improvement Plan:
Facility Improvement - Administration

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Revenues	905,682	225,000	495,000	465,000	60,000	2,150,682
Total Funding Sources	**905,682**	**225,000**	**495,000**	**465,000**	**60,000**	**2,150,682**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
HVAC / Design Escrow	55,000		60,000		60,000	175,000
Ag Business Center Roof				400,000		400,000
DFACS Building Roof			330,000			330,000
Pineland Building Roof		150,000				150,000
Update HVAC Controls – Ag Business Center	40,000					40,000
Tax Commissioner – Front Counter Renovation	20,000					20,000
Fleet Management Vehicle Replacements	215,000					215,000
Fleet Management – Mobile Column Lifts	180,000					180,000
Admin Vehicle – Special Projects Manager	50,682					50,682
Government Buildings Vehicle Replacements	120,000	75,000	60,000	60,000		320,000
Building Inspections Vehicle Replacements			45,000			45,000
Long-Term Facilities Plan	225,000					225,000
Total Expenditures	**905,682**	**225,000**	**495,000**	**465,000**	**60,000**	**2,150,682**

FY 2025 Budget Highlights

- Complete Long-Term Facilities Studay and adjust plans for facilities projects based on the results of that study.
- Replace aging fleet vehicles.

Capital Improvement Plan:
Facility Improvement - Judicial

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Revenues	200,000	80,000	0	0	0	280,000
Total Funding Sources	**200,000**	**80,000**	**0**	**0**	**0**	**280,000**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Probation - Stucco		50,000				50,000
Courthouse - Exterior Painting	50,000					50,000
Courthouse - Wiindow Replacement	100,000					100,000
Courthouse - Probate Vault Doors		30,000				30,000
Magistrate Court Renovation	50,000					50,000
Total Expenditures	**200,000**	**80,000**	**0**	**0**	**0**	**280,000**

FY 2025 Budget Highlights

- Exterior painting and window replacement in Courthouse.
- Renovate Magistrate Court building to create additional usable space.

Capital Improvement Plan: Information Technology

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Revenues	239,800	127,000	99,000	85,000	101,000	651,800
Total Funding Sources	**239,800**	**127,000**	**99,000**	**85,000**	**101,000**	**651,800**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Computers - annual replacements	75,000	75,000	75,000	75,000	75,000	375,000
Computers - EMS laptops		16,000			16,000	32,000
Computers - Fire	10,000	10,000	10,000	10,000	10,000	10,000
Computers - Splash in the Boro	12,000					12,000
Copier (As needed)	10,000					10,000
Copier - Clerk of Courts	10,300					10,300
Copier - North Main Annex			8,000			8,000
Copier - Recreation		12,000				12,000
Copier - Animal Services			6,000			6,000
Copier - Probation		8,000				8,000
Copier - Accountability Court		6,000				6,000
Server Replacements	95,000					95,000
Replacement Switches - North Main Annex	25,000					25,000
Replacement Switches - Magistrate Court	2,500					2,500
Total Expenditures	**239,800**	**127,000**	**99,000**	**85,000**	**101,000**	**651,800**

FY 2025 Budget Highlights

- Computer, server and copier replacements.

Capital Improvement Plan: Public Safety

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	
SPLOST Revenues	5,806,927	4,685,000	6,173,100	6,314,000	5,571,620	28,550,647	
Excess Bond Proceeds	2,225,000					2,225,000	
Special Revenue Funds	752,600	430,000	248,000	306,000	244,000	1,980,600	E911, Fire, DATE, Airport, etc.
General Fund	35,000					35,000	
Total Funding Sources	**8,819,527**	**5,115,000**	**6,421,100**	**6,620,000**	**5,815,620**	**32,791,247**	

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	Funding Source
Adult Probation							
Vehicles	48,000					48,000	SPLOST
Animal Services							
Vehicles			50,000		50,000	100,000	SPLOST
Renovation - Kennel Improvements		85,000				85,000	SPLOST
Demolition Renovation	23,000					23,000	SPLOST
Kennel Beautification	10,000					10,000	General Fund
E-911							
911 Recorder Upgrade	57,000					57,000	E911 Fund
911 KVM Switches	11,000					11,000	E911 Fund
UPS Battery Replacement	7,200					7,200	E911 Fund
EMS							
Ambulances	1,613,263	600,000	600,000	300,000	300,000	3,413,263	SPLOST
Quick Response Vehicles	100,000		60,000		60,000	220,000	SPLOST
Defibrillators		110,000	74,000			184,000	SPLOST
Lucas Devices	42,000		100,000	105,000		142,000	SPLOST
Furniture & Appliances	30,000		30,000		30,000	90,000	SPLOST
Stretchers			112,000	112,000		224,000	SPLOST
Stair Chairs	18,100		18,100			36,200	SPLOST
Transport Ventilators (3)		45,000				45,000	SPLOST
Stilson Station Renovation	100,000					100,000	Excess Bond Proceeds
Ventilators	21,000					21,000	SPLOST
Video Laryngoscopes (12)	25,000					25,000	General Fund
Sim Man for Training	48,000					48,000	SPLOST
Portable & Mobile Radios		40,000		72,000	40,000	152,000	SPLOST

Fire							
Apparatus - Ladder Truck (used)	1,000,000			2,000,000		3,000,000	Excess Bond Proceeds
Apparatus - Fire Engines	2,129,944	2,640,000	2,640,000	2,640,000	2,640,000	12,689,944	SPLOST
Breathing Air Compressor		130,000	130,000	140,000	150,000	550,000	SPLOST
Equipment for New Apparatus		250,000	250,000	250,000	250,000	1,000,000	Rural Fire Fund
Fire Station Expansion - Register	200,000						Rural Fire Fund
Fire Station Renovation - Clito	250,000					250,000	Excess Bond Proceeds
Fire Station Renovation - Brooklet	150,000					150,000	Excess Bond Proceeds
Furniture & Fixtures	10,000	10,000	10,000	10,000	10,000	50,000	Rural Fire Fund
Gas Monitors	10,000	11,000	12,000	13,000	14,000	15,000	Rural Fire Fund
Gear Extractors	14,000	15,000	16,000	17,000	18,000	80,000	Rural Fire Fund
Heavy Rescue Equipment		100,000	350,000			450,000	SPLOST
Hoses & Equipment	20,000	25,000	30,000	30,000	35,000	140,000	Rural Fire Fund
Hurst Hydraulic Rescue Tools	55,000	55,000	60,000	65,000	70,000	305,000	Rural Fire Fund
PPE/Bunker Gear (SAFER)	80,000	145,000	25,000			250,000	Rural Fire / SAFER Grant
PPE/Bunker Gear			130,000	140,000	150,000	420,000	SPLOST
Radios	100,000	50,000	60,000	70,000	80,000	360,000	SPLOST
SCBAs	90,000	99,000	109,000	120,000	132,000	550,000	SPLOST
Station Generators	80,000	80,000	85,000	95,000	95,000	435,000	SPLOST
Support Vehicles	75,000	75,000	75,000	75,000	75,000	375,000	Rural Fire Fund
Tankers	500,000		1,000,000		1,100,000	2,600,000	SPLOST
Thermal Imaging Cameras	10,000	19,000	20,000	21,000	22,000	92,000	Rural Fire Fund
UTV		25,000					SPLOST
Sheriff							
Vehicle Replacements - Patrol	300,000	300,000	300,000	300,000	300,000	1,500,000	SPLOST
Vehicles - Court Services	150,000					150,000	SPLOST
Vehicles - New Positions	150,000	75,000	75,000	75,000	75,000	450,000	SPLOST
Vehicles - New SRO Supervisors	100,000					100,000	SPLOST
Vehicles - New SRO (DATE)	50,000					50,000	DATE Fund
CST Evidence Building	125,000					125,000	Excess Bond Proceeds
Jail Security Camera Upgrade	119,620				119,620	239,240	SPLOST
Correctional Institute							
Vehicle Replacements	90,000					90,000	SPLOST
Emergency Generators (2)	54,000					54,000	SPLOST
Dorm Bathroom Plumbing Upgrade	64,400					64,400	Inmate Phone Commissions
Food Service - Food Warmer	26,000					26,000	Inmate Phone Commissions
Food Service - Tray Machine	63,000					63,000	Inmate Phone Commissions
Public Safety Admin / EMA							
Vehicle Replacements		56,000				56,000	SPLOST
Public Safety Facilities							
PS Complex Master Site Plan	100,000					100,000	Excess Bond Proceeds
Morgue	500,000					500,000	Excess Bond Proceeds
Total Expenditures	**8,819,527**	**5,115,000**	**6,421,100**	**6,620,000**	**5,815,620**	**32,791,247**	

FY 2025 Budget Highlights

- Replace aging fire apparatus fleet.
- Renovate and expand fire and EMS stations to accomodate higher staffing levels and to locate additional ambulances throughout the County.
- Replace ambulances and equipment.
- Replace vehicles and equipment for the Sheriff's Office.
- Replace security camera system throughout jail facility.

Capital Improvement Plan: Solid Waste

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
SPLOST Revenues	1,331,050	437,882	716,052	463,802	477,740	3,426,526
Total Funding Sources	**1,331,050**	**437,882**	**716,052**	**463,802**	**477,740**	**3,426,526**

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Roll-off Truck (Additional)	240,840		265,526			506,366
Roll-off Truck (Replacements)	470,210	252,882	265,526	278,802	292,740	1,560,160
Roll-off Containers	60,000	60,000	60,000	60,000	60,000	300,000
Container Rehabilitation	50,000	50,000	50,000	50,000	50,000	250,000
Convenience Center Upgrades	125,000	75,000	75,000	75,000	75,000	425,000
Land Acquisition	250,000					250,000
Pick-up Trucks (Replacements)	135,000					135,000
Total Expenditures	**1,331,050**	**437,882**	**716,052**	**463,802**	**477,740**	**3,426,526**

FY 2025 Budget Highlights

- Purchase additional and replacement roll-off trucks.
- Maintain / replace solid waste containers as needed.
- Maintain / upgrade heavily used convenience centers.
- Purchase land to add convenience centers or expend current centers.

Capital Improvement Plan: Roads

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	
TSPLOST Revenue	14,485,702	17,136,257	11,718,000	7,637,966	6,753,080	57,731,005	
LMIG (GDOT)	3,700,000	1,500,000	1,500,000	1,750,000	1,500,000	9,950,000	
Federal Grants - FEMA Reimbursement	509,200					509,200	
Federal Grants - TAP (Greenway)	480,000	4,232,310				4,712,310	
Total Funding Sources	**19,174,902**	**22,868,567**	**13,218,000**	**9,387,966**	**8,253,080**	**72,902,5115**	

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	Funding Source
Road Striping and Signage	225,000	225,000	225,000	225,000	225,000	1,125,000	TSPLOST
Resurfacing	4,292,652	5,000,000	5,000,000	6,000,000	6,000,000	26,292,652	LMIG / TSPLOST
Bridges	200,000	200,000	200,000	200,000	200,000	1,000,000	TSPLOST
Bridge - Cypress Lake at Watering Hole			150,000			150,000	TSPLOST
Parking lot - EMS	90,000					90,000	TSPLOST
Parking lot - Health/Wellness/DFACS	35,000					35,000	TSPLOST
Parking lot - Animal Shelter	25,000					25,000	TSPLOST
Parking lot - Various Parks	340,000					340,000	TSPLOST
Other Parking Improvements	30,000	30,000	30,000	30,000	30,000	150,000	TSPLOST
Paved Road Assessment	100,000					100,000	TSPLOST
Road Repairs - Brannen Pond Road	680,000					680,000	FEMA / TSPLOST
Equipment							
Motor Graders	750,000	750,000	750,000	750,000	750,000	3,750,000	TSPLOST
Tractors		100,000		100,000		200,000	TSPLOST
Dump Trucks	353,750	185,000	185,000		185,000	908,750	TSPLOST
Excavators	350,000		350,000			700,000	TSPLOST
Vehicles	156,000	160,680	165,500	170,466	175,580	828,226	TSPLOST
Bike and Pedestrian							
Fletcher Park Trail	500,000					500,000	TSPLOST
Pedestrian Bridge at Mill Creek Park	175,000					175,000	TSPLOST
Brick Paver Walkway at MCP	250,000					250,000	TSPLOST
S&S Greenway Trail Extension	600,000	5,290,387				5,890,387	TAP / TSPLOST
Intersection Improvements							
New Public Works Entrance	805,000					805,000	TSPLOST
Langston Chapel / Lanier	600,000	3,500,000	2,100,000			6,200,000	TSPLOST

Langston Chapel / Old Register	80,000	1,000,000				1,080,000	TSPLOST
Josh Deal / Hwy 67			50,000	350,000		400,000	TSPLOST
Burkhalter / Hwy 67	300,000					300,000	TSPLOST
Harville / Josh Deal		50,000	300,000			350,000	TSPLOST
Country Club / Highpoint			50,000	300,000		350,000	TSPLOST
Akins Pond / Hwy 80		50,000	450,000			500,000	TSPLOST
Brooklet-Denmark / Rushing	50,000	500,000				550,000	TSPLOST
US 301 N / Clito			100,000	350,000		450,000	TSPLOST
Paving							
Clark Farm	600,000	470,000				1,070,000	TSPLOST
Floyd Clark / Deer Run	75,000	725,000				800,000	TSPLOST
Grimshaw Ln / Grimshaw Rd	75,000	850,00				925,000	TSPLOST
Hightower	650,000					650,000	TSPLOST
JA Hart	350,000					350,000	TSPLOST
Josh Hagin	300,000	700,000				1,000,000	TSPLOST
Josh Smith	450,000					450,000	TSPLOST
Lakeside Estates			75,000	575,000		650,000	TSPLOST
Lee	250,000	250,000				500,000	TSPLOST
Moore	300,000	730,000				1,030,000	TSPLOST
Oakwood				75,000	425,000	500,000	TSPLOST
Old Happy	300,000	1,640,000				1,940,000	TSPLOST
Olliff		100,000	750,000			850,000	TSPLOST
Prather	75,000		525,000			600,000	TSPLOST
RL Lee / Shuman / JR Parker		100,000	1,500,000			1,600,000	TSPLOST
Two Chop	4,500,000					4,500,000	TSPLOST
Road Maintenance Projects							
Pavement Preservation	200,000	200,000	200,000	200,000	200,000	1,000,000	TSPLOST
Sidewalk Inventory	10,000	10,000	10,000	10,000	10,000	50,000	TSPLOST
Signage & Markings Update	25,000	25,000	25,000	25,000	25,000	125,000	TSPLOST
Traffic and Workzone Safety	7,500	7,500	7,500	7,500	7,500	37,500	TSPLOST
Traffic Safety Enhancements	20,000	20,000	20,000	20,000	20,000	100,000	TSPLOST
Total Expenditures	**19,174,902**	**22,868,567**	**13,218,000**	**9,387,966**	**8,253,080**	**72,902,5115**	

FY 2025 Budget Highlights

- Approximately 23.5 miles of resurfacing on network roads and in selected subdivisions.
- Design intersection improvements on Langston Chapel Rd. at Old Register and at Lanier to accommodate increased traffic due to new development in the area.
- Complete design and begin construction on several dirt road paving projects.
- Complete design and acquisition of right-of-way for extension of the S&S Greenway trail.
- Replace aging road maintenance equipment.

Capital Improvement Plan: Recreation

Fiscal Year 2024-2025 Budget Book

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	
SPLOST Revenues	5,008,000	1,907,000	872,000	1,519,000	1,649,000	10,955,000	
General Fund	101,500	87,000	42,500	42,500	68,000	341,500	
Aquatic Center Fund	60,500	55,500	53,000	24,000	12,000	205,000	
Total Funding Sources	**5,170,000**	**2,049,500**	**967,500**	**1,585,500**	**1,729,000**	**11,501,500**	

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	Funding Source
Parks							
F-250 Crew Cab Pickup (or similar)	58,000	58,000	58,000			174,000	SPLOST
F-150 Regular Cab Pickup (or similar)			80,000			80,000	SPLOST
F-150 Crew Cab Pickup (or similar)			45,000		45,000	90,000	SPLOST
15 Passenger Van / Bus		125,000	130,000			255,000	SPLOST
Dump Truck					185,000	185,000	SPLOST
Brooklet Courts Resurfacing	33,000					33,000	SPLOST
County-wide Signage Update	45,000					45,000	SPLOST
MCP Playground Surface Replacement	175,000					175,000	SPLOST
Field Drainage Systems	20,000	20,000	20,000	20,000	20,000	100,000	General Fund
Pickle Ball Courts		500,000				500,000	SPLOST
Portable Bleachers	150,000					150,000	SPLOST
Portal Athletic Fields at Willow Hill	750,000					750,000	SPLOST
City Parks Upgrades	200,000					200,000	SPLOST
Asbestos Removal - Fletcher house	200,000					200,000	SPLOST
Fletcher Park Improvements	980,000					980,000	SPLOST
Field Lighting - Brooklet Baseball Fields	455,000					455,000	SPLOST
Field Lighting - Mill Creek		500,000	500,000			1,000,000	SPLOST
Equipment Shelter		45,000				45,000	SPLOST
Shade Structures - Mill Creek		200,000				200,000	SPLOST
Brooklet Walking Trail					200,000	200,000	SPLOST/Past Donation
Playground Replacement - Fair Rd Park					1,000,000	1,000,000	SPLOST
Playground - Pretoria Rushing Trailhead				225,000		225,000	SPLOST
Field Fencing - Mill Creek Park				500,000		500,000	SPLOST
Scoreboard Replacement - Nevils			6,500			6,500	General Fund
Nevils Walking Trail					175,000	175,000	SPLOST

Parks Division Building Addition				500,000		500,000	SPLOST
Scoreboard Replacement - Stilson		13,000				13,000	General Fund
Infield Grooming Machine		35,000				35,000	SPLOST
60" Zero Turn Mower		6,500		6,500		13,000	General Fund
Self-Propelled Sprayer			15,000			15,000	SPLOST
Utility Vehicles (JD Gator type)	10,000		12,000			22,000	SPLOST
2 Ton Capacity Fertilizer Spreader	13,500					13,500	SPLOST
Irrigation Controllers	60,000					60,000	SPLOST
Tractor	55,000					55,000	SPLOST
S&S Greenway Trail							
Grimshaw Trailhead		200,000				200,000	SPLOST
Facilities							
HVAC Replacements	14,000	14,000		16,000		44,000	General Fund
Storage Facility	100,000					100,000	SPLOST
F-150 Regular Cab (or similar)	40,000					40,000	SPLOST
MCP PA System Upgrade	7,000	8,500	4,000			19,500	General Fund
4 Field Concessions Awning		12,000				12,000	General Fund
Aquatic Center							
Deck Painting	12,000	12,000	12,000	12,000	12,000	60,000	Aquatic Fund
Hot Water Pressure Washer		6,000				6,000	Aquatic Fund
Chemical & Backwash Controllers	22,000	22,000	22,000	22,000	22,000	110,000	SPLOST
Paint & Refurbish Mat Racer	160,000					160,000	SPOST
Splash Pad Resurfacing				125,000		125,000	SPLOST
Outdoor Picnic Tables	5,000	5,000				10,000	Aquatic Fund
Deck Chairs	12,500	12,500				25,000	Aquatic Fund
Shade Canopies		22,000	22,000	22,000		66,000	SPLOST
Robot Pool Vacuum		6,000		6,000		12,000	Aquatic Fund
Trio Slide Shade Canopy		6,000				6,000	Aquatic Fund
Mat Racer Shade Canopy				6,000		6,000	Aquatic Fund
Manual Pool Vacuum	6,000		6,000			12,000	Aquatic Fund
Splash in the 'Boro Van		35,000				35,000	SPLOST
Bucket Play Pool Replacement	800,000					800,000	SPLOST
Golf Cart		8,000				8,000	Aquatic Fund
Pool Painting	25,000		25,000			50,000	Aquatic Fund
Wave Pool Drain Covers			10,000			10,000	Aquatic Fund
Ag Complex							
Site Fencing and Gates	40,000					40,000	SPLOST
Complete Metal Cover b/w Arenas	300,000					300,000	SPLOST
Enclose Stall Barn	165,000					165,000	SPLOST
Security Camera System	25,000					25,000	SPLOST
90HP 4WD Tractor	85,000					85,000	SPLOST
Outside Dining Area	10,000					10,000	General Fund
Front Rotary Mower	12,500					12,500	General Fund
16' Dump Trailer	14,500					14,500	General Fund
Flatbed Dump Truck				125,000		125,000	SPLOST

16' Finishing Mower		40,000				40,000	SPLOST
Equipment Trailer		13,000				13,000	General Fund
LED Sign with Display	60,000					60,000	SPLOST
Crew Cab Long Bed Truck		50,000				50,000	SPLOST
Architect - Plans for added property	50,000					50,000	SPLOST
Painting (new addition, etc.)		75,000				75,000	SPLOST
Rubber Tire Skid Steer					70,000	70,000	SPLOST
Total Expenditures	**5,170,000**	**2,049,500**	**967,500**	**1,585,500**	**1,729,000**	**11,501,500**	

FY 2025 Budget Highlights

- Continue upgrading and expanding athletic field lighting at Mill Creek and Brooklet Parks.
- Build new athletic facilities in Portal.
- Plan expansion of Agriculture Complex into property acquired during FY 2022.
- Repace the play structure in the play pool at Splash in the 'Boro.
- Complete improvements at Fletcher Park to include a walking trail and playground.

Capital Improvement Plan: Airport

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Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	
TSPLOST Revenues	348,757	71,878	247,328	560,309	44,176	1,272,448	
State GDOT Grant	366,257	71,878	375,648	1,583,662	44,176	2,441,621	
Federal FAA Grant	4,230,119	1,293,801	3,297,018	875,403	795,171	10,491,512	
Airport Operating Fund	8,000					8,000	
Total Funding Sources	**4,953,133**	**1,437,557**	**3,919,994**	**3,019,374**	**883,523**	**14,213,581**	

Expenditures	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total	
FAA / GDOT Projects:							
Apron Rehab/T-Hangar Sitework - Construction	3,700,133					3,700,133	90% Fed/5% State/5%TSPLOST
T-Hangar Building	1,000,000					1,000,000	90% Fed/5% State/5%TSPLOST

AWOS	175,000					175,000	75% State / 25% TSPLOST
Runway 6 Approach Area Drainage - Design			256,640			256,640	90% Fed/5% State/5%TSPLOST
Runway 6 Approach Area Drainage - Const.				2,046,704		2,046,704	90% Fed/5% State/5%TSPLOST
Future Development Site Prep - Design				126,670		126,670	90% Fed/5% State/5%TSPLOST
Future Development Site Prep - Construction					883,523	883,523	90% Fed/5% State/5%TSPLOST
Airfield Perimeter Fencing (Phase I - North)		1,437,557				1,437,557	90% Fed/5% State/5%TSPLOST
Airfield Perimeter Fencing (Phase II - South)			1,342,655			1,342,655	90% Fed/5% State/5%TSPLOST
Access Road				846,000		846,000	90% Fed/5% State/5%TSPLOST
Corporate Hangar / Apron / Construction			2,320,699			2,320,699	75% State / 25% TSPLOST
Other Local Projects:							
Hangar Door Replacements	70,000					70,000	TSPLOST
Foreign Object Debris Removal System	8,000					8,000	Airport Fund
Total Expenditures	**4,953,133**	**1,437,557**	**3,919,994**	**3,019,374**	**883,523**	**14,213,581**	

FY 2025 Budget Highlights

- TSPLOST funds are matched to state and federal grant allocations to rehabilitate the apron and prepare the site for future T-Hangars.
- Replace and relocate the AWOS.

Capital Improvement Plan: Water System

Fiscal Year 2024-2025 Budget Book

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FY 2025 Budget Highlights

- Due to reallocation of ARPA funding and uncertainty about the likelihood of moving forward with building a County owned water system, there is not currently a set plan for this project.
- The County has been awarded some federal grant money that can be leveraged for the purpose of building water and/or sewer infrastructure, as listed below:
  - State and Tribal Assistance Grant (STAG) Clean Water State Revolving Fund FY 2023 - $3,010,000 for Wastewater Infrastructure
  - State and Tribal Assistance Grant (STAG) Clean Water State Revolving Fund FY 2024 - $1,000,000 for Wastewater Construction and Expansion
- The only progress so far on this project involves the wells that will be owned by Bulloch County but are needed to service the Bryan County mega site, and has been paid from the ARPA Fund. The Federal funding will be on a reimbursement basis, and nothing has yet been spent that would need these reimbursements.

Debt Service

Fiscal Year 2024-2025 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

Public Facilities Authority Revenue Bond

Debt Service Overview

Fiscal Year 2024-2025 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 through 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	Public Facilities Authority, Commissioners
Notes Payable	SPLOST	Commissioners
Lease-Purchase	SPLOST, General Fund, Special Revenues	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:

Description	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

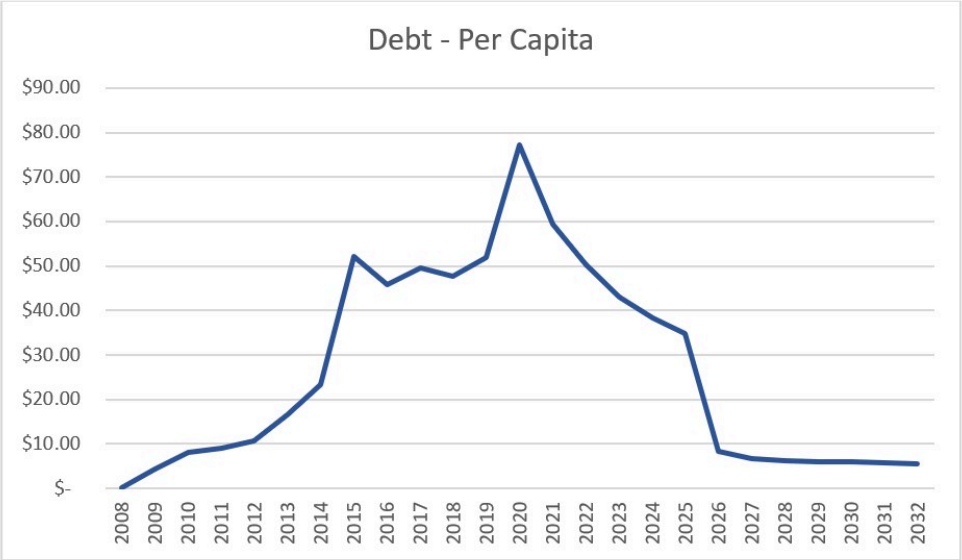
Bulloch County is governed by the State of Georgia's restrictions on local government debt. According to State statute, "The debt incurred by any county . . . shall never exceed 10% of the assessed value of all taxable property within such county, . . . and no such county . . . shall incur any new debt 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 2024 (2023 tax digest) is $2,550,630,050, allowing a debt limit of $255,063,005. Currently, the County has $2,331,063 debt subject to the state limitations (0.1% 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 $5,055,497 of outstanding debt for projects/purchases approved by the Commissioners and not subject to voter approval or state limitation, which equals 0.2% 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
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	**6,834,456**	**552,104**	**7,386,560**

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

Fiscal Year 2024-2025 Budget Book

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As of the end of FY 2024, the County had $6.8 million in outstanding debt. The principal debt payment for this year is $2.9 million. The table below summarizes each of the County's outstanding debt issuances.

Debt	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Principal Payment
Splash in the 'Boro Water Park Expansion	10/26/2016	11/1/2031	4,220,000	2-3%	485,000
Sales Tax Bonds 2019	1/24/2019	6/1/2025	2,270,000	2.69%	2,270,000
Public Facilities Authority Bond - Airport Hangar	8/3/2021	8/3/2026	344,456	1.50%	151,660
Total			**6,834,456**		**2,906,660**

FY 2025 Revenue Projection Summary

Source	Revenue
Splash Fees	3,335,000
SPLOST 2019 for Bond Projects	2,333,352
Airport Revenues	1,323,002
Total	**6,991,354**

FY 2025 Expense Summary*

Fund	Expenditure
Aquatic Center Fund	589,125
SPLOST 2019 for Bond Projects	2,331,063
Airport Fund	155,976
Total	**3,076,164**

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

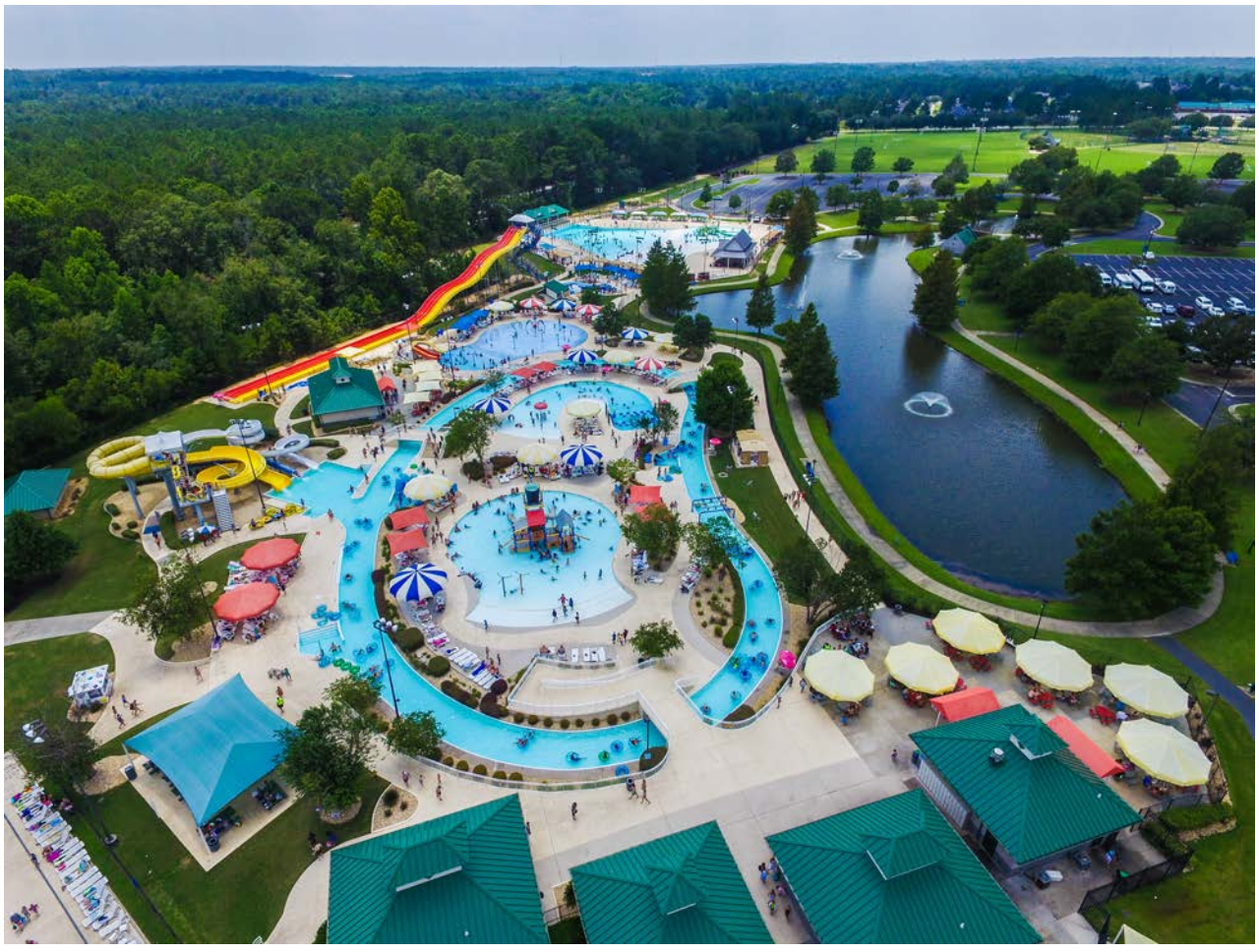
Splash in the 'Boro Certificates of Participation

Fiscal Year 2024-2025 Budget Book

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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, a new pavilion, an additional concessions stand, 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 $589,125 of which $485,000 is principal and $104,125 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
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	**4,220,000**	**484,550**	**4,704,550**	



Sales Tax Bond – 2019

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

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 $2,331,063 of which $2,270,000 is principal and $61,063 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
2025	2,270,000	61,063	2,331,063	0

Total	**2,270,000**	**61,063**	**2,331,063**	

Public Facilities Authority Revenue Bond

Fiscal Year 2024-2025 Budget Book

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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 $151,660 is principal and $4,316 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
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	**344,456**	**6,491**	**350,947**	



Appendix

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

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 2024-2025 Budget Book

Expect Excellence!

Annual Salary (Exempt, Salaried)			
Grade	Minimum	Midpoint	Maximum
3	$24,212	$30,266	$35,108
5	$27,571	$34,464	$39,977
6	$29,250	$36,562	$42,412
7	$30,929	$38,661	$44,847
8	$32,608	$40,760	$47,282
9	$34,288	$42,859	$49,717
10	$35,967	$44,958	$52,152
11	$37,645	$47,058	$54,587
12	$39,325	$49,157	$57,022
13	$41,004	$51,255	$59,456
14	$42,683	$53,354	$61,891
15	$44,362	$55,453	$64,326
16	$46,042	$57,552	$66,760
17	$47,721	$59,651	$69,195
18	$49,400	$61,751	$71,630
19	$51,919	$64,899	$75,283
20	$55,277	$69,097	$80,153
21	$58,636	$73,295	$85,022
22	$61,994	$77,493	$89,891
23	$65,352	$81,690	$94,761
24	$68,711	$85,889	$99,631
25	$72,069	$90,087	$104,501
26	$75,428	$94,285	$109,371
27	$78,786	$98,482	$114,240
28	$83,823	$104,780	$121,544
29	$90,540	$113,175	$131,284
30	$97,257	$121,572	$141,023
32	$110,691	$138,364	$160,502

Hourly Rates 2,080 Hours - Standard			
Grade	Minimum	Midpoint	Maximum
3	$11.64	$14.55	$16.88
5	$13.26	$16.57	$19.22
6	$14.06	$17.58	$20.39
7	$14.87	$18.59	$21.56
8	$15.68	$19.60	$22.73
9	$16.48	$20.61	$23.91
10	$17.29	$21.61	$25.07
11	$18.10	$22.62	$26.24
12	$18.91	$23.63	$27.42
13	$19.71	$24.64	$28.58
14	$20.52	$25.65	$29.76
15	$21.33	$26.66	$30.93
16	$22.13	$27.67	$32.09
17	$22.94	$28.68	$33.27
18	$23.75	$29.68	$34.43
19	$24.96	$31.20	$36.19
20	$26.57	$33.22	$38.53
21	$28.19	$35.24	$40.88
22	$29.81	$37.26	$43.22
23	$31.42	$39.27	$45.56
24	$33.03	$41.29	$47.90
25	$34.65	$43.31	$50.24
26	$36.27	$45.33	$52.58
27	$37.87	$47.35	$54.92
28	$40.30	$50.38	$58.43
29	$43.53	$54.41	$63.12
30	$46.76	$58.45	$67.80
32	$53.22	$66.52	$77.16

Hourly Rates 2,184 Hours - BCCI			
Grade	Minimum	Midpoint	Maximum
3	$11.09	$13.86	$16.07
5	$12.62	$15.78	$18.30
6	$13.39	$16.74	$19.42
7	$14.16	$17.70	$20.53
8	$14.93	$18.66	$21.65
9	$15.70	$19.62	$22.76
10	$16.47	$20.59	$23.88
11	$17.23	$21.55	$25.00
12	$18.00	$22.51	$26.11
13	$18.78	$23.46	$27.22
14	$19.54	$24.43	$28.34
15	$20.31	$25.39	$29.45
16	$21.08	$26.35	$30.57
17	$21.85	$27.32	$31.68
18	$22.62	$28.27	$32.80
19	$23.77	$29.72	$34.47
20	$25.31	$31.64	$36.70
21	$26.85	$33.56	$38.93
22	$28.39	$35.48	$41.16
23	$29.92	$37.40	$43.39
24	$31.46	$39.33	$45.62
25	$33.00	$41.25	$47.84
26	$34.54	$43.17	$50.08
27	$36.07	$45.09	$52.30
28	$38.38	$47.98	$55.65
29	$41.46	$51.82	$60.11
30	$44.53	$55.66	$64.57
32	$50.68	$63.35	$73.49

Hourly Rates 2,223 Hours - Sheriff			
Grade	Minimum	Midpoint	Maximum
3	$10.89	$13.61	$15.79
5	$12.40	$15.50	$17.98
6	$13.16	$16.45	$19.08
7	$13.91	$17.39	$20.17
8	$14.67	$18.34	$21.27
9	$15.42	$19.28	$22.36
10	$16.18	$20.22	$23.46
11	$16.93	$21.17	$24.56
12	$17.69	$22.11	$25.65
13	$18.45	$23.06	$26.75
14	$19.20	$24.00	$27.84
15	$19.95	$24.95	$28.93
16	$20.71	$25.89	$30.03
17	$21.47	$26.83	$31.13
18	$22.22	$27.78	$32.22
19	$23.36	$29.19	$33.25
20	$24.86	$31.09	$36.06
21	$26.38	$32.97	$38.24
22	$27.89	$34.86	$40.44
23	$29.40	$36.75	$42.63
24	$30.91	$38.64	$44.82
25	$32.42	$40.52	$47.01
26	$33.93	$42.42	$49.20
27	$35.44	$44.30	$51.39
28	$37.71	$47.13	$54.67
29	$40.73	$50.91	$59.06
30	$43.75	$54.69	$63.44
32	$49.79	$62.24	$72.20

Hourly Rates 2,920 Hours - Fire			
Grade	Minimum	Midpoint	Maximum
3	$8.29	$10.36	$12.02
5	$9.44	$11.80	$13.69
6	$10.02	$12.52	$14.52
7	$10.59	$13.24	$15.36
8	$11.17	$13.96	$16.19
9	$11.74	$14.68	$17.03
10	$12.32	$15.40	$17.86
11	$12.89	$16.12	$18.69
12	$13.47	$16.83	$19.53
13	$14.04	$17.55	$20.36
14	$14.62	$18.27	$21.20
15	$15.19	$18.99	$22.03
16	$15.77	$19.71	$22.87
17	$16.35	$20.43	$23.70
18	$16.92	$21.15	$24.53
19	$17.78	$22.23	$25.78
20	$18.93	$23.66	$27.45
21	$20.09	$25.10	$29.12
22	$21.23	$26.54	$30.79
23	$22.38	$27.97	$32.46
24	$23.54	$29.42	$34.12
25	$24.68	$30.85	$35.79
26	$25.83	$32.29	$37.45
27	$26.99	$33.72	$39.12
28	$28.71	$35.89	$41.62
29	$31.00	$38.76	$44.96
30	$33.31	$41.63	$48.30
32	$37.91	$47.38	$54.97

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
Technology Coordinator	TBD	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 Officer	25E	1
Senior Accountant	20E	1
Purchasing Manager	18E	1
Payroll Specialist	17H	1
Accounting Associate	13H	1
Attorney:		
County Attorney	32E	1
Human Resources:		
HR Director	29E	1
Benefits Administrator	17H	1
HR Specialist	15H	1
Risk Management Technician	14H	1
HR Assistant	12H	1
Tax Commissioner:		
Tax Commissioner	Elected	1
Motor Vehicle Supervisor	14H	1
Property Tax Supervisor	15H	1
Tax/Tag/Accounting Technician	11H	1
Tax/Tag Specialist II	9H	3
Tax/Tag Specialist I	8H	4
Tax Assessor:		
Chief Tax Appraiser	28E	1
Deputy Chief Tax Appraiser	24E	2
Commercial Appraiser	16H	1
Personal Property Auditor	16H	1
Appraiser (various levels)	11H+	6
Tax Appraisal Clerk I	8H	1

Geographic Information Systems (GIS):		
GIS Coordinator	21E	1
GIS Analyst	19H	1
GIS Technician	12H	1
Government Buildings:		
Buildings and Facilities Manager	23E	1
Assistant Manager - Buildings and	20E	1
Facilities	12H	1
Building Maint Tech / Work Detail	11H	3
Supervisor	7H	1
Building Maintenance Technician	5H	3
Building Service Technician,	13H	1
Senior		
Building Service Technician		
HVAC Technician	28E	1
	24H	1
Engineering:	15H	1
County Engineer		
Assistant County Engineer		
Civil Engineering Technician	23E	1
Public Relations:		
Communications Director	22E	1
	9H	1
Accountability Court:	7H	1
Accountability Court Coordinator		
Program Case Manager		
Lab Technician	Elected	1
	17H	1
Clerk of Court:	11H	1
Clerk of Court:	10H	3
Chief Deputy Clerk	9H	6
Accounting Technician	8H	3
Deputy Clerk III		
Deputy Clerk II		
Deputy Clerk I	Elected	1
	23E	1
State Court:	15E	1
State Court Judge		
Staff Attorney, State Court		
Court Administrator, State Court	Elected	1
	24E	2
Solicitor:	15H	1
Solicitor	11H	1
Assistant Solicitor		
Victim Witness Advocate		
Legal Secretary	Elected	1
	N/A	1
Magistrate Court:	18H	1
Magistrate Court Judge	14H	1
Deputy Magistrate Judge	16H	1
Chief Constable	10H	1

Constable	9H	2
Chief Magistrate Clerk	8H	3
Magistrate Court Clerk III		
Magistrate Court Clerk II		
Magistrate Court Clerk I	Elected	1
	11H	1
Probate Court:	10H	2
Probate Court Judge	9H	2
Probate Clerk III		
Probate Clerk II		
Probate Clerk I	30E	1
	26E	1
Public Safety Administration:		
Public Safety Director		
Emergency Management Director	Elected	1
	27E	1
Sheriff's Office:	25E	1
Sheriff	25E	1
Chief Deputy Sheriff	25E	1
Sheriff Captain, Administration	21S	1
Sheriff Captain, Professional	21S	1
Standards	12H	2
Sheriff Captain, Training	11H	5
Sheriff Lieutenant,	8H	1
Communications	6H	1
Sheriff Lieutenant, Training		
Administrative Assistant		
Sheriff Dispatcher	25E	1
Administrative Technician	25E	1
Office Assistant II	21S	3
	21S	1
Sheriff - Field Operations:	20S	1
Sheriff Captain, Field Operations	20S	1
Sheriff Captain, Patrol	20S	5
Sheriff Lieutenant, Patrol	20S	1
Sheriff Lieutenant, SRO	17S	4
Sheriff Sergeant, Community	17S	2
Relations	16S	24
Sheriff Sergeant, K9	16S	9
Sheriff Sergeant, Patrol		
Sheriff Sergeant, SRO		
Sheriff Corporal, Patrol	25E	1
Sheriff Corporal, K9	21S	1
Sheriff Deputy, Patrol	18S	5
Sheriff Deputy, SRO	10H	1
Sheriff - Criminal Investigations		
Division (CID):	25E	1
Sheriff Captain, CID	18S	3
Sheriff Lieutenant, CID	10H	1
Sheriff Investigator, CID		
Administrative Specialist		
	25E	1
	21S	4

Sheriff - Crime Suppression	18S	12
Team:	15S	12
Sheriff Captain, Crime	14S	46
Suppression		
Sheriff Investigator, Crime		
Suppression	25E	1
Administrative Specialist	20S	4
	17S	2
Sheriff - Jail Operations:	16S	7
Sheriff Captain, Detention		
Sheriff Lieutenant, Detention		
Sheriff Sergeant, Detention	28E	1
Detention Corporal	27E	1
Detention Officer	24C	1
	19C	2
Sheriff - Court Services:	16C	3
Sheriff Captain, Court Services	16H	1
Sheriff Sergeant, Court Services	15C	4
Sheriff Corporal, Court Services	15H	2
Sheriff Deputy, Court Services	14C	14
Correctional Institute:		
Warden	25E	1
Deputy Warden	21E	1
Corrections Captain	17H	1
Corrections Lieutenant	15H	5
Corrections Sergeant, Detail	11H	1
Supervisor	8H	1
Licensed Practical Nurse (LPN)	6H	1
Corrections Corporal		
Corrections Counselor		
Corrections Officer	28E	1
	23F	3
Adult Probation:	23H	1
Probation Director	23H	1
Assistant Chief Probation Officer	20H	1
Probation Officer, Intensive	19F	9
Probation Officer	18H	1
Accounting Technician	16F	9
Administrative Technician	15F	9
Office Assistant II	10H	1
Fire Department:		
Fire Chief	27E	1
Fire Battalion Chief	23E	1
Fire Prevention Chief	21H	3
Fire Training Chief	21H	1
Volunteer Coordinator - Fire	17H	3
Fire Lieutenant	14H	1
Fire Inspector	12EP	40
Fire Apparatus Operator	11H	1
Firefighter		
Administrative Specialist		
	Elected	1

Emergency Medical Service (EMS):		
EMS Director	26E	1
EMS Assistant Director	19H	4
EMS Shift Supervisor	14H	3
EMS Training Officer	12H	1
EMS Assistant Shift Supervisor	11H	13
EMS Billing Coordinator		
EMT / Paramedic		
Accounting & Medical Records	23E	1
Technician	15H	1
	10H	3
Coroner:	11H	1
Coroner	5H	2
E911:		
E911 Director	30E	1
E911 Shift Supervisor	23E	1
E911 Communications Officer,	22E	2
CTO	15H	1
E911 Mapping Coordinator	14H	2
E911 Communications Officer	13H	6
	12H	1
Animal Services:	11H	1
Animal Services Director	11H	11
Animal Control Supervisor	8H	5
Animal Control Officer	9H	1
Animal Shelter Attendant, Lead		
Animal Shelter Attendant		
	25E	1
Public Works - Roads:	23E	1
Public Works Director	17H	1
Senior Roads Superintendent	14H	3
Roads Superintendent	14H	1
Logistics Coordinator	11H	1
Heavy Equip Operator III/Work	8H	1
Detail Sup.	9H	7
Heavy Equip Operator II/Work		
Detail Supervisor		
Signage Coordinator / Work Detail	17H	1
Supervisor	17H	1
Work Detail Supervisor / CO	13H	3
Heavy Equip Operator I/Work		
Detail Supervisor		
Truck Driver II	30E	1
Truck Driver I / Work Detail	22E	1
Supervisor	20E	1
	18E	1
Public Works - Solid Waste:	19E	1
Public Works Assistant Director	16E	1
Solid Waste Superintendent	6H	2
Solid Waste Supervisor		
Collection Equipment Operator		
Administrative Coordinator	22E	1

Work Detail Supervisor / CO	16E	5
Administrative Technician		
Truck Driver II / Work Detail Supervisor	25E	1
	18E	1
Public Works - Fleet	15H	1
Maintenance:	17E	1
Fleet Maintenance Supervisor	16E	1
Fleet Service Coordinator / Work Detail Sup.		
Fleet Maintenance Technician	18E	1
Recreation Administration:		
Parks and Recreation Director	5H	2
Recreation Programs Manager		
Operations Manager, Recreation		
Events & Communications	22E	1
Coordinator	12H	2
Business Manager, Recreation	9H	1
Business Supervisor, Recreation		
Customer Service Representative		
	16E	3
Athletics:		
Athletics Manager		
Athletic Programs Supervisor	24E	1
	19E	1
Aquatics:	19E	1
Aquatics Manager	15H	1
Aquatics Maintenance Supervisor	15H	3
Aquatics Maintenance Technician	13H	1
Aquatics Guest Services	12H	1
Supervisor	12H	1
Aquatics Program Supervisor	10H	1
	8H	9
Concessions:		
Concessions Manager		
	24E	1
Recreation Facility Operations:	16H	2
Building Service Technician	15H	1
	14H	2
Agriculture Complex:	11H	2
Agriculture Center Manager		
Building & Grounds Maintenance Supervisor	29E	1
Building & Grounds Maintenance	22E	1
Technician	11H	1
Community Recreation:		
Recreation Programs Supervisor	24E	1
	18H	1
Parks & Grounds:		
Parks Maintenance Manager		
Assistant Manager, Parks Projects		

Assistant Manager, Parks Maintenance
Landscape Supervisor
Parks Maintenance Supervisor
Fleet Maintenance Technician
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
Permit Technician

Planning & Zoning:
Planning & Development Director
Development Services Manager
Permit Technician

Airport:
Airport Manager
Airport Operations Supervisor

Position Control - Part-Time (by Department)

Position Description	Grade	Number of Positions
Elections:		
Registration / Elections Technician	5	3
Clerk of Court:		
Office Assistant I	5	1
Magistrate Court:		
Office Assistant II	6	1
Office Assistant I	5	1
Sheriff - Jail Operations:		
Detention Officer	14	2
Sheriff - Court Services:		
Bailiff	8	4
Correctional Institute:		
Corrections Officer	14	17
Fire Department:		
Firefighter	15	12
Emergency Medical Service (EMS):	12	30
Emergency Medical Technician		
E911:	11	4
E911 Communications Officer		
Animal Services:	3	5
Animal Shelter Attendant, PT		
Public Works - Roads:	8	2
Truck Driver II		
Public Works - Solid Waste:	9	2
Truck Driver II / Work Detail Supervisor	8	4
Airport:	6	2
Airport Lineman		
Office Assistant II		

Schedule of Fees - General, Development, Transportation, and Solid Waste

Fiscal Year 2024-2025 Budget Book

Expect Excellence!

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	

General Facilities - Rental Fees

Type	Rate
North Main Annex Community Room and Conference	$6 per hour
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

Type	Rate / Rate Description	Reference
Rezone: AG, R-15, R-25, R-40, R-80, CP	$250 / 0-5.9x acre $300 / 6-10.9x acre $350 / 11-20.9x acre $400 / 21-50.9x acre $450 / 51-99.9x acre $450 + $20 for each additional acre / 100+ acre	Appendix C - Sec. 417
Rezone: R-2, R-3	$350 / 0-5.9x acre $400 / 6-10.9x acre $450 / 11-20.9x acre $500 / 21-50.9x acre $550 / 51-99.9x acre $550 + $50 for each additional acre / 100+ acre	Appendix C - Sec. 417
Rezone: MHP, PUD, HC, GC, NC, LI, HI	$550 / 0-5.9x acre $650 / 6-10.9x acre $750 / 11-20.9x acre $850 / 21-50.9x acre $900 / 51-99.9x acre $950 + $75 for each additional acre / 100+ acre	Appendix C - Sec. 417
Conditional Use: Principal Use in Ag & Res District	$275 + $1 per acre	Appendix C - Sec. 417 Appendix C - Sec. 417 Appendix C - Sec. 417 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 $275 $200	Appendix C - Sec. 417 Appendix C - Sec. 417 Appendix C - Sec. 417
Conditional Use: Accessory Use in Other Districts	$200 $250	Appendix C - Sec. 1433 Appendix C - Sec. 2606(d)
Variance	$5 per acre	Appendix C - Sec. 2606(d)
Variance: Administrative	$50	Appendix C - Sec. 2606(a)
Applicant Initiated Tabling or Deferral	$2,000 $600	Appendix C - Sec. 2606(a) Appendix C - Sec. 2606(a)
Development of Regional Impact	$1,000 + $5 per foot above 100 feet	Appendix C - Sec. 2606(a)
Surcharge		Appendix C - Sec. 2608(c)
Temporary Use Permit	$500	Appendix C - Sec. 2204(c)
Independent Expert Review:	$500	Appendix C - Sec. 2204(c)
Tower	$500	Appendix C - Sec. 2204(c)
Independent Expert Review:	$100	Appendix B - Sec. 10.5
Global Positioning	$750	Appendix B - Sec. 10.5
Satellite Tower for Agricultural Purposes	$150 $40	Appendix B - Sec. 10.5 Appendix B - Sec. 10.5
New Tower Permit	$100 +$1 per acre	Appendix B - Sec. 10.5
Addition to Height of an Existing Tower Permit	$100 + $2 per acre $100 + $3 per acre	Appendix B - Sec. 10.5 Appendix B - Sec. 10.5
Co-location Permit	$100 + $4 per acre	Appendix B - Sec. 10.5
Existing Antenna Replacement	$100 + $5 per acre	Appendix B - Sec. 10.5
Review	$150 + $10 per acre (per phase)	Appendix B - Sec. 10.5
Annual Report Filing Fee	$300 $150	Appendix B - Sec. 10.5 Appendix B - Sec. 10.5

Sign: Billboards / Outdoor Advertising	$100 per phase 50% of original fee	Appendix B - Sec. 10.5 Appendix B - Sec. 10.5
Sign: Permanent (other than billboards)	$25 $250 + $10 per acre	Appendix B - Sec. 10.5 Sec. 6.5-30(b)(3)
Sign: Temporary, Special Events, Spectacular Sign	$250 + $5 per acre $150	Sec. 6.5-30(b)(3) Sec. 12-107(g) Sec. 12-108 (d)
Sketch Plan: AGS District Sketch Plan: CP District Sketch Plan: R-80 District	$300 $100 +$2 per acre + $40 per disturbed acre	Sec. 12-107(g)
Sketch Plan: R-40 District	$40 per disturbed acre	Sec. 12-111(b)
Sketch Plan: All Other Districts	$110 + $6 per lot	Sec. 10-139(a)(1)
Preliminary Plat		Sec. 7-19
Conceptual Site Plan	$110 + $7 per lot	
Conceptual Site Plan: Amendment		
Final Plat	$100	
Amend Approved Subdivision	$100	
Minor Subdivisions (no new streets)	$100 $40	
Planned Development		
Planned Development: Amendment		
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)	$350	Sec. 8-70
Tippage Fee (no tires)	$65 per ton	Sec. 8-70
Relocation of Container at	$100	Sec. 8-70
Existing Site	$120	Sec. 8-70
Monthly Rental (after first 30 days)	$50	Sec. 8-70
Hauling Fee - per ton over 8 tons	$180	Sec. 8-70
Flat Rate Hauling Fee	$25	Sec. 8-70
Late Fees (31 days, 61 days)	3%	Sec. 8-70
Credit Card Fees		

Schedule of Fees - Public Safety and Recreation

Fiscal Year 2024-2025 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)
Pick-up per location (first time)	$15	Sec. 8-151(g)
Personal surrender per animal	$35	Sec. 8-151(g)
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)
3rd Offense and on	$55	Sec. 8-151(g)
2nd Animal each, additional	$20	Sec. 8-151(g)
Litter	$25	Sec. 8-151(g)
Cat (with vaccinations)	$25 / $35 / $55	Sec. 8-151(g)
Dog (with vaccinations)		
Other Animal		
Livestock w/ use of Trailer	$10	Sec. 8-151(g)
(1st/2nd/3rd Offense)	$15	Sec. 8-151(g)
Holding / Board Fees		
Domestic Animal (per day)	$75	Sec. 8-151(g)
Livestock (per day)	$30 / $35 / $45	Sec. 8-151(g)
Rabies Observation & Holding		
Quarantine Holding	$3	Sec. 8-151(g)
Return to Owner Fee (1st/2nd/3rd Offense)	$5	Sec. 8-151(g)
	$10	
	$10	
Miscellaneous Services	$25	
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) 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) 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
Archery	$65
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, Baseball/Softball, Volleyball, Wrestling 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)	$450
Player Contract Fee	$50
	$75
Flag Football	$45
Tackle Football	$65
Youth Volleyball	$65
Soccer	$45
Soccer in the Boro Camp	
Cheerleading	$60
Tennis Lessons:	$45
Private	
Youth	$35
Adult	$45
Tennis League:	$50
High School / Middle School	$45
Adult	
Tennis Camp	$50 per week
Adaptive Tennis	$35 per week
Afterschool Program - Our Time:	$25
5 days / week	$30 per week
2 days / week	$125 weekly rate
Registration Fee	$25 per day
Afterschool Program - Recreation Education Care Every School Day (RECES)	$75
Activity - Days	$15
Camp Adventure	$150
Tumbling - Beginners and Preschool	
Summer Camp:	$25
Registration	$50
Weekly Fee	$90
Evening Line Dancing:	$35
10 visits	$35
25 visits	$75
Cooking Class	$7
Kids Power Hour	$15

Green Thumb Club	$75
Art Club	
Nerf Night	$40 annual
Parent Night Out	Varies $2 - $25
Piano Lessons	
Adults 50+ Club:	
Membership	
Fieldtrips	

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
	$30 per court per hour
Mill Creek Tennis Complex:	
Up to Ten Courts - 4 hour minimum	
Up to Ten Courts - Over 4 hours (full day)	$15 resident / $20 non-resident
Pickleball Courts	$20 resident / $25 non-resident
	$200
Mill Creek Five Field Complex:	
Hourly Rate without Lights per Field	$1,000 per day
Hourly Rate with Lights per Field	$800 per day
Daily Rate with Lights per Field	$600 per day
Complex Daily Fee:	
5 Field Complex	
4 Field Complex	$15
3 Field Complex	$20
	$200
Single Field / Complex Fee: Stilson, Nevils, Portal	$400
Hourly Rate without Lights per Field	

Hourly Rate with Lights per Field	
Daily Rate with Lights per Field	$15 resident / $20 non-resident
Complex Daily Rate	$20 resident / $25 non-resident
	$200
Single Field / Complex Fee: Brooklet	$500
Hourly Rate without Lights per Field	
Hourly Rate with Lights per Field	$20
Daily Rate with Lights per Field	$15
Complex Daily Fee	
Brooklet Soccer Fields:	
With Lights	$100
Without Lights	$10
	$15
Travel / Private Teams Baseball and Softball	$10 per court per hour
Yearly Registration Fee - August through July	
Hourly Rate without Lights	
Hourly Rate with Lights	
Grady Street Court Rental	

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	$9 per bag
Stalls	$15 per stall per day
Licensee Responsible for Collection of R/V Hookup	$30 per hookup per day
Vendor Fee	$55 per day
Props (bridge, cones, and ground poles)	$150 per day
Heavy Duty Arena Panels	$5 per panel per day
Heavy Duty Arena Bow Gate	$5 per gate per day
30" X 72" Plastic Folding Table	$10 each
Folding Metal Chairs	$2 each
Exceeded Hours Utilities	$100 per hour
Exceeded Hours Labor	$50 per hour
Additional Drags / Water	$25 each
Arena Packing Fee	$500
Lost Key Replacement	$25 each
Additional Labor	$50 per hour
Deceased Animal Removal Fee	$350 each
Additional Charge for Credit Card	3%
Security Deposit	$250
Additional Stall Cleanup Fee (no shavings used)	$30 each
Public Riding Program:	
Day Pass (resident)	$5 per person
Annual Pass (resident)	$75 per person
Annual Family Pass (resident)	$100 per family (2 or more persons)
Day Pass (non-resident)	$10 per person
Annual Pass (non-resident)	$100 per person
Annual Family Pass (non-resident)	$125 per family (2 or more persons)

Recreation and Parks - Splash in the 'Boro

Type	Rate
Admission Fees:	
General Daily Admission	$30
Discounted Daily Admission:	
Bulloch County Resident	$20
Veteran	$15
Senior 60+	$15
2 and Under	Free
After 4 PM (Sunday through Wednesday and Friday)	$15
After 6 PM (Thursday & Saturday)	$15
Seniors 60+	$10
Season Pass (1st person)	$100
Group Rates 20-99	$20
Group Rates 100+	$15
Rental Fees:	
Splash in the 'Boro Waterpark - 2.5 hours (6:30-9:00pm)	$2,500 (beginning May 2025)
- 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 (can be rented alone)	$175
Competition Pool - 2 hours (can be rented alone)	$10
Therapy Pool - 2 hours (can be rented alone)	$75
Flow Rider stand-up (all day wristband - must get in line)	$100 (beginning May 2025)
Group Pavilion (per hour)	$1,350 (beginning May 2025)
Wave Pool Pavilion	
Wave Pool - 2 hours	$80
	$100
Cabana Rentals:	
Monday - Thursday	
Friday - Sunday	$10
	$12
Locker Rentals:	
Small	
Large	
	$8
Aquatic Programs:	$175
Water Aerobics:	
Per Visit	
30 Visits	$5
	$100
Fitness and Exercise Swim / Lap Swim:	
Per Visit	$8
30 Visits	Free
Family Fun Swim (Saturdays: Oct - April)	
Family Recreational Swimming - 2 years old and younger	$300
	$275
Splashy's Fit Pass:	$50 per month

Under 55 years old	
55 years and older	
	$75 per month
Sharks Swim Program	
Summer Swim Team (May - July):	$55
Program Fee	$50
Swim Lessons (Group Classes):	$35
First person	
Each additional child	
Private Swim Lessons	$175
	$10
Other Fees:	
Winter Birthday Party Package:	$75
15 Attendees	$10 per lane per hour (beginning Jan 2025)
Per additional attendee over 15	
Lifeguard Training	$3
Lane Rental	Free
	$175
Luetta Moore Pool:	$150
Daily Admission - All	
Age 2 and Under	
Rental - 2 hours	
Birthday Party	

Recreation and Parks - Administrative & Sponsorship Fees

Type	Rate
Athletics and Parks	
Youth Baseball Team	$300
Youth Softball Team	$300
Soccer Team:	
Per Season	$250
Two Seasons	$400
Football Bowl Game	$300
Youth Basketball Team	$300
Mill Creek Field Banner Spot	$500
Scoreboard Spot	$1,000
Disc Golf Course:	
Tee	$500
Hole	$500
AED at Parks / Buildings	$1,500
Community Recreation Programs	
Fishing Rodeo	$500
Santa's Calling	$300
Nerf Night	$250
Tumbling	$500
Special Events	
Opening Days (Spring and Fall)	$150
Track Meet	$800
Firecracker Fest:	
Title	$7,000
Fireworks	$5,000
Flag	$1,500
Stars	$500
Stripes	$100
Presenting	$5,000
Gold	$2,500
Silver	$1,000
Bronze	$250
Friends	$100
Trick or Treat:	
Title	$1,000
Mummy	$250
Casper	$100
Splash in the Boro	
Radio Ads	$250
Banners:	
Summer Only	$250
Year Round	$500
Flow Rider Flag	$100
Lazy River	$1,500
Lifeguard Stands (per stand)	$50
Lifejacket Stations	$250
Agricultural Complex	
Main Arena Banner	$750

Main / Practice Banner	$1,000
Bleacher Ad Spot	$500
Scorer / Announcer Box	$500
Barn Stall	$300
Food Vendor	
Firecracker Fest	$200
ArtsFest	$100
Trick or Treat	$50
Activity Booths	$25
Artist Market Booths	$25
Administrative Fees	
Returned Check	$25
Card Chargeback	$25

Acronyms

Fiscal Year 2024-2025 Budget Book

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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
CSLFRF - Coronavirus State & Local Fiscal Recovery Fund
CY - Calendar Year
DCA - Georgia Department of Community Affairs
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
HMGMA - Hyundai Motor Group Metaplant America
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
SBITA - Subscription-Based IT Agreement
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 2024-2025 Budget Book

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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.

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: For governmental accounting purposes, GASB Statement 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

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.

SUBSCRIPTION-BASED IT ARRANGEMENT: A contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

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 ALLOCATION DISTRICT: A popular mechanism for revitalizing blighted or underutilized areas such as brownfields, declining commercial corridors, and industrial sites. The process involves designating a Tax Allocation District, establishing its current tax base floor, and then dedicating future taxes over and above that floor for a given period of time to pay the costs of the infrastructure, buildings, or other improvements needed to spur new, higher density development. (often referred to as Tax Increment Financing (TIF) in other states)

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.